AMERICAN FORK CITY COUNCIL
AUGUST 25, 2026
MEETING AGENDA

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

Notice is hereby given that the American Fork City Council will hold a regular session on Tuesday, August 25, 2026, in City Hall, located at 31 North Church Street, commencing at 7:00 p.m. The agenda shall be as follows:

REGULAR SESSION

1. Pledge of Allegiance; Invocation by Council Member Taylor; roll call.
2. Twenty-minute public comment period - limited to two minutes per person.
3. City Administrator's Report
4. Council Reports
5. 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 July 14, 2026, city council minutes.
2. Approval of the July 28, 2026, city council minutes.
3. Approval of the August 4, 2026, work session minutes.
4. Approval of the August 11, 2026, public hearing minutes.
5. Approval of a Reimbursement Agreement with Bridge Haven for Bridges at Fox Hollow Plat B.
6. Approval of a Reimbursement Agreement with Deborah and Maurice Navarro for 247 East 700 North.
7. Ratification of city payments (July 22, 2026, to August 18, 2026) and approval of purchase requests over $50,000.

ACTION ITEMS

1. Review and action on a resolution setting the 2026 Tax Rate for Fiscal Year Ending June 30, 2027.
2. Review and action on a resolution adopting the fiscal year ending June 30, 2027, city budgets.
3. Review and action on the CDBG Subrecipient Agreement for American Fork City Culinary Waterline Improvements - CDBG 11 King Street.
4. Review and action on a pioneering agreement with AFEW1 LLC for system improvements association with the Edgewater and the Yard subdivisions.
5. Review and action on approval to move forward with improvements at the American Fork City Cemetery.

6. Review and action on approval of the real estate exchange agreement with NBFF Property LLC, Harbor View Development LLC, Rammell Prospective LLC, Russgan LLC, NPF Investments LLC and Walking the Wire LLC. for Lake Shore Drive.
7. Review and action on a resolution approving the disposition of lost or mislaid property or seized property.
8. Review and action on a resolution appointing Mayor Frost to the Utah Lake Authority Governing Board.
9. Consideration and action on entering into a closed session to discuss (A) the sale, purchase, and/or lease of real property; (B) pending or reasonably imminent litigation; and (C) the professional character or competence of an individual(s) as described in Utah State Code 52-4-204 and 52-4-205.
10. Adjournment.

Dated this 21st day of August 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.
- Persons addressing the Council during public comment may submit written materials to the City Recorder. When practicable, the Recorder shall distribute copies to the Council or provide them electronically after the meeting. Submission of written materials does not require the Council to review, discuss, or respond to the materials during the meeting. The presiding officer may impose reasonable, content-neutral limitations regarding the format, number of copies, or method of submission to ensure the orderly conduct of the meeting.

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
AUGUST 25, 2026

Department Recorder **Director Approval** *Terilyn Lurker*

AGENDA ITEM Review and action for an approval of a Reimbursement Agreement with Bridge Haven for Bridges at Fox Hollow Plat B.

SUMMARY RECOMMENDATION Bridge Haven proposes a Reimbursement Agreement for the Bridges at Fox Hollow Plat B development for Parcels 12:061:0079 and 12:061:0259 which consists of approximately 31.209 acres.

BACKGROUND Bridge Haven has been working closely with the City's Public Works Department on a plan for the System Improvements at the required minimum size as required in City codes and standards.

A Reimbursement Agreement was drafted by the developer and reviewed by the City Engineering division. The agreement outlines the parameters for Culinary Water Line, Pressurized Line, Sidewalk/Trail, and Road System Improvements.

As part of the improvements constructed for the development, a portion of 5' wide sidewalk, curb, gutter, an ADA ramp, drive approach, north half of the 32' wide asphalt road, culinary and pressurized irrigation water lines were installed on City property for the benefit of the City in the Mary and Art Dye Park parking lot and 1120 North.

The System Improvement will be reimbursed with Culinary Water Line, Pressurized Irrigation, Sidewalk, Road, Curb and Gutter system improvement funds that add up to $33,383.85 as outlined in the agreement.

BUDGET IMPACT An amount not to exceed $33,383.85 for the following System Improvements: $13,861.50 for Road improvements; $2,613.60 for Curb and Gutter improvements; $6,972.50 for Pressurized Irrigation improvements; $6,574.50 for Culinary Water improvements; and $3,361.75 in Sidewalk improvements necessary to complete 1120 North improvements to the fully improved cross-section standard. Collectively, these improvements are referred to as to System Improvements.

SUGGESTED MOTION Move to approve the Reimbursement Agreement with Bridge Haven for System Improvements for an amount no greater than $33,383.85 for Bridges at Fox Hollow Plat B.

SUPPORTING DOCUMENTS

BatFH Plat B_REIMBURSEMENT AGREEMENT_2026.08.26 (PDF)

REIMBURSEMENT AGREEMENT

This Reimbursement Agreement ("*Agreement*") is entered into as of this 19th day of May, 2026, by and between Bridges at Fox Hollow Plat B ("*Developer*") with its principal offices located at 372 S Main Street, Ste A, Alpine, Utah 84004 and American Fork City, a municipal corporation and political subdivision of the State of Utah with its principal offices located at 51 East Main Street, American Fork, Utah 84003 ("*City*").

RECITALS

WHEREAS, Developer owns and/or will develop certain parcels of property located in American Fork, Utah County, Utah, specifically Parcels 12:061:0079 and 12:061:0259 which consists of approximately 31.209 acres and is further described in Exhibit A attached hereto (the "*Property*").

WHEREAS, the parties have learned that there are certain mutually beneficial, cooperative and cost-cutting ways their respective properties can assist in the development of the other;

WHEREAS, pursuant to Section 13.80.030 of the American Fork Code of Ordinances and in compliance with Section 11-36a-402 of the Utah Code Annotated, the parties desire to provide for certain "system improvements," as that term defined in Section 11-36a-102 of the Utah Code Annotated, in conjunction with the development of the Property by Developer;

NOW, THEREFORE, in consideration of the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the City and Developer hereby agree as follows:

AGREEMENT

1. Culinary Water Line. Developer is proposing to install culinary water lines through its project at the required minimum size as required by City codes and standards. The City seeks to have the pipe extended off-site as a 8 inch pipe to accommodate additional off-site uses. Each upsized pipe is a system improvement. The lengths of pipe, associated materials and costs are set forth, and agreed to as shown, in the attached Exhibit B.

2. Pressurized Irrigation Line. Developer is proposing to install pressurized irrigation lines through its project at the required minimum size as required in City codes and standards. The City seeks to have the pipe extended off-site as an 8 inch pipe to accommodate additional off-site uses. Each upsized pipe is a system improvement. The lengths of pipe, associated materials and costs are set forth, and agreed to as shown, in the attached Exhibit B.

Attachment: BatFH Plat B_REIMBURSEMENT AGREEMENT_2026.08.26 (Reimbursement Agreement with Bridge Haven for Bridges at Fox

3. Sidewalk/Trail. Developer is proposing to construct a sidewalk at the required minimum size as required in City codes and standards. The City seeks to have some or all of the sidewalk within the development installed with a 5 foot wide trail to accommodate additional off-site uses. Each upsized sidewalk is a system improvement. The additional work, associated materials and costs are set forth, and agreed to as shown, in the attached Exhibit B.

4. Road. Developer is proposing to construct asphalt roads necessary for its development. The City seeks to have 1120 North constructed to the fully improved cross-section, which is more than is necessary for the development, to accommodate additional off-site uses. Each upsized asphalt road is a system improvement. The construction of the road beyond that necessary for the development is reimbursable to the Developer. The additional square footage, associated materials and costs are set forth, and agreed to as shown, in the attached Exhibit B.

5. System Improvements Reimbursement. The public improvements described above are each a System Improvement and collectively the "System Improvements." The City agrees to reimburse Developer for the System Improvements in an amount equal to the actual costs of the System Improvements, not to exceed the amounts set forth in Exhibit B.

6. Time of Reimbursement. The City shall provide to Developer a single reimbursement payment within thirty days of completion of all system improvements for the Project. Completion shall mean completion of construction, inspection and acceptance by the City Council.

7. Choice of Law. This Agreement shall be governed by, and construed in accordance with, the laws of the State of Utah.

8. Entire Agreement. This Agreement constitutes the entire agreement between the parties regarding the subject matter hereof and supersedes all prior understandings, written or oral, regarding the subject matter hereof.

9. Modification. This Agreement may only be modified or altered by a writing signed by both parties.

10. Attorney Fees. In the event either party seeks to enforce the terms hereof in a lawsuit or other proceeding, the prevailing party shall be entitled to an award of the costs incurred, including reasonable attorney fees.

11. Execution. This Agreement may be executed in multiple original counterparts, each of which shall be deemed to be an original and all of which, taken together, shall constitute one and the same Agreement.

12. Severability. The provisions of this Agreement shall be deemed to be severable, and if any provision of this Agreement is determined to be invalid or unenforceable by any court of competent jurisdiction, such invalidity or unenforceability shall not affect or limit the validity or unenforceability of the remaining provisions hereof.

Attachment: BatFH Plat B_REIMBURSEMENT AGREEMENT_2026.08.26 (Reimbursement Agreement with Bridge Haven for Bridges at Fox

13. Third-Party Beneficiary Interests. Nothing contained in this Agreement is intended to benefit any person or entity other than the parties to this Agreement and/or their respective successors and assigns; and no representation or warranty is intended for the benefit of, or to be relied upon by, any person or entity which is not a party to this Agreement and/or their respective successors and assigns.

14. Binding Effect. This Agreement shall inure to the benefit of, and be binding upon, the parties hereto and their respective heirs, representatives, officers, agents, employees, members, successors and assigns.

WHEREFORE, the parties have executed the foregoing to be effective on the date appearing above.

DEVELOPER

_____
By: _____
Its: _____

AMERICAN FORK CITY

_____
Bradley J. Frost
Mayor, American Fork City

ATTEST:

_____
City Recorder

Approved as to form:

_____
City Attorney

Approved as to content:

_____
City Engineer

Attachment: BatFH Plat B_REIMBURSEMENT AGREEMENT_2026.08.26 (Reimbursement Agreement with Bridge Haven for Bridges at Fox

EXHIBIT A
Parcel Legal Description

Attachment: BatFH Plat B_REIMBURSEMENT AGREEMENT_2026.08.26 (Reimbursement Agreement with Bridge Haven for Bridges at Fox

BOUNDARY DESCRIPTION

BEGINNING AT A POINT LOCATED SOUTH 00°01'13" EAST ALONG SECTION LINE 256.12 FEET AND EAST 488.67 FEET FROM THE WEST QUARTER CORNER OF SECTION 12, TOWNSHIP 5 SOUTH, RANGE 1 EAST, SALT LAKE BASE AND MERIDIAN;

THENCE NORTH 03°04'12" EAST 17.78 FEET; THENCE NORTH 01°38'35" WEST 505.86 FEET; THENCE NORTH 82°34'13" EAST 227.26 FEET; THENCE SOUTH 07°19'30" WEST 173.39 FEET; THENCE SOUTH 82°40'30" EAST 99.75 FEET; THENCE SOUTH 70°31'21" EAST 62.53 FEET; THENCE ALONG THE ARC OF A NON-TANGENT 15.00 FOOT RADIUS CURVE TO THE LEFT A DISTANCE OF 24.87 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 94°59'24 AND LONG CHORD BEARS S35°03'13"E 22.12 FEET); THENCE SOUTH 82°32'55" EAST 71.29 FEET; THENCE ALONG THE ARC OF A 569.00 FOOT RADIUS CURVE TO THE LEFT A DISTANCE OF 74.00 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 07°27'05 AND LONG CHORD BEARS S86°16'27"E 73.95 FEET); THENCE EAST 86.59 FEET; THENCE ALONG THE ARC OF A 15.00 FOOT RADIUS CURVE TO THE LEFT A DISTANCE OF 21.02 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 80°17'10 AND LONG CHORD BEARS N49°51'25"E 19.34 FEET); THENCE NORTH 85°41'20" EAST 63.77 FEET; THENCE ALONG THE ARC OF A NON-TANGENT 15.00 FOOT RADIUS CURVE TO THE LEFT A DISTANCE OF 25.85 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 98°44'31 AND LONG CHORD BEARS S40°37'45"E 22.77 FEET); THENCE EAST 131.06 FEET; THENCE SOUTH 00°46'55" EAST 62.00 FEET; THENCE WEST 61.27 FEET; THENCE SOUTH 08°06'18" WEST 191.65 FEET; THENCE SOUTH 133.50 FEET; THENCE SOUTH 44°19'34" EAST 128.20 FEET; THENCE SOUTH 59°47'58" EAST 62.00 FEET; THENCE ALONG THE ARC OF A NON-TANGENT 306.00 FOOT RADIUS CURVE TO THE RIGHT A DISTANCE OF 134.01 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 25°05'30 AND LONG CHORD BEARS S42°44'46"W 132.94 FEET); THENCE ALONG THE ARC OF A 15.00 FOOT RADIUS CURVE TO THE LEFT A DISTANCE OF 13.25 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 50°36'55 AND LONG CHORD BEARS S29°59'03"W 12.82 FEET); THENCE ALONG THE ARC OF A 70.00 FOOT RADIUS CURVE TO THE RIGHT A DISTANCE OF 56.69 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 46°24'01 AND LONG CHORD BEARS S27°52'36"W 55.15 FEET); THENCE ALONG THE ARC OF A 15.00 FOOT RADIUS CURVE TO THE LEFT A DISTANCE OF 13.25 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 50°36'55 AND LONG CHORD BEARS S25°46'09"W 12.82 FEET); THENCE ALONG THE ARC OF A 306.00 FOOT RADIUS CURVE TO THE LEFT A DISTANCE OF 27.40 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 05°07'52 AND LONG CHORD BEARS S03°01'38"W 27.40 FEET); THENCE NORTH 88°30'00" WEST 62.20 FEET TO A POINT ALONG THE EASTERN BOUNDARY OF BRIDGES AT FOX HOLLOW PLAT "A"; THENCE ALONG SAID PLAT A THE FOLLOWING TWENTY-THREE (23) COURSES: 1) ALONG THE ARC OF A NON-TANGENT 244.00 FOOT RADIUS NON-TANGENT CURVE TO THE LEFT A DISTANCE OF 15.43 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 03°37'25 AND LONG CHORD BEARS N04°49'24"E 15.43 FEET), 2) ALONG THE ARC OF A 15.00 FOOT RADIUS CURVE TO THE LEFT A DISTANCE OF 17.22 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 65°46'28 AND LONG CHORD BEARS N29°52'32"W 16.29 FEET), 3) ALONG THE ARC OF A 70.00 FOOT RADIUS CURVE TO THE RIGHT A DISTANCE OF 63.44 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 51°55'32 AND LONG CHORD BEARS N36°48'00"W 61.29 FEET), 4) SOUTH 79°08'39" WEST 94.70 FEET, 5) SOUTH 04°11'58" EAST 106.62 FEET, 6) NORTH 89°49'43" WEST 113.25 FEET, 7) NORTH 00°10'17" EAST 107.02 FEET, 8) NORTH 08°46'23" WEST 111.48 FEET, 9) NORTH 16°30'42" WEST 84.65 FEET, 10) NORTH 12°15'32" WEST 60.00 FEET, 11) NORTH 119.69 FEET, 12) NORTH 12°04'41" EAST 30.65 FEET, 13) NORTH 77°55'19" WEST 100.97 FEET, 14) ALONG THE ARC OF A NON-TANGENT 521.00 FOOT RADIUS CURVE TO THE RIGHT A DISTANCE OF 1.22 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 00°08'02 AND LONG CHORD BEARS N12°21'43"E 1.22 FEET), 15) NORTH 12°25'43" EAST 101.14 FEET, 16) NORTH 77°32'55" WEST 102.19 FEET, 17) ALONG THE ARC OF A 306.00 FOOT RADIUS CURVE TO THE LEFT A DISTANCE OF 13.52 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 02°31'54 AND LONG CHORD BEARS N78°48'52"W 13.52 FEET), 18) SOUTH 09°55'12" WEST 62.00 FEET, 19) ALONG THE ARC OF A NON-TANGENT 244.00 FOOT RADIUS CURVE TO THE LEFT A DISTANCE OF 42.92 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 10°04'42 AND LONG CHORD BEARS N85°07'09"W 42.86 FEET), 20) SOUTH 89°50'30" WEST 9.88 FEET, 21) ALONG THE ARC OF A 15.00 FOOT RADIUS CURVE TO THE LEFT A DISTANCE OF 18.44 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 70°25'03 AND LONG CHORD BEARS S54°37'59"W 17.30 FEET), 22) ALONG THE ARC OF A 63.00 FOOT RADIUS CURVE TO THE RIGHT A DISTANCE OF 16.41 FEET (CURVE HAVING A CENTRAL ANGLE EQUALS 14°55'39 AND LONG CHORD BEARS S26°53'17"W 16.37 FEET), AND 23) SOUTH 07°07'48" EAST 116.41 FEET; THENCE SOUTH 75°30'54" WEST 70.91 FEET; THENCE SOUTH 86°17'48" WEST 62.05 FEET TO THE POINT OF BEGINNING.

Attachment: BatFH Plat B_REIMBURSEMENT AGREEMENT_2026.08.26 (Reimbursement Agreement with Bridge Haven for Bridges at Fox

EXHIBIT “B”
Description of Improvements and estimated cost (bid schedule)

Attachment: BatFH Plat B_REIMBURSEMENT AGREEMENT_2026.08.26 (Reimbursement Agreement with Bridge Haven for Bridges at Fox

Name of Development: BRIDGES AT FOX HOLLOW PLAT B

SYSTEM IMPROVEMENTS

5/6/2026

	Description of Item	Quantity	Unit	Unit Price	Total	NOTES
	CULINARY WATER					
	8" Culinary Water	30	LF	$28.00	$840.00	
	8" Gate Valve	1	Each	$2,950.00	$2,950.00	
	2" Blowoff	1	Each	$2,500.00	$2,500.00	
	Water Trench Import	16	tons	$14.00	$224.00	
	Water Trench Spoils	11	CY	$5.50	$60.50	
	PRESSURIZED IRRIGATION					
	8" PVC Pipe	52	LF	$25.00	$1,300.00	
	8" Gate Valve	1	Each	$2,950.00	$2,950.00	
	2" Blowoff	1	Each	$2,500.00	$2,500.00	
	PI Trench Import	10	tons	$14.00	$140.00	
	PI Trench Spoils	15	CY	$5.50	$82.50	
	STREETS / HARDSCAPES					
	24" Curb & Gutter	108	LF	$19.40	$2,095.20	
	24" Curb Prep	108	LF	$4.80	$518.40	
	5' Concrete Sidewalk	405	SF	$4.35	$1,761.75	
	ADA Ramps	1	Each	$1,600.00	$1,600.00	
	30' Wide Standard Drive Approach	1	Each	$6,550.00	$6,550.00	
	Import and Place 12" Subgrade	1750	SF	$1.25	$2,187.50	
	Import and Place 8" Road Base	2130	SF	$1.05	$2,236.50	
	3" Asphalt	1750	SF	$1.65	$2,887.50	
					$33,383.85	$0.00

Reimburseable Amount **$33,383.85**

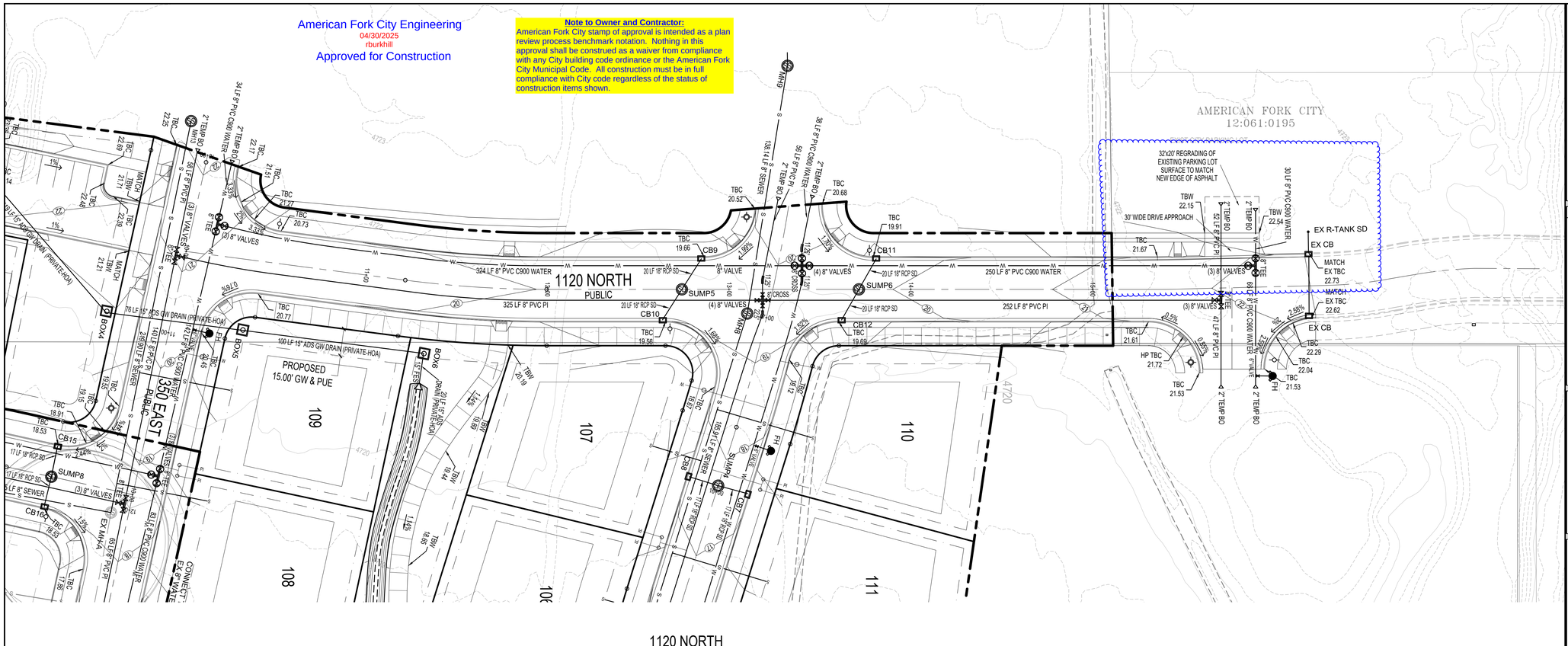
Attachment: BatFH Plat B_REIMBURSEMENT AGREEMENT_2026.08.26 (Reimbursement Agreement with

Next Step:
Approved for Construction

- Please schedule a Pre-Construction meeting with Dee Howard dhoward@americanfork.gov or 801-857-8164
- Provide (3) - 11x17 Hard Copies

American Fork City Engineering
04/30/2025
rburkhill
Approved for Construction

Note to Owner and Contractor:
American Fork City stamp of approval is intended as a plan review process benchmark notation. Nothing in this approval shall be construed as a waiver from compliance with any City building code ordinance or the American Fork City Municipal Code. All construction must be in full compliance with City code regardless of the status of construction items shown.



REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
AUGUST 25, 2026

Department Planning **Director Approval** *Patrick O'Brien*

AGENDA ITEM Review and action for an approval of a Reimbursement Agreement with Deborah and Maurice Navarro for 247 E 700 N, American Fork, Utah 84003.

SUMMARY RECOMMENDATION Deborah and Maurice Navarro propose a Reimbursement Agreement for the home located at 247 E 700 N, American Fork, Utah 84003 for Parcel 12:069:0132 which consists of approximately 1.678 acres.

BACKGROUND The Design Review Committee approved the Navarro Home Amended Site Plan at the March 23, 2026 regular meeting. The Navarro family has been working closely with the City's Public Works Department on a plan for the System Improvements at the required minimum size as required in City codes and standards and for upsizing the roadway and sidepath along 700 North.

A Reimbursement Agreement was drafted and reviewed by the City Engineering division and the Navarro family. The agreement outlines the parameters for Sidepath and Road System Improvements.

Minimum level of improvements that are the responsibility of the owner include their half of a 32’ wide asphalt road (16’ wide for a half width of road) at a thickness of 4” of asphalt and 6” of road base as well as a 5’ wide sidewalk. 700 North is a legacy arterial with a total asphalt width of 44’ (22’ wide for a half width of road) at a thickness of 6” of asphalt and 10” of road base as well as a 10’ wide sidepath with a 3’ wide stamped concrete park strip. Collectively, these required upsized improvements which are more than the minimum level of improvements are referred to as to System Improvements and reimbursed by the City.

The Sidepath System Improvement will be reimbursed with Park Impact Fees not to exceed $8,645.00 and the Road System Improvement will be reimbursed with Road Impact Fees not to exceed $29,440.00. The total cost for the System Improvements adds up to $38,085.00 as outlined in the agreement.

BUDGET IMPACT An amount not to exceed $38,085.00 for the upsizing of the public improvements along 700 North which will be applied as Parks and Road Impact Fee reimbursements.

SUGGESTED MOTION Move to approve the Reimbursement Agreement with Deborah and Maurice Navarro for System Improvements for an amount no greater than $38,085.00 for 247 E 700 N, American Fork, Utah 84003.

SUPPORTING DOCUMENTS

Navarro Reimbursement Agreement Updated 2026-08-19 (PDF)
Navarro Letter of Understanding for Reimbursement Agreement (2) (PDF)

REIMBURSEMENT AGREEMENT

This Reimbursement Agreement ("*Agreement*") is entered into as of this 20th day of April, 2026, by and between Deborah and Maurice Navarro ("*Developer*") with its principal offices located at 247 E 700 N and American Fork City, a municipal corporation and political subdivision of the State of Utah with its principal offices located at 51 East Main Street, American Fork, Utah 84003 ("*City*").

RECITALS

WHEREAS, Developer owns and/or will develop certain parcels of property located in American Fork, Utah County, Utah, specifically Parcel 12:069:0132 which consists of approximately 1.678 acres and is further described in Exhibit A attached hereto (the "*Property*").

WHEREAS, the parties have learned that there are certain mutually beneficial, cooperative and cost-cutting ways their respective properties can assist in the development of the other;

WHEREAS, pursuant to Section 13.80.030 of the American Fork Code of Ordinances and in compliance with Section 11-36a-402 of the Utah Code Annotated, the parties desire to provide for certain "system improvements," as that term defined in Section 11-36a-102 of the Utah Code Annotated, in conjunction with the development of the Property by Developer;

NOW, THEREFORE, in consideration of the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the City and Developer hereby agree as follows:

AGREEMENT

1. Sidewalk/Trail. Developer is proposing to construct a sidewalk at the required minimum size as required in City codes and standards. The City seeks to have some or all of the sidewalk within the development upsized to a 10' wide x 4"/6" thick to accommodate additional off-site uses. A 3' wide x 4" thick stamped concrete improvement is proposed. Each upsized sidewalk is a system improvement. The additional work, associated materials and costs are set forth, and agreed to as shown, in the attached Exhibit B.

2. Road. Developer is proposing to construct asphalt roads necessary for its development. The City seeks to have some of the asphalt roads within Navarro Home constructed wider than is necessary for the development to accommodate additional off-site uses. Each upsized asphalt road is a system improvement. The construction of the road beyond that necessary for the development is reimbursable to the Developer. The additional square footage, associated materials and costs are set forth, and agreed to as shown, in the attached Exhibit B.

Attachment: Navarro Reimbursement Agreement Updated 2026-08-19 (Reimbursement Agreement with Deborah and Maurice Navarro for 247 E

3. System Improvements Reimbursement. The public improvements described above are each a System Improvement and collectively the "System Improvements." The City agrees to reimburse Developer for the System Improvements in an amount equal to the actual costs of the System Improvements, not to exceed the amounts set forth in Exhibit B.

4. Time of Reimbursement. The City shall provide to Developer a single reimbursement payment within thirty days of completion of all system improvements for the Project. Completion shall mean completion of construction, inspection and acceptance by the City Council.

5. Choice of Law. This Agreement shall be governed by, and construed in accordance with, the laws of the State of Utah.

6. Entire Agreement. This Agreement constitutes the entire agreement between the parties regarding the subject matter hereof and supersedes all prior understandings, written or oral, regarding the subject matter hereof.

7. Modification. This Agreement may only be modified or altered by a writing signed by both parties.

8. Attorney Fees. In the event either party seeks to enforce the terms hereof in a lawsuit or other proceeding, the prevailing party shall be entitled to an award of the costs incurred, including reasonable attorney fees.

9. Execution. This Agreement may be executed in multiple original counterparts, each of which shall be deemed to be an original and all of which, taken together, shall constitute one and the same Agreement.

10. Severability. The provisions of this Agreement shall be deemed to be severable, and if any provision of this Agreement is determined to be invalid or unenforceable by any court of competent jurisdiction, such invalidity or unenforceability shall not affect or limit the validity or unenforceability of the remaining provisions hereof.

11. Third-Party Beneficiary Interests. Nothing contained in this Agreement is intended to benefit any person or entity other than the parties to this Agreement and/or their respective successors and assigns; and no representation or warranty is intended for the benefit of, or to be relied upon by, any person or entity which is not a party to this Agreement and/or their respective successors and assigns.

12. Binding Effect. This Agreement shall inure to the benefit of, and be binding upon, the parties hereto and their respective heirs, representatives, officers, agents, employees, members, successors and assigns.

WHEREFORE, the parties have executed the foregoing to be effective on the date appearing above.

Attachment: Navarro Reimbursement Agreement Updated 2026-08-19 (Reimbursement Agreement with Deborah and Maurice Navarro for 247 E

DEVELOPER

_____
By: _____
Its: _____

AMERICAN FORK CITY

_____
Bradley J. Frost
Mayor, American Fork City

ATTEST:

_____
City Recorder

Approved as to form:

_____
City Attorney

Approved as to content:

_____
City Engineer

Attachment: Navarro Reimbursement Agreement Updated 2026-08-19 (Reimbursement Agreement with Deborah and Maurice Navarro for 247 E

EXHIBIT A
Parcel Legal Description

Attachment: Navarro Reimbursement Agreement Updated 2026-08-19 (Reimbursement Agreement with Deborah and Maurice Navarro for 247 E

EXHIBIT "A"

Commencing at the Southwest corner of Section 12, Township 5 South, Range 1 East, Salt Lake Base and Meridian; thence East along the Section line 83 feet; thence North 366 feet, thence East 91 feet; thence South 453 feet; thence West 34 feet; thence South 177 feet; thence West 140 feet; thence North 264 feet to the point of beginning.

Less and Excepting any and all portions conveyed in that certain Boundary Line Agreement recorded November 20, 2006 as Entry No. 155312:2006 of Official Records.

Situated in Utah County, State of Utah

APN: 12-069-0132

Attachment: Navarro Reimbursement Agreement Updated 2026-08-19 (Reimbursement Agreement with Deborah and Maurice Navarro for 247 E

EXHIBIT “B”
Description of Improvements and estimated cost (bid schedule)

Attachment: Navarro Reimbursement Agreement Updated 2026-08-19 (Reimbursement Agreement with Deborah and Maurice Navarro for 247 E

Name of Development: Navarro Residence

Description of Item	700 North Quantity	Unit	Unit Price	Total	City Minimum Quantity	Unit Price	Total Price	Reimbursement Total
STREETS			min. for local street is 4" asphalt over 6" base		Reimburse for entire 6ft width + upsize in remaining area			
Asphalt 6" - Legacy Arterial in non-sensitive areas	1350	SF	$6.00	$8,100.00	650	$4.00	$2,600.00	$5,500.00
Roadbase 10" Hauled, Placed & Compacted	1260	SF	$15.00	$18,900.00	560	$9.00	$5,040.00	$13,860.00
Sidewalk 4" Thick (4"untreated base course included)	1340	SF	$12.90	$17,290.00	670	$12.90	$8,645.00	$8,645.00
Stamped Concrete	21	Ton	$480.00	$10,080.00	-	-	-	$10,080.00

TOTAL REIMBURSEABLE AMOUNT $ 38,085.00

Attachment: Navarro Reimbursement Agreement Updated 2026-08-19 (Reimbursement Agreement with

Next Step:
Approved for Construction

- Please schedule a Pre-Construction meeting with Chad Scott cscott@americanfork.gov or 801-854-5984
- Provide (3) - 11x17 Hard Copies

Scale 1" = 10 ft

N89°56'41"W 34.00'

PROPERTY LINE LANDSCAPING SWALE

3" MAX ROCK RETAINING WALL

PROVIDE SLEEVE FOR WATER SERVICE UNDER DRIVEWAY

S00°06'26"E 177.00'

DRAINAGE SWALE
NOT TO SCALE

PROPERTY LINE LANDSCAPING SWALE

NEW WATER SERVICE LINE (MATCH EXISTING METER SIZE)

EX FIRE HYDRANT 260FT FROM PROPERTY LINE OR 380FT FROM HOME AT DRIVEWAY CENTERLINE

END OF CURB & GUTTER IMPROVEMENTS

REMOVE & REPLACE EXISTING WATER METER

GRADE 2:1 SLOPE TO EXISTING

"END OF SIDEWALK" SIGN

END OF SIDEWALK IMPROVEMENTS

RECONNECT TO EXISTING WATERLINE PER AMERICAN FORK CITY STANDARDS

ASPHALT REPAIR AREA

REMOVE & REPLACE EX WATER SERVICE (MATCH EXISTING SIZE)

EXISTING IRRIGATION BOXES TO BE RELOCATED OUT OF DRIVEWAY

EXISTING IRRIGATION SERVICE

EX EOA= 76.13
EX EOA= 76.03
EX EOA= 75.94
EX EOA= 75.74
EX EOA= 75.62
EX EOA= 75.54
EX EOA= 75.48
EX EOA= 75.47
EX EOA= 75.42

LOW POINT

SEE PLUMBING PLAN FOR CONNECTION

NEW 20.00' CONCRETE DRIVEWAY

6" CONCRETE SIDEWALK ACROSS DRIVEWAY

NEW 10' SIDEWALK
1,430 sf

NEW 3' STAMPED CONCRETE CURB & GUTTER

NEW ASPHALT

EX 12" DI WATER MAIN

EX 42" DI IRRIGATION MAIN

700 NORTH

N89°56'41"W 139.87'

139.10 1/2"

10'-2 1/2"
10'-1"
10'-1/4"
9'-11 3/4"
9'-10 3/4"
9'-6 1/2"
9'-3.40"

PROPOSED HOME
MAIN FFE= 4682.00
GARAGE SLAB= 4681.33
BASEMENT FFE= 4671.50

GARAGE SLAB= 4681.33

LANDSCAPED STAIRS SEE LANDSCAPING PLANS

BACK OF SIDEWALK @ PROPERTY LINE

SEE PLUMBING PLAN FOR CONNECTION

SEWER CLEANOUT WITHIN 5' OF HOUSE

NEW 4" SDR-35 PVC SS @ 2.00% MIN SLOPE
CLEANOUTS EVERY 75'

SEWER CLEANOUT

NEW 4" SDR-35 PVC SS @ 2.00% MIN SLOPE

5' INFILTRATION MANHOLE WITH 10.5'X 11' GRAVEL FIELD PER AMERICAN FORK STANDARD 15.14 SEE SHEET C401
RIM= 4675.67
IE=4672.56
BOTTOM= 4667.67

1.50' SEPARATION

4" OF 15" SDR 35 PVC @ 1% MIN

HOODED GRATE SD INLET
TBC= 4675.63
IE= 4672.60
BOTTOM= 4669.60

8" VITRIFIED CLAY SEWER LINE

CONNECT PER AMERICAN FORK CITY STANDARDS

PROPOSED FIRE HYDRANT 96FT FROM PROPERTY LINE TO BE CONSTRUCTED BY AMERICAN FORK 700 NORTH CONNECTION PROJECT SEE PROJECT PLANS SHEET CU305

END OF SIDEWALK IMPROVEMENTS

"END OF SIDEWALK" SIGN

GRADE 2:1 SLOPE TO EXISTING

END OF CURB & GUTTER IMPROVEMENTS

PROPERTY LINE LANDSCAPING BERM

N00°06'26"W 264.00'

PROPERTY LINE BERM
NOT TO SCALE

RIGHT-OF-WAY IMPROVEMENTS
FACING EAST

BACK OF WALK AT PROPERTY LINE
3' CONCRETE PARKSTRIP
10' CONCRETE SIDEWALK
4" THICK SIDEWALK (6" AT DRIVEWAY)
24" APWA TYPE "E" CURB & GUTTER
CONNECT TO EXISTING ASPHALT

American Fork City Engineering
04/02/2026
rburkhill
Approved for Construction

Note to Owner and Contractor:
American Fork City stamp of approval is intended as a plan review process benchmark notation. Nothing in this approval shall be construed as a waiver from compliance with any City building code ordinance or the American Fork City Municipal Code. All construction must be in full compliance with City code regardless of the status of construction items shown.

WILDING ENGINEERING
14721 South Heritage Crest Way
Bluffdale, Utah 84065
801.553.8112
www.wildingengineering.com

DRAWING NOTES:

1. DATE OF FIELD SURVEY: AUGUST 19, 2025.
2. THE BOUNDARY (AND ASSOCIATED SETBACKS AND EASEMENTS THAT MAY BE OFFSETS FROM THE PARCEL BOUNDARY) ARE FROM AN ALTA SURVEY BY WILDING ENGINEERING. REFER TO THAT DRAWING FOR FURTHER INFORMATION REGARDING THE BOUNDARY AND PARCEL.
3. ROOF DRAINS WILL BE DISCHARGED FROM DOWN SPOUTS TO LANDSCAPED AREAS OR DRIVEWAY WHERE APPLICABLE.
4. STORM DRAIN CALCULATIONS:
   IMPERVIOUS AREA= 3,660 SQUARE FEET
   RETENTION STORAGE REQUIRED= 403 CUBIC FEET
   RETENTION STORAGE IS A 5' DIAMETER MANHOLE WITH 5.5' DEEP PERFORATED SIDEWALLS WITH A 10.5'X11.0' GRAVEL FIELD AROUND THE STRUCTURE WITH 40% GRAVEL POROSITY.

   SEE HYDROLOGY REPORT DATED FEBRUARY 2026.
5. DRIVEWAY STRUCTURE SHALL FOLLOW THE RECOMMENDATIONS FOR PAVEMENT DESIGN AS PROVIDED IN THE GEOTECHNICAL REPORT FOR THIS PROJECT DATED: NOVEMBER 12, 2025. FOLLOWING THESE RECOMMENDATIONS WILL PROVIDE SUPPORT FOR FIRE APPARATUS ACCESS ON DRIVEWAY.

DATA TABLE

ADDRESS: 247 EAST 700 NORTH
AMERICAN FORK, UTAH 84003

KEY MAP

VIEW

LOT BOUNDARY

LEGEND

- EXISTING INDEX CONTOUR (5')
- EXISTING CONTOUR (1')
- PROPOSED CONTOUR (1')
- TOP OF CONCRETE/ASPHALT
- TOP BACK OF CURB
- WALL HEIGHT / TOP OF WALL ELEVATION / EXPOSED TOE OF WALL ELEVATION
- NEW ASPHALT PARKING
- INFILTRATION GRAVEL

NO.	REVISION	DATE
3	AMERICAN FORK CITY FIRE COMMENT	03-19-2026
2	AMERICAN FORK CITY COMMENTS	03-05-2026
1	AMERICAN FORK CITY COMMENTS	02-05-2026

PROJECT INFORMATION

NAVARRO RESIDENCE
247 E 700 N

SITE, UTILITY, & GRADING PLAN

AMERICAN FORK CITY, UTAH

DRAWN	CHECKED	PROJECT #
MSS	MEC	25377

LICENSED PROFESSIONAL ENGINEER No. 9697160 MITCHELL S. SMITH 03/20/2026 STATE OF UTAH
ENGINEER'S STAMP

DATE: 10/10/25
SCALE: 1" = 10'
SHEET: C103

G:\DATA\25377 247 E 700 N American Fork ROS\dwg\25377 Navarro American Fork Site.dwg
PLOT DATE: Mar 20, 2026

Attachment: Navarro Reimbursement Agreement Updated 2026-08-19 (Reimbursement Agreement with Deborah and Maurice Navarro for 247 E

16 April 2026

To Whom It May Concern,

I, Deborah Navarro, owner of the Navarro Residence located at 247 E 700 N, American Fork, Utah, acknowledge that reimbursement of the development bond for the Navarro Residence project (estimated at $38,085.00 by the City Project Engineer, Robert Burkhill) is subject to approval by the City Council.

I have elected to post the bond in the amount of $103,127.98, based on Mr. Burkhill's estimate, in order to proceed with construction of my home. By doing so, I understand and agree that I waive any right to hold the City of American Fork legally responsible for reimbursement if the City Council does not approve the estimated amount.

Signed,

Deborah Navarro

Deborah Navarro

Date 4-16-2026

Attachment: Navarro Letter of Understanding for Reimbursement Agreement (2) (Reimbursement Agreement with Deborah and Maurice

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
AUGUST 25, 2026

Department Finance **Director Approval** *Anna Montoya*

AGENDA ITEM Review and Action on a Resolution Setting the 2026 Tax Rate for Fiscal Year Ending June 30, 2027.

SUMMARY RECOMMENDATION
Staff recommends approval of the 2026 Property Tax Rate.

BACKGROUND
On May 12, 2026, the City Council received and reviewed the proposed Property Tax Impact Schedule and announced its intent to consider a property tax increase above the certified tax rate for Fiscal Year 2026-2027. The schedule included the estimated impact of the proposed tax increase and the purpose for which the additional revenue would be used.

On June 23, 2026, the City Council adopted the Fiscal Year 2026-2027 Interim Budget, which was based on the proposed property tax rate and anticipated property tax revenues pending completion of the Truth-in-Taxation process. This year, the proposed a property tax increase is $2.78 per month for an average residence or 8.7% per year, which requires a truth in taxation hearing. Council has discussed the increase in several budget work sessions and has communicated the increase to the public through the monthly newsletter, at the budget open house and on the city website. The proposed rate was included in the valuation notices to be mailed by Utah County on July 22, 2026.

A Truth-in-Taxation public hearing was be held August 11, 2026, at 7:00 p.m. to receive public comment regarding the proposed increase in property tax revenue.

The Property Tax Impact Schedule, attached as a separate document, includes the certified tax rate, the proposed tax rate, and the following information:

- The approximate dollar amount of additional ad valorem tax revenue that would be generated by the proposed tax rate increase.
- The approximate percentage increase in property tax revenue resulting from the proposed tax rate increase.
- The approximate increase in property taxes paid annually on an average residential property as a result of the proposed tax rate increase.
- The approximate increase in property taxes paid annually on an average commercial property as a result of the proposed tax rate increase.
- The purpose of the proposed property tax increase.

In accordance with Utah Code § 59-2-919, the Property Tax Impact Schedule is presented as a separate document from all other budget materials and remains available for public review throughout the Truth-in-Taxation process.

Since adopting the interim budget on June 23, 2026, the city was able to realize savings in the city's insurance premium of $100,000. The insurance savings occurred after adoption of the interim budget and allows the Council to reduce the proposed tax increase while maintaining the planned fire staffing. This reduction will result in an impact to a residential property tax bill in the amount of $2.40 monthly or 7.4% annually.

Staff further recommends reducing the tax increase by amending the economic development budget by $125,000. This reduction will result in an impact to a residential property tax bill in the amount of $1.87 monthly or 5.7% annually.

Budget Impact	Item	FY2027 Budget Impact	Net Change in Revenue (Increase)	TaxRate	Taxable Home Value	Annual Impact on Tax Bill	Annual Increase on Tax Bill	% Property Tax Increase	Monthly Impact	Option
Current Proposed			$660,000	0.001516	$502,000	$ 418	$ 33	8.7%	$ 2.78	A
Operational	Insurance Savings & Economic Development	$225,000	$435,000	0.001475	$502,000	$ 407	$ 22	5.7%	$ 1.87	B
Capital/ Reserves	Playground replacement & Vehicle Purchases	$435,000	$ -	0.001395	$502,000	$ 385	$ -	0.0%	$ -	C

Note: Delaying capital improvements or using reserves results is a one-time only adjustment(s) that leaves an operational deficit to be addressed in the next budget year.

BUDGET IMPACT

The Proposed Tax Rate would increase general fund revenue by $660,000 which would go towards partially staffing a new fire station.

SUGGESTED MOTION

Option A (Proposed)

I move to adopt a resolution determining the tax rate for the 2026 tax year and levying taxes upon all real and personal property within American Fork City, Utah, increasing the fiscal year 2026-2027 general fund property tax revenue by $660,000 or 8.7% and setting the tax rate at .001516.

Option B (Operational Amendment)

I move to adopt a resolution determining the tax rate for the 2026 tax year and levying taxes upon all real and personal property within American Fork City, Utah, increasing the fiscal year 2026-2027 general fund property tax revenue by $435,000 or 5.7% and setting the tax rate at .001475 and amending the Fiscal Year 2026-2027 budget to decrease operational expenditures as discussed in option B in order to increase fire department personnel expense by $225,000.

Option C (Capital Amendment-Use of Reserves)
I move to adopt the certified tax rate for the 2026 tax year and levying taxes upon all real and personal property within American Fork City, Utah, and setting the tax rate at .001395 and amending the Fiscal Year 2026-2027 budget to decrease operational expenditures as discussed in option B and capital expenses as discussed in option C in order to increase fire department personnel expense by $660,000.

SUPPORTING DOCUMENTS

Resolution - Adopted Tax Rate 2026 (DOCX)
Property Tax Impact Schedule (DOCX)
Notice-of-proposed-tax-increase (PDF)
2026 T-in-T Ad - Utah Co Combined-Proof (PDF)
Form PT-693 Tax Rate Summary 2026 (PDF)

RESOLUTION OF AMERICAN FORK CITY, UTAH,
APPROVING A PROPERTY TAX INCREASE ABOVE THE
CERTIFIED TAX RATE FOR FISCAL YEAR 2026-2027

WHEREAS, the City Council of American Fork City (the "City"), is authorized to levy a property tax rate that exceeds the City's certified tax rate upon satisfaction of applicable notice and public hearing requirements; and

WHEREAS, the Utah State Tax Commission has certified that the certified tax rate for the City for Fiscal year 2026-2027 is 0.001395; and

WHEREAS, the City Council has proposed a tax rate of .001516 for Fiscal Year 2026-2027, which exceeds the certified tax rate and constitutes a property tax increase; and

WHEREAS, notice of the proposed tax increase was advertised in the Daily Herald, a newspaper of general circulation, City bulletin boards, posted on the Utah Public Notice Website, the City's webpage and mailed notice was provided by the County Auditor to affected property owners, each within the time periods required by law; and

WHEREAS, the City Council held a duly noticed public hearing on the proposed tax increase on August 11, 2026 at 7:00 pm, at which the City Council provided all interested persons desiring to be heard a reasonable opportunity to present oral testimony, within reasonable time limits and without unreasonable restriction on the number of individuals permitted to comment, whether in person, by electronic means, or through written comments read into the record; and

WHEREAS, following the public hearing, the City Council has determined that it is necessary and in the best interest of the City to approve and levy a property tax rate above the certified tax rate for Fiscal Year 2026-2027;

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

1. The City finds that the City has satisfied all applicable notice and public hearing requirements as a condition of levying a property tax rate that exceeds the certified tax rate for Fiscal Year 2026-2027, including publication of notice, mailed notice to affected property owners, and the conduct of a public hearing on August 11, 2026, at which public comment was received and considered.

2. The City Council hereby approves and adopts a property tax rate of _____ for Fiscal Year 2026-2027. This rate exceeds the certified tax rate of 0.001395 and will result in an increase in the City's ad valorem property tax budgeted revenue of approximately $_____ or _____%, above the City's property tax budgeted revenue for the prior year, exclusive of new growth.

Attachment: Resolution - Adopted Tax Rate 2026 (2026 Tax Rate for Fiscal Year Ending June 30, 2027)

3. The City Recorder is hereby directed to certify this Resolution and the adopted tax rate to the Utah County Auditor and to the Utah State Tax Commission, together with any other documentation required to complete the Truth in Taxation process.

4. This Resolution shall take effect immediately upon adoption.

ADOPTED by the City Council of American Fork City, Utah, this 25th day of August 2026.

AMERICAN FORK CITY, UTAH

_____

Brad Frost, Mayor

ATTEST:

_____

Terilyn Lurker, City Recorder

Attachment: Resolution - Adopted Tax Rate 2026 (2026 Tax Rate for Fiscal Year Ending June 30, 2027)

American Fork City, Utah
Property Tax Impact Schedule
Fiscal Year 2026-2027

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: Property Tax Impact Schedule (2026 Tax Rate for Fiscal Year Ending June 30, 2027)

NOTICE OF PROPOSED TAX INCREASE
AMERICAN FORK CITY

The AMERICAN FORK CITY is proposing to increase its property tax revenue.

The AMERICAN FORK CITY tax on a $502,000 residence would increase from $394.27 to $427.68, which is $33.41 per year.

The AMERICAN FORK CITY tax on a $502,000 business would increase from $716.86 to $777.60, which is $60.74 per year.

If the proposed budget is approved, AMERICAN FORK CITY would receive an additional $660,000 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, AMERICAN FORK CITY would increase its property tax budgeted revenue by 8.48% above last year's property tax budgeted revenue excluding eligible new growth.

The AMERICAN FORK CITY invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or virtually.

PUBLIC HEARING

Date/Time: 8/11/2026 7:00 P.M.

Location: City Hall
31 N Church St
American Fork

To obtain more information regarding the tax increase, citizens may contact the AMERICAN FORK CITY at 801-763-3000 or visit www.americanfork.gov Instructions for virtual participation in the public hearing will be available at www.americanfork.gov no later than 24 hours before the public hearing is scheduled to begin.

Attachment: Notice-of-proposed-tax-increase (2026 Tax Rate for Fiscal Year Ending June 30, 2027)

Tax Increase Instructions

The advertisement shall be published be published **for at least 14 days before** the day on which the taxing entity conducts the public hearing in the following locations:

1) Electronically in accordance with Section 45-1-101: on a website established by the collective efforts of Utah newspapers. **www.utahlegals.com**

2) On the Utah Public Notice Website under Section 63A-16-601 **www.utah.gov/pmn/**

3) As a Class A notice under Section 63G-30-102.

4) Publish the public notice on the entitiy's official website.

The advertisement shall state that the taxing entity will meet on a certain day, time, and place in the advertisement. The exact wording for the advertisement can be found in 59-2-919.

The scheduled hearing shall not be held less than **ten (10) days after** the mailing of the "Notice of Property Valuation and Tax Change" by the county auditor.

The scheduled meeting on the proposed tax increase may coincide with the hearing on the proposed budget.

The hearing shall begin at or after **6:00 PM**

The public hearing must be open to the public and held at a meeting with no other items on the agend other than discussion and action on the taxing entity's intent to levy a tax rate that exceeds the taxing entity's certified tax rate, budget,or a special districts fee implementation.

The public hearing needs to be available for individuals to attend or participate either in person or remotely through electronic means.

If another meeting is needed to finalize the tax increase, the details of the meeting (place, date, time) must be announced at the end of the public hearing.

Please see our website for more information.

https://propertytax.utah.gov/tax-increases/

Attachment: Notice-of-proposed-tax-increase (2026 Tax Rate for Fiscal Year Ending June 30, 2027)

UTAH COUNTY NOTICE OF PROPOSED TAX INCREASE

The following taxing entities are proposing to increase property tax revenue within UTAH COUNTY. Data is based on the taxing entity's average value shown below. The same value is used for both residential and commercial property. Concerned citizens are invited to attend the public hearings listed.

FOR FURTHER INFORMATION CONTACT THE INDIVIDUAL ENTITIES AT THE NUMBERS SHOWN BELOW.

Entities Proposing a Tax Increase	Average Market Value	If approved, tax will increase	From:	To:	Additional Ad Valorum Tax Revenue	% Increase if Proposed Tax Increase is Approved	Public hearing information Date/Time	Location	Phone:
PROVO CITY SCHOOL DISTRICT	$526,000	**Residential:**	**$1,216.51**	**$1,249.49**	$1,306,942	7.00%	Aug 05,2026 6:00 PM	280 W 940 N Provo	801-374-4
		Commercial:	**$2,211.83**	**$2,271.79**					
AMERICAN FORK CITY	$502,000	**Residential:**	**$394.27**	**$427.68**	$660,000	8.48%	Aug 11,2026 7:00 P.M.	31 N Church St American Fork	801-763-3
		Commercial:	**$716.86**	**$777.60**					
CEDAR HILLS CITY	$682,000	**Residential:**	**$276.07**	**$330.09**	$150,000	19.55%	Aug 11,2026 6:00 PM	3925 W Cedar Hills Dr Cedar Hills	801-785-9
		Commercial:	**$501.95**	**$600.16**					
CITY OF DRAPER	$838,000	**Residential:**	**$415.73**	**$519.90**	$122,224	22.55%	Aug 12,2026 6:00 P.M.	1020 E Pioneer Rd Draper	801-576-6
		Commercial:	**$755.88**	**$945.26**					
EAGLE MOUNTAIN CITY	$488,000	**Residential:**	**$142.25**	**$456.28**	$6,742,938	220.88%	Aug 06,2026 6:00 PM	1650 Stage Coach Run Eagle Mountain	801-789-6
		Commercial:	**$258.64**	**$829.60**					
SARATOGA SPRINGS CITY	$542,000	**Residential:**	**$291.54**	**$437.31**	$3,100,000	50.03%	Aug 11,2026 6:00 PM	319 S Saratoga Rd Saratoga Springs	801-766-9
		Commercial:	**$530.08**	**$795.11**					
HIGHLAND CITY	$1,036,000	**Residential:**	**$413.11**	**$441.60**	$172,488	6.89%	Aug 11,2026 6:00 P.M.	5400 West Civic Center Drive Highland	801-756-5
		Commercial:	**$751.10**	**$802.90**					
OREM CITY	$520,000	**Residential:**	**$168.74**	**$180.47**	$450,000	6.95%	Aug 27,2026 6:00 p.m.	56 N State Street Orem	801-229-7
		Commercial:	**$306.80**	**$328.12**					
PLEASANT GROVE CITY	$602,000	**Residential:**	**$310.57**	**$337.72**	$365,667	8.72%	Aug 11,2026 6:00 p.m.	108 South 100 East Pleasant Grove	801-785-5
		Commercial:	**$564.68**	**$614.04**					
SPRINGVILLE CITY	$476,000	**Residential:**	**$186.40**	**$191.90**	$97,000	2.97%	Aug 18,2026 7:00 P.M.	110 South Main Street Springville	801-489-27
		Commercial:	**$338.91**	**$348.91**					
CENTRAL UTAH WATER CONSERVANCY	$576,000	**Residential:**	**$124.82**	**$126.72**	$555,517	0.71%	Aug 25,2026 6:00 P.M.	1426 E 750 N Orem, Utah 84097	801-226-71
		Commercial:	**$226.94**	**$230.40**					

***Additional Ad Valorum Tax Revenue does not include amount from Judgment Levies.**

****This list is for informational purposes only and should not be relied on to determine a taxpayer's property tax liability. For specific property tax liability information the taxpayer should review their "Notice of Valuation and Tax Change".**

Attachment: 2026 T-in-T Ad - Utah Co Combined-Proof (2026 Tax Rate for Fiscal Year Ending June 30, 2027)

Utah State Tax Commission - Property Tax Division
Tax Rate Summary (693)
ENTITY: 3020 AMERICAN FORK CITY

Form PT-693
Rev. 2/15

UTAH COUNTY **Tax Year: 2026**

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
10 General Operations §11-6-133	0.001395	0.001516	.007	8,240,340
20 Interest and Sinking Fund/Bond §11-1-4		0.000107	Sufficient	582,038
50 Tort Liability §63G-7-704(2)(b)	0.000033	0.000033	0.0001	179,320
Total Tax Rate	**0.001428**	**0.001656**	**Total Revenue**	**$9,001,698**

Certification by Taxing Entity

I, _____, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: _____ Date: _____

Title: _____ Telephone: _____

Mailing address: _____

Attachment: Form PT-693 Tax Rate Summary 2026 (2026 Tax Rate for Fiscal Year Ending June 30, 2027)

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
AUGUST 25, 2026

Department Finance **Director Approval** *Anna Montoya*

AGENDA ITEM Review and action on a resolution adopting the American Fork City budget for fiscal year ending June 30, 2027.

SUMMARY RECOMMENDATION
Staff recommends approval of the fiscal year ending June 30, 2027 budget.

BACKGROUND
American Fork city advertised and held a public hearing on June 9, 6 as required by the Uniform Fiscal Procedures Act for Utah Cities (Utah Code 10-6-114), to gather comments on the budget tentatively adopted in the May 12, 2026 meeting. Additionally, Utah Code 10-6-118 requires the city to adopt a final budget on or before June 30, 2026, or in the case of a property tax increase, before September 1, 2026. Due to the proposed tax increase, an interim budget was adopted June 9, 2027.

A Truth-in-Taxation public hearing was held on August 11, 2026, to receive public comment regarding the proposed property tax increase and Property Tax Impact Schedule. Following completion of the public hearing process, the City Council is being asked to consider adoption of the Fiscal Year 2026-2027 Annual Budget. The budget will establish the authorized revenues and expenditures for Fiscal Year 2026-2027.

BUDGET IMPACT
Adoption of the budget would allow for continued operations and meet statutory requirements.

SUGGESTED MOTION
Proposed Property Tax Increase
I move to approve a resolution adopting the American Fork City budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Revised Property Tax Rate
I move to approve a resolution adopting the American Fork City budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027, with adjustments as reflected by the adopted property tax rate.

SUPPORTING DOCUMENTS

4. Resolution-Final Budget FY2027 8.25.26 (DOCX)
FY 2027 Interim Budget (PDF)

RESOLUTION NO. _____

A RESOLUTION ADOPTING A FINAL BUDGET FOR AMERICAN FORK CITY FOR FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

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 after the date on which the taxing entity adopts a final budget; and

WHEREAS, the City Council agendas for the May 12, 2026 regular 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 regular meeting 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, A public hearing to consider the Interim Budget for adoption was 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.

WHEREAS, the City Council approved Resolution 2026-05-18R adopting a property tax impact schedule as defined in Utah Code Section 59-2-924"; and

WHEREAS, the City Council of American Fork City, Utah, approved Resolution 2026-06-26R on June 23, 2026 adopting an interim budget for American Fork City for the 2026-2027 fiscal year.

WHEREAS, The proposed budget was made available for public inspection and review as required by law; 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 final 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:

Attachment: 4. Resolution-Final Budget FY2027 8.25.26 (Adoption of Final Budget for Fiscal Year 2026-2027)

1. A Truth in Taxation public hearing to consider the adoption of a tax rate exceeding the certified tax rate was held on August 11, 2026, at 7:00 p.m. in the American Fork City Council chambers located at 31 North Church Street, American Fork City, Utah.

2. The Property Tax Impact Schedule presented as part of the Tentative and Interim Budgets and also as a separate item available apart from any other budget documents, has been adopted. The Property Tax Impact Schedule was made 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.

3. An amount of the taxing entity's general fund revenue that is no less than the amount of additional ad valorem tax revenue that would be generated by the taxing entity's proposed tax rate increase has been set aside in a restricted budget account. American Fork City has not expended or otherwise obligated the revenue that the taxing entity sets aside in a restricted budget account for the period beginning on July 1 and ending after the date on which the taxing entity, subject to the requirements of Section 59-2-919, adopts a budget.

4. The budget attached hereto (herein the "Final Budget") with all funds and accounts as presented, is hereby adopted pursuant to Section 10-6-101, et seq., Utah Code Annotated 1953, as amended effective July 1, 2026 and ending June 30, 2027.

5. The revenue estimates contained within the adopted budget are hereby approved as the anticipated funding sources for Fiscal Year 2027 operations and capital activities. Expenditures from the various City funds are hereby authorized in accordance with the appropriations established in the adopted budget and subject to all applicable provisions of state law and City policy.

6. This Resolution shall take effect immediately upon adoption.

PASSED AND SIGNED THIS 25 DAY OF AUGUST, 2026.

APPROVED:

_____

Bradley J. Frost, Mayor

ATTEST:

_____

Terilyn Lurker, City Recorder

Attachment: 4. Resolution-Final Budget FY2027 8.25.26 (Adoption of Final Budget for Fiscal Year 2026-2027)

American Fork City, Utah • Interim

BUDGET

FISCAL YEAR 2026-2027









Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

American Fork City, Utah

Interim Budget

Fiscal Year 2026-2027

Prepared by:
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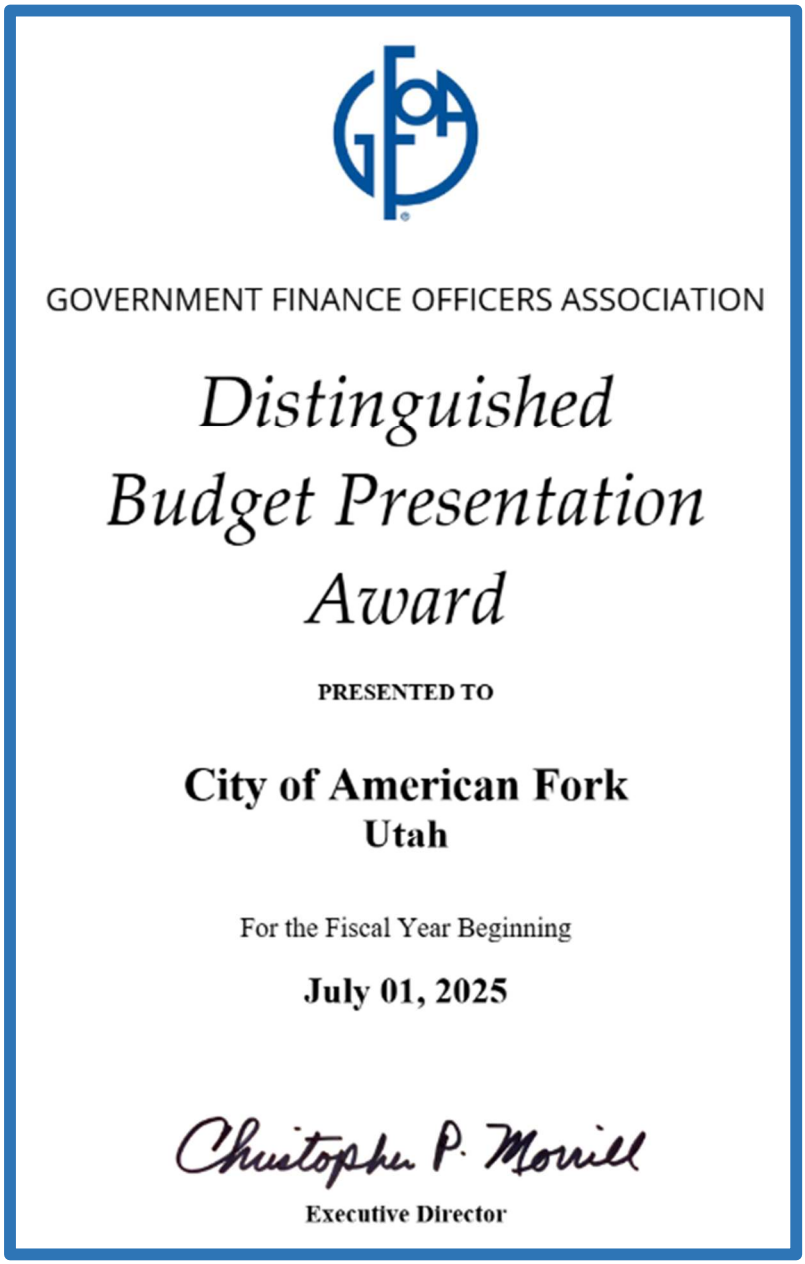
Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Introduction

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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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

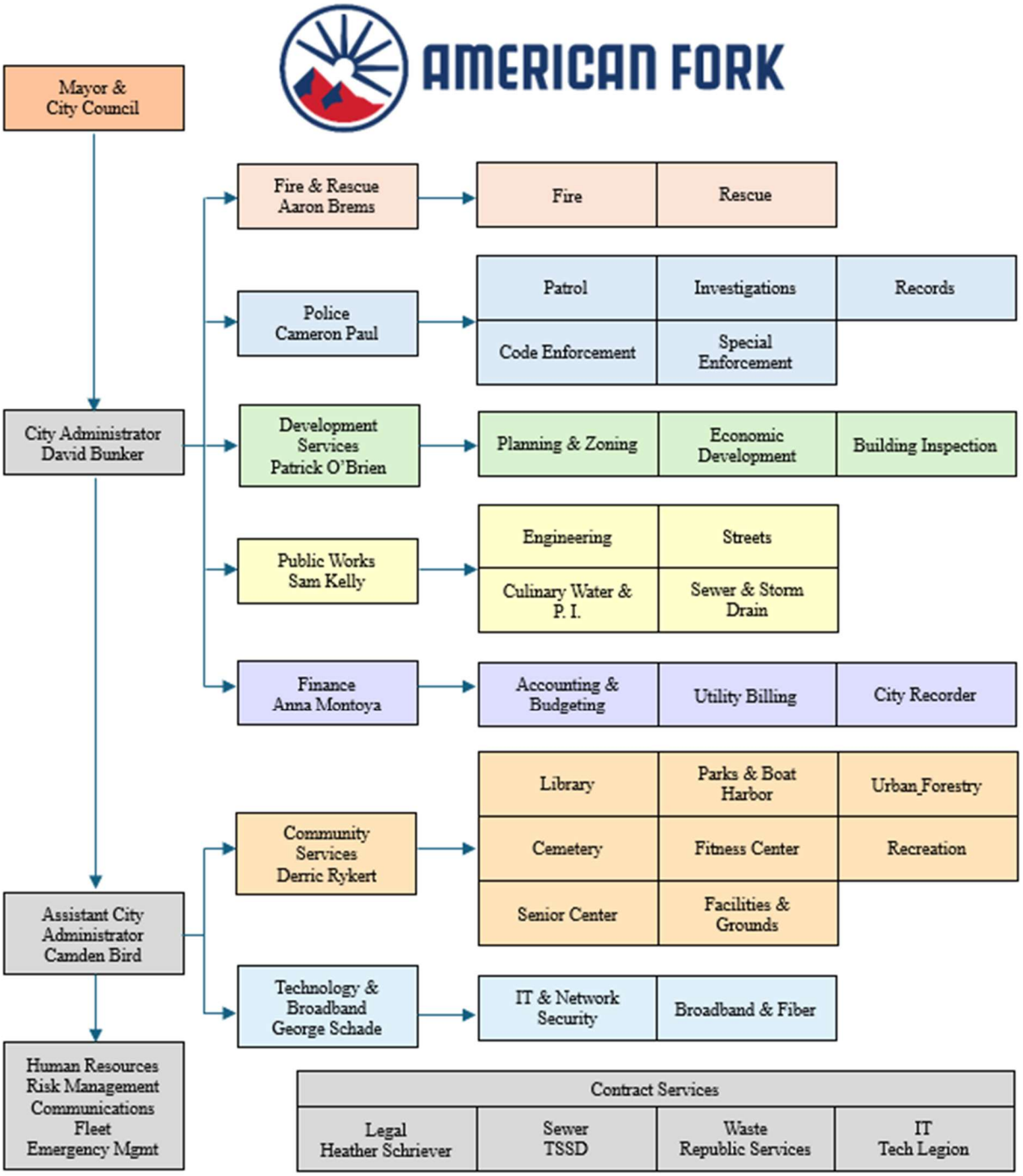
City Administrator ..... David Bunker
City Recorder ..... Terilyn Lurker
City Treasurer ..... Amanda Durrant

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

City-Wide Organizational Chart



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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 32-36 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 page 30, a property tax impact statement on page 35, 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:



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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 $1.8 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 part-time crossing guard/crossing guard coordinator. Total increased cost for police personnel is nearly $580,000 for the year, which also includes adjustments to pay range, merit and health insurance costs.

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 129 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:

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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
- Road maintenace and improvements in the form of Overlay, Microsurface, Crack Seal, and Slurry - $3,985,000

The Patriot Station Community Reinvestment Area (CRA) project area was formed in 2022 is intended to facilitate transit-oriented development in the vicinity of the American Fork Front Runner Station. Part of the project area plan includes upgrading 200 South by widening the roadway cross sections, adding intersection signals, and upgrading utilities and related improvements. The CRA has secured bond financing for this project, with an budget of $33 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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.



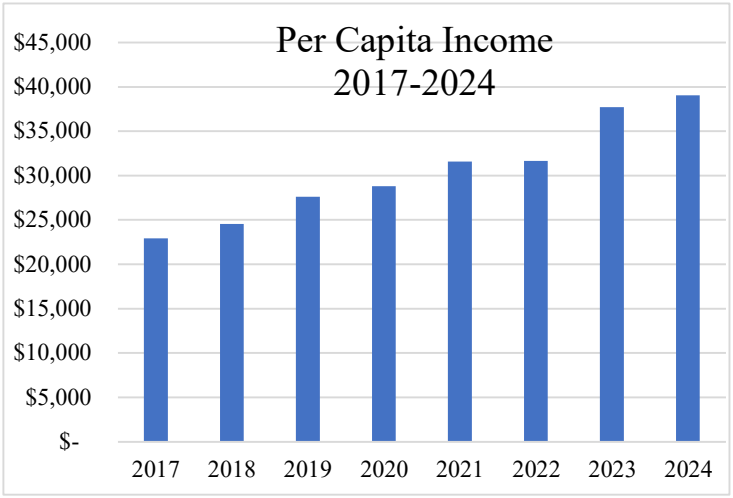
American Fork Hospital

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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)

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)


AMERICAN
18 FORK 53

Budget and Financial Overview

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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

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

BUDGET 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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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:

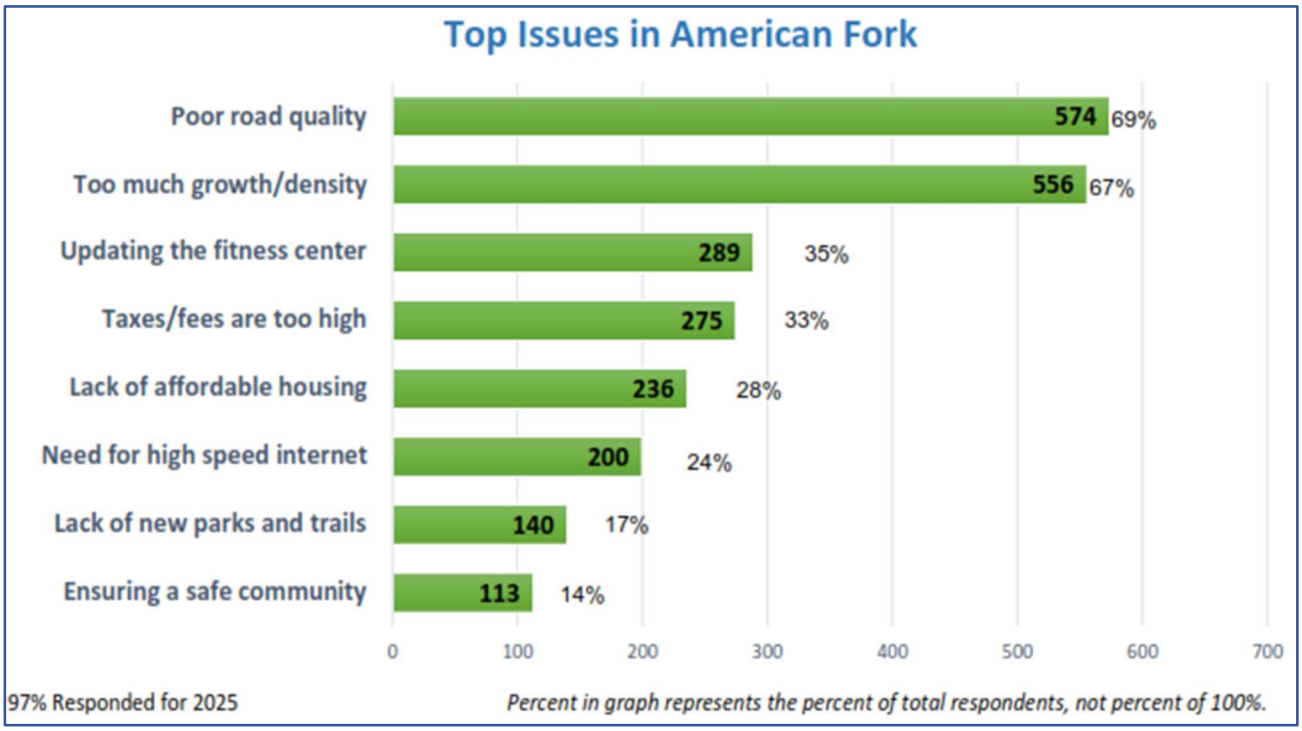
December	The city solicits a community survey to residents to gauge resident satisfaction and to enlist top priorities and issues residents are facing regarding city services.
December-January	Revenue projections for all funds are made after reviewing current budget year revenue collection trends, state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

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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 $210,585,383 for all funds.

Fund Type

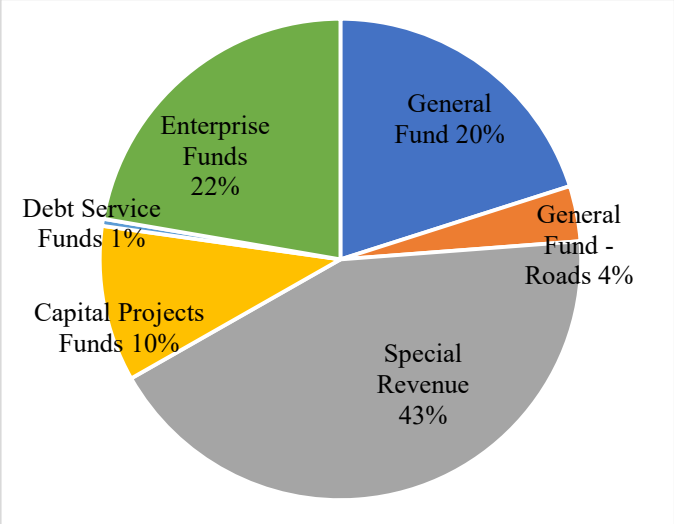
The Total Budget by Fund Type graph below shows the majority of the City's budget, $95,040,851 or 43%, is comprised of special revenue funds. These funds include the redevelopment funds, namely the Patriot Station CRA. This fund is to account for tax increment received for the transit-oriented project 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.

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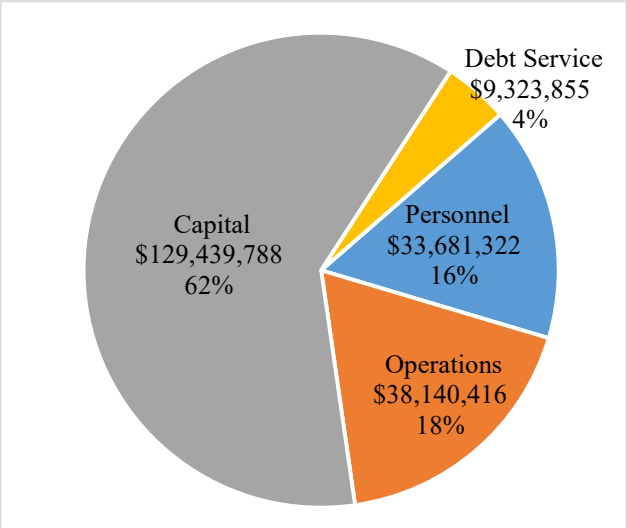
Budget Process and Overview

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 62% of the budget dedicated to capital improvements. These capital projects include, but are not limited to, $51.8 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 $21 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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Budget Process and Overview

BUDGET MODIFICATIONS

Changes occurred from the acceptance of the tentative budget on May 12, 2026 to the proposed interim budget presented at the June 9, 2026 city council meeting. The proposed citywide changes by expenditure type are as follows:

Expense Type	5/12/26 Tentative Budget	6/9/26 Interim Budget	Difference	Explanation
Personnel	$33,495,030	$33,681,319	$186,289	Citywide adjustment to personnel costs due to updated salary benchmarking and health care benefits and reevaluation of FTE positions.
Operations	39,341,739	38,140,416	(1,201,319)	Reclassifying internal streets operations for overlay, chip seal, slurry, and other road repair and improvements as a capital expense.
Capital	126,747,256	129,439,788	2,692,532	Reclassification of internal road repair and improvements from an operating item to a capital expense and increasing the allocation for annual road improvements.
Debt Service	9,323,855	9,323,855	-	
Transfers	6,477,400	6,472,523	(4,877)	
Total	$208,907,880	$210,585,383	$(1,672,628)	

Fund Type	5/12/26 Tentative Budget	6/9/26 Interim Budget	Difference	Explanation
General Fund	$44,429,442	$44,394,577	$(34,865)	Citywide adjustments to personnel and health care costs.
General Fund - Roads	6,489,730	8,167,624	1,677,894	Increased allocation for annual road improvements.
Special Revenue	95,090,179	95,040,851	(49,328)	Citywide adjustments to personnel and health care costs.
Capital Projects	23,136,681	23,136,681	-	
Debt Service	1,051,246	1,051,246	-	
Enterprise	49,187,999	49,266,926	78,927	Citywide adjustments to personnel and health care costs.
Total	$219,385,277	$210,585,383	$1,672,628	

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.

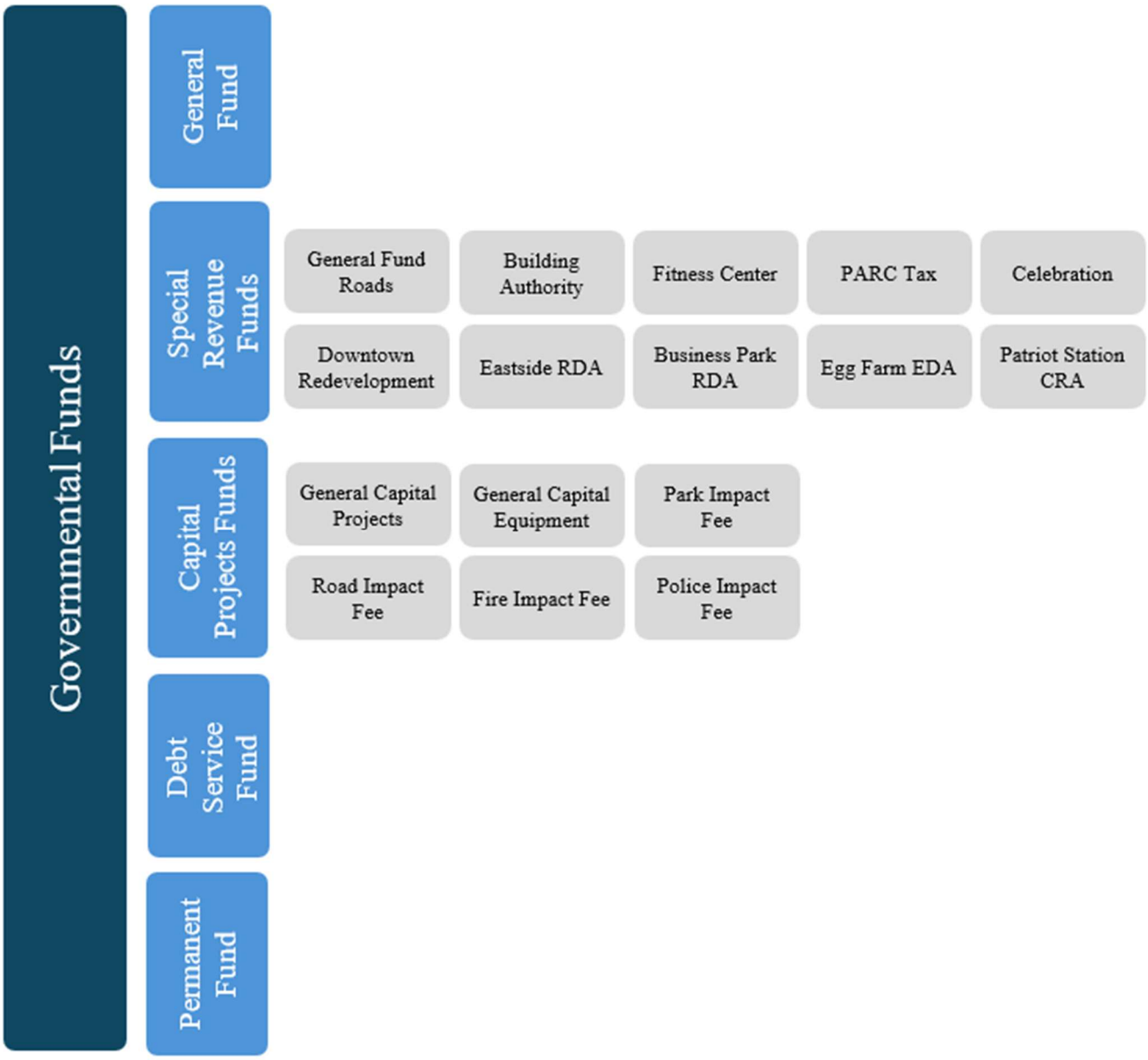
Permanent Fund

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

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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:



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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

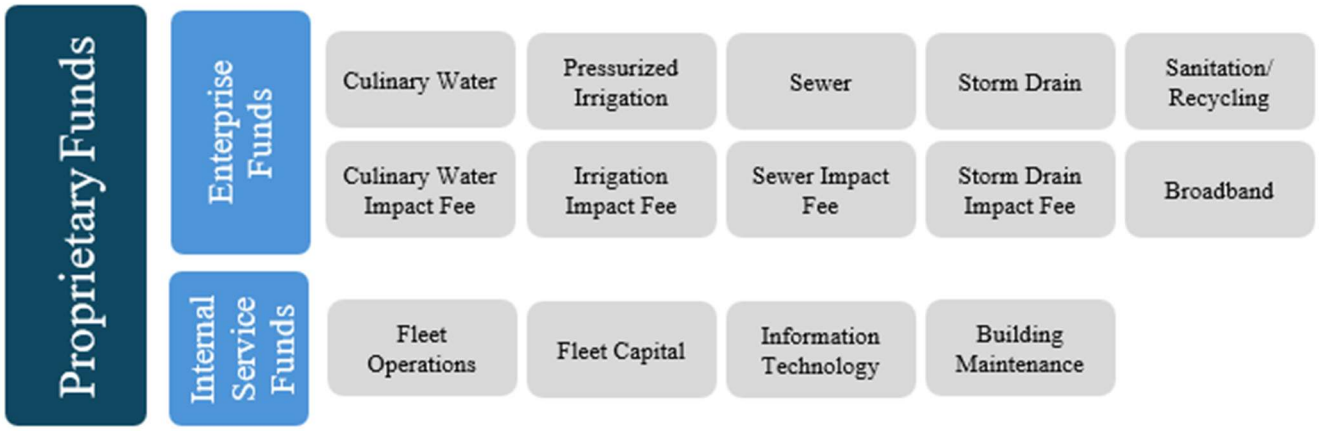
Fund Types and Financial Structure

- 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:



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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

General Fund

- Executive
- Legislative
- Administration
  - Administration
  - Human Resources
  - Communications
  - Recorder
  - Finance
  - Legal
- Community Services
  - Administration
  - Parks & Harbor
  - Cemetery
  - Library
  - Recreation
  - Tree Maintenance
- Police
- Fire & Rescue
- Public Works
  - Public Works Administration
  - Engineering
  - Public
- Development Services
  - Building Inspection
  - Planning
  - Economic Development

Special Revenue Funds

- General Fund Roads
  - Streets
- Building Authority Fund
  - Administration
- Fitness Center Fund
  - Recreation
- PARC Tax Fund
  - Legislative
- Celebration Fund
  - Administration
- RDA/EDA Funds
  - Administration
  - Planning

Capital Projects Funds

- General Capital Projects Funds
  - All departments
- Capital Equipment Fund
  - All departments
- Park Impact Fee Fund
  - Administration
  - Parks
- Road Impact Fee Fund
  - Public Works
  - Engineering
  - Streets
- Fire Impact Fee Fund
  - Fire
- Police Impact Fee Fund
  - Police

Proprietary Funds

Internal Service Funds

- Fleet Maintenance and Operations Fund
  - All departments
- Fleet Capital Fund
  - All departments
- Information Technology Fund
  - All departments
- Building Maintenance Fund
  - All departments

Enterprise Funds

- Culinary Water and Secondary Irrigation Funds
  - Public Works
  - Engineering
  - Water
- Sewer and Storm Drain Funds
  - Public Works
  - Engineering
  - Sewer
  - Storm Drain
- Sanitation and Recycling Funds
  - Administration
- Broadband Fund
  - Broadband

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Revenue Overview

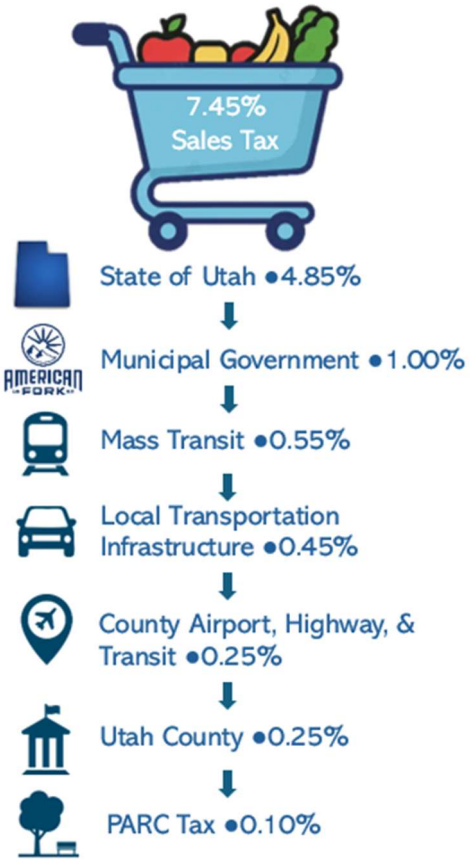
This section is offered to provide a more detailed analysis of the origin of how American Fork City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use for specific purposes. 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.

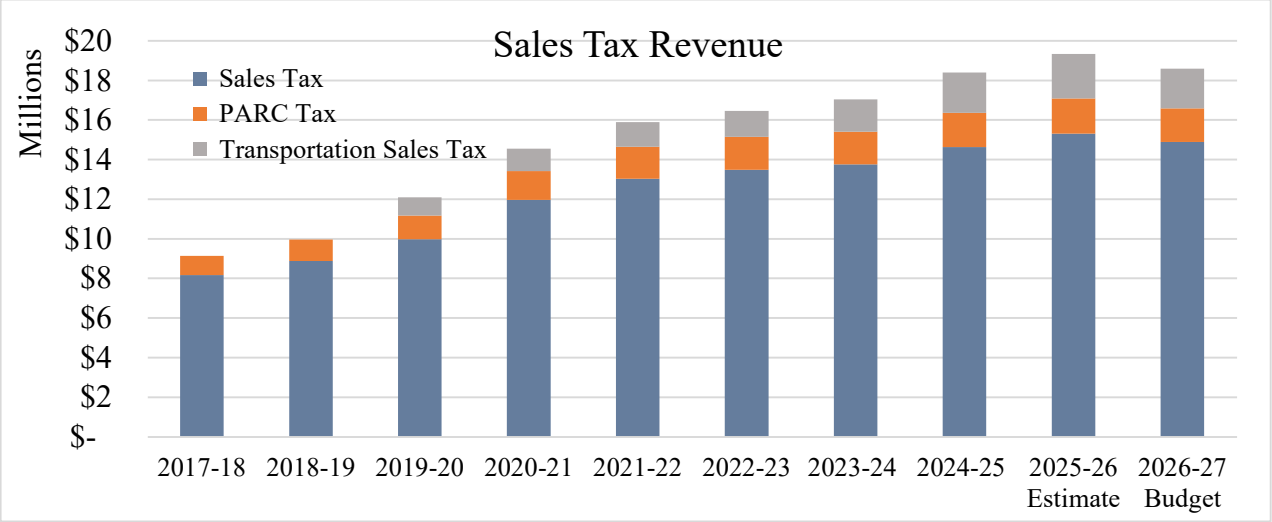


All taxable sales that take place in American Fork are taxed at a rate of 7.45%. One percent of the 7.45% is distributed to local taxing entities. According to the formula established by the State, one-half of this 1% is distributed directly to the local taxing entity in which the sale occurred. The 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.

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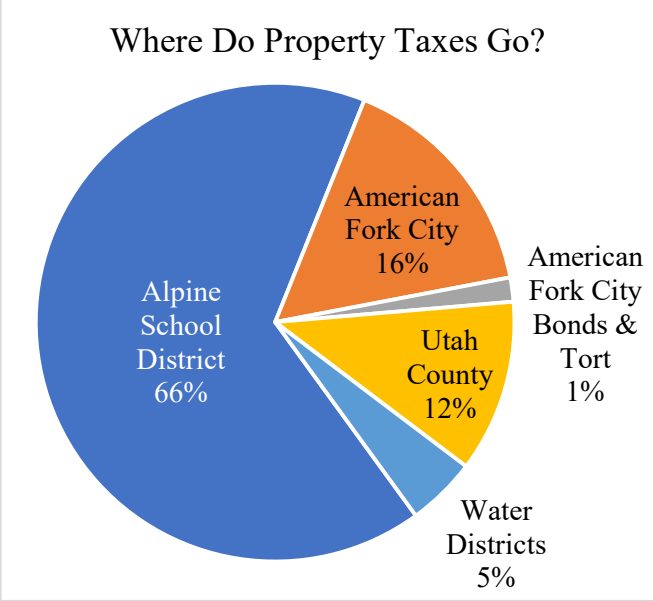
Revenue Overview



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

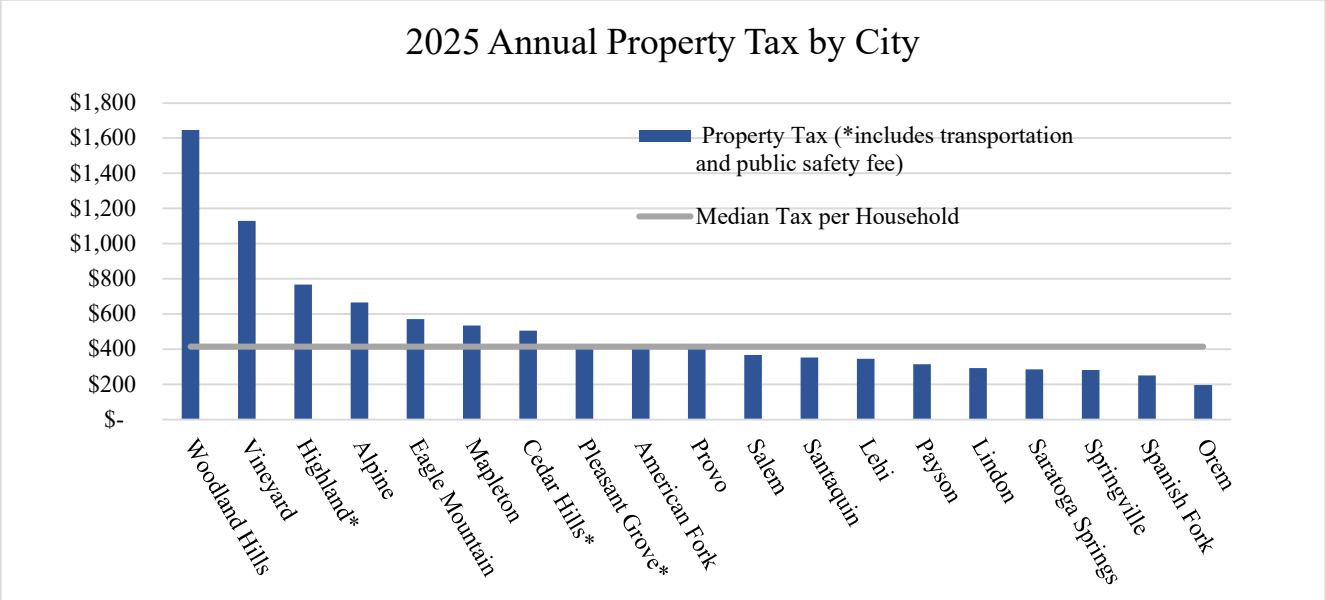
Property tax is assessed as only 55% of residential home value. During the Fiscal Year 2025-2026, the American Fork City general tax rate was .1389 per every $1,000 of assessed value. For the median home value of $492,300, the city would receive $376 per year. Only 16% of a total residential tax bill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

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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 35.

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%.



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Revenue Overview

SPECIAL REVENUE ACTIVITIES

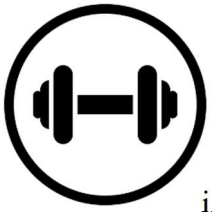
Certain revenues received by the City are collected and restricted for a specific purpose and are accounted for in a separate fund. These Special Revenue funds allow the City to closely monitor the revenue and expenditure activity of these specific activities.



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

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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.

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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 proposed 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

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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.

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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.

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

DEBT MANAGEMENT

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

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



Tibble Fork Reservoir
American Fork Canyon

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

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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.



American Fork Fitness Center

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.

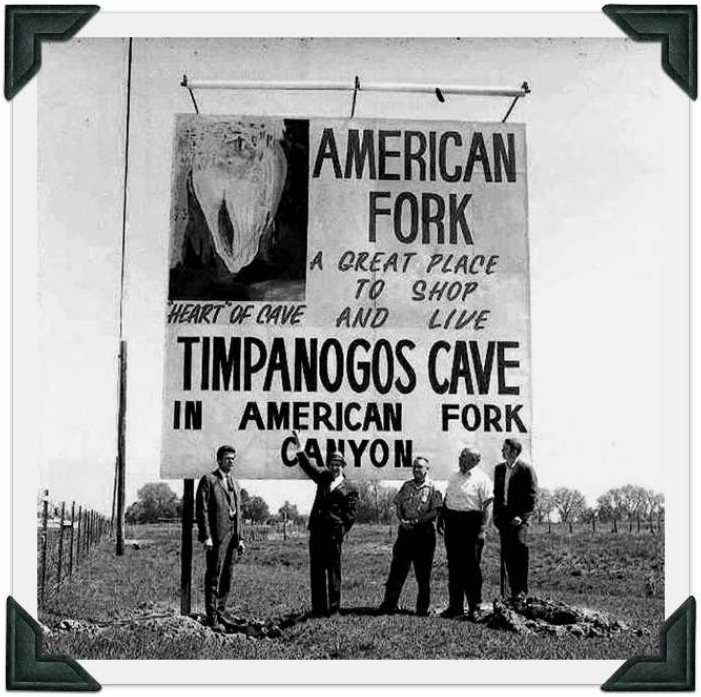
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Conduit Debt

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.

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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

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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

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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

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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.

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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.

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

Disbursements/Drafts

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

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



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

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

Safeguarding of Assets

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

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

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

Compliance

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

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


Fox Hollow Golf Course

Information and Communication

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

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

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Monitoring

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

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

CAPITAL ASSET PROGRAM PLAN

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

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



An assessment of each city facility will be conducted at least every five years. The report should identify repairs needed in the coming five years to ensure the maximum useful life of the asset. This information will be the basis for capital improvement planning for existing facilities and in determining the adequacy of the Renewal and Maintenance Reserve account. The CIP will identify adequate funding to support repair and replacement of deteriorating capital assets and avoid a significant unfunded liability from deferred maintenance.

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

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

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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.



Timpanogos Cave
American Fork Canyon

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

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

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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

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$26,455,911	$27,249,589	$28,067,076	$28,909,089	$29,776,361
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	1,232,927	1,269,915	1,308,012	1,347,253	1,387,670
Transfers In	139,280	143,458	147,762	152,195	156,761
TOTAL REVENUES	$40,394,576	$41,606,414	$42,854,606	$44,140,244	$45,434,451
General Fund Expenditures	**FY2026-27 Proposed**	**FY2027-28 Projected**	**FY2028-29 Projected**	**FY2029-30 Projected**	**FY2030-31 Projected**
General Services	$4,240,124	$4,367,327	$4,498,347	$4,633,297	$4,772,296
Community Services	5,512,727	5,678,108	5,848,452	6,023,905	6,204,622
Public Safety	23,345,839	24,046,214	24,767,600	25,510,628	26,275,947
Public Works	2,761,837	2,844,692	2,930,033	3,017,934	3,108,472
Development Services	2,039,007	2,100,177	2,163,183	2,228,078	2,294,920
Transfers Out	2,495,043	2,569,895	2,646,991	2,726,401	2,808,193
TOTAL EXPENDITURES	$40,394,576	$41,606,414	$42,854,606	$44,140,244	$45,434,451

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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):

Computation of Legal Debt Margin – June 30, 2025	
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

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Debt Overview

General Obligation Bonds:

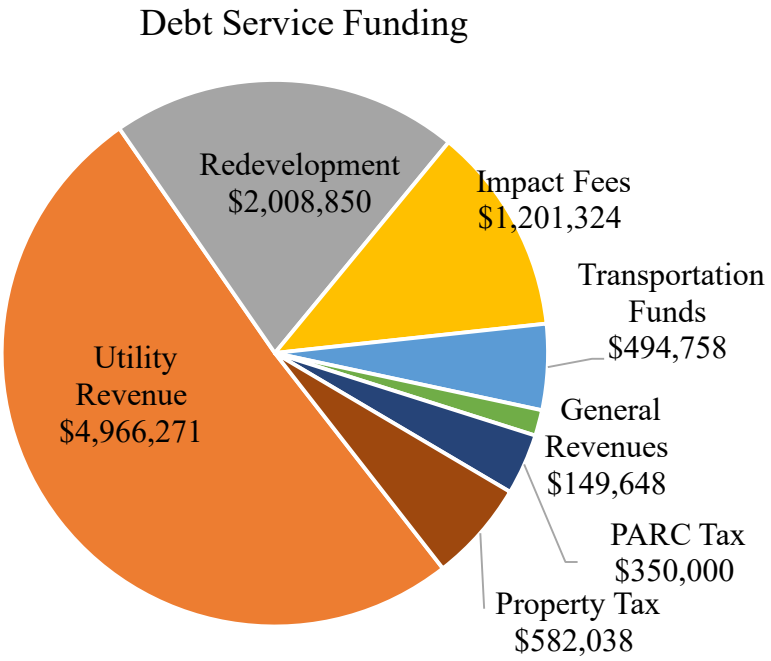
- 2015 General Obligation Refunding Bonds: $7,020,000 General Obligation Refunding Bonds due in annual principal and semi-annual interest payments through May 2035 – Interest is at a varying rate of 2.25% to 4.00%. Proceeds were used to advance refund the 2007 GO Bonds, which partially financed the City's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

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Debt Overview



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."

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

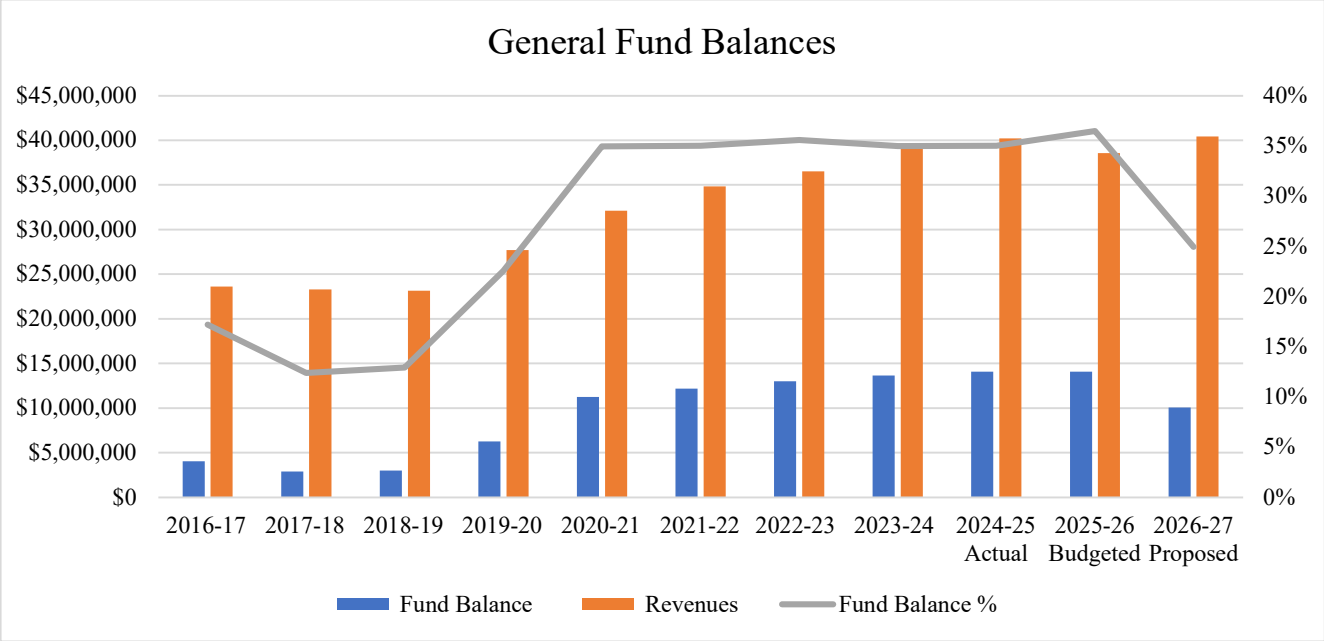
Fund Balance Overview



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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Fund Balance Overview

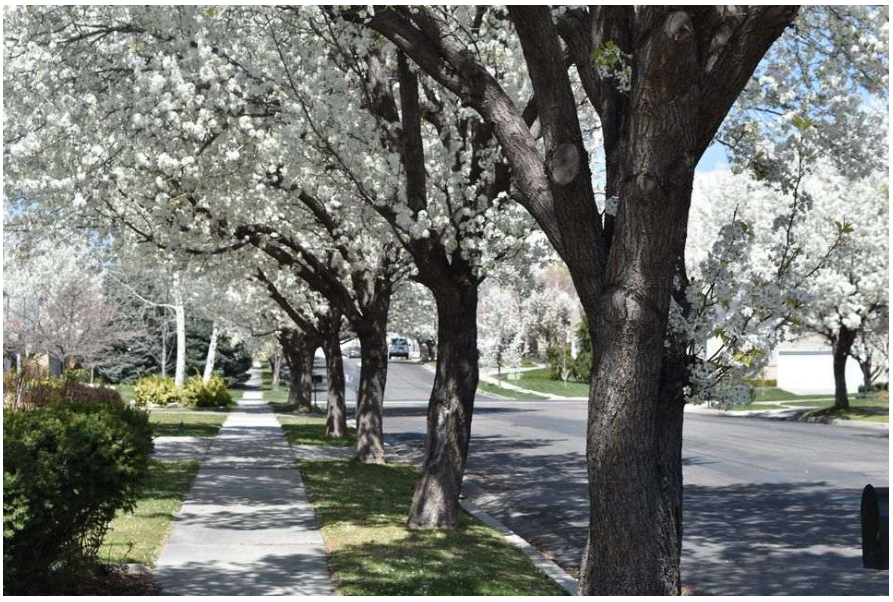
of an economic slowdown due to the Corona Virus pandemic. Although City facilities were closed for a period due to state and federal mandates, tax revenue remained strong, creating a net overall gain for fiscal years ending 2020 and 2021, thus increasing the amount set aside for future needs. The city 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 $3.7 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 $12.5 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 $15.6 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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)


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Budget Summaries

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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**	**$ 19,555,447**	**$ 40,255,296**	**$ 37,899,533**	**$ (6,355,763)**	**$ (4,000,000)**	**$ 15,555,447**
Special Revenue Funds							
General Fund - Roads	-	11,193,356	4,775,000	7,672,866	(494,758)	$ (3,392,624)	$ 7,800,732
Municipal Building Authority	761	40,996,713	500,000	42,464,841	2,473,790	(39,491,051)	1,505,662
Fitness Center	-	-	2,172,060	3,294,603	1,122,543	-	-
PARC Tax	1,106,512	1,262,875	1,750,000	1,779,700	-	(29,700)	1,233,175
Celebration	-	-	20,000	45,000	25,000	-	-
Downtown Redevelopment	112,827	117,180	500	113,327	-	(112,827)	4,353
RDA - West Side							
RDA - East Side	372,671	478,033	15,000	488,168	-	(473,168)	4,865
RDA - Business Park	4,166,663	4,759,355	100,000	4,811,000	-	(4,711,000)	48,355
EDA - Egg Farm	4,492,435	5,323,559	1,080,000	4,599,699	(200,000)	(3,719,699)	1,603,860
CRA - Patriot Station TOD	32,381,116	33,713,500	3,690,868	37,060,233	(139,280)	(33,508,645)	204,855
Total Special Revenue Funds	**42,632,985**	**97,844,571**	**14,103,428**	**102,329,437**	**2,787,295**	**(85,438,714)**	**12,405,857**
Debt Service Fund	**410,373**	**437,705**	**933,038**	**1,051,246**	**117,208**	**(1,000)**	**436,705**
Capital Projects Funds							
General Capital Projects	17,909,079	21,169,368	56,000	6,369,100	4,721,000	(1,592,100)	19,577,268
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	9,089,327	2,132,000	5,566,214	(117,208)	(3,551,422)	5,537,905
Road Impact Fees	6,513,958	2,501,036	3,058,871	8,511,125	-	(5,452,254)	(2,951,218)
Fire Impact Fees	(191,765)	(793,875)	150,000	-	(404,654)	(254,654)	(1,048,529)
Police Impact Fees	2,021,277	2,142,020	110,000	1,800,000	-	(1,690,000)	452,020
Total Capital Project Funds	**43,636,542**	**34,272,495**	**5,506,871**	**22,614,819**	**4,567,518**	**(12,540,430)**	**21,732,065**
Permanent Fund							
Perpetual Care Fund	1,333,254	1,435,715	87,500	-	-	87,500	1,523,215
Total Permanent Fund	**1,333,254**	**1,435,715**	**87,500**	**-**	**-**	**87,500**	**1,523,215**
TOTAL GOVERNMENTAL FUNDS	**$ 101,673,499**	**$ 153,545,933**	**$ 60,886,133**	**$ 163,895,035**	**$ 1,116,258**	**$ (101,892,644)**	**$ 51,653,289**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 12,689,930	$ 8,726,000	$ 15,006,452	$ 302,790	$ (5,977,662)	$ 6,712,268
Culinary Water Impact Fees	4,987,612	5,000,813	600,000	7,221,372	(597,548)	(7,218,920)	(2,218,107)
Secondary Irrigation	8,080,825	6,215,865	3,481,500	5,813,703	(494,758)	(2,826,961)	3,388,904
Secondary Irrigation Impact Fees	(13,315,356)	(13,215,127)	250,000	51,630	-	198,370	(13,016,757)
Sewer	24,651,501	29,223,932	12,511,100	11,043,309	(494,758)	973,033	30,196,965
Sewer Impact Fees	2,915,158	3,153,116	300,000	51,014	-	248,986	3,402,102
Storm Drain	4,450,187	5,299,745	3,720,000	4,289,163	(494,758)	(1,063,921)	4,235,824
Storm Drain Impact Fees	(719,873)	(741,913)	200,000	101,098	-	98,902	(643,011)
Sanitation and Recycling	734,296	817,087	2,579,000	2,647,582	-	(68,582)	748,505
Broadband	(1,785,021)	(1,786,117)	206,905	465,025	258,120	-	(1,786,117)
Total Enterprise Funds	**40,423,929**	**46,657,331**	**32,574,505**	**46,690,348**	**(1,520,912)**	**(15,636,755)**	**31,020,576**
TOTAL GOVERNMENTAL AND ENTERPRISE FUNDS	**$ 142,097,428**	**$ 200,203,264**	**$ 93,460,638**	**$ 210,585,383**	**$ (404,654)**	**$ (117,529,399)**	**$ 82,673,865**
Internal Service Funds							
Building Maintenance	-	43,067	1,080,994	1,080,994	-	-	43,067
Fleet Operations & Maintenance	-	4,050	668,100	668,100	-	-	4,050
Fleet Capital	861,675	921,981	1,666,143	2,070,797	404,654	-	921,981
Information Technology	429,787	461,909	520,505	720,505	-	(200,000)	261,909
Total Internal Service Funds	**1,291,462**	**1,431,007**	**3,935,742**	**4,540,396**	**404,654**	**(200,000)**	**1,231,007**
TOTAL CITY-WIDE	**$ 143,388,890**	**$ 201,634,271**	**$ 97,396,380**	**$ 215,125,779**	**$ -**	**$ (117,729,399)**	**$ 83,904,872**

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Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

4.2.b

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**	**$ 40,896,599**	**$ 38,251,533**	**$ 40,255,296**
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	2,099,584	2,132,500	2,172,060
PARC Tax	1,830,524	1,848,268	1,565,000	1,750,000
Celebration	39,228	48,447	41,000	20,000
Downtown Redevelopment	5,443	4,353	500	500
RDA - East Side	84,322	105,362	1,000	15,000
RDA - Business Park	571,104	592,692	380,000	100,000
EDA - Egg Farm	1,254,579	1,156,788	1,010,000	1,080,000
CRA - Patriot Station TOD	3,166,118	3,062,155	2,125,366	3,690,868
Total Special Revenue Funds	**8,997,875**	**56,149,510**	**53,543,366**	**14,103,428**
Debt Service Fund	**959,357**	**961,970**	**936,138**	**933,038**
Capital Projects Funds				
General Capital Projects	2,678,215	4,639,841	4,696,770	56,000
Roads Capital Projects	4,447,169	-	-	-
Park Impact Fees	1,013,997	958,020	2,142,000	2,132,000
Road Impact Fees	1,804,129	792,873	6,683,902	3,058,871
Fire Impact Fees	120,320	136,574	260,000	150,000
Police Impact Fees	353,482	383,482	110,000	110,000
Total Capital Project Funds	**10,417,312**	**6,910,790**	**13,892,672**	**5,506,871**
Permanent Fund				
Perpetual Care Fund	114,225	102,461	68,000	87,500
Total Permanent Fund	**114,225**	**102,461**	**68,000**	**87,500**
Enterprise Funds				
Culinary Water	8,696,851	8,311,840	8,194,000	8,726,000
Culinary Water Impact Fees	754,226	753,070	620,000	600,000
Secondary Irrigation	4,595,230	3,818,631	3,484,000	3,481,500
Secondary Irrigation Impact Fees	250,452	257,788	250,000	250,000
Sewer	12,038,169	12,621,704	10,623,104	12,511,100
Sewer Impact Fees	391,623	367,803	275,000	300,000
Storm Drain	4,787,609	3,756,856	3,681,250	3,720,000
Storm Drain Impact Fees	112,594	181,365	260,000	200,000
Sanitation and Recycling	2,541,662	2,603,854	2,489,000	2,579,000
Broadband	211,809	205,399	224,421	206,905
Total Enterprise Funds	**34,380,225**	**32,878,310**	**30,100,775**	**32,574,505**
TOTAL REVENUES GOVERNMENTAL AND ENTERPRISE FUNDS	**95,004,076**	**137,899,640**	**136,792,484**	**93,460,638**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Combined Revenue Summary - All Funds

BY FUND

Internal Service Funds				
Building Maintenance	-	1,130,401	1,130,401	1,080,994
Fleet Operations & Maintenance	694,083	618,482	674,200	668,100
Fleet Capital	1,288,485	2,262,643	2,479,127	1,666,143
Information Technology	340,253	506,980	495,490	520,505
Total Internal Service Funds	**2,322,821**	**4,518,506**	**4,779,218**	**3,935,742**
TOTAL CITY-WIDE REVENUES	**$ 97,326,896**	**$ 142,418,146**	**$ 141,571,702**	**$ 97,396,380**

BY TYPE

Category Type	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES (Excludes Transfers)				
Property Taxes	$ 8,728,627	$ 8,598,663	$ 8,568,646	$ 8,647,949
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	19,413,274	16,922,797	18,585,000
Other Taxes	3,546,746	3,631,521	3,235,000	3,345,000
Licenses & Permits	1,347,180	1,142,026	1,202,000	1,053,500
Intergovernmental	6,087,435	6,907,754	13,344,230	6,614,605
Charges for Services	38,837,298	40,765,319	38,558,347	41,795,789
Impact Fees	2,803,119	2,819,745	4,710,000	2,650,000
Fines & Forfeitures	400,808	285,505	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	7,118,581	3,428,098	4,462,927
TOTAL REVENUES GOVERNMENTAL AND ENTERPRISE FUNDS	**$ 95,004,076**	**$ 137,899,640**	**$ 136,792,484**	**$ 93,460,638**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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**	**$ 32,718,345**	**$ 34,629,939**	**$ 37,899,533**
Special Revenue Funds				
General Fund - Roads	$ -	$ 3,663,261	$ 7,501,811	$ 7,672,866
Municipal Building Authority	647,058	888,847	885,100	42,464,841
Fitness Center	3,048,450	3,072,795	3,120,716	3,294,603
PARC Tax	1,612,230	1,614,405	1,533,250	1,779,700
Celebration	81,213	103,772	94,000	45,000
Downtown Redevelopment	-	-	112,645	113,327
RDA - East Side	-	-	371,291	488,168
RDA - Business Park	-	-	380,000	4,811,000
EDA - Egg Farm	51,739	124,759	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**	**11,558,710**	**53,159,266**	**102,329,437**
Debt Service Fund	**1,052,473**	**1,052,473**	**1,052,473**	**1,051,246**
Capital Projects Funds				
General Capital Projects	7,153,013	1,290,237	6,587,940	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	224,375	4,421,987	5,566,214
Road Impact Fees	1,197,768	4,805,795	13,408,853	8,511,125
Fire Impact Fees	-	3,600	210,000	-
Police Impact Fees	-	99,600	1,907,655	1,800,000
Total Capital Project Funds	**19,347,391**	**6,687,234**	**26,864,025**	**22,614,819**
Enterprise Funds				
Culinary Water	5,702,439	6,844,013	13,119,433	15,006,452
Culinary Water Impact Fees	45,359	142,366	2,837,082	7,221,372
Secondary Irrigation	3,158,185	5,683,591	7,257,982	5,813,703
Secondary Irrigation Impact Fees	51,269	157,559	1,259,901	51,630
Sewer	6,458,870	8,049,273	9,911,368	11,043,309
Sewer Impact Fees	7,247	129,845	760,847	51,014
Storm Drain	2,201,214	2,907,298	4,751,281	4,289,163
Storm Drain Impact Fees	67,662	203,405	339,001	101,098
Sanitation and Recycling	2,367,049	2,521,063	2,469,111	2,647,582
Broadband	419,125	404,507	447,925	465,025
Total Enterprise Funds	**20,478,419**	**27,042,920**	**43,153,931**	**46,690,348**
TOTAL EXPENDITURES GOVERNMENTAL AND ENTERPRISE FUNDS	**81,382,500**	**79,059,682**	**158,859,634**	**210,585,383**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Combined Expenditure Summary - All Funds

BY FUND

	Actual	Estimated	Approved	Proposed
Internal Service Funds				
Building Maintenance Fund	$ -	$ 1,087,334	$ 1,130,401	$ 1,080,994
Fleet Operations & Maintenance	694,083	614,432	674,200	668,100
Fleet Capital	1,281,481	2,414,337	3,174,213	2,070,797
Information Technology	452,117	474,858	695,490	720,505
Total Internal Service Funds	**2,427,681**	**4,590,961**	**5,674,304**	**4,540,396**
TOTAL CITY-WIDE EXPENDITURES	**$ 83,810,181**	**$ 83,650,643**	**$ 164,533,938**	**$ 215,125,779**

BY TYPE

Category Type	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES (Excludes Transfers)				
Personnel	$ 27,682,370	$ 28,615,951	$ 30,302,773	$ 33,681,319
Operations	27,628,983	27,285,798	30,531,146	38,140,421
Capital	21,880,263	15,437,848	90,299,434	129,439,788
Debt Service	4,190,884	7,720,085	7,726,281	9,323,855
TOTAL EXPENDITURES GOVERNMENTAL AND ENTERPRISE FUNDS	**$ 81,382,500**	**$ 79,059,682**	**$ 158,859,634**	**$ 210,585,383**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	71.72	1.00
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	241.11	14.82
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**	**302.58**	**14.82**

STAFFING NOTES

Staffing Additions:

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

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

General Fund

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

General Fund Summary

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Taxes	$ 25,821,685	$ 26,547,932	$ 24,493,805	$ 26,455,911
Licenses & Permits	1,347,180	1,142,026	1,202,000	1,053,500
Grants & Intergovernmental	493,522	196,211	188,808	148,734
Charges for Services	10,385,990	11,240,618	10,757,822	11,059,224
Fines & Forfeitures	400,808	285,505	310,000	305,000
Use of Money & Property	1,685,897	1,484,307	1,299,098	1,232,927
Transfers In	52,694	77,500	332,638	139,280
TOTAL REVENUES	**$ 40,187,776**	**$ 40,974,099**	**$ 38,584,171**	**$ 40,394,576**
EXPENDITURES				
General Services	$ 3,259,586	$ 3,653,464	$ 3,966,298	$ 4,240,123
Community Services	5,837,910	5,069,093	5,241,827	5,512,728
Public Safety	18,254,561	20,302,177	20,707,124	23,345,837
Public Works	4,207,789	2,135,603	2,669,027	2,761,838
Development Services	1,570,177	1,558,008	2,045,663	2,039,007
Transfers Out	6,502,629	2,360,652	3,924,232	6,495,043
TOTAL EXPENDITURES	**$ 39,632,652**	**$ 35,078,997**	**$ 38,554,171**	**$ 44,394,576**
General Fund Net Revenue	555,124	5,895,102	30,000	(4,000,000)
Beginning Fund Balance	13,660,345	14,215,469	14,215,469	20,110,571
Ending Fund Balance	**$ 14,215,469**	**$ 20,110,571**	**$ 14,245,469**	**16,110,571**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 41,716	$ 43,938	$ 47,354
Legislative	189,836	206,808	205,202	213,621
Legal	505,196	658,389	747,875	763,764
Administration	2,512,015	2,733,651	2,943,796	3,201,997
Citizens Committees	3,575	12,900	25,487	13,387
Total General Services	**3,259,586**	**3,653,464**	**3,966,298**	**4,240,123**
Community Services				
Community Services Administration	286,065	306,209	297,239	325,471
Parks & Boat Harbor	1,479,495	1,498,751	1,557,052	1,653,706
Tree Maintenance	239,652	208,833	218,192	218,841
Cemetery	617,407	528,708	572,583	616,129
Building Maintenance	1,058,122	-	-	-
Library & Literacy Center	1,241,800	1,568,988	1,596,376	1,682,635
Recreation	694,502	712,973	747,221	756,604
Senior Center	220,867	244,631	253,164	259,342
Total Community Services	**5,837,910**	**5,069,093**	**5,241,827**	**5,512,728**
Public Safety				
Police	10,147,906	10,971,680	11,105,726	11,892,711
Fire	8,106,655	9,330,497	9,601,398	11,453,126
Total Public Safety	**18,254,561**	**20,302,177**	**20,707,124**	**23,345,837**
Public Works				
Public Works Administration	316,336	512,691	510,197	626,936
Streets	2,353,740	-	-	-
Engineering	1,020,449	1,054,367	1,384,713	1,406,310
Public Infrasructure	517,264	568,545	774,117	728,592
Total Public Works	**4,207,789**	**2,135,603**	**2,669,027**	**2,761,838**
Development Services				
Planning	315,201	409,896	466,787	403,451
Building Inspection	1,254,976	1,148,112	1,368,876	1,392,556
Economic Development	-	-	210,000	243,000
Total Development Services	**1,570,177**	**1,558,008**	**2,045,663**	**2,039,007**
Total Departmental Expenditures	**33,130,023**	**32,718,345**	**34,629,939**	**37,899,533**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	1,227,211	1,242,216	1,167,543
Transfer to Celebration Fund	41,985	55,325	53,000	25,000
Transfer to Capital Projects Fund	3,668,055	652,415	2,197,812	4,721,000
Transfer to Roads Capital Projects Fund	-	-	-	-
Transfer to Capital Equipment	448,772	227,689	179,590	323,380
Transfer to Broadband Fund	197,042	175,344	228,946	235,452
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**	**2,360,652**	**3,924,232**	**6,495,043**
TOTAL EXPENDITURES	**$ 39,632,652**	**$ 35,078,997**	**$ 38,554,171**	**$ 44,394,576**

BY TYPE

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES				
Personnel	23,701,521	24,040,302	25,296,737	28,428,878
Operations	8,253,579	7,501,952	8,157,111	7,934,512
Capital	1,174,923	1,176,091	1,176,091	1,536,143
Transfers Out	6,502,629	2,360,652	3,924,232	6,495,043
TOTAL EXPENDITURES	**$ 39,632,652**	**$ 35,078,997**	**$ 38,554,171**	**$ 44,394,576**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 7,516,025	$ 7,486,008	$ 7,565,911
Property Taxes-New	-	-	-	660,000
Motor Vehicle Fees	497,103	471,480	500,000	480,000
Sales Tax	14,628,950	15,400,386	13,772,797	14,885,000
Transient Room Tax	47,868	49,974	35,000	45,000
Franchise Tax	332,173	354,680	300,000	320,000
Energy Sales & Use Tax	2,669,602	2,755,387	2,400,000	2,500,000
Total Taxes	**25,821,685**	**26,547,932**	**24,493,805**	**26,455,911**
Licenses & Permits				
Business Licenses	113,734	116,860	100,000	110,000
Short term Rental Registration	4,025	3,675	2,000	3,500
Building Permits	907,080	866,269	950,000	800,000
Occupancy Fee	16,250	18,467	15,000	15,000
Alarm Permit	43,946	23,733	30,000	30,000
Other Permits	244,678	98,022	90,000	80,000
Special Events Permits	17,467	15,000	15,000	15,000
Total Licenses & Permits	**1,347,180**	**1,142,026**	**1,202,000**	**1,053,500**
Grants & Intergovernmental				
Grants-Police	284,740	98,186	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	23,381	9,500	9,000
Other Reimbursements	1,688	-	10,000	-
State Liquor Fund Allotment	75,744	68,496	54,000	54,000
Total Grants & Intergovernmental	**493,522**	**196,211**	**188,808**	**148,734**
Charges for Services				
Fire Services	1,260,472	1,344,997	1,271,153	1,372,100
Ambulance Fees	2,977,467	3,432,533	3,394,000	3,200,000
Police Services	1,236,688	1,369,821	1,337,125	1,316,574
Development Inspection Fee	285,096	278,899	210,000	220,000
Site Inspection Fees	18,480	16,427	1,000	5,000
Development Engineering	-	-	-	100,000
Capital Projects Engineering	56,832	137,551	30,000	50,000
Capital Projects Inspection	300,223	175,714	200,000	200,000
Inspection Cancelation Fee	500	-	-	-
Reinspection Fee	18,832	9,633	5,000	5,000

(continued on next page)

[1]Includes deliquencies, penalties, and interest

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

General Fund Revenue Detail

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Charges for Services				
Development Fees	38,355	38,113	30,000	30,000
Plan Check Fees	430,030	475,028	350,000	400,000
Recording Fees	-	-	5,000	-
Recreation-Youth Soccer	127,848	131,776	108,000	125,000
Recreation-Adult Softball	40,170	42,600	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	115,759	127,000	100,000
Recreation-Field Rentals	35,005	28,230	25,000	25,000
Recreation-Other	89,431	85,212	46,800	60,000
Boat Harbor Fees	36,283	40,607	60,000	50,000
Park Fees	10,737	11,053	8,000	10,000
Library Development Funds	5,888	8,543	-	6,000
Library Fees	30,483	36,018	23,000	25,000
Senior Center Fees	116,975	38,412	43,000	60,000
Group Excursions	-	49,362	57,000	66,220
Resale Merchandise	280	184	-	-
Concessions	725	-	-	-
Cemetery Lot Sales	85,000	76,267	91,000	84,500
Grave Opening Fees	148,100	140,600	135,000	130,000
Other Cemetery Fees	4,040	6,800	2,500	4,000
After Hours Fee	1,200	1,067	1,000	800
Candidate Filing Fee	330	-	-	-
GRAMA Requests	10,788	3,384	6,000	2,000
Police Reports	32,905	38,295	35,000	35,000
Application Processing Fee	30,960	25,147	30,000	25,000
Total Charges for Services	**7,738,075**	**8,366,375**	**7,883,578**	**7,947,194**
Fines & Forfeitures				
Fines	68,308	4,287	90,000	5,000
Fines - Attorney Fees	304,744	279,433		300,000
Fines - Prosecution Restitution	3,751	25	200,000	-
Traffic School	5,960	-	20,000	-
Youth Court	3,045	1,760	-	-
Building Permit Violations	15,000	-	-	-
Total Fines & Forfeitures	**400,808**	**285,505**	**310,000**	**305,000**
Use of Money & Property				
Interest Earnings	781,264	633,125	568,784	505,392
Purchasing Card Rebate	9,007	14,641	8,500	8,500
Sale of Capital Assets	1,600	3,747	-	-
Facility Rentals	662,044	685,590	617,314	648,035
Cell Tower Lease	52,051	53,704	50,000	50,000

(continued on next page)

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	30,917	15,000	20,000
Insurance Proceeds	6,330	14,748	-	-
Developer Contributions-St Lights	94,699	-	-	-
Donations	54,131	46,668	35,000	-
Other Revenue	2,113	638	4,500	1,000
Internal Recycling	3,838	529	-	-
Total Use of Money & Property	**1,685,897**	**1,484,307**	**1,299,098**	**1,232,927**
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 Im	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**	**$ 40,974,099**	**$ 38,584,171**	**$ 40,394,576**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Mayor & City Council

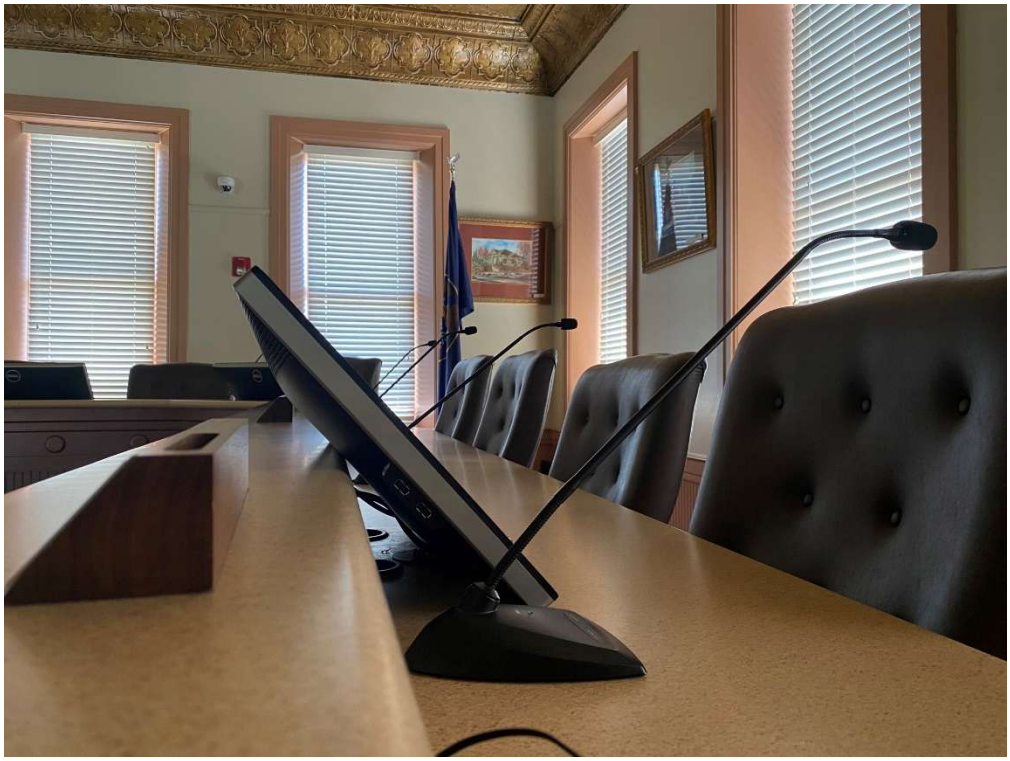


DEPARTMENT MISSION

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.



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 29,208	$ 29,900	$ 31,370
Benefits	18,413	10,722	12,358	13,304
Total Personnel Expenses	**48,425**	**39,930**	**42,258**	**44,674**
Operating				
Employee Development	-	-	-	1,000
Supplies	-	-	500	200
Department Branding	-	-	200	-
Computers & Accessories	-	1,350	500	1,000
Telephone and WiFi	492	-	480	480
Special Departmental Supplies	47	436	-	-
Total Operating Expenditures	**539**	**1,786**	**1,680**	**2,680**
TOTAL EXECUTIVE	**$ 48,964**	**$ 41,716**	**$ 43,938**	**$ 47,354**

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.



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 68,208	$ 67,000	$ 72,200
Benefits	56,816	69,259	67,702	69,721
Total Personnel Expenses	**126,694**	**137,467**	**134,702**	**141,921**
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	406	2,000	200
Total Operating Expenditures	**63,142**	**69,341**	**70,500**	**71,700**
TOTAL LEGISLATIVE	**$ 189,836**	**206,808**	**$ 205,202**	**213,621**

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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 4,842	$ -	$ 10,000
Attorney-Civil	180,264	214,751	194,670	253,590
Attorney - Public Defender	132,000	132,000	144,640	132,000
Attorney - Criminal	185,056	227,221	330,000	249,690
Youth Court Services	490	1,010	-	-
Internal Charges-Building Maintenance	-	78,565	78,565	118,484
Total Operating Expenditures	**505,196**	**658,389**	**747,875**	**763,764**
TOTAL LEGAL	**$ 505,196**	**$ 658,389**	**$ 747,875**	**$ 763,764**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	12,668		
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	15,076		

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$27,536	$28,683	$29,000

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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



MAY 2025

The HUB

The Official Newsletter of American Fork City

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MAYOR FROST MESSAGE

BUILDING A STRONGER COMMUNITY TOGETHER

Office Numbers

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

Non-Emergency

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

On-Call / After-Hour

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

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Continued on page 4

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Administration

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	$ 1,227,960	$ 1,229,785	$ 1,354,660	$ 1,519,511
Benefits	485,436	470,040	486,554	635,144
Total Personnel Expenses	**1,713,396**	**1,699,825**	**1,841,214**	**2,154,655**
Operating				
Subscriptions & Memberships	6,920	12,829	6,750	8,090
Ordinances, Public Notices, Printing	113	219	450	450
Communications	32,931	38,909	35,000	35,000
Employee Development	12,906	22,742	11,500	11,500
Employee Recognition	20,279	30,844	25,000	23,250
Employee Wellness Program	7,735	5,977	12,500	12,000
Human Resources	839	2,213	10,000	9,960
Risk Management	928	4,478	7,875	6,500
Employee Training	313	12,371	5,000	5,000
Supplies	16,583	13,203	15,000	15,000
Department Branding	1,107	-	700	-
Promotional & Community Events	16,124	19,303	20,000	20,000
Computers & Accessories	29,417	1,021	-	-
Telephone and WiFi	3,360	21,707	2,880	6,720
Software Licensing & Maintenance Agreem	-	39,771	58,112	29,876
Professional & Technical	107,625	106,449	115,100	131,325
Special Departmental Supplies	6,188	6,857	6,000	6,000
Insurance and Surety Bonds	477,343	523,338	523,338	575,672
Postage & Shipping	7,344	7,530	7,200	7,200
Credit Card/Bank Processing Fees	10,724	13,076	10,000	14,000
Election Costs	-	33,159	110,000	-
Recording Services	447	53	2,400	500
Admin Charge-Broadband	2,982	1,856	1,856	1,843
Internal Charges-Fleet Operations	6,393	1,700	1,700	2,000
Internal Charges-Technology	20,982	39,775	39,775	40,949
Internal Charges-Building Maintenance	-	65,946	65,946	75,307
Total Operating Expenditures	**789,583**	**1,025,326**	**1,094,082**	**1,038,142**
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**	**$ 2,733,651**	**$ 2,943,796**	**3,201,997**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	-
Accountatnt	1.00	1.00	2.00	1.00
Administrative Assistant/Manangment Analyst	1.00	1.00	1.00	-
Accounts Payable Specialist	1.00	1.00	1.00	-
Payroll Coordinator	1.00	1.00	1.00	-
Customer Service Representative	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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ -	$ 223	$ 1,000	$ 800
Beautification	852	682	8,500	1,200
Veterans	1,851	789	2,500	1,500
Planning Commission	872	319	2,100	2,100
Parks & Recreation Committee	-	-	500	500
Internal Charges-Building Maintenance	-	10,887	10,887	7,287
Total Operating Expenditures	**3,575**	**12,900**	**25,487**	**13,387**
TOTAL CITIZEN COMMITTEES	**$ 3,575**	**$ 12,900**	**$ 25,487**	**$ 13,387**



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Community Services-Administration

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	$ 193,280	$ 206,821	$ 206,517	$ 227,125
Benefits	72,648	78,587	67,422	76,414
Total Personnel Expenses	**265,928**	**285,408**	**273,939**	**303,539**
Operating				
Subscriptions & Memberships	140	300	300	-
Employee Development	1,715	1,139	2,000	2,000
Employee Recognition	419	789	40	300
Supplies	375	48	500	300
Department Branding	90	-	100	-
Telephone and WiFi	960	960	960	960
Special Departmental Supplies	470	165	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**	**14,801**	**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**	**$ 306,209**	**$ 297,239**	**$ 325,471**

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**	**-**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Community Services - Parks

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	$ 706,435	$ 751,156	$ 707,206	$ 833,139
Benefits	251,137	240,525	255,734	286,977
Total Personnel Expenses	**957,572**	**991,681**	**962,940**	**1,120,116**
Operating				
Employee Development	3,197	3,151	3,500	3,500
Employee Recognition	1,354	724	120	2,318
Employee Training	-	-	-	700
Supplies	51	216	-	-
Department Branding	1,508	1,650	1,100	-
Small Equipment	11,641	8,351	24,100	22,000
Computers & Accessories	-	900	-	-
Portable Restrooms	4,410	5,257	6,600	5,200
Christmas Decorations	6,171	7,593	15,000	10,000
Uniforms & PPE	2,177	2,700	1,800	3,000
Utilities	152,828	178,350	162,000	162,000
Telephone and WiFi	4,746	4,461	5,440	4,800
Facilities & Grounds Maintenance & Repai	105,193	95,663	92,150	90,650
Equipment Maintenance & Repair	30,523	21,563	27,255	26,700
Software Licensing & Maintenance Agreem	1,043	6,339	16,000	16,000
Professional & Technical	53,507	31,470	40,600	7,200
Debris Hauling	6,900	10,350	6,900	6,900
Parks Fertilizer Program	17,120	13,989	20,000	20,000
Special Departmental Supplies	29,783	7,757	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	51,000	51,000	50,000
Internal Charges-Technology	8,562	9,171	9,171	9,815
Internal Charges-Building Maintenance	-	3,319	3,319	7,335
Total Operating Expenditures	**496,954**	**466,128**	**537,279**	**474,332**
TOTAL PARKS	**$ 1,454,526**	**$ 1,457,809**	**$ 1,500,219**	**$ 1,594,448**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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



Attachment: FY 2027 Interim Budget (Adoption of Final Budget 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	3,861
Total Personnel Expenses	**16,652**	**31,424**	**44,410**	**49,058**
Operating				
Department Branding	-	-	2,000	-
Portable Restrooms	304	-	-	-
Utilities	20	1,880	-	2,400
Telephone and WiFi	563	518	1,600	480
Facilities & Grounds Maintenance & Repai	938	2,839	1,500	1,500
Special Departmental Supplies	2,583	1,353	1,700	1,700
Credit Card/Bank Processing Fees	3,441	2,305	5,000	3,500
Admin Charge-Broadband	468	623	623	620
Total Operating Expenditures	**8,317**	**9,518**	**12,423**	**10,200**
TOTAL BOAT HARBOR	**$ 24,969**	**$ 40,942**	**$ 56,833**	**$ 59,258**

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**	**-**



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 69,222	$ 53,543	$ 51,703
Benefits	19,516	27,757	19,276	22,617
Total Personnel Expenses	**72,424**	**96,979**	**72,819**	**74,320**
Operating				
Subscriptions & Memberships	95	-	-	-
Employee Development	880	-	1,500	1,500
Employee Recognition	-	-	-	105
Supplies	136	29	750	750
Department Branding	50	-	50	-
Small Equipment	12,036	9,166	20,000	15,000
Computers & Accessories	-	-	-	-
Uniforms & PPE	300	450	300	300
Telephone and WiFi	360	480	720	720
Facilities & Grounds Maintenance & Repai	58,061	12,463	32,000	32,000
Software Licensing & Maintenance Agreem	880	-	-	-
Professional & Technical	82,855	81,140	80,000	80,000
Special Departmental Supplies	523	73	2,000	2,000
Insurance Claims	2,175	-	-	-
Admin Charge-Broadband	318	317	317	315
Internal Charges-Fleet Operations	878	500	500	3,000
Internal Charges-Technology	7,681	7,236	7,236	8,831
Total Operating Expenditures	**167,228**	**111,854**	**145,373**	**144,521**
TOTAL TREE MAINTENANCE	**$ 239,652**	**$ 208,833**	**$ 218,192**	**$ 218,841**

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**	**-**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Community Services – Cemetery

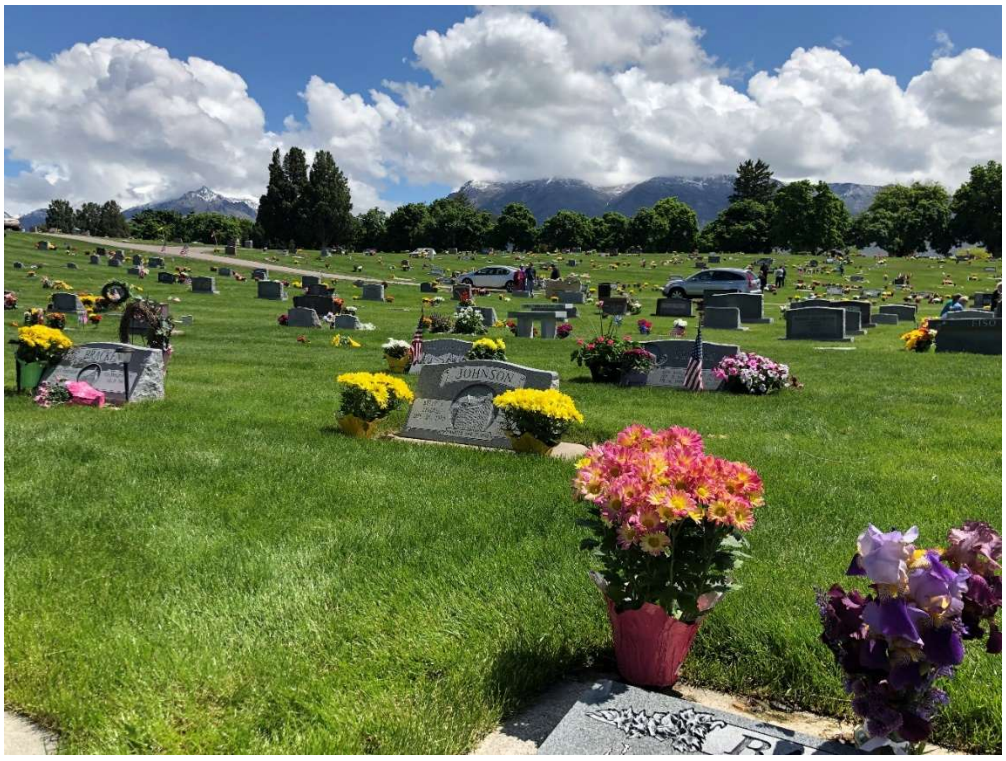
DIVISION SUMMARY

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Community Services - Cemetery

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	$ 309,154	$ 299,756	$ 282,777	$ 313,608
Benefits	112,227	101,782	114,531	120,288
Total Personnel Expenses	**421,381**	**401,538**	**397,308**	**433,896**
Operating				
Employee Development	135	-	2,500	2,000
Employee Recognition	2,015	526	400	818
Supplies	2,183	2,141	3,960	2,500
Flag Rotation	8,164	5,356	6,900	7,200
Small Equipment	7,643	6,215	17,000	15,500
Computers & Accessories	-	1,308	-	-
Christmas Decorations	540	2,910	3,000	2,000
Uniforms & PPE	1,040	1,989	1,200	900
Telephone and WiFi	1,715	1,889	1,680	1,680
Facilities & Grounds Maintenance & Repai	49,053	20,518	46,280	40,000
Equipment Maintenance & Repair	25,037	13,660	23,470	22,800
Software Licensing & Maintenance Agreem	3,253	2,250	2,445	2,900
Professional & Technical	95	428	-	-
Cemetery Headstone Replacement	1,850	11,168	4,850	5,000
Special Departmental Supplies	2,275	847	3,930	3,200
Postage & Shipping	94	115	130	120
Credit Card/Bank Processing Fees	992	820	2,500	1,000
Admin Charge-Broadband	1,251	694	694	760
Internal Charges-Fleet Operations	21,616	19,000	19,000	18,800
Internal Charges-Technology	9,637	11,884	11,884	12,574
Internal Charges-Building Maintenance	-	23,452	23,452	42,481
Total Operating Expenditures	**138,588**	**127,170**	**175,275**	**182,233**
Capital				
Internal Charges-Fleet Capital Fund	57,438	-	-	-
Total Capital Expenditures	**57,438**	**-**	**-**	**-**
TOTAL CEMETERY	**$ 617,407**	**528,708**	**$ 572,583**	**616,129**

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Community Services - Library

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	$ 728,529	$ 798,045	$ 842,197	$ 898,251
Benefits	200,013	205,249	228,255	239,012
Total Personnel Expenses	**928,542**	**1,003,294**	**1,070,452**	**1,137,263**
Operating				
Subscriptions & Memberships	981	1,477	1,740	1,240
Employee Development	5,592	3,465	5,500	4,000
Employee Recognition	2,381	2,510	1,200	2,400
Supplies	15,336	18,634	14,700	12,000
Department Branding	1,092	1,514	1,010	-
Computers & Accessories	2,247	7,331	-	-
Telephone and WiFi	480	3,017	960	3,840
Software Licensing & Maintenance Agreem	64,076	73,986	59,275	49,185
Professional Services	-	3,300		
Programs Expense and Supplies	14,864	16,736	16,900	16,000
Literacy	3,466	6,050	4,000	3,800
Audio/Visual	6,138	5,549	6,180	6,180
Cataloging	16,030	19,333	14,673	14,700
Non-Fiction Material	27,417	19,609	25,574	25,574
Fiction Material	30,826	34,858	28,450	28,450
Children's Materials	27,418	32,967	29,688	29,688
Young Adult Fiction	9,293	8,765	11,733	11,100
Electronic Resources	41,277	45,015	40,000	40,000
Non-Traditional Materials	1,321	379	3,250	2,500
Special Departmental Supplies	5,711	4,782	6,000	5,000
Postage & Shipping	512	181	500	500
Credit Card/Bank Processing Fees	1,730	2,360	2,000	2,500
Grant Expenditures	-	1,285	-	-
Admin Charge-Broadband	1,317	778	778	772
Internal Charges-Fleet Operations	-	-	-	300
Internal Charges-Technology	33,753	66,277	66,277	67,870
Internal Charges-Building Maintenance	-	185,536	185,536	217,773
Total Operating Expenditures	**313,258**	**565,694**	**525,924**	**545,372**
TOTAL LIBRARY	**$ 1,241,800**	**$ 1,568,988**	**$ 1,596,376**	**$ 1,682,635**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Community Services-Recreation

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	$ 317,144	$ 322,799	$ 389,184	$ 401,433
Benefits	100,369	97,253	117,632	114,825
Total Personnel Expenses	**417,513**	**420,052**	**506,816**	**516,258**
Operating				
Subscriptions & Memberships	258	338	500	500
Advertising	532	362	1,200	800
Employee Development	3,414	4,711	2,500	2,500
Employee Recognition	1,887	4,907	1,060	1,275
Supplies	16,341	17,195	13,000	13,000
Department Branding	1,000	1,334	1,150	-
Telephone and WiFi	2,001	1,847	1,680	1,920
Facilities & Grounds Maintenance & Repai	2,483	618	1,600	1,200
Software Licensing & Maintenance Agreem	7,049	12,600	10,735	11,435
Professional & Technical	326	-	-	-
Programs Expense and Supplies	54,356	61,297	36,400	35,700
Programs-Youth Soccer	19,650	24,543	18,000	17,000
Programs-Adult Softball	25,987	23,104	8,200	21,000
Programs-Flag Football	21,948	13,075	8,800	10,800
Programs-Youth Basketball	55,636	56,268	63,000	54,000
Programs-Youth Baseball/Softball	48,065	46,887	49,000	48,000
Special Departmental Supplies	155	754	500	500
Postage & Shipping	11	1	-	-
Admin Charge-Broadband	1,558	948	948	942
Internal Charges-Fleet Operations	1,565	2,500	2,500	300
Internal Charges-Technology	12,767	19,632	19,632	19,474
Total Operating Expenditures	**276,989**	**292,921**	**240,405**	**240,346**
TOTAL RECREATION	**$ 694,502**	**$ 712,973**	**$ 747,221**	**$ 756,604**

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	Not Available	22,242			
Volunteer Hours		20,000			
Value of Food Donations		$66,000			





Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 80,540	$ 79,327	$ 83,824
Benefits	14,948	15,514	15,358	16,796
Total Personnel Expenses	**90,477**	**96,054**	**94,685**	**100,620**
Operating				
Employee Development	180	408	2,000	500
Supplies	1,720	1,412	1,500	1,200
Department Branding	-	611	320	85
Computers & Accessories	799	-	-	-
Programs-Senior Meals	48,797	44,919	45,000	42,600
Programs-Excursions	-	37,861	38,000	60,200
Special Departmental Supplies	68,341	19,913	18,500	11,100
Credit Card/Bank Processing Fees	1,641	1,794	1,500	1,750
Grant Expenditures	-	-	10,000	-
Admin Charge-Broadband	321	110	110	109
Internal Charges-Fleet Operations	274	-		300
Internal Charges-Technology	8,317	8,981	8,981	10,607
Internal Charges-Building Maintenance	-	32,568	32,568	30,271
Total Operating Expenditures	**130,390**	**148,577**	**158,479**	**158,722**
TOTAL SENIOR CENTER	**$ 220,867**	**$ 244,631**	**$ 253,164**	**$ 259,342**

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**	**-**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 5,779,137	$ 5,565,737	$ 5,877,016
Benefits	2,714,716	2,757,543	3,069,127	3,337,903
Total Personnel Expenses	**8,014,654**	**8,536,680**	**8,634,864**	**9,214,919**
Operating				
Subscriptions & Memberships	2,425	3,293	2,000	2,000
Employee Development	16,566	12,488	12,500	12,500
Employee Recognition	10,930	14,022	2,075	11,055
Employee Training	29,006	47,973	30,000	29,480
Human Resources-Health/Wellness	32,680	38,989	20,000	25,795
Post Retiree Mental Health	-	-	900	900
Supplies	14,296	14,836	11,354	11,354
Department Branding	2,998	6,150	4,100	-
Small Equipment	78,404	9,000	16,800	5,000
Computers & Accessories	16,712	20,805	-	-
Uniforms & PPE	128,464	119,269	98,920	103,140
Telephone and WiFi	71,661	76,210	68,226	78,052
Software Licensing & Maintenance Agreem	126,855	238,582	169,783	191,785
Professional & Technical	6,493	5,855	2,000	1,200
Dispatch/UCAN Fees	417,794	423,836	564,653	487,411
Animal Control	90,758	104,130	104,130	107,254
Ammunition/Firearms	21,114	24,960	18,492	16,944
Major Crimes Task Force	22,858	30,171	10,000	21,335
K-9 Program	8,828	12,130	7,000	7,000
NOVA and Citizens Programs	16,870	16,989	14,000	14,000
Special Enforcement Fund	14,107	11,990	10,000	10,000
Alcohol Grant Expenditures	33,898	55,476	54,000	54,000
Communities that Care	37,769	-	26,000	-
VOCA Grant	-	-	55,000	55,000
Evidence Supplies	215	10,167	5,000	5,000
Special Departmental Supplies	62,360	39,059	66,740	60,000
Insurance Claims	9,347	26,462	25,000	20,000
Postage & Shipping	1,086	1,356	1,354	1,354
Credit Card/Bank Processing Fees	1,403	1,587	1,620	1,620
Admin Charge-Broadband	22,833	27,029	27,029	27,817
Internal Charges-Fleet Operations	222,563	205,000	205,000	200,000
Internal Charges-Technology	50,036	106,762	106,762	109,059
Internal Charges-Building Maintenance	-	230,643	230,643	226,155
Total Operating Expenditures	**1,571,329**	**1,935,219**	**1,971,081**	**1,896,210**

(continued on next page)

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	781,582
Total Capital Expenditures	**561,923**	**499,781**	**499,781**	**781,582**
TOTAL POLICE	**$ 10,147,906**	**$ 10,971,680**	**$ 11,105,726**	**$ 11,892,711**

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	41.00	-
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**	**71.72**	**1.00**

STAFFING NOTES

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



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for 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).

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Public Safety – Fire and Rescue

- 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.
- 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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	5,030	5,068	5,100
EMS Related Calls for Service	3,600	3,556	3,694	3,718	3,732
Fire Related Calls for Service	1,150	1,187	1,336	1,350	1,368
Mutual Aid Responses	185	227	183	192	150
Mutual Aid Received from Surrounding Jurisdictions	50	93	88	76	60
Man, Hours of Fire/EMS Training	900+	900+	900+	900+	900+
Medical Transports from AF Hospital	1,500	1,311	1,353	1,390	1,425
Average EMS Response (Dispatched to Arrival)	7.30	7.39	7.42	7.51	7.00
Average Fire Response (Dispatched To Arrival)	6.71	6.91	7.07	7.16	6.50
ISO Rating	2	2	2	2	1
Total Fire Inspections	570	586	568	575	600
Total Training Hours	1000+	1000+	1000+	1000+	1000+



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 5,380,450	$ 5,433,444	$ 5,885,905
Salaries and Wages-Property Tax Impact	-	-	-	660,000
Benefits	1,871,509	1,960,951	2,148,157	2,857,603
Total Personnel Expenses	**6,807,819**	**7,341,401**	**7,581,601**	**9,403,508**
Operating				
Subscriptions & Memberships	2,588	2,310	1,900	2,700
Employee Development	18,314	23,243	10,500	10,500
Employee Recognition	3,445	3,214	-	10,140
Employee Training	21,045	9,789	18,500	25,800
Human Resources-Health/Wellness	-	2,220	10,000	11,288
Post Retiree Mental Health	-	-	500	500
Supplies	5,773	4,871	7,600	7,600
Janitorial Supplies	9,043	7,567	10,000	10,000
Flag Rotation	4,102	-	2,678	2,678
Promotional & Community Events	11,432	17,959	12,000	12,000
Small Equipment	36,306	31,104	45,000	40,000
Computers & Accessories	19,753	14,375	12,000	12,000
Uniforms & PPE	131,598	127,560	136,200	127,039
Telephone and WiFi	19,892	23,863	18,000	18,000
Equipment Maintenance & Repair	18,000	12,147	12,500	12,500
Software Licensing & Maintenance Agreem	42,944	71,351	44,500	46,000
Professional & Technical	38,916	28,226	30,000	32,796
Dispatch/UCAN Fees	79,580	94,146	107,553	108,268
Ambulance Assessments	133,724	127,990	130,000	144,000
Ambulance Billings	169,141	181,371	170,500	176,000
Medical Supplies	121,736	124,307	140,000	128,000
Medic Program	35,845	37,442	31,500	18,000
North Utah County Training Alliance	19,633	12,097	10,000	10,000
Special Departmental Supplies	53,296	28,827	55,000	49,000
Insurance Claims	-	7,500	-	-
Postage & Shipping	567	258	775	500
Credit Card/Bank Processing Fees	12,524	14,562	22,000	15,000
Admin Charge-Broadband	8,933	5,872	5,872	7,265
Internal Charges-Fleet Operations	187,685	205,000	205,000	215,000
Internal Charges-Technology	15,163	25,247	25,247	25,374
Internal Charges-Building Maintenance	-	127,108	126,902	137,309
Total Operating Expenditures	**1,220,978**	**1,371,526**	**1,402,227**	**1,415,257**

(continued on next page)

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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**	**$ 9,330,497**	**$ 9,601,398**	**$ 11,453,126**

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



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Public Works - Administration

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	$ 192,173	$ 326,953	$ 329,093	$ 355,365
Benefits	81,765	119,418	119,749	137,819
Total Personnel Expenses	**273,938**	**446,371**	**448,842**	**493,184**
Operating				
Subscriptions & Memberships	40	723	650	464
Employee Development	1,405	2,650	2,000	2,000
Employee Recognition	603	638	40	488
Supplies	5,416	5,296	4,575	4,575
Department Branding	495	357	100	-
Computers & Accessories	748	-	-	-
Uniforms & PPE	307	1,064	300	600
Telephone and WiFi	2,863	4,241	1,920	5,680
Software Licensing & Maintenance Agreem	616	2,171	840	1,260
Professional & Technical	-	-	-	10,000
Special Departmental Supplies	3,790	688	4,000	3,600
Postage & Shipping	882	1,850	525	1,200
Credit Card/Bank Processing Fees	-	237	-	-
Admin Charge-Broadband	709	895	895	890
Internal Charges-Fleet Operations	1,948	2,300	2,300	1,500
Internal Charges-Technology	9,735	12,272	12,272	12,971
Internal Charges-Building Maintenance	-	16,938	16,938	7,524
Total Operating Expenditures	**29,557**	**52,320**	**47,355**	**52,752**
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**	**$ 512,691**	**$ 510,197**	**$ 626,936**

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**	**-**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Public Works - Engineering

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	$ 479,211	$ 529,934	$ 756,789	$ 775,058
Benefits	198,820	208,125	310,943	321,076
Total Personnel Expenses	**678,031**	**738,059**	**1,067,732**	**1,096,134**
Operating				
Subscriptions & Memberships	1,112	2,294	3,966	3,471
Employee Development	2,720	3,801	4,000	4,000
Employee Recognition	154	80	180	1,200
Supplies	1,325	1,784	1,000	1,200
Department Branding	450	625	350	-
Small Equipment	2,141	187	6,000	2,500
Computers & Accessories	1,750	-	4,000	2,000
Uniforms & PPE	1,403	2,892	2,100	1,400
Telephone and WiFi	1,647	1,671	3,360	3,360
Software Licensing & Maintenance Agreem	35,014	21,164	43,685	32,007
Professional & Technical	55,340	16,854	40,000	40,000
Development Review	224,402	209,405	150,000	150,000
Special Departmental Supplies	1,269	211	3,000	3,000
Admin Charge-Broadband	1,855	1,659	1,659	1,556
Internal Charges-Fleet Operations	1,293	5,500	5,500	2,000
Internal Charges-Technology	12,297	19,243	19,243	17,110
Internal Charges-Building Maintenance	-	16,938	16,938	33,372
Total Operating Expenditures	**344,172**	**304,308**	**304,981**	**298,176**
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**	**$ 1,054,367**	**$ 1,384,713**	**$ 1,406,310**

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.





Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	n/a	n/a	180	175	175
Right of Way Permits	135	127	132	130	130



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 341,831	$ 409,373	$ 394,241
Benefits	123,888	175,451	220,063	225,948
Total Personnel Expenses	**348,827**	**517,282**	**629,436**	**620,189**
Operating				
Subscriptions & Memberships	255	2,149	1,500	1,250
Employee Development	2,852	1,719	2,000	3,000
Employee Recognition	86	-	100	750
Department Branding	-	326	250	-
Small Equipment	93	-	1,000	1,000
Uniforms & PPE	1,160	3,159	2,000	2,000
Telephone and WiFi	3,119	3,956	5,040	5,040
Software Licensing & Maintenance Agreem	6,756	8,700	9,700	11,760
Professional and Technical	95	6,678	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**	**51,263**	**144,681**	**108,403**
Capital				
Internal Charges-Fleet Capital	104,986	-	-	-
Total Capital Expenditures	**104,986**	**-**	**-**	**-**
TOTAL PUBLIC INFRASTRUCTURE	**$ 517,264**	**$ 568,545**	**$ 774,117**	**$ 728,592**

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**	**-**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Development Services-Planning

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	$ 184,154	$ 201,726	$ 254,528	$ 240,421
Benefits	66,979	67,623	74,590	85,780
Total Personnel Expenses	**251,133**	**269,349**	**329,118**	**326,201**
Operating				
Subscriptions & Memberships	303	1,743	1,712	1,712
Employee Development	2,104	3,962	3,000	3,250
Employee Recognition	482	272	80	525
Supplies	804	1,341	900	900
Department Branding	-	-	200	-
Computers & Accessories	751	-	-	-
Uniforms & PPE	183	762	600	700
Telephone and WiFi	1,232	1,392	2,400	2,400
Software Licensing & Maintenance Agreem	8,739	6,660	16,799	26,899
Professional and Technical	10,578	86,551	80,000	15,000
Economic Development	22,000	-	-	-
Special Departmental Supplies	2,258	2,564	3,000	2,500
Postage & Shipping	166	6,322	-	-
Admin Charge-Broadband	953	951	951	1,039
Internal Charges-Fleet Operations	214	1,000	1,000	800
Internal Charges-Technology	10,958	14,787	14,787	15,525
Total Operating Expenditures	**61,725**	**128,307**	**125,429**	**71,250**
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**	**$ 409,896**	**$ 466,787**	**$ 403,451**

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 704,033	$ 800,753	$ 834,641
Benefits	329,046	283,475	362,848	363,782
Total Personnel Expenses	**1,044,764**	**987,508**	**1,163,601**	**1,198,423**
Operating				
Subscriptions & Memberships	4,686	2,197	8,000	2,500
Employee Development	5,611	7,187	7,000	4,500
Employee Recognition	431	444	200	1,695
Employee Training	-	-	5,000	3,000
Supplies	1,737	1,585	2,000	2,000
Department Branding	463	-	500	-
Computers & Accessories	4,689	233	-	-
Uniforms & PPE	1,725	2,440	1,800	1,500
Telephone and WiFi	7,498	6,840	7,680	7,680
Software Licensing & Maintenance Agreem	34,784	35,000	58,625	58,625
Professional and Technical	4,725	-	30,000	40,000
Plan Check Services	21,010	17,006	20,000	10,000
Special Departmental Supplies	403	545	500	500
Postage & Shipping	-	-	-	-
Credit Card/Bank Processing Fees	16,340	33,157	10,000	20,000
Administrative Charge-Broadband	2,889	3,210	3,210	3,194
Internal Charges-Fleet Operations	4,978	8,000	8,000	5,300
Internal Charges-Technology	13,012	19,822	19,822	22,615
Internal Charges-Building Maintenance	-	16,938	16,938	5,024
Total Operating Expenditures	**124,981**	**154,604**	**199,275**	**188,133**
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**	**1,148,112**	**1,368,876**	**1,392,556**

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Special Revenue Funds

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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
Roadways treated with asphalt overlay	n/a	n/a	106,893	120,000	120,000

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 606,237
Benefits	-	209,796	251,306	278,720
Total Personnel Expenses	**-**	**697,225**	**845,847**	**884,957**
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
Special Departmental Supplies	-	5,213	15,000	15,000

(continued on next page)

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

General Fund-Roads

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES				
Operating				
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	27,403
Total Operating Expenditures	**-**	**301,675**	**555,452**	**535,909**
Capital				
Road Maintenance-General	-	-	40,000	40,000
Road Maintenance-Asphalt	-	9,261	270,000	270,000
Road Maintenance-Sidewalks	-	205,481	350,000	270,000
Road Maintenance-Street Lights	-	158,365	150,000	160,000
Road Maintenance-Traffic Signals	-	3,952	15,000	20,000
Road Maintenance-Signs	-	292,319	80,000	80,000
Road Maintenance-Chip Seal	-	-	150,000	150,000
Road Maintenance-Crack Seal	-	-	40,000	40,000
Improvements-Roads	-	572,595	1,923,512	1,500,000
Improvements-Roads Overlay	-	223,975	250,000	-
Improvements-Roads Slurry Seal	-	125,000	90,000	90,000
Improvements-Sidewalks	-		552,000	500,000
Improvements-Street Lights	-	182,000	525,000	100,000
Improvements-Roads Crack Seal	-		150,000	150,000
Improvements-Roads Microsurface	-	136,357	460,000	460,000
Improvements-Roads Seal Coat	-		145,000	145,000
Improvements-Striping	-		110,000	110,000
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-800 E 550 E	-	66,244	-	-
Road Improvements-King Street	-	-	-	217,000
Equipment	-	-	-	55,000
Vehicles and Upfitting	-	-	-	445,000
Total Capital Expenditures	**-**	**2,664,361**	**6,100,512**	**6,252,000**
Transfers Out				
Transfer to Municipal Building Authority	-	-	-	494,758
Total Transfers Out	**-**	**-**	**-**	**494,758**
TOTAL EXPENDITURES	**$ -**	**$ 3,663,261**	**$ 7,501,811**	**$ 8,167,624**
Road Capital Projects Fund Net Revenue	-	11,193,356	5,644,046	(3,392,624)
Beginning Fund Balance	-	-	-	11,193,356
Ending Fund Balance	**$ -**	**$ 11,193,356**	**$ 5,644,046**	**$ 7,800,732**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 100	$ 50
Total Operating Expenditures	**140**	**43**	**100**	**50**
Capital				
Facility Improvements-Public Works Facilit	-	10,000	-	39,990,000
Property Purchase	646,918	-	-	-
Total Capital Expenditures	**646,918**	**10,000**	**-**	**39,990,000**
Debt Service				
Principal	-	-	-	210,000
Interest	-	-	-	2,263,791
Trustee Fees	-	-	-	1,000
Cost of Issuance	-	878,804	885,000	-
Total Debt Service Expenditures	**-**	**878,804**	**885,000**	**2,474,791**
TOTAL EXPENDITURES	**$ 647,058**	**$ 888,847**	**$ 885,100**	**$ 42,464,841**
Municipal Building Fund Net Revenue	(140)	40,995,952	41,002,900	(39,491,051)
Beginning Fund Balance	761	621	621	40,996,573
Ending Fund Balance	**$ 621**	**$ 40,996,573**	**$ 41,003,521**	**$ 1,505,522**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 200,104	$ 235,000	$ 238,000
Passes	724,200	699,605	755,000	765,000
Lessons	163,660	222,431	140,000	152,000
Swim Team	399,439	440,552	410,000	415,000
Specialty Classes	305,450	278,809	335,000	338,000
Gymnastics	22,139	21,011	22,000	23,000
Personal Training	63,157	74,035	45,000	50,000
Equipment Rental	575	1,233	500	500
Jogging Track	3,740	2,641	5,000	5,000
Child Care	47,458	51,197	40,000	40,000
Resale Merchandise	13,029	14,031	18,000	13,560
Concessions	38,314	36,215	35,000	40,000
Total Charges for Services	**1,991,206**	**2,041,864**	**2,040,500**	**2,080,060**
Use of Money & Property				
Room & Pool Rental	49,034	56,247	52,000	52,000
Credit Card Processing Fees	-	-	30,000	30,000
Other Income	6,317	1,410	10,000	10,000
Donations	-	63	-	-
Total Use of Money & Property	**55,351**	**57,720**	**92,000**	**92,000**
Total Revenues	**2,046,557**	**2,099,584**	**2,132,500**	**2,172,060**
TRANSFERS IN				
Transfer From General Fund	1,175,089	1,227,211	1,242,216	1,167,543
Total Transfers In	**1,175,089**	**1,227,211**	**1,242,216**	**1,167,543**
TOTAL REVENUES	**$ 3,221,646**	**$ 3,326,795**	**$ 3,374,716**	**$ 3,339,603**
EXPENDITURES				
Personnel				
Salaries and Wages	$ 1,511,327	$ 1,514,012	$ 1,530,525	$ 1,615,045
Benefits	260,641	257,554	264,818	283,688
Total Personnel Expenses	**1,771,968**	**1,771,566**	**1,795,343**	**1,898,733**
Operating				
Subscriptions & Memberships	3,396	2,708	3,950	3,950
Advertising	8,255	5,243	9,000	7,500
Employee Development	3,240	9,034	4,800	3,500
Employee Recognition	5,039	5,373	4,300	6,108
Supplies	3,069	2,735	3,000	3,000
Janitorial Supplies	-	27,403	27,000	29,000
Resale Merchandise Expense	12,527	2,628	18,000	16,500
Department Branding	6,582	2,139	5,500	-

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Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	1,185	-	-
Computers & Accessories	16	120	-	-
Utilities	305,372	253,224	275,000	342,000
Telephone and WiFi	5,216	3,821	3,900	3,900
Buildings Maintenance & Repair	56,389	45,306	44,750	44,750
Facilities & Grounds Maintenance & Repai	48,973	67,777	48,750	48,750
Equipment Maintenance & Repair	21,969	11,270	37,000	37,000
Software Licensing & Maintenance Agreem	13,291	17,412	7,770	7,770
Professional and Technical Services	33	2,043	1,000	-
Janitorial Services	140,487	130,070	112,500	112,500
Fitness Center Supplies	17,421	11,427	13,000	11,300
Pool Chemicals	83,096	93,317	94,500	90,000
Swim Teams	52,711	46,325	74,000	75,500
Swimming Pool Programs	15,690	21,384	12,000	17,000
Concessions	14,362	6,240	13,000	15,000
Child Care	3,151	3,265	4,000	4,000
Group Fitness	3,874	5,004	-	2,000
Gymnastics	20,028	22,193	18,000	18,000
Special Departmental Supplies	19,748	17,917	28,000	15,000
Insurance and Surety Bonds	36,375	39,517	38,194	42,014
Postage & Shipping	3,161	1,973	-	3,000
Credit Card/Bank Processing Fees	120,541	137,649	133,000	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	1,300	1,300	1,300
Internal Charges-Technology	-	17,796	20,020	20,853
Internal Charges-Building Maintenance	12,865	51,456	49,232	68,533
Total Operating Expenditures	**1,276,482**	**1,277,161**	**1,325,373**	**1,395,870**
Capital				
Furniture and Equipment Replacement	-	24,068	-	-
Total Capital Expenditures	**-**	**24,068**	**-**	**-**
Transfers Out				
Transfer to Capital Projects	123,586	204,000	204,000	-
Transfer to Capital Equipment	49,610	50,000	50,000	45,000
Total Transfers Out	**173,196**	**254,000**	**254,000**	**45,000**
TOTAL EXPENDITURES	**$ 3,221,646**	**$ 3,326,795**	**$ 3,374,716**	**$ 3,339,603**
Fitness Center Fund Net Revenue	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 1,772,786	$ 1,550,000	$ 1,700,000
Grants Returned	20,088	1,310	-	-
Interest Earnings	82,172	74,172	15,000	50,000
Total Operating and Capital Revenues	**1,830,524**	**1,848,268**	**1,565,000**	**1,750,000**
TOTAL REVENUES	**$ 1,830,524**	**$ 1,848,268**	**$ 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	156,363	(45,750)	(29,700)
Beginning Fund Balance	888,218	1,106,512	1,106,512	1,262,875
Ending Fund Balance	**$ 1,106,512**	**$ 1,262,875**	**$ 1,060,762**	**1,233,175**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 21,698	$ 21,000	$ -
Merchandise Sales	1,172	3,450	-	1,000
Other Event Income	17,519	23,299	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	55,325	53,000	25,000
Total Transfers In	**41,985**	**55,325**	**53,000**	**25,000**
TOTAL REVENUES	**$ 81,213**	**$ 103,772**	**$ 94,000**	**$ 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
Equipment	-	15,000	15,000	-
Program Expense	15,380	32,155	20,000	-
Steel Days Contract	20,000	20,000	20,000	20,000
Total Operating Expenditures	**81,213**	**103,772**	**94,000**	**45,000**
TOTAL EXPENDITURES	**$ 81,213**	**$ 103,772**	**$ 94,000**	**$ 45,000**
Celebration Fund Net Revenue	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 4,353	$ 500	$ 500
Total Operating and Capital Revenues	**5,443**	**4,353**	**500**	**500**
TOTAL REVENUES	**$ 5,443**	**$ 4,353**	**$ 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	4,353	(112,145)	(112,827)
Beginning Fund Balance	107,384	112,827	112,827	117,180
Ending Fund Balance	**$ 112,827**	**$ 117,180**	**$ 682**	**$ 4,353**



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	20,055	1,000	15,000
Total Operating and Capital Revenues	**84,322**	**105,362**	**1,000**	**15,000**
TOTAL REVENUES	**$ 84,322**	**$ 105,362**	**$ 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	105,362	(370,291)	(473,168)
Beginning Fund Balance	288,349	372,671	372,671	478,033
Ending Fund Balance	**$ 372,671**	**$ 478,033**	**$ 2,380**	**$ 4,865**



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	218,182	30,000	100,000
Total Operating and Capital Revenues	**571,104**	**592,692**	**380,000**	**100,000**
TOTAL REVENUES	**$ 571,104**	**$ 592,692**	**$ 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	592,692	-	(4,711,000)
Beginning Fund Balance	3,595,559	4,166,663	4,166,663	4,759,355
Ending Fund Balance	**$ 4,166,663**	**$ 4,759,355**	**$ 4,166,663**	**$ 48,355**



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	152,265	10,000	80,000
Total Operating and Capital Revenues	**1,254,579**	**1,156,788**	**1,010,000**	**1,080,000**
TOTAL REVENUES	**$ 1,254,579**	**$ 1,156,788**	**$ 1,010,000**	**$ 1,080,000**
EXPENDITURES				
Operating				
Administrative Expenses	$ 32,367	$ 39,107	$ 39,082	$ 39,082
Administrative Charges	-	-	-	45,946
Total Operating Expenses	**32,367**	**39,107**	**39,082**	**85,028**
Capital				
Storm Drain Improvements	-	9,492	589,671	2,975,000
Widening of 1500 South	-	-	1,370,352	1,539,671
Widening of 1100 South	19,372	76,160	3,235,000	-
Total Capital Expenditures	**19,372**	**85,652**	**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**	**$ 325,664**	**$ 5,434,105**	**$ 4,799,699**
Egg Farm EDA Fund Net Revenue	1,002,840	831,124	(4,424,105)	(3,719,699)
Beginning Fund Balance	3,489,595	4,492,435	4,492,435	5,323,559
Ending Fund Balance	**$ 4,492,435**	**$ 5,323,559**	**$ 68,330**	**$ 1,603,860**



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	1,026,042	500,000	800,000
Total Operating and Capital Revenues	**3,166,118**	**3,062,155**	**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**	**$ 3,423,255**	**$ 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	1,332,384	(31,800,982)	(33,508,645)
Beginning Fund Balance	30,199,005	32,381,116	32,381,116	33,713,500
Ending Fund Balance	**$ 32,381,116**	**$ 33,713,500**	**$ 580,134**	**$ 204,855**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Debt Service Fund

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	29,332	3,500	1,000
Total Operating and Capital Revenues	**959,357**	**961,970**	**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**	**$ 1,662,443**	**$ 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	27,332	1,498	(1,000)
Beginning Fund Balance	385,654	410,373	410,373	437,705
Ending Fund Balance	**$ 410,373**	**$ 437,705**	**$ 411,871**	**$ 436,705**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Capital Projects Funds

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	39,467	56,000	56,000
Grants-PARC Tax	639,700	496,242	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	749,772	200,000	-
Total Operating and Capital Revenues	**2,678,215**	**4,639,841**	**4,696,770**	**56,000**
Transfers In				
Transfer From General Fund	3,668,055	652,415	-	4,581,720
Transfer From Fitness Center	123,586	21,849	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**	**1,256,902**	**786,638**	**4,721,000**
TOTAL REVENUES	**$ 10,977,119**	**$ 5,896,743**	**$ 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**

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Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	-	-	-	-
Facility Improvements-Public Works Facilit	-	-	-	-
ADA/Sidewalk Improvements	28,039	-	-	-
Safe Route to Schools	-	-	-	-
Transit Loop Feasibility	-	-	-	-
Traffic Calming	-	-	-	-
Striping & Signage	750	-	-	-
Automall Sidepath	-	67,829	-	-
Street Lighting Upgrades	-	-	-	-
Total Streets	**28,789**	**67,829**	**68,170**	**-**
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	-	1,326	-	-
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	2,599	33,500	7,500
Playground Replacement	117,379	120,000	120,000	120,000
Restroom Upgrades	6,528	8,174	9,000	8,000
Rockscape	1,249	-	7,000	20,500
Rotary Park Field Lights	190,610	47,117	34,500	-
Sidewalk Replacement	-	-	8,000	8,000
Sprinkler Automation	-	27,597	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	-	119,730	120,000	-
PARC-Hunter Park Restroom	-	190,072	190,072	-
PARC-Kimberly Park Playground	62,669	-	-	-

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

General Capital Projects Fund

(continued on next page)

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**	**1,109,172**	**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	21,849	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**	**21,849**	**204,000**	**4,000,000**
Building & Grounds				
Facility Improvements-Administration	-	10,000	10,000	-
Facility Improvements-Station 51	-	-	6,000	-
Facility Improvements-Library	21,367	30,125	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**	**91,387**	**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**	**1,290,237**	**6,587,940**	**6,369,100**

(continued on next page)

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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**	**$ 2,636,454**	**$ 7,170,459**	**$ 6,369,100**
Debt Service Fund Net Revenue	(3,249,111)	3,260,289	(1,687,051)	(1,592,100)
Beginning Fund Balance	21,158,190	17,909,079	17,909,079	21,169,368
Ending Fund Balance	**$ 17,909,079**	**$ 21,169,368**	**$ 16,222,028**	**$ 19,577,268**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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 opertations 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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 612,144	$ 1,500,000	$ 550,000
Grants-MAG	-	-	592,000	1,332,000
Interest Earnings	420,924	345,876	50,000	250,000
Total Operating and Capital Revenues	**1,013,997**	**958,020**	**2,142,000**	**2,132,000**
TOTAL REVENUES	**$ 1,013,997**	**$ 958,020**	**$ 2,142,000**	**$ 2,132,000**
EXPENDITURES				
Operating				
Professional and Technical	-	14,016	10,000	-
Administrative Charges	1,895	1,945	1,945	1,214
Total Operating Expenditures	**1,895**	**15,961**	**11,945**	**1,214**
Capital				
Art Dye Trail	2,792	3,861	649,042	1,565,000
Automall Dr Trail	4,914	64,553	403,000	-
Slough Trail Design & Improvments	-	140,000	178,000	-
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
Other Capital Projects	-	-	25,000	
Property Purchase	10,173,338	-	-	-
Developer Reimbursement	95,523	-	-	-
Total Capital Expeditures	**10,283,467**	**208,414**	**4,410,042**	**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**	**$ 342,210**	**$ 4,539,822**	**$ 5,683,422**
Park Impact Fee Fund Net Revenue	(9,389,200)	615,810	(2,397,822)	(3,551,422)
Beginning Fund Balance	17,862,717	8,473,517	8,473,517	9,089,327
Ending Fund Balance	**$ 8,473,517**	**$ 9,089,327**	**$ 6,075,695**	**$ 5,537,905**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 533,122	$ 1,500,000	$ 550,000
Intergovernmental	958,871	-	5,153,902	2,308,871
Interest Earnings	295,980	259,751	30,000	200,000
Total Operating and Capital Revenues	**1,804,129**	**792,873**	**6,683,902**	**3,058,871**
TOTAL REVENUES	**$ 1,804,129**	**$ 792,873**	**$ 6,683,902**	**$ 3,058,871**
EXPENDITURES				
Operating				
Professional and Technical	480	24,580	15,000	-
Administrative Charges	3,609	6,495	6,495	6,394
Total Operating Expenditures	**4,089**	**31,075**	**21,495**	**6,394**
Capital				
700 N Connection	-	3,546,621	3,283,604	2,589,681
Public Works Facility Improvements	208,422	-	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 Exension	-	-	500,000	-
Pony Express Corridor	-	-	429,344	440,050
Bridges-1120 N	(47,176)	-	-	-
Roundabout-300 W 200 S	671,687	350,000	2,108,500	780,000
Roundabout-100 E 200 S	-	-	2,651,000	-
Property Purchase	-	121,000	121,000	-
Developer Reimbursement	148,287	-	250,000	200,000
Total Capital Expeditures	**1,193,552**	**4,774,720**	**13,387,358**	**8,504,731**
Transfers Out				
Transfer to Storm Drain	127	-	-	-
Total Transfers Out	**127**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 1,197,768**	**$ 4,805,795**	**$ 13,408,853**	**$ 8,511,125**
Road Impact Fee Fund Net Revenue	606,361	(4,012,922)	(6,724,951)	(5,452,254)
Beginning Fund Balance	5,907,597	6,513,958	6,513,958	2,501,036
Ending Fund Balance	**$ 6,513,958**	**$ 2,501,036**	**$ (210,993)**	**$ (2,951,218)**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 136,574	$ 250,000	$ 150,000
Interest Earnings	14,841	-	10,000	-
Total Operating and Capital Revenues	**120,320**	**136,574**	**260,000**	**150,000**
TOTAL REVENUES	**$ 120,320**	**$ 136,574**	**$ 260,000**	**$ 150,000**
EXPENDITURES				
Operating				
Professional and Technical	-	3,600	10,000	-
Total Operating Expenses	**-**	**3,600**	**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**	**$ 738,684**	**$ 945,083**	**$ 404,654**
Fire Impact Fee Fund Net Revenue	(511,502)	(602,110)	(685,083)	(254,654)
Beginning Fund Balance	319,737	(191,765)	(191,765)	(793,875)
Ending Fund Balance	**$ (191,765)**	**$ (793,875)**	**$ (876,848)**	**$ (1,048,529)**



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 95,876	$ 100,000	$ 100,000
Interest Earnings	72,654	287,606	10,000	10,000
Total Operating and Capital Revenues	**353,482**	**383,482**	**110,000**	**110,000**
TOTAL REVENUES	**$ 353,482**	**$ 383,482**	**$ 110,000**	**$ 110,000**
EXPENDITURES				
Operating				
Professional and Technical	-	3,600	-	-
Total Operating Expenses	**-**	**3,600**	**-**	**-**
Capital				
Police Building Renovation	-	96,000	1,607,655	1,500,000
Evidence Building	-	-	300,000	300,000
Total Capital Expenses	**-**	**96,000**	**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**	**$ 262,739**	**$ 2,070,792**	**$ 1,800,000**
Police Impact Fee Fund Net Revenue	190,343	120,743	(1,960,792)	(1,690,000)
Beginning Fund Balance	1,830,934	2,021,277	2,021,277	2,142,020
Ending Fund Balance	**$ 2,021,277**	**$ 2,142,020**	**$ 60,485**	**$ 452,020**



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Permanent Fund

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

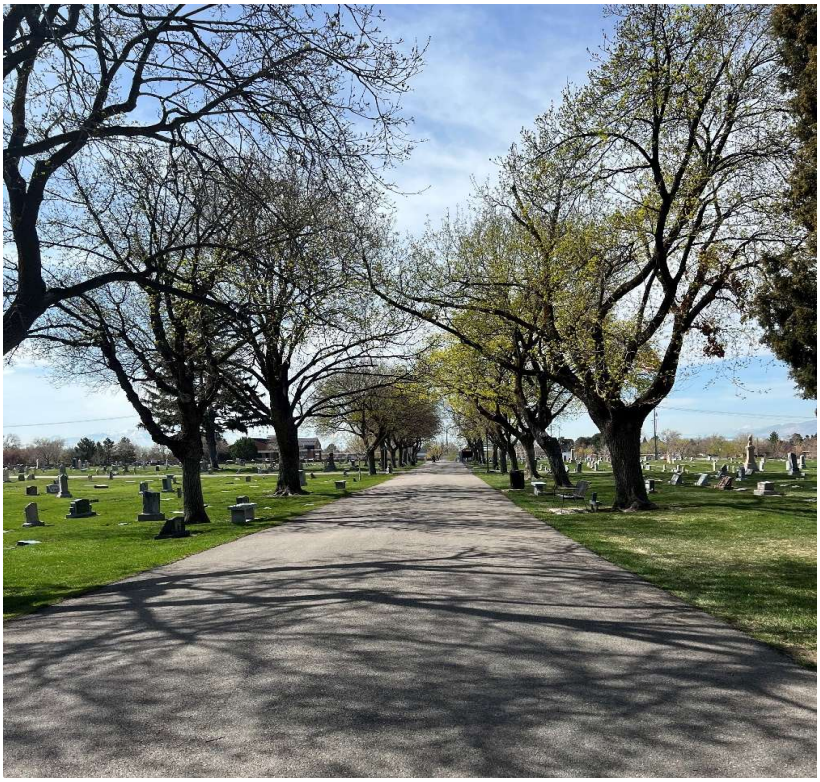
Perpetual Care Trust Fund

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	$ 30,133	$ 28,000	$ 30,000
Interest Earnings	51,125	44,995	5,000	20,000
Loan Payment-Lot Sales	30,800	27,333	35,000	37,500
Total Operating and Capital Revenues	**114,225**	**102,461**	**68,000**	**87,500**
TOTAL REVENUES	**$ 114,225**	**$ 102,461**	**$ 68,000**	**$ 87,500**
Perpetual Care Trust Net Revenue	114,225	102,461	68,000	87,500
Beginning Fund Balance	1,219,029	1,333,254	1,333,254	1,435,715
Ending Fund Balance	**$ 1,333,254**	**$ 1,435,715**	**$ 1,401,254**	**$ 1,523,215**



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Proprietary Funds

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Public Works – Culinary & Pressurized Irrigation

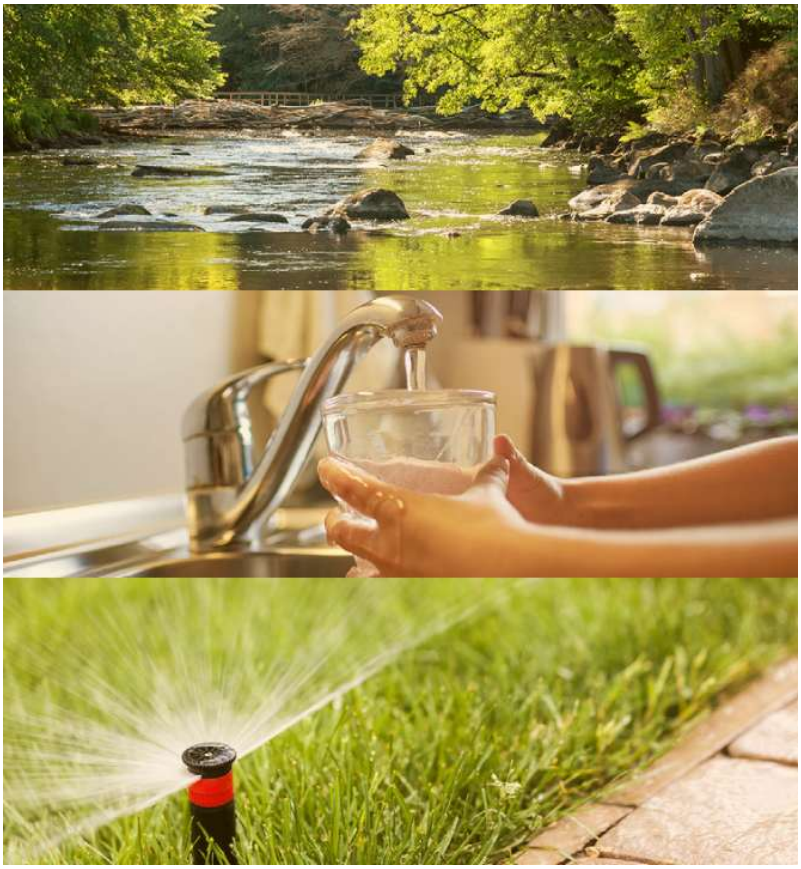
FUND SUMMARY

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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 5,095,854	$ 5,094,000	$ 5,636,000
CUP Water Fee	1,241,924	1,275,164	1,200,000	1,200,000
Connection Fee	98,881	98,349	175,000	100,000
Late Fee	222,757	242,443	200,000	200,000
Intergovernmental	(159,575)	-	350,000	400,000
Miscellaneous	49,049	21,967	40,000	40,000
Insurance Proceeds	1,679	2,419	-	-
Water Rights Review	1,000	1,333	-	-
Capital Projects Inspection	4,610	1,540	-	-
Interest Earnings	703,589	572,771	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**	**8,311,840**	**8,194,000**	**8,726,000**
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**	**$ 9,109,343**	**$ 8,991,503**	**$ 9,523,548**
EXPENSES				
Personnel				
Salaries and Wages	$ 424,637	$ 431,104	$ 440,553	$ 482,854
Benefits	212,233	172,795	179,856	207,978
Total Personnel Expenses	**636,870**	**603,899**	**620,409**	**690,832**
Operating				
Subscriptions & Memberships	2,096	3,069	2,535	2,535
Employee Development	4,831	9,970	4,550	3,500
Employee Recognition	-	-	-	945
Department Branding	-	-	280	-
Supplies	2,513	3,496	2,000	2,000
Small Equipment	37,955	22,202	23,000	23,000
Computers & Accessories	902	3,053	-	-
Uniforms & PPE	2,842	-	2,240	2,240
Utilities	63,209	137,667	200,000	250,000
Telephone and WiFi	8,527	8,879	9,000	9,000
Software Licensing & Maintenance	12,961	2,243	16,050	16,050
Professional & Technical	83,993	100,427	80,000	80,000
Development Services-Reimbursable	2,010	-	-	-

(continued on next page)

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	8,820	15,000	15,000
Special Department Supplies	73,942	111,454	80,000	80,000
Fire Hydrant Replacement	10,806	6,868	40,000	40,000
Meter Replacement	335,332	102,126	400,000	400,000
Valve Replacement	-	-	50,000	50,000
Insurance and Surety Bonds	101,850	117,663	113,418	124,760
Postage & Shipping	13,858	19,969	15,000	15,000
Credit Card/Bank Processing Fees	54,293	61,708	50,000	52,000
Lease/Rental Expense	38,342	-	8,000	8,000
CUP-Water Assessment and Fees	1,167,300	873,222	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	28,500	28,500	30,000
Internal Charges-Technology	12,348	14,398	14,398	15,129
Internal Charges-Building Maintenance	-	53,419	53,419	17,292
Bad Debt Expense	9,151	-	-	-
Collections Fee	159	65		
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**	**3,764,567**	**4,202,739**	**4,702,110**
Capital				
Waterline Repairs	1,491	70,385	500,000	500,000
Waterline Replacement-200 West	-	19,340	500,000	1,393,200
Waterline Replacement-CDBG	-	10,441	761,685	463,900
Automall Drive	-	309,626	240,950	-
100 E Water Improvements	-	34,284	1,000,000	1,450,000
100 West Improvements	-	455,669	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	-	33,665	1,386,000	-
Upper Tank Rehabilitation	-	-	200,000	-
Boley Well	-	17,677	1,500,000	1,052,563
Lower Tank Xeroscape	-	-	50,000	-
Well Generator	-	500,000	500,000	-
Equipment	-	5,790	-	-
Internal Charges-Fleet Capital	6,780	120,000	120,000	130,000
Total Capital Expenses	**8,271**	**1,676,877**	**7,497,615**	**8,814,780**

(continued on next page)

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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**	**$ 6,844,013**	**$ 13,119,433**	**$ 15,501,210**
Culinary Water Fund Net Revenue	4,375,531	2,265,330	(4,127,930)	(5,977,662)
Beginning Available Fund Balance	6,049,069	10,424,600	10,424,600	12,689,930
Ending Available Fund Balance	**$ 10,424,600**	**$ 12,689,930**	**$ 6,296,670**	**6,712,268**

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: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 753,070	$ 600,000	$ 600,000
Interest Earnings	40,358	-	20,000	-
Total Operating and Capital Revenues	**754,226**	**753,070**	**620,000**	**600,000**
TOTAL REVENUES	**$ 754,226**	**$ 753,070**	**$ 620,000**	**$ 600,000**
EXPENSES				
Operating				
Professional and Technical	6,640	12,017	16,082	-
Administrative Charges	-	-	-	1,372
Total Operating Expenses	**6,640**	**12,017**	**16,082**	**1,372**
Capital				
42" Water Line	-	-	200,000	-
Public Works Facility Improvements	-	120,231	121,000	-
TOD Well	-	10,118	2,000,000	7,120,000
Developer Reimbursement	38,719	-	500,000	100,000
Total Capital Expenses	**38,719**	**130,349**	**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**	**739,869**	**3,434,585**	**7,818,920**
Culinary Water Impact Net Revenue	(90,360)	13,201	(2,814,585)	(7,218,920)
Beginning Fund Balance	5,077,972	4,987,612	4,987,612	5,000,813
Ending Fund Balance	**$ 4,987,612**	**$ 5,000,813**	**2,173,027**	**(2,218,107)**



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 3,361,133	$ 3,217,000	$ 3,350,000
Connection Fee	36,627	29,473	50,000	30,000
Capital Projects Inspection	4,610	1,540	-	-
Interest Earnings	7,116	1,463	2,000	1,500
Credit Card Processing Fees	-	-	15,000	-
Intergovernmental	803,425	225,022	-	-
Developer Contributions	419,760	200,000	200,000	100,000
Total Operating and Capital Revenues	**4,595,230**	**3,818,631**	**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**	**$ 3,818,631**	**$ 3,484,000**	**$ 3,481,500**
EXPENSES				
Personnel				
Salaries and Wages	220,351	184,759	228,966	254,813
Benefits	108,833	74,051	86,533	102,220
Total Personnel Expenses	**329,184**	**258,810**	**315,499**	**357,033**
Operating				
Employee Development	-	-	1,500	1,500
Employee Recognition	-	-	-	525
Supplies	2,212	2,606	1,500	1,500
Department Branding	-	811	120	120
Small Equipment	21,148	32,555	50,000	50,000
Uniforms & PPE	788	4,576	960	960
Telephone and WiFi	300	-	650	650
Software Licensing & Maintenance	9,719	34,594	115,050	37,182
Professional & Technical	10,551	39,457	80,000	80,000
Special Department Supplies	11,264	13,253	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	30,230	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	1,500	800
Internal Charges-Technology	9,374	14,398	14,398	15,129
Internal Charges-Building Maintenance	-	53,419	53,419	17,292
Depreciation	1,347,640	1,400,000	1,400,000	1,430,000
Total Operating Expenses	**1,915,471**	**2,155,858**	**2,299,675**	**2,238,432**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	-	110,863	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	-	180,522	1,462,000	-
Total Capital Expenses	**-**	**291,385**	**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**	**$ 5,683,591**	**$ 7,257,982**	**$ 6,308,461**
Pressurized Irrigation Fund Net Revenue	(400,077)	(1,864,960)	(3,773,982)	(2,826,961)
Beginning Available Fund Balance	8,480,902	8,080,825	8,080,825	6,215,865
Ending Available Fund Balance	**$ 8,080,825**	**$ 6,215,865**	**$ 4,306,843**	**3,388,904**

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**	**-**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 257,788	$ 250,000	$ 250,000
Intergovernmental	51,989	-	-	-
Total Operating and Capital Revenues	**250,452**	**257,788**	**250,000**	**250,000**
TOTAL REVENUES	**$ 250,452**	**$ 257,788**	**$ 250,000**	**$ 250,000**
EXPENSES				
Operating				
Professional and Technical	4,132	12,414	31,701	-
Administrative Charges	-	-	-	1,630
Total Operating Expenses	**4,132**	**12,414**	**31,701**	**1,630**
Capital				
Water Recycling	-	164	1,000,000	-
Automall Extension	-	-	7,200	-
Public Works Facility Improvements	-	120,231	121,000	-
Developer Reimbursement	47,137	24,750	100,000	50,000
Total Capital Expenses	**47,137**	**145,145**	**1,228,200**	**50,000**
Transfers Out				
Transfer to Pressurized Irrigation	231,285	-	-	-
Total Transfers Out	**231,285**	**-**	**-**	**-**
TOTAL EXPENSES	**$ 282,554**	**$ 157,559**	**$ 1,259,901**	**$ 51,630**
Secondary Water Impact Net Revenue	(32,102)	100,229	(1,009,901)	198,370
Beginning Fund Balance	(13,283,254)	(13,315,356)	(13,315,356)	(13,215,127)
Ending Fund Balance	**$ (13,315,356)**	**$ (13,215,127)**	**$ (14,325,257)**	**$ (13,016,757)**





Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Sewer line cleaning (linear feet)	142,800	128,200	153,520	180,000	180,000
Sewer line camera (linear feet)	12,560	8,510	16,400	85,000	85,000
Sewer main backups	0	0	0	0	0
Oversaw TSSD line cleaning (linear feet)	299,200	325,600	356,200	380,000	380,000
TSSD line camera	47,045	51,650	52,300	40,000	60,000
SWPPP inspections	38	649	757	850	850
Storm Drain Outfall cleaning & Inspections	n/a	n/a	67	67	67
Storm Drain inlets & sumps inspected and cleaned	n/a	n/a	1,452	1,600	2,000
Storm Drain pipe inspected & cleaned	n/a	n/a	n/a	126,720	126,720
Storm Drain deep curb & ditches cleaned and inspected	n/a	n/a	8500	10,000	15,000
Sweeper milage	n/a	n/a	n/a	2,300	2,500



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 11,217,017	$ 9,933,104	$ 11,769,600
Connection Fee	47,010	44,493	60,000	40,000
Capital Projects Inspection	4,610	1,540	-	-
Interest Earnings	1,099,726	1,057,394	300,000	600,000
Credit Card Processing Fees	-	-	30,000	-
TSSD Processing Fee	912	1,260		1,500
Developer Contributions	654,416	300,000	300,000	100,000
Total Operating and Capital Revenues	**12,038,169**	**12,621,704**	**10,623,104**	**12,511,100**
Transfers In				
Transfer From Sewer Impact	204,724	-	-	-
Total Transfers In	**204,724**	**-**	**-**	**-**
TOTAL REVENUES	**$ 12,242,893**	**$ 12,621,704**	**$ 10,623,104**	**$ 12,511,100**
EXPENSES				
Personnel				
Salaries and Wages	286,665	154,772	246,606	204,367
Benefits	146,507	74,584	113,493	92,676
Total Personnel Expenses	**433,172**	**229,356**	**360,099**	**297,043**
Operating				
Subscriptions & Memberships	-	1,012	1,235	1,235
Employee Development	1,769	1,065	1,750	1,750
Employee Recognition	-	-	-	375
Supplies	2,829	2,606	2,000	2,000
Department Branding	-	-	125	-
Small Equipment	6,147	3,252	15,000	15,000
Computers & Accessories	-	499	-	-
Uniforms & PPE	1,565	2,239	1,000	1,000
Telephone and WiFi	4,300	3,967	4,320	4,320
Software Licensing & Maintenance	13,684	1,679	10,625	10,625
Professional & Technical	895	14,728	13,000	13,000
Special Department Supplies	11,060	10,855	5,000	5,000
Insurance and Surety Bonds	123,640	147,040	147,040	161,744
Postage & Shipping	14,280	15,313	12,000	15,000
Credit Card/Bank Processing Fees	73,824	92,466	70,000	80,000
Lease/Rental Expense	11,000	11,500	11,500	11,500
Timpanogos Special Service District	4,549,579	5,121,956	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	15,500	15,500	15,500

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Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Public Works - Sewer Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Operating				
Internal Charges-Technology	8,659	9,560	9,560	10,211
Internal Charges-Building Maintenance	-	53,419	53,419	17,292
Bad Debt Expense	8,617	-	-	1,500
Depreciation	481,673	480,000	480,000	480,000
Total Operating Expenses	**5,977,454**	**6,700,859**	**7,031,795**	**7,943,146**
Capital				
Sewer Repairs	3,403	18,980	540,000	500,000
Sewer Lining/Bursting	3,750	1,012,977	1,500,000	1,500,000
100 West Reconstruction	-	4,243	-	793,120
300 West 200 South Roundabout	-	-	-	10,000
450 W Upsizing	-	-	310,744	-
TSSD 54" Outfall Pipe	-	15,717	10,000	-
Lakeshore Drive	-	830		-
Automall Drive	-	66,311	68,730	-
6" Pump	-	-	90,000	-
Internal Charges-Fleet Capital	41,091	-	-	-
Total Capital Expenses	**48,244**	**1,119,058**	**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**	**$ 8,049,273**	**$ 9,911,368**	**$ 11,538,067**
Sewer Fund Net Revenue	5,401,861	4,572,431	711,736	973,033
Beginning Available Fund Balance	19,249,640	24,651,501	24,651,501	29,223,932
Ending Available Fund Balance	**$ 24,651,501**	**$ 29,223,932**	**$ 25,363,237**	**$ 30,196,965**

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)

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 249,806	$ 260,000	$ 250,000
Interest Earnings	142,087	117,997	15,000	50,000
Total Operating and Capital Revenues	**391,623**	**367,803**	**275,000**	**300,000**
TOTAL REVENUES	**$ 391,623**	**$ 367,803**	**$ 275,000**	**$ 300,000**
EXPENSES				
Operating				
Professional and Technical	1,867	9,614	16,079	-
Administrative Charges	-	-	-	1,014
Total Operating Expenses	**1,867**	**9,614**	**16,079**	**1,014**
Capital				
450 W Upsizing	-	-	223,768	-
Public Works Facility Improvements	-	120,231	121,000	-
Developer Reimbursement	5,380	-	400,000	50,000
Total Capital Expenses	**5,380**	**120,231**	**744,768**	**50,000**
Transfers Out				
Transfer to Sewer Fund	204,724	-	-	-
Total Transfers Out	**204,724**	**-**	**-**	**-**
TOTAL EXPENSES	**$ 211,971**	**129,845**	**760,847**	**51,014**
Sewer Impact Fee Fund Net Revenue	179,652	237,958	(485,847)	248,986
Beginning Fund Balance	2,735,506	2,915,158	2,915,158	3,153,116
Ending Fund Balance	**$ 2,915,158**	**$ 3,153,116**	**$ 2,429,311**	**3,402,102**



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 3,232,734	$ 2,950,000	$ 3,450,000
SWPPP Inspections	33,859	23,497	25,000	20,000
SWPPP Citations	500	4,667	-	-
Intergovernmental	283,839	196,738	468,750	-
Capital Projects Inspection	4,610	1,540	-	-
Interest Earnings	248,577	147,680	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**	**3,756,856**	**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**	**$ 3,756,856**	**$ 3,681,250**	**$ 3,720,000**
EXPENSES				
Personnel				
Salaries and Wages	331,656	297,927	306,053	334,267
Benefits	160,639	131,531	138,197	154,834
Total Personnel Expenses	**492,295**	**429,458**	**444,250**	**489,101**
Operating				
Employee Development	1,274	776	1,750	1,750
Employee Recognition	-	-	-	675
Supplies	2,212	2,606	-	-
Department Branding	-	536	125	-
Small Equipment	11,714	16,692	10,000	10,000
Uniforms & PPE	881	118	1,000	1,000
Telephone and WiFi	919	707	-	-
Facilities & Grounds Maintenance/Repair	25,615	147,000	103,000	103,000
Equipment Maintenance & Repair	-	11,855	-	-
Software Licensing & Maintenance	9,900	1,297	14,675	14,675
Professional & Technical	100,104	44,158	346,500	346,500
Debris Hauling	13,563	14,703	5,000	5,000
Maintenance/Repair-Storm Drain	-	-	40,000	40,000
Special Department Supplies	14,937	6,770	10,000	10,000
Insurance and Surety Bonds	33,428	46,542	46,600	46,600
Postage & Shipping	13,096	16,585	12,000	12,000

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Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Public Works - Storm Drain Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Operating				
Credit Card/Bank Processing Fees	20,465	30,708	20,000	25,000
Debris Basin	10,000	15,000	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	3,500	3,500	1,500
Internal Charges-Technology	8,659	9,560	9,560	10,211
Internal Charges-Building Maintenance	-	58,861	53,419	17,292
Bad Debt Expense	2,935	14	-	-
Depreciation	358,326	360,000	360,000	360,000
Total Operating Expenses	**1,139,029**	**1,337,901**	**1,604,542**	**1,614,967**
Capital				
Curb and Gutter Repairs	269,247	130,779	750,000	500,000
Curb and Gutter Repairs-50/50 Program	-	-	20,000	-
UDOT Betterment-Bridges	2,013	1,906	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	-	433,302	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	-	329,498	177,089	-
300 West 200 South Roundabout	-	-	-	130,000
1100 South 500 East Roundabout	-	-	-	141,525
CDBG Waterline Projects	-	-	-	159,000
Internal Charges-Fleet Capital	100,000	-	-	-
Total Capital Expenses	**569,890**	**1,139,939**	**2,702,489**	**2,185,095**
TRANSFERS OUT				
Transfer to Municipal Building Authority	-	-	-	494,758
Total Transfers Out	**-**	**-**	**-**	**494,758**
TOTAL EXPENSES	**$ 2,201,214**	**$ 2,907,298**	**$ 4,751,281**	**$ 4,783,921**
Storm Drain Fund Net Revenue	4,483,865	849,558	(1,070,031)	(1,063,921)
Beginning Available Fund Balance	(33,678)	4,450,187	4,450,187	5,299,745
Ending Available Fund Balance	**$ 4,450,187**	**$ 5,299,745**	**$ 3,380,156**	**4,235,824**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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)



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 181,365	$ 250,000	$ 200,000
Interest Earnings	-	-	10,000	-
Total Operating and Capital Revenues	**112,594**	**181,365**	**260,000**	**200,000**
TOTAL REVENUES	**$ 112,594**	**$ 181,365**	**$ 260,000**	**$ 200,000**
EXPENSES				
Operating				
Professional and Technical	6,834	32,913	15,000	-
Administrative Charges	1,603	3,001	3,001	1,098
Total Operating Expenses	**8,437**	**35,914**	**18,001**	**1,098**
Capital				
Public Works Facility Improvements	-	120,824	121,000	-
Developer Reimbursement	59,225	46,667	200,000	100,000
Total Capital Expenses	**59,225**	**167,491**	**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**	**203,405**	**339,001**	**101,098**
Storm Drain Impact Net Revenue	(1,852,030)	(22,040)	(79,001)	98,902
Beginning Fund Balance	1,132,157	(719,873)	(719,873)	(741,913)
Ending Fund Balance	**$ (719,873)**	**$ (741,913)**	**$ (798,874)**	**(643,011)**



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 2,000,816	$ 1,925,000	$ 1,990,000
Recycling Fees	561,470	573,306	550,000	570,000
Interest Earnings	30,266	29,732	5,000	10,000
Credit Card Processing Fees	-	-	9,000	9,000
Total Operating and Capital Revenues	**2,541,662**	**2,603,854**	**2,489,000**	**2,579,000**
TOTAL REVENUES	**$ 2,541,662**	**$ 2,603,854**	**$ 2,489,000**	**$ 2,579,000**
EXPENSES				
Operating				
Office Expense and Supplies	2,212	3,155	2,000	2,000
Department Expense and Supplies	374	2,439	500	1,000
Postage	13,074	16,541	11,000	15,000
Credit Card/Bank Processing Fees	19,493	25,764	18,000	25,000
Waste Disposal-First Can	900,121	951,140	929,311	987,254
Waste Disposal-Additional Can	167,478	183,189	171,549	188,754
Recycling	579,472	611,692	597,762	633,885
Solid Waste/Tipping Fees	560,677	583,880	596,486	650,497
Admin Charge-General Fund	113,081	136,623	136,623	137,724
Internal Charges-Technology	7,143	6,615	5,880	6,468
Bad Debt Expense	3,924	25	-	-
Total Operating Expenses	**2,367,049**	**2,521,063**	**2,469,111**	**2,647,582**
TOTAL EXPENSES	**$ 2,367,049**	**$ 2,521,063**	**$ 2,469,111**	**$ 2,647,582**
Sanitation/Recycling Net Revenue	174,613	82,791	19,889	(68,582)
Beginning Fund Balance	559,683	734,296	734,296	817,087
Ending Fund Balance	**$ 734,296**	**$ 817,087**	**$ 754,185**	**748,505**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Broadband

DEPARTMENT BUDGET

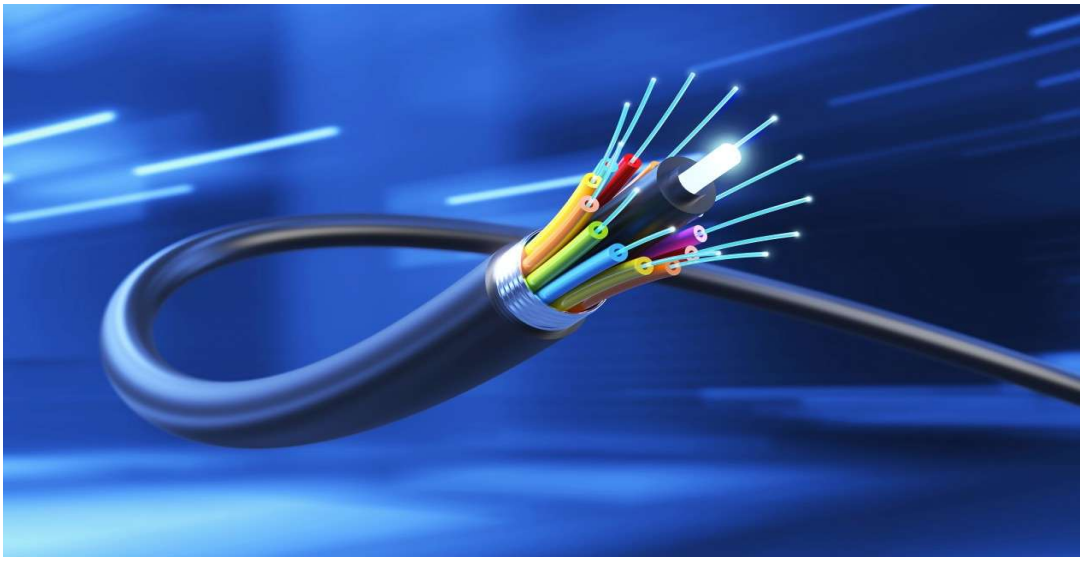
Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Leasing Fiber Lines	$ 107,258	$ 100,027	$ 120,000	$ 100,000
Administrative Charges	104,551	105,372	104,421	106,905
Total Operating and Capital Revenues	**211,809**	**205,399**	**224,421**	**206,905**
Transfers In				
Transfer From General Fund	197,042	175,344	228,946	235,452
Contribution from General Fund	22,189	22,668	22,668	22,668
Total Transfers In	**219,231**	**198,012**	**251,614**	**258,120**
TOTAL REVENUES	**$ 431,040**	**$ 403,411**	**$ 476,035**	**$ 465,025**
EXPENSES				
Personnel				
Salaries and Wages	202,150	215,403	215,325	229,439
Benefits	115,210	94,365	102,801	111,127
Total Personnel Expenses	**317,360**	**309,768**	**318,126**	**340,566**
Operating				
Employee Recognition	-	-	-	300
Supplies	1,228	1,290	1,275	1,275
Department Branding	-	-	100	-
Computers & Accessories	-	2,649	-	-
Uniforms & PPE	200	300	200	200
Utilities	6,977	4,436	23,850	23,850
Telephone	1,680	1,680	2,640	2,640
Professional & Technical	6,646	4,860	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	-	-	-	7,567
Depreciation	49,686	50,000	50,000	50,000
Total Operating Expenses	**101,765**	**94,739**	**129,799**	**124,459**
TOTAL EXPENSES	**419,125**	**404,507**	**447,925**	**465,025**
Broadband Fund Net Revenue	11,915	(1,096)	28,110	-
Beginning Fund Balance	(1,796,936)	(1,785,021)	(1,785,021)	(1,786,117)
Ending Fund Balance	**$ (1,785,021)**	**$ (1,786,117)**	**$ (1,756,911)**	**(1,786,117)**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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**	**-**



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

American Fork City Interim 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	$ 908,323
Charges From General Fund-Roads	-	-	-	27,403
Charges From Fitness Center Fund	-	49,232	49,232	68,533
Charges From Culinary Water	-	53,419	53,419	17,292
Charges From Secondary Water	-	53,419	53,419	17,292
Charges From Sewer Fund	-	53,419	53,419	17,292
Charges From Storm Drain Fund	-	53,419	53,419	17,292
Charges From Broadband Fund	-	5,442	5,442	7,567
Total Operating and Capital Revenues	**-**	**1,130,401**	**1,130,401**	**1,080,994**
TOTAL REVENUES	**$ -**	**$ 1,130,401**	**$ 1,130,401**	**$ 1,080,994**
EXPENSES				
Personnel				
Salaries and Wages	$ -	$ 193,439	$ 222,233	$ 204,247
Benefits	-	82,128	84,230	89,929
Total Personnel Expenses	**-**	**275,567**	**306,463**	**294,176**
Operating				
Employee Development	-	285	1,500	1,500
Employee Recognition	-	-	60	300
Department Branding	-	1,011	100	-
Janitorial Supplies	-	18,137	24,013	23,500
Uniforms & PPE	-	900	900	600
Utilities	-	408,275	502,250	428,550
Telephone	-	3,049	2,160	1,200
Building Maintenance & Repair	-	181,029	110,510	124,000
Facilities & Grounds Maintenance	-	18,864	25,000	25,000
Janitorial Services	-	149,370	130,610	130,825
Admin Charge-General Fund	-	-	-	32,205
Admin Charge-Broadband	-	1,070	951	910
Internal Charges-Fleet Operations	-	15,750	14,000	9,000
Internal Charges-Technology	-	13,369	11,884	9,228
Total Operating Expenses	**-**	**811,767**	**823,938**	**786,818**
TOTAL EXPENSES	**-**	**1,087,334**	**1,130,401**	**1,080,994**
Building Maintenance Fund Net Revenue	-	43,067	-	-
Beginning Fund Balance	-	-	-	43,067
Ending Fund Balance	**$ -**	**$ 43,067**	**$ -**	**$ 43,067**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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 seperate 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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 552,510	$ 608,700	$ 514,300
Charges From General Fund-Roads	-	-	-	95,000
Charges From Fitness Center Fund	2,116	1,088	1,300	1,300
Charges From Culinary Water	34,748	26,805	28,500	30,000
Charges From Secondary Water	-	4,113	1,500	800
Charges From Sewer Fund	21,316	13,938	15,500	15,500
Charges From Storm Drain Fund	2,996	5,380	3,500	1,500
Charges From Broadband Fund	1,695	173	1,200	700
Charges From Building Maintenance Fund	-	10,425	14,000	9,000
Miscellaneous	4,098	4,050	-	-
Total Operating and Capital Revenues	**694,083**	**618,482**	**674,200**	**668,100**
TOTAL REVENUES	**$ 694,083**	**$ 618,482**	**$ 674,200**	**$ 668,100**
EXPENSES				
Operating				
Insurance Claims	26,364	-	-	-
Fuel	466,415	416,624	515,100	504,000
Maintenance & Repair	201,304	197,808	159,100	164,100
Total Operating Expenses	**694,083**	**614,432**	**674,200**	**668,100**
TOTAL EXPENSES	**$ 694,083**	**$ 614,432**	**$ 674,200**	**$ 668,100**
Fleet Operations Fund Net Revenue	-	4,050	-	-
Beginning Fund Balance	-	-	-	4,050
Ending Fund Balance	**$ -**	**$ 4,050**	**$ -**	**$ 4,050**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	$ 1,050,138	$ 1,176,090	$ 1,536,143
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**	**2,262,643**	**2,479,127**	**1,666,143**
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**	**$ 2,474,643**	**$ 2,794,712**	**$ 2,070,797**
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	359,586	879,281	781,582
Fire Vehicles and Upfitting	-	1,711,350	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**	**2,124,591**	**2,780,770**	**1,633,670**

(continued on next page)

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Fleet Capital Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Debt Service				
Capital Lease-Principal	-	280,276	274,807	382,180
Capital Lease-Interest	15,507	9,470	118,636	54,947
Total Debt Service Expenses	**15,507**	**289,746**	**393,443**	**437,127**
TOTAL EXPENSES	**$ 1,281,481**	**$ 2,414,337**	**$ 3,174,213**	**$ 2,070,797**
Fleet Capital Fund Net Revenue	219,327	60,306	(379,501)	-
Beginning Available Fund Balance	642,348	861,675	861,675	921,981
Ending Available Fund Balance	**$ 861,675**	**$ 921,981**	**482,174**	**921,981**



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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	11,490	-	10,000
Total Operating and Capital Revenue	340,253	506,980	495,490	520,505
TOTAL REVENUES	**$ 340,253**	**$ 506,980**	**$ 495,490**	**$ 520,505**
EXPENSES				
Operating				
Telephone and WiFi	12,624	1,738	14,160	14,160
Software Licensing & Maintenance Agreem	203,925	266,529	277,380	289,880
Professional and Technical Services	60,150	55,688	59,850	62,365
Administration Charges-Broadband	44,100	44,100	44,100	44,100
Total Operating Expenses	**320,799**	**368,055**	**395,490**	**410,505**
Capital				
Computers & Accessories	86,318	106,803	100,000	100,000
Software Purchase (New)	45,000	-	200,000	210,000
Total Capital Expenses	**131,318**	**106,803**	**300,000**	**310,000**
TOTAL EXPENSES	**$ 452,117**	**$ 474,858**	**$ 695,490**	**$ 720,505**
Information Technology Net Revenue	(111,864)	32,122	(200,000)	(200,000)
Beginning Fund Balance	541,651	429,787	429,787	461,909
Ending Fund Balance	**$ 429,787**	**461,909**	**229,787**	**261,909**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Capital Investments

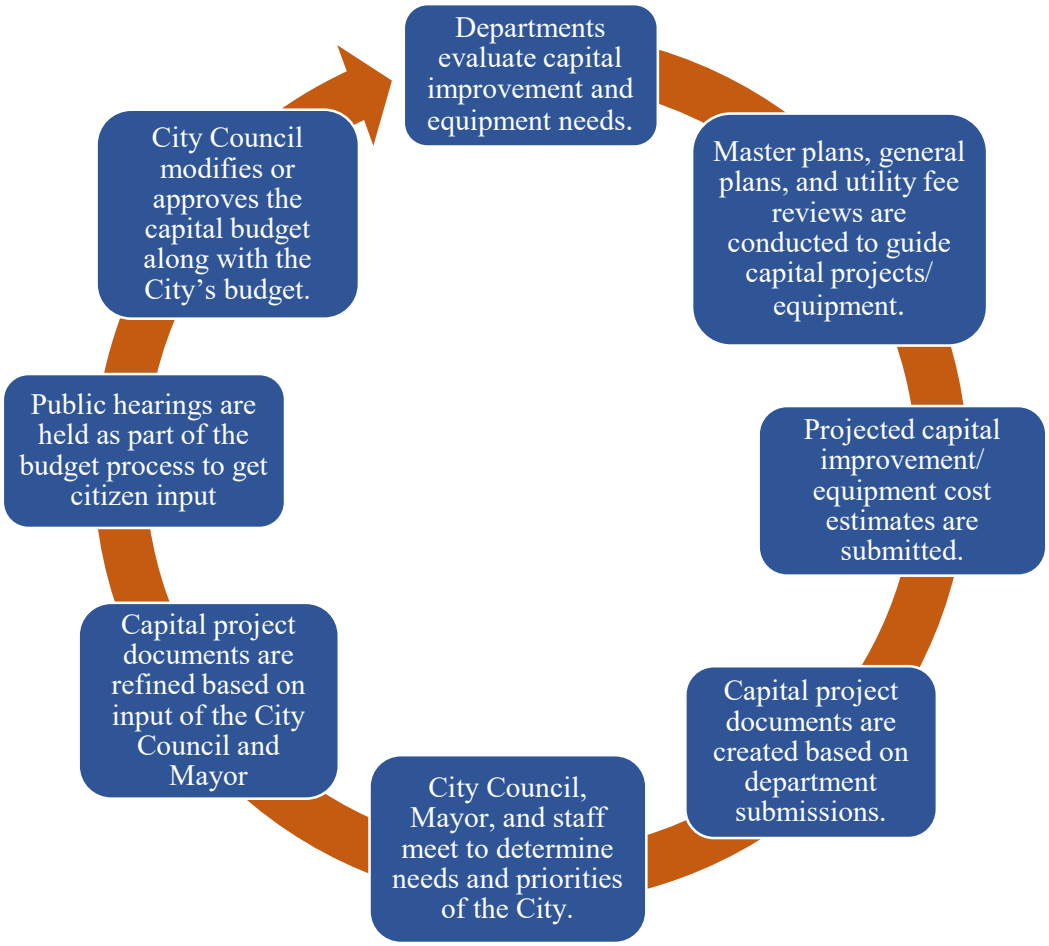
Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Capital Projects Overview

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

CAPITAL BUDGET PROCESS

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



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Capital Projects Overview

PLANS AND STUDIES

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

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

Priority capital projects and improvements are those that:

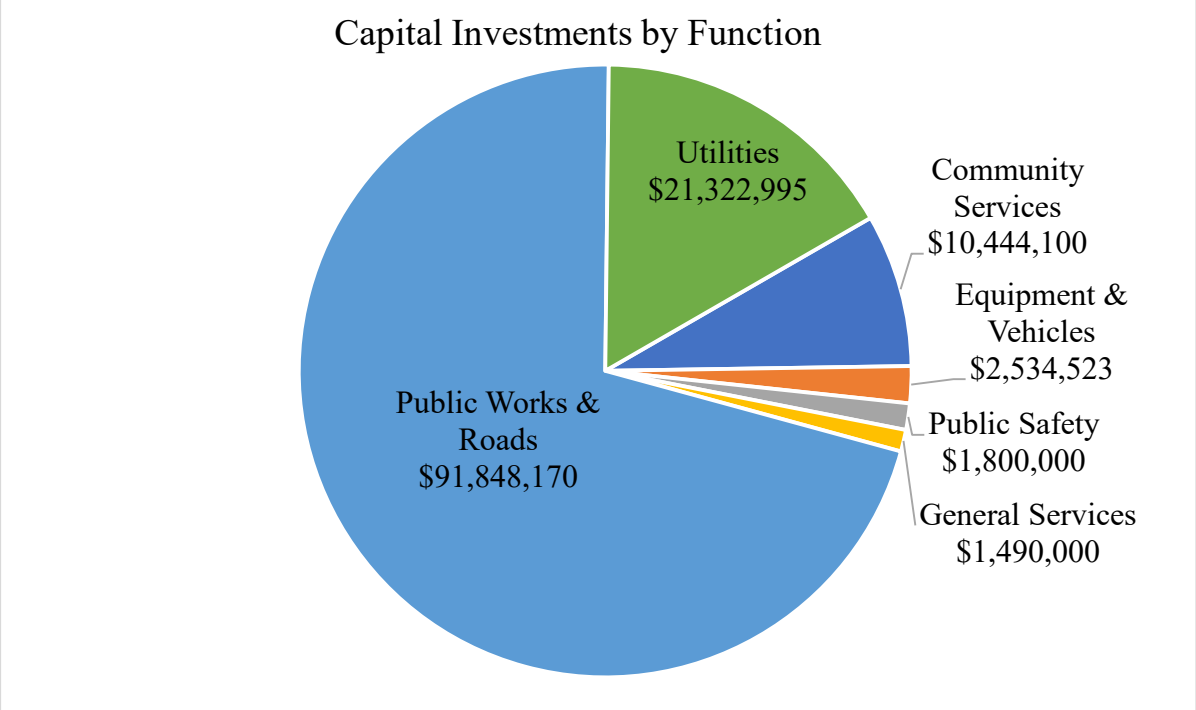
1. Have their own funding source.
2. Remedy safety issues.
3. Are necessary for the continuation of the city's core services.

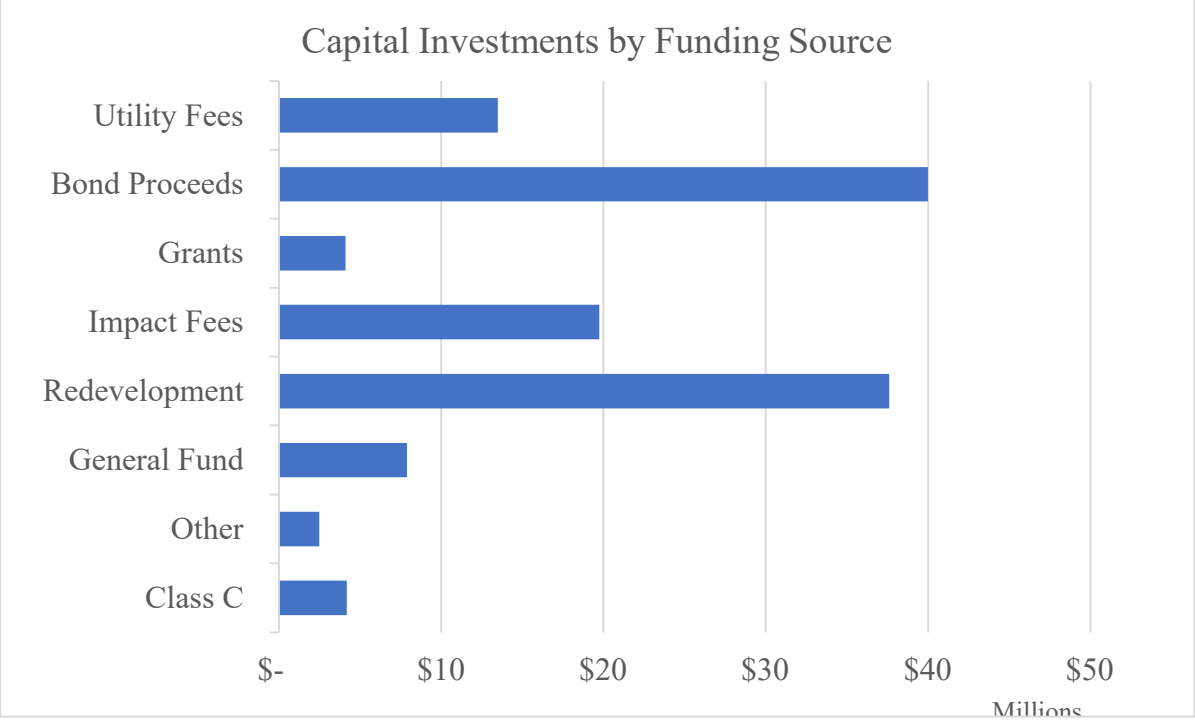
Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Capital Projects Overview

CAPITAL PROJECT FUNDING SOURCES AND USES

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





Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Capital Projects Overview

FISCAL YEAR 2027 CAPITAL INVESTMENTS

Total capital projects and equipment proposed for fiscal year 2026-2027 total $126,905,265. Significant proposed projects are as follows:



- **200 South Road Rehabilitation - $33,086,768 –** This project will reconstruct the roadway between Mill Pond Road and I-15. Portions of 200 South by the Front Runner Station will also be widened to include two travel lanes in each direction. Phase 1 was completed in 2024 with a new roundabout at the intersection of 200 South and Frontage Road and road improvements to 570 West. Also included in the design is a multi-use trail extending from Mill Pond Road to I-15 and sidewalks along Frontage Road. Funding for this project has been secured through the Patriot Station Community Reinvestment Area.

- **Public Works Facility - $39,990,000 -** This project consists of the acquisition and construction of improvements to and expansion of the public works facility of the City. The Project will be constructed on the site of the existing public works facility and consists of an approximate 45,000 square foot administration building and approximately 36,000 square feet bay and equipment storage area. The site will be re-developed to include office space for City employees and public interface, equipment and material storage, workspace for repairs, and parking for the public and City employees. The expected completion date of the Project is the summer of 2028. The Building Authority issued the 2026 Lease Revenue Bonds to provide funding for this project.



- **Waterline Improvements - $7,072,217 –** Several sections of aging culinary water pipes will be replaced as part of larger a holistic infrastructure improvement plan. The majority of waterlines being replaced are located on 100 East between 700 North and 1120 North, 100 West between 100 North and 700 North, 200 West from 500 North to 990 North. These projects are funded with culinary water user fees.

- **Dixie Well - $7,120,000** - The new Dixie Well to be located on the southeast corner of 900 West and 620 South. Scope of the project includes locating source culinary water, drilling, and equipping the well with a pump and well house. This new well will provide culinary water to residents in the growing lakeside region of American Fork. This project is funded with culinary water impact fees.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Capital Projects Overview



- **Lakeview Park - $4,000,000** – The development and construction of this new park is located at 620 South and 600 West. Amenities may include walking trails, restroom, pavilions, playground, grass areas, pickleball courts, and a dog park and will serve residents living in higher density housing near the transit-oriented project area. This project is funded with park impact fees.

- **Fitness Center Improvements - $4,000,000 –** The fitness center, constructed in 1993, is in need of updates to this aging facility. Proposed improvements would include remodeling the restrooms for individual and ADA compliance changing rooms, aquatic repairs, and reworking spaces for weight rooms and gymnastics. The project is proposed to be funded with general fund reserves.



- **Annual Road Repair and Improvements - $3,985,000 –** Annual road maintenance and improvements allocation from Class C and Transportation Sales tax includes road improvements, chip seal, overlay, and sidewalk improvements through various parts of the city.

- **Lakeshore Drive Conneection- $3,720,000 –** Road connectivity was identified as a strategic goal for fiscal year 2027. The initial phase of the Lakeshore Drive project includes right of way acquisition and constructing 1.1 miles of 26 feet wide of asphalt into a three lane major collector road connecting the existing Lakeshore Drive to 1500 South. This project will be funded with road impact fee funds.

SIGNIFICANT CAPITAL PROJECT CHALLENGES

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

- Insufficient funding for Road Repairs—Although the city has dedicated nearly $4 million in road repairs this year, continuing funding sources including transportation sales tax, Class C road funds, and discretionary property tax are deficient for the current needs. The city is leveraging funding for regional transportation plans as available to shorten the funding gap and will continue to strategically plan improvements to match the resources available making the best and most efficient use of funding.

- Funding for a Citywide Vehicle Replacement Program—Although the city has invested significant funding in fleet replacement in the last several years, fleet continues to rapidly age and requires increasing maintenance. In addition, mission critical services (such as Public Safety) rely on reliable vehicles. The city may use capital leases to update the city's fleet, however, future capital lease payments will be a future obligation to the city.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Capital Projects Overview

- City growth – The city is growing at a rapid pace with record numbers of permits issued in recent years. As the city faces build out, services are expanding, and staff are striving to keep up with demand while providing excellent quality services to its constituents. Staff is outgrowing city facilities in the fitness center, public safety, engineering/public works buildings, and park facilities and is strategically looking at expansion opportunities as part of the current budget's strategic goals.



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Capital Projects - 5 Year Investment Plan

GOVERNMENTAL FUNDS

Department/Project	Funding 2026-27	Project Number	Proposed 2026-27	Requested 2027-28	Requested 2028-29	Requested 2029-30	Requested 2030-31
General Services							
Downtown Revitalization	General Fund	110001	$ 850,000	$ -	$ -	$ -	$ -
Electronic Billboard	General Fund	110002	400,000	-	-	-	-
Fox Hollow Contribution	General Fund	110003	240,000	240,000	240,000	240,000	240,000
Total General Services			**1,490,000**	**240,000**	**240,000**	**240,000**	**240,000**
Community Services							
Cemetery HVAC	General Fund	210001	-	7,000	-	-	-
City Hall Waterwise Landscaping	General Fund	210002	13,500	-	-	-	-
City Hall-Carpet & Paint	General Fund	210003	-	45,000	-	-	-
City Hall-LED Light Upgrade	General Fund	210004	-	15,000	-	-	-
Fire Station 51 HVAC	General Fund	210005	-	30,000	32,000	-	-
Library Security Camera Upgrade	General Fund	210006	25,000	-	-	-	-
New wood shake shingles and membranc	General Fund	210007	-	-	45,000	-	-
Parks Door Access at Public Works	General Fund	210008	10,000	-	-	-	-
Police-Asphalt Repair	General Fund	210009	35,000	-	-	-	-
Police-External Door Replacement	General Fund	210010	10,000	15,000	-	-	-
Police-Roof Drain Replacement	General Fund	210011	70,000	-	-	-	-
Police-Security Camera Upgrade	General Fund	210012	35,000	-	-	-	-
Senior Center Stairs/Walkway	General Fund	210014	5,000	-	-	-	-
Sidewalk Repair	General Fund	210015	-	-	25,000	-	-
ADA Door installation	General Fund	210016	-	20,000	-	-	-
Administration-Carpet & Paint	General Fund	210017	-	45,000	-	-	-
Administration-Kitchen Remodel	General Fund	210018	-	17,000	-	-	-
Cemetery Expansion	Cemetery Sales	220001	56,000	56,000	56,000	56,000	56,000
Cremation niche, Ossuary & additional p	Cemetery Sales	220002	342,100	-	-	-	-
Fitness Center Improvements	General Fund	230001	2,680,000	-	-	-	-
Fitness Center Improvements	General Fund	230001	1,320,000	-	-	-	-
Art Dye shade sail replacement $7K eacl	General Fund	240001	21,000	-	-	-	-
Art Dye Trail	Grants	240002	1,565,000	-	-	-	-
Boat Harbor Fencing	General Fund	240003	4,500	-	-	-	-

(continued on next page)

Capital Projects - 5 Year Investment Plan

GOVERNMENTAL FUNDS

Department/Project	Funding 2026-27	Project Number	Proposed 2026-27	Requested 2027-28	Requested 2028-29	Requested 2029-30	Requested 2030-31
Community Services (continued)							
Centennial Park Fence Line	General Fund	240004	$ 13,500	$ -	$ -	$ -	$ -
Chipman Park Sidewalk replacement	General Fund	240005	8,000	-	-	-	-
Christmas Decorations Install	General Fund	240006	40,000	40,000	40,000	40,000	40,000
Greenwood park improvements	General Fund	240007	-	10,000	-	-	-
Harbor sand replacement	General Fund	240008	5,000	5,000	6,000	6,000	7,000
JC Park Hill Restoration tire removal onl	General Fund	240009	10,000	11,000	-	-	-
Lakeview Park - 620 South	Impact Fees	240010	4,000,000	-	-	-	-
Parking Lot Maintenance (Parks)	General Fund	240011	17,000	18,000	20,000	20,000	17,000
Pickleball Resurfacing	General Fund	240012	7,500	7,500	7,500	7,500	7,500
Playground Replacement	General Fund	240013	120,000	120,000	130,000	130,000	130,000
Restroom Upgrades	General Fund	240014	8,000	8,000	8,000	8,000	8,000
Rock scaping	General Fund	240015	7,000	7,000	7,000	7,000	7,000
Rotary backstop net replacement	General Fund	240016	7,000	-	-	-	-
skate park improvements FY 28	General Fund	240017	-	9,000	9,000	-	-
Trail Maintenance	General Fund	240018	9,000	9,000	9,000	9,000	9,000
Art Dye Infield semi annual	General Fund	240019	-	10,000	-	10,000	-
Total Community Services			**$ 10,444,100**	**$ 504,500**	**$ 394,500**	**$ 293,500**	**$ 281,500**
Public Safety							
Fire Station 53 Construction	Bond Proceeds	410001	-	-	-	10,000,000	-
Fire Station 53 Design	Bond Proceeds	410001	-	-	500,000	-	-
Fire-Station 51 Expansion	General Fund	410002	-	-	-	-	3,500,000
Police Tenant Improvements	Impact Fees	420001	1,500,000	-	-	-	-
Police Evidence Building	Impact Fees	420002	300,000	-	-	-	-
Total Public Safety			**$ 1,800,000**	**$ -**	**$ 500,000**	**$ 10,000,000**	**$ 3,500,000**
Public Works							
100 East Waterline (700 N-1120N)	Class C	510001	300,000	-	-	-	-
100 West Reconstruction (100 N-700N)	Class C	510002	1,000,000	500,000	-	-	-
100 West Reconstruction (100 N-700N)	Class C	510002	150,000		-	-	-
1100 South 100 East Intersection	Impact Fees	510003	775,000		-	-	-

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Capital Projects - 5 Year Investment Plan

GOVERNMENTAL FUNDS

Department/Project	Funding 2026-27	Project Number	Proposed 2026-27	Requested 2027-28	Requested 2028-29	Requested 2029-30	Requested 2030-31
Public Works (continued)							
1100 South 500 East Roundabout	Redevelopment	510004	$ 2,225,000	$ -	$ -	$ -	$ -
1120 N 150 W (Complete during phase	Impact Fees	510014	-	350,000	-	-	-
1500 South/860 East Storm Drain	Redevelopment	510005	750,000	-	-	-	-
1500 South/860 East Storm Drain	Redevelopment	510005	1,539,671	-	-	-	-
200 South Improvements	Redevelopment	510006	33,086,768	-	-	-	-
300 West 200 South Roundabout	Grants	510008	780,000	-	-	-	-
700 North Extension	Grants	510010	1,350,000	-	-	-	-
700 North Extension	Impact Fees	510010	1,239,681	-	-	-	-
CDBG 11 (King Street from 100 N to 50	Class C	510011	217,000	-	-	-	-
CDBG 12	Class C	510016	-	-	238,344	-	-
Developer Reimbursement	Impact Fees	560019	200,000	200,000	200,000	200,000	200,000
Improvements - Street Lights	Development	560017	100,000	100,000	100,000	100,000	100,000
Lakeshore Drive	Impact Fees	510012	3,720,000	-	-	5,000,000	-
Pony Express Corridor	Impact Fees	510013	440,050	-	-	-	-
Public Works Facility	Bond Proceeds	530001	39,990,000	-	-	-	-
Road Maintenance - Asphalt	Property Tax	560001	270,000	270,000	270,000	270,000	270,000
Road Maintenance - Chip Seal	Property Tax	560002	150,000	150,000	150,000	150,000	150,000
Road Maintenance - Crack Seal	Property Tax	560003	40,000	40,000	40,000	40,000	40,000
Road Maintenance - Salt	Property Tax	560004	40,000	40,000	40,000	40,000	40,000
Road Maintenance - Sidewalks	Sales Tax	560005	270,000	250,000	250,000	250,000	250,000
Road Maintenance - Signs	Sales Tax	560006	45,000	45,000	45,000	45,000	45,000
Road Maintenance - Specialty Signs	Sales Tax	560007	35,000	35,000	35,000	35,000	35,000
Road Maintenance - Street Lights	Sales Tax	560008	160,000	150,000	150,000	150,000	150,000
Road Maintenance - Traffic Signals	Sales Tax	560009	20,000	20,000	20,000	20,000	20,000
Road Projects - Asphalt	Class C	560010	1,500,000	1,500,000	1,700,000	1,700,000	1,700,000
Road Projects - Concrete/Sidewalks	Class C	560011	500,000	500,000	500,000	500,000	500,000
Road Projects - Crack Seal	Sales Tax	560012	150,000	150,000	100,000	100,000	100,000
Road Projects - Microsurface	Sales Tax	560013	460,000	350,000	350,000	350,000	350,000
Road Projects - Seal Coat	Sales Tax	560014	145,000	150,000	150,000	150,000	150,000
Road Projects - Slurry Seal	Sales Tax	560015	90,000	90,000	90,000	90,000	90,000

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Capital Projects - 5 Year Investment Plan

GOVERNMENTAL FUNDS

Department/Project	Funding 2026-27	Project Number	Proposed 2026-27	Requested 2027-28	Requested 2028-29	Requested 2029-30	Requested 2030-31
Public Works (continued)							
Road Projects - Striping	Sales Tax	560016	$ 110,000	$ 110,000	$ 110,000	$ 110,000	$ 110,000
Total Public Works			**$ 91,848,170**	**$ 5,000,000**	**$ 4,538,344**	**$ 9,300,000**	**$ 4,300,000**
TOTAL EXPENDITURES			**$ 105,582,270**	**$ 5,744,500**	**$ 5,672,844**	**$ 19,833,500**	**$ 8,321,500**

ENTERPRISE FUNDS

Department/Project	Funding 2026-27	Project Number	Proposed 2026-27	Requested 2027-28	Requested 2028-29	Requested 2029-30	Requested 2030-31
Culinary Water							
100 East Waterline (700 N-1120N)	Utility Fees	510001	$ 1,450,000	$ -	$ -	$ -	$ -
100 West Reconstruction (100 N-700N)	Utility Fees	510002	2,980,139	-	-	-	-
200 W (500N To 990 N) Waterline Repl	Utility Fees	510007	1,393,200	-	-	-	-
300 West 200 South Roundabout	Utility Fees	510008	60,000	-	-	-	-
500 East 1500 South Utilities	Utility Fees	510015	-	-	194,892	-	-
600 West (700 N to 750 N) Waterline	Utility Fees	510009	302,200	-	-	-	-
700 North Extension	Utility Fees	510010	482,778	-	-	-	-
Annual Waterline Repairs	Utility Fees	570001	500,000	500,000	500,000	500,000	500,000
Boley Well	Utility Fees	570002	1,052,563	-	-	-	-
CDBG 11 (King Street from 100 N to 50	Grants	510011	400,000	-	-	-	-
CDBG 11 (King Street from 100 N to 50	Utility Fees	510011	63,900	-	-	-	-
CDBG 12	Utility Fees	510016	-	-	548,744	-	-
Developer Reimbursement	Impact Fees	560019	100,000	100,000	100,000	100,000	100,000
Dixie Well-TOD	Impact Fees	570003	7,120,000	-	-	-	-
Lakeshore Drive	Impact Fees	510012	-	-	-	500,000	-
Total Culinary Water			**15,904,780**	**600,000**	**1,343,636**	**1,100,000**	**600,000**
Pressurized Irrigation							
1100 South 500 East Roundabout	Utility Fees	510004	100,000	-	-	-	-
300 West 200 South Roundabout	Utility Fees	510008	20,000	-	-	-	-
700 North Extension	Utility Fees	510010	110,000	-	-	-	-
500 East 1500 South Utilities	Utility Fees	510015	-	-	83,525	-	-

(continued on next page)

Capital Projects - 5 Year Investment Plan

ENTERPRISE FUNDS

Department/Project	Funding 2026-27	Project Number	Proposed 2026-27	Requested 2027-28	Requested 2028-29	Requested 2029-30	Requested 2030-31
Pressurized Irrigation (continued)							
Developer Reimbursement	Impact Fees	560019	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Total Pressurized Irrigation			**$ 280,000**	**$ 50,000**	**$ 133,525**	**$ 50,000**	**$ 50,000**
Sewer							
100 West Reconstruction (100 N-700N)	Utility Fees	510002	793,120	-	-	-	-
300 West 200 South Roundabout	Utility Fees	510008	10,000	-	-	-	-
Annual Sewer Repair	Utility Fees	540001	500,000	500,000	500,000	500,000	500,000
CDBG 12	Utility Fees	510016	-	-	16,000	-	-
Developer Reimbursement	Impact Fees	560019	50,000	50,000	50,000	50,000	50,000
Lakeshore Drive	Impact Fees	510012	-	-	-	500,000	-
Sewer Slip Lining/Bursting	Utility Fees	540002	1,500,000	-	-	-	-
Total Sewer			**$ 2,853,120**	**$ 550,000**	**$ 566,000**	**$ 1,050,000**	**$ 550,000**
Storm Drain							
100 West Reconstruction (100 N-700N)	Utility Fees	510002	$ 137,833	-	-	-	-
1100 South 500 East Roundabout	Impact Fees	510004	141,525	-	-	-	-
1500 South/860 East Storm Drain	Impact Fees	510005		-	6,890,329	-	-
300 West 200 South Roundabout	Utility Fees	510008	130,000	-	-	-	-
500 East 1500 South Utilities	Utility Fees	510015		-	593,760	-	-
700 North Extension	Utility Fees	510010	770,737	-	-	-	-
Annual Storm Drain Repair	Utility Fees	550001	500,000	500,000	500,000	500,000	500,000
CDBG 11 (King Street from 100 N to 50	Utility Fees	510011	159,000	-	-	-	-
CDBG 12	Utility Fees	510016	-	-	36,913	-	-
Developer Reimbursement	Impact Fees	560019	100,000	100,000	100,000	100,000	100,000
Lakeshore Drive	Utility Fees	510012	-	-	-	250,000	-
Overlay	Utility Fees	560018	100,000	-	-	-	-
UDOT Betterment-Bridges	Utility Fees	550002	246,000	-	-	-	-
Total Storm Drain			**$ 2,285,095**	**$ 600,000**	**$ 8,121,002**	**$ 850,000**	**$ 600,000**
TOTAL EXPENDITURES			**$ 21,322,995**	**$ 1,800,000**	**$ 10,164,163**	**$ 3,050,000**	**$ 1,800,000**
TOTAL CITY-WIDE			**$ 126,905,265**	**$ 7,544,500**	**$ 15,837,007**	**$ 22,883,500**	**$ 10,121,500**

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Capital Projects - 5 Year Investment Plan

PROJECT FUNDING

Description	Proposed 2026-27	Requested 2027-28	Requested 2028-29	Requested 2029-30	Requested 2030-31
Class C	$ 3,667,000	$ 2,500,000	$ 2,438,344	$ 2,200,000	$ 2,200,000
Developer Contribution	100,000	100,000	100,000	100,000	100,000
Sales Tax	1,485,000	1,350,000	1,300,000	1,300,000	1,300,000
Property Tax	500,000	500,000	500,000	500,000	500,000
General Fund	5,971,000	688,500	578,500	477,500	3,965,500
Cemetery Sales	398,100	56,000	56,000	56,000	56,000
Redevelopment	37,601,439	-	-	-	-
Impact Fees	19,736,256	850,000	7,390,329	6,500,000	500,000
Grants	4,095,000	-	-	-	-
Bond Proceeds	39,990,000	-	500,000	10,000,000	-
Utility Fees	13,361,470	1,500,000	2,973,834	1,750,000	1,500,000
TOTAL REVENUES	**$ 126,905,265**	**$ 7,544,500**	**$ 15,837,007**	**$ 22,883,500**	**$ 10,121,500**

Capital Equipment/Fleet - 5 Year Investment Plan

GOVERNMENTAL FUNDS

Department/Project	Division	Funding 2026-27	Proposed 2026-27	Requested 2027-28	Requested 2028-29	Requested 2029-30	Requested 2030-31
Community Services							
Christmas Decorations	Citywide	General Fund	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Boom Lift & Trailer 1/3	Building Maintenance	General Fund	30,000	-	-	-	-
Surveillance Cameras	Fitness Center	General Fund	10,000	-	-	-	-
Pool Robot Cleaner	Fitness Center	General Fund	-	12,000	-	-	-
Black Tarp Replacement	Fitness Center	General Fund	-	-	-	45,000	-
Leisure Pool Circulation Pump	Fitness Center	General Fund	-	-	-	-	8,000
Leisure Pool Play Toy Replacement	Fitness Center	General Fund	-	-	175,000	-	
Cardio Equipment	Fitness Center	General Fund	30,000	40,000	40,000	45,000	45,000
Weight Equipment	Fitness Center	General Fund	5,000	6,000	7,000	8,000	8,000
ABI Edge Laser Grader Attachments	Parks	General Fund	-	8,100	-	-	-
Robot Mower	Parks	General Fund	-	65,000	-	-	-
Pressure Washer	Parks	General Fund	-	-	14,000	-	-
Toolcat Chipper	Parks	General Fund	-	14,700	-	-	-
Toolcat Grapple	Parks	General Fund	-	-	6,500	-	-
Top Dresser	Parks	General Fund	-	-	10,000	-	-
Boom Lift & Trailer 1/3	Parks	General Fund	30,000	-	-	-	-
Toolcat Landscape Rake	Parks	General Fund	-	8,700	-	-	-
Toro Z Mower	Parks	General Fund	13,500	-	13,800	-	14,000
Lease-Toro Ground Master	Parks	General Fund	25,294	26,000	26,000	26,000	26,000
Front End Loader	Parks	General Fund	-	185,000	-	-	-
Trailer Double Axle	Parks	General Fund	-	6,700	-	6,900	-
Kawasaki Mule	Parks	General Fund	13,500	-	14,000	-	-
Walker mower	Parks	General Fund	-	18,500	-	-	19,000
Boom Lift & Trailer 1/3	Tree Maintenance	General Fund	30,000	-	-	-	-
Field Robot Payment	Recreation	General Fund	7,700	7,700	7,700	7,700	-
Pitching Machine Replacement	Recreation	General Fund	-	-	5,000	-	-
Soccer Goals	Recreation	General Fund	-	-	6,000	-	-
Golf Cart Replacement	Recreation	General Fund	-	9,000	-	-	-
Lease-Mower	Cemetery	General Fund	12,856	13,000	13,000	14,000	14,000
Vehicle Lease/Lease Replacement	Community Services Admi	General Fund	6,000	6,000	65,000	-	-

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Capital Equipment/Fleet - 5 Year Investment Plan

GOVERNMENTAL FUNDS

Department/Project		Funding 2026-27	Proposed 2026-27	Requested 2027-28	Requested 2028-29	Requested 2029-30	Requested 2030-31
Community Services (continued)							
Vehicle Purchase	Recreation	General Fund	$ -	$ -	$ 40,000	$ -	$ -
Vehicle Purchase	Parks	General Fund	-	50,000	-	50,000	-
Vehicle Purchase	Cemetery	General Fund	-	67,000	-	-	-
Vehicle Purchase	Building Maintenance	General Fund	-	50,000	-	50,000	-
Total Community Services			**$ 233,850**	**$ 613,400**	**$ 463,000**	**$ 272,600**	**$ 154,000**
Development Services							
Vehicle Lease/Lease Replacement	Building Inspection	General Fund	6,000	6,000	60,000	-	-
Vehicle Lease/Lease Replacement	Planning	General Fund	6,000	6,000	60,000	-	-
Total Development Services			**$ 12,000**	**$ 12,000**	**$ 120,000**	**$ -**	**$ -**
General Services							
Vehicle Lease/Lease Replacement	Administration	General Fund	9,200	65,000	-	-	-
Total General Services			**$ 9,200**	**$ 65,000**	**$ -**	**$ -**	**$ -**
Public Safety							
SWAT Equipment (year 2/2)	Police	General Fund	55,530	-	-	-	-
Tech/Rescue Equipment	Fire	General Fund	10,000	10,000	10,000	10,000	10,000
SWAT Equipment	Fire	General Fund	5,000	7,000	7,000	7,000	7,000
Fire-MOPA Alerting System	Fire	General Fund	-	-	-	-	-
Stryker Svc Agreement	Fire	General Fund	15,000	-	-	-	-
Hamilton T1 Ventilator	Fire	General Fund	20,000		20,000	-	-
Lucas CPR Device	Fire	General Fund	20,000	21,500	23,000	-	-
Air Hawk Exhaust Removal System	Fire	General Fund		95,000	-	-	-
Washers and Dryers	Fire	General Fund	15,000	-	-	-	-
Extractor and Ultrasonic Cleaner	Fire	General Fund	-	35,000	-	-	-
Vehicle Lease/Lease Replacement	Police	General Fund	8,988	8,900	8,900	75,000	-
Vehicle Lease/Lease Replacement	Police	General Fund	8,988	8,900	8,900	75,000	-
Vehicle Lease/Lease Replacement	Police	General Fund	8,988	8,900	8,900	75,000	-
Vehicle Lease/Lease Replacement	Police	General Fund	8,988	8,900	8,900	75,000	-
Vehicle Lease Replacement	Police	General Fund	65,000	-	-	-	-
Vehicle Lease Replacement	Police	General Fund	75,000	-	-	-	-

(continued on next page)

Capital Equipment/Fleet - 5 Year Investment Plan

GOVERNMENTAL FUNDS

Department/Project	Division	Funding 2026-27	Proposed 2026-27	Requested 2027-28	Requested 2028-29	Requested 2029-30	Requested 2030-31
Public Safety (continued)							
Vehicle Lease Replacement	Police	General Fund	$ 65,000	$ -	$ -	$ -	$ -
Vehicle Lease Replacement	Police	General Fund	65,000	-	-	-	-
Vehicle Lease Replacement	Police	General Fund	50,000	-	-	-	-
Vehicle Lease Replacement	Police	General Fund	50,000	-	-	-	-
Vehicle Purchase	Police	General Fund	38,026	-	-	-	-
Vehicle Purchase	Police	General Fund	38,026	-	-	-	-
Vehicle Purchase	Police	General Fund	-	80,500	-	-	-
Vehicle Purchase	Police	General Fund	-	80,500	-	-	-
Vehicle Purchase	Police	General Fund	74,894	75,000	75,000	75,000	75,000
Vehicle Purchase	Police	General Fund	74,894	75,000	75,000	75,000	75,000
Vehicle Purchase	Police	General Fund	74,894	75,000	75,000	75,000	75,000
Vehicle Purchase	Police	General Fund	74,894	75,000	75,000	75,000	75,000
Vehicle Purchase	Police	General Fund		75,000	75,000	75,000	75,000
Vehicle Purchase	Police	General Fund		75,000	75,000	75,000	75,000
Vehicle Lease/Lease Replacement	Fire	General Fund	10,944	10,944	65,000	-	-
Vehicle Lease/Lease Replacement	Fire	General Fund	10,944	10,944	65,000	-	-
Vehicle Lease Replacement	Fire	General Fund	75,000	-	-	-	-
Ambulance	Fire	General Fund	155,000	155,000	155,000	475,000	-
Brush Truck	Fire	General Fund	-	325,000	-	-	-
Fire Engine	Fire	General Fund	350,000	350,000	350,000	350,000	1,575,000
Ladder Truck	Fire	General Fund	-	-	2,800,000	-	-
Remount Ambulance	Fire	General Fund		265,000	-	265,000	-
Debt Service Ambulance Lease	Fire	General Fund	32,473	-	-	-	-
Total Public Safety			**$ 1,556,473**	**$ 1,931,988**	**$ 3,980,600**	**$ 1,857,000**	**$ 2,042,000**
Public Works							
Truck sidewinder	Streets	General Fund	-	32,000	-	-	-
10 Wheeler	Streets	Class C	320,000	325,000	-	-	-
Vehicle Purchase	Streets	Class C	125,000	-	-	-	-
Tack Pot 300 Gallon	Streets	Class C	35,000	-	-	-	-

(continued on next page)

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Capital Equipment/Fleet - 5 Year Investment Plan

GOVERNMENTAL FUNDS

Department/Project	Division	Funding 2026-27	Proposed 2026-27	Requested 2027-28	Requested 2028-29	Requested 2029-30	Requested 2030-31
Public Works (continued)							
Tilt Deck Trailer 20,000 Lbs	Streets	Class C	20,000	-	-	-	-
Cimline Crack Sealer	Streets	Class C	-	150,000	-	-	-
Vehicle Lease/Lease Replacement	Public Works Admin	General Fund	6,000	6,000	60,000	-	-
Vehicle Lease Replacement	Public Works Admin	General Fund	75,000	-	-	-	-
Vehicle Lease/Lease Replacement	Engineering	General Fund	6,000	6,000	60,000	-	-
Vehicle Lease/Lease Replacement	Engineering	General Fund	6,000	6,000	60,000	-	-
Vehicle Purchase	Public Infrastructure	General Fund	-	-	60,000	-	-
Vehicle Purchase	Public Infrastructure	General Fund	-	-	-	-	60,000
Vehicle Purchase	Streets	Class C	-	-	75,000	-	-
Vehicle Purchase	Streets	Class C	-	-	-	-	60,000
Vehicle Purchase	Streets	Class C	-	-	75,000	-	-
Vehicle Purchase	Streets	Class C	-	100,000	-	-	-
Vehicle Purchase	Streets	Class C	-	-	125,000	-	-
10 Wheeler	Streets	Class C	-	320,000	-	-	-
10 Wheeler	Streets	Class C	-	320,000	320,000	320,000	320,000
Backhoe	Streets	Class C	-	-	-	160,000	-
Tractor with Side Mower	Streets	Class C	-	-	60,000	-	-
Leeboy Asphalt Paver	Streets	Class C	-	-	-	-	350,000
Side Discharge Conveyor	Streets	Class C	-	32,000	-	-	-
Vehicle Purchase	Public Works Inspection	General Fund	-	60,000	-	-	-
Total Public Works			**$ 593,000**	**$ 1,357,000**	**$ 895,000**	**$ 480,000**	**$ 790,000**
TOTAL EXPENDITURES			**$ 2,404,523**	**$ 3,979,388**	**$ 5,458,600**	**$ 2,609,600**	**$ 2,986,000**

ENTERPRISE FUNDS

Department/Project	Division	Funding 2026-27	Proposed 2026-27	Requested 2027-28	Requested 2028-29	Requested 2029-30	Requested 2030-31
Public Works							
Vehicle Purchase	Culinary Water	Utility Fees	$ 65,000	$ -	$ 65,000	$ -	$ 65,000
Vehicle Purchase	Culinary Water	Utility Fees	65,000	-	65,000	-	65,000
Vehicle Purchase	Storm Drain	Utility Fees	-	-	-	35,000	-

(continued on next page)

Capital Equipment/Fleet - 5 Year Investment Plan

ENTERPRISE FUNDS

Department/Project	Division	Funding 2026-27	Proposed 2026-27	Requested 2027-28	Requested 2028-29	Requested 2029-30	Requested 2030-31
Public Works (continued)							
Vehicle Purchase	Sewer	Utility Fees	-	75,000	-	-	-
Vehicle Purchase	Sewer	Utility Fees	-	-	-	-	125,000
Vehicle Purchase	Sewer	Utility Fees	-	-	-	-	-
Vehicle Purchase	Sewer	Utility Fees	-	-	-	-	-
Sweeper	Storm Drain	Utility Fees	-	-	420,000	-	-
Jet Truck	Sewer	Utility Fees	-	-	-	650,000	-
Leak Repair Van	Culinary Water	Utility Fees	-	125,000	-	-	-
Vehicle Purchase	Culinary Water	Utility Fees	-	75,000	-	-	-
Vehicle Purchase	Culinary Water	Utility Fees	-	-	-	-	60,000
Vehicle Purchase	Culinary Water	Utility Fees	-	-	-	-	60,000
Vehicle Purchase	Culinary Water	Utility Fees	-	-	-	-	60,000
Vehicle Purchase	Culinary Water	Utility Fees	-	-	-	-	60,000
Vehicle Purchase	Culinary Water	Utility Fees	-	-	-	125,000	-
10 Wheeler	Culinary Water	Utility Fees	-	320,000	-	-	-
Total Public Works			130,000	595,000	550,000	810,000	495,000
TOTAL EXPENDITURES		-	**$ 130,000**	**$ 595,000**	**$ 550,000**	**$ 810,000**	**$ 495,000**
TOTAL CITY-WIDE			**$ 2,534,523**	**$ 4,574,388**	**$ 6,008,600**	**$ 3,419,600**	**$ 3,481,000**

PROJECT FUNDING

Description	Proposed 2026-27	Requested 2027-28	Requested 2028-29	Requested 2029-30	Requested 2030-31
General Funds	$ 1,904,523	$ 3,504,388	$ 4,803,600	$ 2,129,600	$ 2,256,000
Class C	500,000	1,247,000	655,000	480,000	730,000
Utility Fees	130,000	595,000	550,000	810,000	495,000
TOTAL REVENUES	**$ 2,534,523**	**$ 5,346,388**	**$ 6,008,600**	**$ 3,419,600**	**$ 3,481,000**

Capital Projects - Operating Budget Effects

GOVERNMENTAL FUNDS

Department/Project	Funding 2026-27	Project Number	Proposed 2026-27	Requested 2027-28	Requested 2028-29	Requested 2029-30	Requested 2030-31
Community Services (continued)							
Lakeview Park - 620 South	General Fund	240010	8,000	8,000	8,000	8,000	8,000
Total Community Services			**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**
Public Safety							
Fire Station 53 Construction	General Fund	410001	-	-	-	20,000	20,000
Fire-Station 51 Expansion	General Fund	410002	-	-	-	-	7,000
Police Tenant Improvements	General Fund	420001	3,000	3,000	3,000	3,000	3,000
Police Evidence Building	General Fund	420002	600	600	600	600	600
Total Public Safety			**$ 3,600**	**$ 3,600**	**$ 3,600**	**$ 23,600**	**$ 30,600**
Public Works							
Lakeshore Drive	Impact Fees	510012	1,860	1,860	1,860	4,360	4,360
Public Works Facility	Bond Proceeds	530001	50,000	50,000	50,000	50,000	50,000
Total Public Works			**$ 51,860**	**$ 51,860**	**$ 51,860**	**$ 54,360**	**$ 54,360**
TOTAL EXPENDITURES			**$ 63,460**	**$ 63,460**	**$ 63,460**	**$ 85,960**	**$ 92,960**

ENTERPRISE FUNDS

Department/Project	Funding 2026-27	Project Number	Proposed 2026-27	Requested 2027-28	Requested 2028-29	Requested 2029-30	Requested 2030-31
Culinary Water							
Dixie Well-TOD	Impact Fees	570003	$ 3,560	$ 3,560	$ 3,560	$ 3,560	$ 3,560
Total Culinary Water			**3,560**	**3,560**	**3,560**	**3,560**	**3,560**
TOTAL EXPENDITURES			**$ 3,560**	**$ 3,560**	**$ 3,560**	**$ 3,560**	**$ 3,560**
TOTAL CITY-WIDE			**$ 67,020**	**$ 67,020**	**$ 67,020**	**$ 89,520**	**$ 96,520**

BUDGET NOTES

Additional operating expenses are estimated for new facilities or infrastructure identified in the five year capital project plan.



Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Appendix

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Glossary

A

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

ACFR—See Annual Comprehensive Annual Financial Report.

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

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

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

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

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

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

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

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

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

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

B

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

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

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

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

Glossary

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

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

O

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

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

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

P

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

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

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

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

R

RDA—See Redevelopment Agency.

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

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

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

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

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.

Attachment: FY 2027 Interim Budget (Adoption of Final Budget for Fiscal Year 2026-2027)

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
AUGUST 25, 2026

Department Public Works **Director Approval** *Sam Kelly*

AGENDA ITEM Review and action on the CDBG Subrecipient Agreement for American Fork City Culinary Waterline Improvements for the CDBG 11 King Street Project

SUMMARY RECOMMENDATION Staff recommends approval of the CDBG Subrecipient Agreement for American Fork City Culinary Waterline Improvements - CDBG 11 King Street.

BACKGROUND
American Fork City has been awarded a $420,000 Community Development Block Grant (CDBG) for the replacement of water lines on King Street between 100 North and 500 East. The grant requires a 50% local match, and the City has budgeted $448,850 to fulfill its matching obligation.

To access the grant funding, CDBG requires the City to execute a Subrecipient Agreement prior to the commencement of project work. The agreement has been approved and signed by the County Commissioners, and a copy of the County-approved agreement is included in the Council packet for review.

BUDGET IMPACT This project is included in the FY2026 budget.

SUGGESTED MOTION Mr. Mayor, I move to approve the CDBG Subrecipient Agreement for American Fork City Culinary Waterline Improvements - CDBG 11 as presented and authorize the City to sign the attached agreement.

SUPPORTING DOCUMENTS

2026.08.11 county UC Agreement 2026-577 (PDF)

Utah County
HEART of UTAH

SUBRECIPIENT AGREEMENT

BETWEEN

UTAH COUNTY

AND

AMERICAN FORK CITY

Community Development Block Grant Program Year

July 2026 – June 2027

Attachment: 2026.08.11 county UC Agreement 2026-577 (CDBG Subrecipient Agreement for American Fork Culinary Waterline Improvements -

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Utah County, Utah

SUBRECIPIENT AGREEMENT BETWEEN
Utah County AND
American Fork City FOR
Community Development Block Grant (CDBG) Program

THIS AGREEMENT, effective upon the execution thereof, by and between Utah County, a body politic and subdivision of the State of Utah (herein called the "County" or the "Grantee") and American Fork City, a political subdivision of the state of Utah (herein called "Subrecipient").

WHEREAS, the U.S. Department of Housing and Urban Development ("HUD") has awarded Community Development Block Grant ("CDBG") funds to the Grantee for activities authorized under Title 1 of the Housing and Community Development Act of 1974, as amended, and described in the Grantee's Action Plan; and

WHEREAS, the Grantee wishes to engage the Subrecipient to assist the Grantee in utilizing such funds to carry out a part of the Grantee's Federal award by providing the services set forth in this Subrecipient Agreement (the "Agreement"); and

WHEREAS, the CDBG funds made available for use by the subrecipient under this Agreement constitute a subaward of the Grantee's Federal award, the use of which must be in accordance with requirements imposed by Federal statutes, regulations, and the terms and conditions of the Grantee's Federal award; and

WHEREAS, the Subrecipient has legal authority to enter into this agreement, and by signing this agreement, assures the Grantee that it will comply with all the requirements of the subaward described herein; and

NOW, THEREFORE, it is agreed between the parties hereto that;

I. GENERAL AWARD INFORMATION

A. Key Federal Terms

- **Federal Award Identification Number**: B-25-UC-49-0003
- **ALN # & Name**: 14.218 Community Development Block Grant (CDBG)
- **Federal Award Date**: April 17, 2025

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B. Key Subaward Terms

- **Project Description**: American Fork King Street
- **Subrecipient's Unique Entity Identifier**: ZDZ6NJW2D9D3
- **Subaward Period of Performance**: July 1, 2026, to June 30, 2027
- **Total Amount of Federal Funds Obligated**: $420,000.00

II. SCOPE OF SERVICE

A. Eligible Use of Funds

The Subrecipient will be responsible for administering a Community Development Block Grant (CDBG) program as described below in a manner satisfactory to the Grantee and consistent with any standards required as a condition of providing these funds. Such program will include the following activities eligible under the program:

Program Delivery

Activity #1 This project will be to conduct replacement of iron and galvanized municipal water lines and their related components to maintain full function of the water system. The work will include (but is not limited to) replacement of water lines, service laterals, isolation valves, and fire hydrants, along with repair/replacement of drainage, roadway, and sidewalk deficiencies in the same area which will also help with ADA compliance. Additional work will include (but is not limited to) traffic control, surveying, excavation, relocation of power poles, and other necessary items to meet compliance, code, health, and safety for the workers on-site and the community using the facilities in the area. The work will take place along King Street in American Fork, UT in an LMI neighborhood.

Clientele Eligibility

Beneficiaries' income and residence verification must demonstrate that at least 51% are income and location eligible.

General Administration

The County will provide technical assistance to the Subrecipient as needed to ensure CDBG regulatory compliance. Applicable regulations include: 24 CFR 570.201 and 2 CFR 200.

Prohibited Activities

The Subrecipient is prohibited from using funds provided herein or personnel employed in the administration of the program for: political activities; inherently religious activities; lobbying; political patronage; and nepotism activities.

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B. National Objectives

All activities funded with CDBG funds must meet one of the CDBG program's National Objectives. The Subrecipient warrants that the activities carried out under this Agreement will meet the following objectives.

- **CFR Eligibility Citation:** 570.201(e): Infrastructure/Public Facilities
- **CFR National Objective:** 570.208(a)(1): Low/Mod Area Benefit
- **IDIS Matrix Code:** 03J – Water/Sewer Improvements
- **IDIS National Objective:** Low-Moderate Area
- **IDIS Accomplishment Type:** 01 – People

C. Levels of Accomplishment – Goals and Performance Measures

The Subrecipient agrees to provide the following levels of program services. The Subrecipient shall make every effort to achieve the goals as listed below and shall report on the outcomes in accordance with Section III.

Activity	Total Units per Year	Type of Unit
Activity #1	19	People

D. Staffing

The Subrecipient shall designate an individual responsible for carrying out the contracted program, including coordination with County CDBG Administration Staff. The Subrecipient shall further designate one or more individuals authorized to sign payment requests under this Agreement. The names and signatures of these individuals shall be provided to the County and maintained in the Subrecipient's and County's program files.

The County shall designate an individual as County Contact to be responsible for administration of this Agreement. The name of such designated individual shall be provided to the Subrecipient.

Any changes in the Key Personnel assigned or their general responsibilities under this project are subject to the prior approval of the Grantee.

E. Special Conditions

None

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III. PERFORMANCE MONITORING & REPORTING

A. Monitoring

The Grantee will monitor the performance of the Subrecipient against goals and performance standards as stated above. Substandard performance as determined by the Grantee will constitute noncompliance with this Agreement. If action to correct such substandard performance is not taken by the Subrecipient within a reasonable period of time after being notified by the Grantee, the Grantee may initiate suspension or termination of this Agreement in accordance with its terms.

B. Reporting

The Subrecipient shall submit regular MONTHLY reports to the Grantee on forms provided by or approved by the Grantee. Reports are due by the 15th of the month. A final report describing program achievements, a comparison to objectives and discussion of problems and solutions, shall be submitted within 30 days of the end of the Agreement. Reports shall cover the program period to date. The initial report will be due the month following execution of this agreement.

Required reports are:

- Statistical (showing income and racial demographics)
- Narrative (describing accomplishments/challenges)
- Reimbursement requests
- All applicable time and effort documentation for staff time billed and other supporting documentation related to reimbursement request

IV. EFFECTIVE DATE, PERIOD OF PERFORMANCE, PRE-AWARD COSTS AND TERM OF AGREEMENT

A. Effective Date of Agreement

The effective date of the grant agreement is the period of performance start date or the date that the agreement is executed, whichever is later.

B. Period of Performance

The period of performance for Subrecipient, meaning the time during which the Subrecipient may be eligible to incur new obligations to carry out activities under this agreement is the 1st day of July 2026 through the 30th day of June 2027.

C. Pre-Award Costs

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The County authorizes the Subrecipient to incur costs for activities undertaken in accordance with this Agreement prior to the effective date of this Agreement, including pre-award costs incurred in compliance with 24 CFR section 570.200(h)(1).

By incurring pre-award costs, the Subrecipient acknowledges that no funds can be disbursed until the County and HUD have received a fully executed grant agreement and verified that the pre-award costs were incurred in accordance with the terms and conditions of the grant agreement. If no grant agreement is executed or the pre-award costs were incurred in violation of the grant agreement, the Subrecipient is wholly responsible to pay all debts incurred with no reimbursement from the County or HUD.

D. Term of Agreement

The term of this Agreement may be extended should additional time for auditing this project be required, in accordance with the law. In this event, this Agreement shall be deemed automatically extended until the audit is complete. The term of this Agreement and the provisions herein shall be extended to cover any additional time period during which the Subrecipient remains in control of CDBG funds or other CDBG assets, including program income.

The Subrecipient understands and agrees that there is no representation, implication, or understanding that the services provided by the Subrecipient under this Agreement will be purchased by the County under a new Agreement following expiration or termination of this Agreement and waives all rights or claims to notice respecting any failure to continue purchase of all or any such services from Subrecipient.

V. BUDGET

A. Budget Table

Funding Sources:

CDBG: $420,000

Local funds: $420,000

Expenses:

Construction: $420,000

Indirect Costs: As allowed under 2 CFR 200 guidelines.

In addition, the Grantee may require a more detailed budget breakdown than the one contained herein, and the Subrecipient shall provide such supplementary budget information in a timely fashion in the form and content prescribed by the Grantee. Any amendments to the budget must be approved in writing by both the Grantee and the Subrecipient.

B. Budget Revisions

The Subrecipient has the flexibility to spend ten (10) percent above or below budgeted line items without a budget adjustment as long as the total amount does not exceed the Agreement amount.

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Once the Line-Item Budget has been approved through the execution of this Agreement, there can be no more than four (4) requests for adjustments to budget line-item amounts during the Agreement period, including any final adjustments done at the end of the Agreement Term, including any final adjustments done at the end of project completion.

Budget adjustments (i.e. those adjustments which do not alter (1) the basic scope of services or other performance to be provided under this Agreement, or (2) the total amount of money allocated hereunder) may be made upon mutual agreement between the parties and shall only be valid when reduced in writing and approved and signed by the Subrecipient and the Grantee.

C. Unexpended Funds

Any unexpended or unobligated funds remaining as of the end of the Agreement Term shall be returned to the Grantee unless approval to extend the Agreement is authorized by the Grantee prior to the expiration of the Agreement in accordance with Section VIII: Amendment, Termination & Disputes.

VI. PROGRAM INCOME & INDIRECT COSTS

A. Program Income

For CDBG-funded projects, the Subrecipient shall comply with provisions of 24 CFR 570.500(a) and 570.504(c) regarding program income. Program income is defined by HUD as the gross income received by a subrecipient directly generated from the use of CDBG funds. Program income includes, but is not limited to, the following: 1) proceeds from the disposition by sale or long-term lease of real property purchased or improved with CDBG funds; 2) proceeds from the disposition of equipment purchased with CDBG funds; 3) gross income from the use or rental of real or personal property acquired by a Subrecipient with CDBG funds, less costs incidental to generation of income; 4) gross income from the use or rental of real or personal property acquired by a Subrecipient with CDBG funds, less costs incidental to generation of income; 5) payments of principal and interest on loans made using CDBG funds; 6) proceeds from the sale of loans made with CDBG funds; 7) proceeds from sale or obligations secured by loans made with CDBG funds; 8) interest earned on program income pending its disposition; and 9) funds collected through special assessments made against properties owned and occupied by households not of low- and moderate-income, where the assessments are used to recover all or part of the CDBG portion of a public improvement.

The Subrecipient shall record the receipt and expenditure of program income. The Subrecipient shall submit program income reports with invoices quarterly, no later than 15 days after each claim quarter for which program income is collected or held by the Subrecipient.

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Program income may only be used for activities described in Section II: Scope of Service. Any program income received by the Subrecipient prior to grant close-out shall be used before additional reimbursements are made for the same activity. Transfers of funds by the County to the Subrecipient shall be adjusted to meet this requirement if program income has been received.

Any program income on hand when the Agreement expires, or received after the Agreement's expiration, shall be paid to the County according to the Reversion of Assets Provisions described in 24 CFR 570.503(b)(8).

This activity is not expected to generate program income.

B. Indirect Costs

If indirect costs are charged, the Subrecipient will develop an indirect cost allocation plan for determining the appropriate Subrecipient's share of administrative costs and shall submit such plan to the Grantee for approval, in a form specified by the Grantee. Indirect costs must be done under a cost allocation plan prepared in accordance with 2 CFR Part 200, Subpart E.
A subrecipient without a federally approved indirect cost allocation plan may use the de minimis procedure, as provided in 2 CFR 200.

VII. PAYMENT

A. General Terms

It is expressly agreed and understood that the total amount to be paid by the Grantee under this Agreement shall not exceed $420,000.00.

Drawdowns for the payment of eligible expenses shall be made against the line-item budgets specified in Section V: Budget herein and in accordance with performance. Grantee will not pay expenses for general administration unless pre-identified in a specific line item.

Payments may be contingent upon certification of the Subrecipient's financial management system in accordance with the standards specified in 2 CFR 200.

The Grantee will pay the Subrecipient funds available under this Agreement based upon information submitted by the Subrecipient and consistent with any approved budget and Grantee policy concerning payments. With the exception of certain advances, payments will be made for eligible expenses actually incurred by the Subrecipient, and not to exceed actual cash requirements. Payments will be adjusted by the Grantee in accordance with advance fund and program income balances available in Subrecipient accounts. The Grantee reserves the right to liquidate funds available in the Subrecipient accounts. In addition, the Grantee reserves the right to liquidate funds available under this Agreement for costs incurred by the Grantee on behalf of the Subrecipient.

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The Grantee shall reimburse the Subrecipient its allowable costs for the services identified in this Agreement not to exceed the award Amount upon presentation of properly executed reimbursement forms as provided by and approved by the Grantee. Such reimbursement shall constitute full and complete payment by the Grantee under this Agreement. Allowable costs shall mean those necessary and proper costs identified in the Subrecipient's application and budget and approved by the Grantee unless any or all such costs are disallowed by the State of Utah or HUD.

Any reimbursement made under this Agreement must comply with the applicable requirements of 2 CFR 200. The Subrecipient may not request disbursement of funds under this Agreement until the funds have been paid to cover allowable costs.

B. Payment Terms

Reimbursement requests are due the 15th of the month and must be submitted by email, mail, or hand delivered to the County. **The first payment request/report is due the month following execution of agreement.** Payments shall be made upon receipt of completed reimbursement requests that include all relevant invoice documentation. All invoices shall be supported with signed and dated documentation such as bills, receipts, invoices, payroll records and time sheets. Reimbursement payments shall be made within 30 days of receipt of all documents. The County may require proof of payment such as copies of cancelled checks.

C. Improper Payments

In the event that the Grantee or HUD determines that any funds were expended by the Subrecipient for unauthorized or ineligible purposes or the expenditures constitute disallowed costs in any other way, the Grantee or HUD may order repayment of the same. The Subrecipient shall remit the disallowed amount to the Grantee within thirty (30) days of written notice of the disallowance.

- The Subrecipient agrees that funds determined by the Grantee to be surplus upon completion of the Agreement will be subject to cancellation by the Grantee.
- The Subrecipient agrees that upon expiration of this Agreement, the Subrecipient shall transfer to the Grantee any CDBG funds on hand at the time of the expiration and any accounts receivable attributable to the use of CDBG funds.
- The Grantee shall be relieved of any obligation for payments if funds allocated to the Grantee cease to be available for any cause other than misfeasance of the Grantee itself.
- The Grantee reserves the right to withhold payments pending timely delivery of program reports or documents as may be required under this Agreement.

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VIII. AMENDMENT, TERMINATION & DISPUTES

A. Amendment

The Grantee or Subrecipient may amend this Agreement at any time provided that such amendments make specific reference to this Agreement, and are executed in writing, signed by a duly authorized representative of each organization. Major changes, including the scope of work, performance measures or any increase or decrease in the amount of the Subrecipient's compensation shall be approved by the County Commission and signed by the County Administrator or Commission Chair on behalf of the County. Such amendments shall not invalidate this Agreement, nor relieve or release the Grantee or Subrecipient from its obligations under this Agreement.

The Grantee may, in its discretion, amend this Agreement to conform with Federal, State or local governmental guidelines, policies and available funding amounts, or for other reasons required by law. If such amendments result in a change in the funding, the scope of services, or schedule of the activities to be undertaken as part of this Agreement, such modifications will be incorporated only by written amendment signed by both Grantee and Subrecipient.

Minor changes to the scope of work, budget line items, timing, reporting, or performance measures may be approved by the County Administrator on behalf of the County.

B. Suspension or Termination

In accordance with 2 CFR 200.338, the Grantee may suspend or terminate this Agreement if the Subrecipient materially fails to comply with any terms of this Agreement, which include (but are not limited to) the following:

- Failure to comply with any of the rules, regulations or provisions referred to herein, or such statutes, regulations, executive orders, and HUD guidelines, policies or directives as may become applicable at any time;
- Failure, for any reason, of the Subrecipient to fulfill in a timely and proper manner its obligations under this Agreement;
- Ineffective or improper use of funds provided under this Agreement; or
- Submission by the Subrecipient to the Grantee reports that are incorrect or incomplete in any material respect.

In accordance with 2 CFR 200.339, this Agreement may also be terminated for convenience by either the Grantee or Subrecipient, in whole or in part, by setting forth the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if in the case of a partial termination, the Grantee determines that the

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remaining portion of the award will not accomplish the purpose for which the award was made, the Grantee may terminate the award in its entirety.

C. Disputes

Disagreements between the County and the Subrecipient concerning the meaning, requirements, or performance of this Agreement shall be subject to final determination in writing by the County or in accordance with the applicable procedures (if any) required by the State or Federal Government.

IX. NOTICES

Notices required by this Agreement shall be in writing and delivered via mail (postage prepaid), commercial courier, or personal delivery or sent by facsimile or other electronic means. Any notice delivered or sent in compliance with this paragraph shall be effective on the date of delivery or sending. All notices and other written communications under this Agreement shall be addressed to the individuals in the capacities indicated below, unless otherwise modified by subsequent written notice.

Communication and details concerning this Agreement shall be directed to the following representatives:

Grantee	Recipient
Utah County, CDD	American Fork City
Philip Keeve	JJ Hsu
51 S. University Ave., #117	275 E 200 N
Provo, UT 84601	American Fork, UT 84003
philipk@utahcounty.gov	jhsu@americanfork.gov
801-851-8356	801-763-3060

X. PROCUREMENT AND ASSETS

A. Procurement

The Subrecipient shall comply with current Grantee policy concerning the purchase of equipment and shall maintain inventory records of all non-expendable personal property as defined by such policy as may be procured with funds provided herein. All program assets (unexpended program income, property, equipment, etc.) shall revert to the Grantee upon termination of this Agreement.

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1. OMB Standards

   Unless specified otherwise within this agreement, the Subrecipient shall procure all materials, property, or services in accordance with the requirements of 2 CFR 200.303.

2. Travel

   The Subrecipient shall obtain written approval from the Grantee for any travel budgeted outside Utah County area with funds provided under this Agreement.

B. Use and Reversion of Assets

The use and disposition of real property and equipment under this Agreement shall be in compliance with the requirements of 2 CFR 200 and 24 CFR 570.502, 570.503, and 570.504, as applicable, which include but are not limited to the following:

1. Cash and Receivables

   The Subrecipient shall transfer to the Grantee any CDBG funds on hand and any accounts receivable attributable to the use of funds under this Agreement at the time of expiration, cancellation, or termination.

2. Real Property

   Real property under the Subrecipient's control that was acquired or improved, in whole or in part, with funds under this Agreement in excess of $25,000 shall be used to meet one of the CDBG National Objectives pursuant to 24 CFR 570.208 until five years after expiration of this Agreement. If the Subrecipient fails to use CDBG-assisted real property in a manner that meets a CDBG National Objective for the prescribed period of time, the Subrecipient shall pay the Grantee an amount equal to the current fair market value of the property less any portion of the value attributable to expenditures of non-CDBG funds for acquisition or improvement of the property. Such payment shall constitute program income to the Grantee. The Subrecipient may retain real property acquired or improved under this Agreement after the expiration of the five-year period, with approval of the county.

3. Equipment

   In all cases in which equipment acquired, in whole or in part, with funds under this Agreement is sold, the proceeds shall be program income (prorated to reflect the extent to the funds received under this Agreement were used to acquire the equipment). Equipment not needed by the Subrecipient for activities under this Agreement shall be (a) transferred to the Grantee for the CDBG program or (b) retained after compensating the Grantee [an

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amount equal to the current fair market value of the equipment less the percentage of non-CDBG funds used to acquire the equipment]. Typically purchase of equipment is disallowed with CDBG funds.

XI. UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES AND AUDIT REQUIREMENTS

A. Single Audit

The Subrecipient must be audited as required by 2 CFR part 200, subpart F when it is expected that the Subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 CFR part 200.501 Audit Requirements. The current threshold is $1,000,000 or more in Federal awards in a fiscal year to have a single or program-specific audit conducted for that fiscal year.

If required by 2 CFR Part 200, the Subrecipient shall arrange for annual, agency-wide audits conducted by an independent certified public accountant and carried out within six (6) months from the end of each Agreement Year. If the Subrecipient's fiscal year ends during the term of this Agreement, the audits may cover the Subrecipient's fiscal year provided the audit period includes at least six (6) months of this Agreement period.

A copy of the audit with and accompanying management letter shall be submitted annually to the County within two (2) weeks of the date of the audit report. The audit shall include, at a minimum, assurances that: 1) financial statements present fairly the financial position of the Subrecipient; 2) costs charged the Grantee are appropriate; and 3) the Subrecipient is complying with conditions of the Agreement.

B. Inspections and Monitoring Audit

The Subrecipient shall permit the Grantee and auditors to have access to the Subrecipient's records and financial statements as necessary for the Grantee to meet the requirements of 2 CFR part 200.

The Subrecipient must submit to monitoring of its activities by the Grantee as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of this agreement. This monitoring review must include: (1) reviewing financial and performance reports required by the Grantee; (2) following up and ensuring that the Subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the Subrecipient from the Grantee detected through audits, on-site reviews, and other means; and (3) issuing a management decision for audit findings pertaining to this Federal award provided to the Subrecipient from the Grantee as required by 2 CFR §200.521.

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C. Corrective Actions

The Grantee may issue management decisions and may consider taking enforcement actions if noncompliance is detected during audits. The Grantee may require the Subrecipient to take timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means. In response to audit deficiencies or other findings of noncompliance with this agreement, Grantee may impose additional conditions on the use of the CDBG funds to ensure future compliance, or provide training and technical assistance as needed, to correct noncompliance.

D. Subrecipient Subcontractor Audits

The Subrecipient is responsible for either including subcontractors within its own annual audit or assuring that separate independent audits are conducted and submitted to the Grantee for each subcontractor.

E. Cost Principles

Costs incurred, whether charged on a direct or an indirect basis, must be in conformance with 2 CFR part 200, subpart E. All items of cost listed in 2 CFR part 200, subpart E, that require prior Federal agency approval are allowable without prior approval of HUD to the extent they comply with the general policies and principles stated in 2 CFR part 200, subpart E and are otherwise eligible under this agreement, except for the following:

- Depreciation methods for fixed assets shall not be changed without the approval of the Federal agency.
- Fines penalties, damages, and other settlements are unallowable costs to the CDBG program.
- Costs of housing (e.g., depreciation, maintenance, utilities, furnishings, rent), housing allowances and personal living expenses (goods or services for personal use) regardless of whether reported as taxable income to the employees (2 CFR 200.445);
- Organization costs (2 CFR 200.455); and
- Pre-Award Costs, as limited by this agreement.

F. Financial Management

The Subrecipient agrees to comply with 2 CFR Part 200, subpart D, which covers Standards for Financial and Program Management, and agrees to adhere to the accounting principles and procedures required therein, utilize adequate internal controls, and maintain necessary source documentation for all costs incurred.

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XII. RECORD KEEPING, DOCUMENTATION AND RETENTION

A. Records to be Maintained

The Subrecipient shall maintain all records required by the Federal regulations specified in 24 CFR 570.506, that are pertinent to the activities to be funded under this Agreement. Such records shall include but not be limited to:

- Records providing a full description of each activity undertaken;
- Records demonstrating that each activity undertaken meets one of the National Objectives of the CDBG program;
- Records required to determine the eligibility of activities;
- Records required to document the acquisition, improvement, use or disposition of real property acquired or improved with CDBG assistance;
- Records documenting compliance with the fair housing and equal opportunity components of the CDBG program;
- Financial records as required by 24 CFR 570.502, and 2 CFR 200.334, whichever is most restrictive; and
- Other records necessary to document compliance with Subpart K of 24 CFR Part 570.

B. Documentation of Costs and Other Financial Reporting

All costs shall be supported by properly executed payrolls, time records, invoices, vouchers or other official documentation, as evidence of the nature and propriety of the charges. All accounting documents pertaining in whole or in part to this Agreement shall be clearly identified and readily accessible, and upon reasonable notice, the County and HUD shall have the right to audit the records of the Subrecipient as they relate to the Agreement and the activities and services described herein.

The Subrecipient shall also:

- Maintain an effective system of internal fiscal control and accountability for all CDBG funds and property acquired or improved with CDBG funds and make sure the same are used solely for authorized purposes.
- Keep a continuing record of all disbursements by date, check number, amount, vendor, description of items purchased and line item from which the money was expended, as reflected in the Subrecipient's accounting records.
- Maintain payroll, financial, and expense reimbursement records for a period of four (4) years after final payment and all other pending matters are closed under this Agreement.
- Permit inspection and audit of its records with respect to all matters authorized by this Agreement by representatives of the Grantee or HUD at any time during normal business hours and as often as necessary.

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- Inform the Grantee concerning any funds allocated to the Subrecipient that the Subrecipient anticipates will not be expended during the term of this Agreement and permit the reassignment of the same by the Grantee to other Subrecipients.
- Repay the Grantee any funds in its possession at the time of the termination of this Agreement that may be due to the Grantee or HUD.
- Maintain complete records concerning the receipt and use of all program income. Program income shall be reported on a quarterly basis of forms provided by the Grantee.

C. Retention

The Subrecipient shall retain all financial records, supporting documents, statistical records, and all other records pertinent to the Agreement for a period of four (4) years. The retention period begins on the date of the submission of the Grantee's annual performance and evaluation report to HUD in which the activities assisted under the Agreement are reported on for the final time. Notwithstanding the above, if there is litigation, claims, audits, negotiations for other actions that involve any of the records cited and that have started before the expiration of the four-year period, then such records must be retained until completion of the actions and resolution of all issues, or the expiration of the four-year period, whichever occurs later.

1. Client Data

Subject to the requirements of Utah Public Records Law all client information, including lists of persons receiving services obtained by the Subrecipient in the performance Agreement, shall be considered confidential and not divulged for any purpose not directly connected with the administration of the Agreement or monitoring and evaluation by the County.

The Subrecipient shall maintain client data demonstrating client eligibility for services provided. Such data shall include, but not limited to, client name, address, income level or other basis for determining eligibility, and description of service provided. Such information shall be made available to Grantee monitors or their designees for review upon request. Nothing, however, prohibits the disclosure of information summaries, statistical, or other forms, which do not identify particular individuals.

2. Disclosure

The Subrecipient understands that client information collected under this Agreement is private and the use or disclosure of such information, when not directly connected with the administration of the Grantee's or Subrecipient's responsibilities with respect to services provided under this Agreement, is prohibited unless written consent is obtained from such person receiving service and, in the case of a minor, that of a responsible parent/guardian.

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XIII. CLOSE-OUTS

Upon termination of this Agreement, in whole or in part for any reason including completion of the project, the parties will take at least the following actions:

- Upon written request by the Subrecipient, the Grantee shall make or arrange for payments to the Subrecipient of allowable reimbursable costs not covered by previous payments;
- Disposition of program assets (including the return of all unused materials, equipment, unspent cash advances, program income balances, and accounts receivable to the Grantee);
- The Subrecipient shall submit within thirty (30) days after the date of expiration of this Agreement, all financial performance and other reports required by this Agreement, and in addition will cooperate in a program audit by the Grantee or its designee;
- Determination of the custodianship of records;
- Close out of funds will not occur unless all requirements of 24 CFR 92.507 are met and all outstanding issues with the Subrecipient have been resolved to the satisfaction of the Grantee.

The Subrecipient's obligation to the Grantee shall not end until all close-out requirements are completed. Notwithstanding the foregoing, the terms of the Agreement shall remain in effect during any period that the Subrecipient has control over CDBG funds, including program income.

XIV. OTHER REQUIREMENTS TO COMPLY WITH FEDERAL STATUTES, REGULATIONS AND THE TERMS AND CONDITIONS OF THE FEDERAL AWARD

A. General Compliance

The Subrecipient agrees to comply with the requirements of Title 24 of the Code of Federal Regulations (CFR), Part 570 (the U.S. Housing and Urban Development regulations concerning Community Development Block Grants (CDBG)) including subpart K of these regulations, except that (1) the Subrecipient does not assume the recipient's environmental responsibilities described in 24 CFR 570.604 and (2) the Subrecipient does not assume the recipient's responsibility for initiating the review process under the provisions of 24 CFR Part 52. The Subrecipient also agrees to comply with all other applicable Federal, state and local laws, regulations, and policies governing the funds provided under this Agreement. The Subrecipient further agrees to utilize funds available under this Agreement to supplement rather that supplant funds otherwise available.

The Subrecipient shall comply with all applicable Federal laws, regulations, and requirements and all provisions of this Agreement, which include compliance with the provisions of the HCD Act and

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all rules, regulations, guidelines, and circulars promulgated by the various Federal departments, agencies, administrations, and commissions relating to the CDBG Program.

B. Drug-Free Workplace

The Subrecipient shall comply with drug-free workplace requirements in Subpart B of part 2429, which adopts the governmentwide implementation (2 CFR part 182) of sections 5152-5158 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701-707).

C. Independent Contractor

Nothing contained in this Agreement is intended to, or shall be construed in any manner, as creating or establishing the relationship of employer/employee between the parties. The Subrecipient shall at all times remain an independent contractor with respect to the services to be performed under this Agreement. The Grantee shall be exempt from direct payment of all Unemployment Compensation, FICA, retirement, life and/or medical insurance and Workers' Compensation Insurance, as the Subrecipient is an independent contractor.

D. Federal Funding Accountability and Transparency Act (FFATA)

The Subrecipient shall comply with the requirements of 2 CFR part 25 Universal Identifier and System for Award Management (SAM). The grantee must have an active registration in SAM in accordance with 2 CFR part 25, appendix A, and must have a Data Universal Numbering System (DUNS) number. The grantee must also comply with provisions of the Federal Funding Accountability and Transparency Act, which includes requirements on executive compensation, and 2 CFR part 170 Reporting Subaward and Executive Compensation Information.

E. Copyright

If this Agreement results in any copyrightable material or inventions, the Grantee and/or grantor agency reserves the right to royalty-free, non-exclusive and irrevocable license to reproduce, publish or otherwise use and to authorize others to use, the work or materials for governmental purposes.

F. Non-substitution for Local Funding

For CDBG-funded projects, the Subrecipient will not utilize grant funds to reduce substantially the amount of local financial support for community development activities below the level of such support prior to the availability of funds under this Agreement.

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G. Grantee Recognition

The Subrecipient shall ensure recognition of the role of the Grantee in providing services through this Agreement. All activities, facilities and items utilized pursuant to this Agreement shall be prominently labeled as to funding source. In addition, the Subrecipient will include a reference to this support provided herein in all publications made possible with funds made available under this Agreement.

XV. INSURANCE AND HOLD HARMLESS REQUIREMENTS

A. Insurance and Bonding

For the duration of this Agreement, Subrecipient shall procure and maintain insurance against claims for personal injury, bodily injury or property damage which may arise from or in connection with the work hereunder by the Subrecipient, his agents, representatives and employees. Evidence of insurance acceptable to the County must be provided by the Subrecipient to the County before Subrecipient will be authorized to work. The Subrecipient shall comply with the bonding and insurance requirements of 2 CFR 200.304, Bonds. The Subrecipient will also follow the procedures of its control system. A control system shall be in effect to insure adequate safeguards to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft of equipment shall be investigated and fully documented; if the equipment was owned by the Federal Government, the recipient shall promptly notify HUD. All bonds will be in a format acceptable to the Grantee and be provided by a company authorized to do business in Utah.

Minimum Scope of Insurance:

1. Workers' Compensation and Employer's Liability: Coverage of no less than $500,000, as required by state law, or provide certification of exempt status.

2. Commercial General Liability: Coverage of at least as broad as an ISO form CG0001. Limits no less than $3,000,000 per occurrence for bodily injury and personal injury. Limits no less than $50,000 for property damage liability.

3. Automobile Liability: Coverage covering any auto, at least as broad as ISO form CA0001. Limits no less than $1,000,000 for bodily injury and personal injury. Limits no less than $50,000 for property damage liability.

4. Endorsements: Each policy required by this Agreement shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits, except after thirty (30) days prior to written notice by certified mail, return receipt requested, has been given to the County.

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The general liability and automobile liability policies are to include endorsements containing the following provisions:

- By separate endorsement, the policy shall name Utah County, its officers, directors, agents, volunteers, and employees as an additional insured, for liability arising out of activities performed by or on behalf of the Subrecipient; products are completed operations of the Subrecipient; premises owned, occupied or used by the Subrecipient; and automobiles owned, leased, hired or borrowed by the Subrecipient. The coverage shall contain no special limitations on the scope of protection afforded to the County, its officers, officials, agents, volunteers or employees. The Subrecipient shall provide additional coverage based on any outstanding claim(s) made against policy limits to ensure that minimum insurance limits required by the County are maintained.

- For any claims related to this project the Subrecipient's insurance coverage shall be primary and non-contributory as respects to the County, its officers, directors, agents, volunteers and employees. Any insurance or self-insurance maintained by the County, its officers, officials, agents, volunteers, and employees shall be excess of Subrecipient's insurance and shall not contribute with it.

- Any failure to comply with reporting or other provisions of the Subrecipient's insurance policies including breaches of warranties shall not affect the coverage provided to the County, its officers, officials, agents, volunteers, and employees.

- The Subrecipient's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of insurer's liability.

5. Acceptability of Insurers: Insurance that is placed with insurers having a current A.M. Best rating of no less than B+ (VII) will be considered acceptable without the approval of the County. All other insurers are subject to the approval of the County.

6. Verification of Coverage: Subrecipient shall furnish the County with certificates and original endorsements affecting the coverage herein required. Certified copies of policies must be furnished upon the request of the County. Endorsements must be signed by a person authorized by the insurer to bind coverage on its behalf. The form of endorsement is subject to the County's approval.

The Subrecipient will not be relieved of any liability, claims, demands, or other obligations assumed by its failure to procure or maintain insurance, or its failure to procure or maintain insurance in sufficient amounts, durations, or types.

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Failure on the part of the Subrecipient to procure or maintain policies providing the required coverages, conditions and minimum limits will constitute a material breach of this Agreement, upon which the Grantee may immediately terminate this Agreement.

B. Workers' Compensation

The Subrecipient shall provide Workers' Compensation Insurance coverage for all of its employees involved in the performance of this Agreement. Workers Compensation insurance must comply with ORS 656.017, requiring Contractor and all subcontractors to provide workers' compensation coverage for all subject workers, or provide certification of exempt status. Employers' Liability Insurance with coverage limits of not less than $500,000 must be included.

C. Hold Harmless

To the maximum extent permitted by law, the Subrecipient shall hold harmless, defend and indemnify the Grantee and its appointed and elected officers and employees from and against any and all liability, loss, costs, damage and expense, including costs and attorney fees in defense thereof because of any and all claims, actions, lawsuits, damages, charges and judgments whatsoever that arise out of the Subrecipient's performance or nonperformance of the services or subject matter called for in this Agreement.

XVI. RELOCATION, REAL PROPERTY ACQUISTION AND ONE-FOR-ONE HOUSING REPLACEMENT

The Subrecipient agrees to comply with (a) the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended (URA), and implementing regulation at 49 CFR Part 24 and 24 CFR 570.606(b); (b) the requirements of 24 CFR 570.606(c) governing the Residential Anti-displacement and Relocation Assistance Plan under section 104(d) of the HCD Act; and (c) the requirements in 24 CFR 570.606(d) governing optional relocation policies. The Subrecipient shall provide relocation assistance to displaced persons as defined by 24 CFR 570.606(b)(2) that are displaced as a direct result of acquisition, rehabilitation, demolition or conversion for a CDBG-assisted project. The Subrecipient also agrees to comply with applicable Grantee ordinances, resolutions and policies concerning the displacement of persons from their residences.

Displacement of persons (including families, individuals, businesses, non-profit organizations and farms) as a result of activities assisted with CDBG funds is generally discouraged.

XVII. NONDISCRIMINATION

A. 24 CFR Part 6

The Subrecipient agrees to comply with the non-discrimination in employment and contracting opportunities laws, regulations, and executive orders referenced in 24 CFR 570.607, as revised by

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Executive Order 13279. The applicable non-discrimination provisions in Section 109 of the HCDA are still applicable, which stipulates that no person in the United States shall on the grounds of race, color, national origin or sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part pursuant to agreement.

Additionally, the Subrecipient shall not, on the grounds of race, color, sex/gender, sexual orientation, familial status, religion, national origin, creed, ancestry, marital status, age or disability or handicap:

- Deny a qualified individual any facilities, financial aid, services or other benefits provided under this Agreement;
- Provide any facilities, financial aid, services or other benefits which are different, or are provided in a different manner, from those provided to others under this Agreement;
- Subject an individual to segregated or separate treatment in any facility, or in any matter if process related to receipt of any service or benefit under this Agreement;
- Restrict an individual's access to or enjoyment of any advantage or privilege enjoyed by others in connection with any service or benefit under this Agreement;
- Treat anyone differently from others in determining if they satisfy any admission, enrollment, eligibility, membership or other requirement or condition which the individual must meet to be provided a service or a benefit under this Agreement;
- Deny anyone an opportunity to participate in any program or activity as an employee which is different from that afforded others under this Agreement.

If assignment and/or subcontracting has been authorized in writing, said assignment or subcontract shall include appropriate safeguards against discrimination in client services binding upon each contractor or subcontractor. The Subrecipient shall take such actions as may be required to ensure full compliance with the provisions, including sanction for noncompliance.

B. Title VI of the Civil Rights Act of 1964 (24 CFR Part 1)

1. General Compliance

The Subrecipient shall comply with the requirements of Title VI of the Civil Rights Act of 1964 (P. L. 88-352), as amended. No person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity funded by this agreement. The specific nondiscrimination provisions at 24 CFR 1.4 apply to the use of these funds. The Subrecipient shall not intimidate, threaten, coerce, or discriminate against any person for the purpose of interfering with any right or privilege secured by title VI of the Civil Rights Act of 1964 or 24 CFR part 1, or because he has made a complaint, testified, assisted, or participated in any manner in an investigation, proceeding, or hearing under 24

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CFR part 1. The identity of complainants shall be kept confidential except to the extent necessary to carry out the purposes of 2 CFR part 1, including the conduct of any investigation, hearing, or judicial proceeding arising thereunder.

2. Assurances and Real Property Covenants

As a condition to the approval of this Agreement and the extension of any Federal financial assistance, the Subrecipient assures that the program or activities described in this Agreement will be conducted and the housing, accommodations, facilities, services, financial aid, or other benefits to be provided will be operated and administered in compliance with all requirements imposed by or pursuant to this part.

If the Federal financial assistance under this agreement is to provide or is in the form of personal property or real property or interest therein or structures thereon, the Subrecipient's assurance herein shall obligate the Subrecipient or, in the case of a subsequent transfer, the transferee, for the period during which the property is used for a purpose for which the Federal financial assistance is extended or for another purpose involving the provision of similar services or benefits, or for as long as the recipient retains ownership or possession of the property, whichever is longer. In all other cases the assurance shall obligate the Subrecipient for the period during which Federal financial assistance is extended pursuant to the contract or application.

This assurance gives the Grantee and the United States a right to seek judicial enforcement of the assurance and the requirements on real property.

In the case of real property, structures or improvements thereon, or interests therein, acquired with Federal financial assistance under this Agreement or acquired with CDBG funds and provided to the Subrecipient Under this Agreement, the instrument effecting any disposition by the Subrecipient of such real property, structures or improvements thereon, or interests therein, shall contain a covenant running with the land assuring nondiscrimination for the period during which the real property is used for a purpose for which the Federal financial assistance is extended or for another purpose involving the provision of similar services or benefits.

If the Subrecipient receives real property interests or funds or for the acquisition of real property interests under this Agreement, to the extent that rights to space on, over, or under any such property are included as part of the program receiving such assistance, the nondiscrimination requirements shall extend to any facility located wholly or in part in such space.

C. Architectural Barriers Act and the Americans with Disabilities Act

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The Subrecipient shall ensure that its activities are consistent with requirements of Architectural Barriers Act and the Americans with Disabilities Act through the completion of Exhibit C.

The Architectural Barriers Act of 1968 (42 U.S.C. 4151-4157) requires certain Federal and Federally funded buildings and other facilities to be designed, constructed, or altered in accordance with standards that ensure accessibility to, and use by, physically handicapped people. A building or facility designed, constructed, or altered with funds allocated or reallocated under this part after December 11, 1995, and that meets the definition of "residential structure" as defined in 24 CFR 40.2 or the definition of "building" as defined in 41 CFR 101-19.602(a) is subject to the requirements of the Architectural Barriers Act of 1968 (42 U.S.C. 4151-4157) and shall comply with the Uniform Federal Accessibility Standards (appendix A to 24 CFR part 40 for residential structures, and appendix A to 41 CFR part 101-19, subpart 101-19.6, for general type buildings).

The Americans with Disabilities Act (42 U.S.C. 12131; 47 U.S.C. 155, 201, 218 and 225) (ADA) provides comprehensive civil rights to individuals with disabilities in the areas of employment, public accommodations, State and local government services, and telecommunications. It further provides that discrimination includes a failure to design and construct facilities for first occupancy no later than January 26, 1993, that are readily accessible to and usable by individuals with disabilities. Further, the ADA requires the removal of architectural barriers and communication barriers that are structural in nature in existing facilities, where such removal is readily achievable—that is, easily accomplishable and able to be carried out without much difficulty or expense.

D. Affirmative Action

1. Approved Plan

The Subrecipient agrees that it shall be committed to carry out pursuant to the Grantee's specifications an Affirmative Action Program in keeping with the principles as provided in President's Executive Order 11246 of September 24, 1966. The Grantee shall provide Affirmative Action guidelines to the Subrecipient to assist in the formulation of such program. The Subrecipient shall submit a plan for an Affirmative Action Program for approval prior to the award of funds.

2. Women- and Minority- Owned Businesses (W/MBE)

The Subrecipient will use its best efforts to afford small businesses, minority business enterprises, and women's business enterprises the maximum practicable opportunity to participate in the performance of this Agreement. As used in this Agreement, the terms "small business" means a business that meets the criteria set forth in section 3(a) of the Small Business Act, as amended (15 U.S.C. 632), and "minority group members" are Afro-Americans, Spanish-speaking, Spanish surnamed or Spanish-heritage Americans, Asian-

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Americans, and American Indians. The Subrecipient may rely on written representations by businesses regarding their status as minority and female business enterprises in lieu of an independent investigation.

3. Notifications

The Subrecipient will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer, advising the labor union or worker's representative of the Subrecipient's commitments hereunder, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

4. Equal Employment Opportunity and Affirmative Action (EEO/AA) Statement

The Subrecipient will, in all solicitations or advertisements for employees placed by or on behalf of the Subrecipient, state that it is an Equal Opportunity or Affirmative Action employer.

5. Subcontract Provisions

The Subrecipient will include the provisions of Paragraphs X.A, Civil Rights, and B, Affirmative Action, in every subcontract or purchase order, specifically or by reference, so that such provisions will be binding upon each of its own subrecipients or subcontractors.

XVIII. Employment Restrictions

A. Labor Standards

The Subrecipient agrees to comply with the requirements of the Secretary of Labor in accordance with the Davis-Bacon Act as amended, the provisions of Contract Work Hours and Safety Standards Act (40 U.S.C. 327 et seq.) and all other applicable Federal, state and local laws and regulations pertaining to labor standards insofar as those acts apply to the performance of this Agreement. The Subrecipient agrees to comply with the Copeland Anti-Kick Back Act (18 U.S.C. 874 et seq.) and its implementing regulations of the U.S. Department of Labor at 29 CFR Part 5. The Subrecipient shall maintain documentation that demonstrates compliance with hour and wage requirements of this part. Such documentation shall be made available to the Grantee for review upon request.

The Subrecipient agrees that, except with respect to the rehabilitation or construction of residential property containing less than eight (8) units, all contractors engaged under contracts in excess of $2,000.00 for construction, renovation or repair work financed in whole or in part with assistance provided under this contract, shall comply with Federal requirements pertaining

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to such contracts and with the applicable requirements of the regulations of the Department of Labor, under 29 CFR Parts 1, 3, 5 and 7 governing the payment of wages and ratio of apprentices and trainees to journey workers; provided that, if wage rates higher than those required under the regulations are imposed by state or local law, nothing hereunder is intended to relieve the Subrecipient of its obligation, if any, to require payment of the higher wage. The Subrecipient shall cause or require to be inserted in full, in all such contracts subject to such regulations and provisions meeting the requirements of this paragraph.

B. "Section 3" Clause

1. Compliance

Compliance with the provisions of Section 3 of the HUD Act of 1968, as amended, and its implemented by the regulations set forth in 24 CFR 135, and all applicable rules and orders issued hereunder prior to the execution of this Agreement, shall be in condition of the Federal financial assistance provided under this Agreement and binding upon the Grantee, the Subrecipient and any of the Subrecipient's subrecipients and subcontractors, their successors and assign, to those sanctions specified by the Agreement through which Federal assistance is provided. The Subrecipient certifies and agrees that no contractual or other limitation exists that would prevent compliance with these requirements.

The Subrecipient further agrees to comply with these "Section 3" requirements and to include the following language in all subcontracts executed under this Agreement:

> "The work to be performed under this Agreement is a project assisted under a program providing direct Federal financial assistance from HUD and is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended (12 U.S.C. 1701). Section 3 requires that to the greatest extent feasible opportunities for training and employment be given to low- and very low-income residents of the project area, and that contracts for work in connection with the project be awarded to business concerns that provide economic opportunities for low- and very low-income persons residing in the metropolitan area in which the project is located."

The Subrecipient further agrees to ensure that opportunities for training and employment arising in connection with a housing rehabilitation (including reduction and abatement of lead-based paint hazards), housing construction, or other public construction project are given to low- and very low-income persons residing within the Redmond metropolitan area in which the CDBG-funded project is located; where feasible, priority should be given to low- and very low-income persons within the service area of the project or the neighborhood in which the project is located, and to low- and very low-income participants in other HUD programs; and award contracts for work undertaken in connection with

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housing rehabilitation (including reduction and abatement of lead-based paint hazards), housing construction, or other public construction project to business concerns that provide economic opportunities for low- and very low-income in which the CDBG-funded project is located; where feasible, priority should be given to business concerns that provide economic opportunities to low- and very low-income residents within the service area of the neighborhood in which the project is located, and to low- and very low-income participants in other HUD programs.

The Subrecipient certifies and agrees that no contractual or other limitation exists that would prevent compliance with these requirements.

2. Notifications

The Subrecipient agrees to send to each labor organization or representative of workers with which it has a collective bargaining agreement or other contract or understanding, if any, a notice advising said labor organization or worker's representative of its commitments under this Section 3 clause and shall post copies of the notice in conspicuous places available to employees and applicants for employment or training.

3. Subcontracts

The Subrecipient will include this Section 3 clause in every subcontract and will take appropriate action pursuant to the subcontract upon a finding that the subcontractor is in violation of regulations issued by the grantor agency. The Subrecipient will not subcontract with any entity where it has notice or knowledge that the latter has been found in violation of regulations under 24 CFR Part 135 and will not let any subcontract unless the entity has first provided it with a preliminary statement of ability to comply with the requirements of these regulations.

XIX. ASSIGNABILITY & SUBCONTRACTS

A. Assignability

The Subrecipient shall not assign or transfer any interest in this Agreement without the prior written consent of the Grantee thereto; provided, however, that claims for money due or to become due to the Subrecipient from the Grantee under this Agreement may be assigned to a bank, trust company, or other financial institution without such approval. Notice of any such assignment or transfer shall be furnished promptly to the Grantee.

B. Subcontracts

1. Approvals

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No other subcontracts will be allowed in the performance of this Agreement without the written consent of the Grantee prior to the execution of such contract.

2. Monitoring

The Subrecipient will monitor all subcontracted services on a regular basis to assure compliance with this Agreement. Results of monitoring efforts shall be summarized in written reports and supported with documented evidence of follow-up actions taken to correct areas of noncompliance.

3. Content

The Subrecipient shall cause all of the provisions of this Agreement in its entirety to be included in and made a part of any subcontract executed in the performance of this agreement.

4. Selection Process

The Subrecipient shall undertake to ensure that all subcontracts entered in the performance of this Agreement shall be awarded on a fair and open competition basis in accordance with applicable procurement requirements. Executed copies of all subcontracts shall be forwarded to the Grantee along with documentation concerning the selection process.

5. Debarred, Suspended or Ineligible Contractors, Subrecipient or Officers

The Subrecipient agrees to comply with the applicable provisions of 2 CFR 200.213 and 24 CFR 570.609 regarding the Debarred, Suspended or Ineligible Contractors or Subrecipients. The Subrecipient shall not use CDBG funds to directly or indirectly employ, award contracts to, or otherwise engage the services of, or fund any contractor or subrecipient during any period of debarment, suspension, or placement in ineligibility status. The Subrecipient shall not have officers or board members that are debarred, suspended or ineligible to work on projects using federal funds.

XX. CONDUCT

A. Hatch Act

The Subrecipient agrees that no funds provided, nor personnel employed under this Agreement, shall be in any way or to any extent engaged in the conduct of political activities in violation of Chapter 15 of Title V of the U.S.C.

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B. Conflict of Interest

The Subrecipient agrees to abide by the provisions of 2 CFR 200.112 and 24 CFR 570.611, which include (but are not limited to) the following:

- The Subrecipient shall maintain a written code or standards of conduct that shall govern the performance of its officers, employees or agents engaged in the award and administration of contracts supported by Federal funds.

- No employee, officer or agent of the Subrecipient shall participate in the selection, or in the award, or administration of, a contract supported by Federal funds if a conflict of interest, real or apparent, would be involved.

- No covered persons who exercise or have exercised any functions or responsibilities with respect to CDBG-assisted activities, or who are in a position to participate in a decision-making process or gain inside information with regard to such activities, may obtain a financial interest in any contract, or have a financial interest in any contract, subcontract, or agreement with respect to the CDBG-assisted activity, or with respect to the proceeds from the CDBG-assisted activity, either for themselves or those with whom they have business or immediate family ties, during their tenure or for a period of one (1) year thereafter. For purposes of this paragraph, a "covered person" includes any person who is an employee, agent, consultant, officer, or elected or appointed official of the Grantee, the Subrecipient, or any designated public agency.

C. Lobbying

The Subrecipient agrees that no Federal funds have been paid or will be paid for any lobbying expenses. Subrecipient also agrees to report any lobbying expenses paid with sources other than Federal funds and to require any subcontractors to do the same. Subrecipient further certifies this through Exhibit B.

D. Religious Activities

The Subrecipient agrees that funds provided under this Agreement will not be utilized for inherently religious activities prohibited by 24 CFR 570.200(j), such as worship, religious instruction, or proselytization.

XXI. ENVIRONMENTAL CONDITIONS

A. Air and Water

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The Subrecipient agrees to comply with the following requirements insofar as they apply to the performance of this Agreement:

- Clean Air Act, 42 U.S.C., 7401, *et seq.*;
- Federal Water Pollution Control Act, as amended, 33 U.S.C., 1251, *et seq.*, as amended, 1318 relating to inspection, monitoring, entry, reports, and information, as well as other requirements specified in said Section 114 and Section 308, and all regulations and guidelines issued thereunder;
- Environmental Protection Agency (EPA) regulations pursuant to 40 CFR Part 50, as amended.

B. Flood Disaster Protection

In accordance with the requirements of the Flood Disaster Protection Act of 1973 (42 U.S.C. 4001), the Subrecipient shall assure that for activities located in an area identified by the Federal Emergency Management Agency (FEMA) as having special flood hazards, flood insurance under the National Flood Insurance Program is obtained and maintained as a condition of financial assistance for acquisition or construction purposes (including rehabilitation).

C. Lead-Based Paint

The Subrecipient agrees that any construction or rehabilitation of residential structures with assistance provided under this Agreement shall be subject to HUD Lead-Based Paint Regulations at 24 CFR 570.608, and 24 CFR Part 35, Subpart B. Such regulations pertain to all CDBG-assisted housing and require that all owners, prospective owners, and tenants of properties constructed prior to 1978 be properly notified that such properties may include lead-based paint. Such notification shall point out the hazards of lead-based paint and explain the symptoms, treatment and precautions availability of blood lead level screening for children under seven. The notice should also point out that if lead-based paint is found on the property, abatement measures may be undertaken. The regulations further require that, depending on the amount of Federal funds applied to a property, paint testing, risk assessment, treatment and/or abatement may be conducted.

D. Historic Preservation

The Subrecipient agrees to comply with the Historic Preservation requirements set forth in the National Historic Preservation Act of 1966, as amended (16 U.S.C. 470) and the procedures set forth in 36 CFR Part 800, Advisory Council on Historic Preservation Procedures for Protection of Historic Properties, insofar as they apply to the performance of this Agreement.

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In general, this requires concurrence from the State Historic Preservation Officer for all rehabilitation and demolition of historic properties that are fifty years old or older or that are included on a Federal, state, or local historic property list.

XXII. SEVERABILITY

If any provision of this Agreement is held invalid, the remainder of the Agreement shall not be affected thereby and all other parts of this Agreement shall nevertheless be in full force and effect.

XXIII. SECTION HEADINGS & SUBHEADINGS

The section headings and subheadings contained in this Agreement are included for convenience only and shall not limit or otherwise affect the terms of this Agreement.

XXIV. WAIVER

The Grantee's failure to act with respect to a breach by the Subrecipient does not waive its right to act with respect to subsequent or similar breaches. The failure of the Grantee to exercise or enforce any right or provision shall not constitute a waiver of such right or provision.

XXV. AGREEMENT DOCUMENTS IN ORDER OF PRECEDENCE

This Agreement consists of the following documents which are listed in descending order of precedence:

- This Agreement less all exhibits;
- Exhibit A – Subrecipient Designated Staff Signature Form
- Exhibit B – Certification Regarding Lobbying
- Exhibit C – Scope of Work Worksheet

All Exhibits are attached and incorporated herein by reference.

XXVI. ENTIRE AGREEMENT

This agreement constitutes the entire agreement between the Grantee and the Subrecipient for the use of funds received under this Agreement and it supersedes all prior of contemporaneous communications and proposals, whether electronic, oral, or written between the Grantee and the Subrecipient with respect to this Agreement.

Attachment: 2026.08.11 county UC Agreement 2026-577 (CDBG Subrecipient Agreement for American Fork Culinary Waterline Improvements -

IN WITNESS WHEREOF, the parties have signed and executed this Agreement on the dates listed below.

DATED this 22nd day of July 2026.

BOARD OF COUNTY COMMISSIONERS,
UTAH COUNTY, UTAH

Signed by:
Skyler Beltran
SKYLER BELTRAN, Chair

Signed by:

ATTEST:
AARON R. DAVIDSON
Utah County Clerk

By: Signed by: Jolynn Clegg
Deputy Clerk

APPROVED AS TO FORM AND LEGALITY:
JEFFREY S. GRAY
Utah County Attorney:

By: Signed by: Dale Eyre
Deputy County Attorney

Attachment: 2026.08.11 county UC Agreement 2026-577 (CDBG Subrecipient Agreement for American Fork Culinary Waterline Improvements -

DATED this _____ day of _____ 2026.

American Fork City

_____ _____

Signature

_____ _____

Printed

_____ _____

Title

Attachment: 2026.08.11 county UC Agreement 2026-577 (CDBG Subrecipient Agreement for American Fork Culinary Waterline Improvements -

Exhibit A

SUBRECIPIENT DESIGNATED STAFF SIGNATURE FORM

Subrecipient: American Fork City

Activity: King Street Water Line Replacement

1. **Individual Responsible for Carrying Out the Terms of This Agreement:**

_____
Name

_____
Title

_____
Signature

2. **Individual(s) Authorized to Sign Payment Requests and Reports:**

_____ Name	_____ Name
_____ Title	_____ Title
_____ Signature	_____ Signature

Attachment: 2026.08.11 county UC Agreement 2026-577 (CDBG Subrecipient Agreement for American Fork Culinary Waterline Improvements -

Exhibit B

SUBRECIPIENT CERTIFICATION REGARDING LOBBYING

Subrecipient: American Fork City

Activity: King Street Water Line Replacement

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S.C. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

Printed Name	Title
Signature	Date

Attachment: 2026.08.11 county UC Agreement 2026-577 (CDBG Subrecipient Agreement for American Fork Culinary Waterline Improvements -

Scope of Work Worksheet

1. Overview

Federal Award Project Description	American Fork King Street
Assistance Listing Number	14.218 (CDBG Entitlement)
Federal Award Identification Number	B-25-UC-49-0003
Subrecipient Name	American Fork City
Subrecipient's UEI	ZDZ6NJW2D9D3
Federal Award Date	04/17/2025
Subaward Start Date	07/01/2026
Subaward End Date	06/30/2027
1. Amount of Federal Funds Obligated in this SOW	$420,000
2. Total Amount of ALL Federal Funds Obligated to Subrecipient from the City (including this SOW)	$420,000
Federal Award Agency	US Department of Housing and Urban Development
Pass-through Entity	Utah County, Utah
Awarding Official	Name: Skyler Beltran Title: Commission Chair Email: skylerb@utahcounty.gov 51 S University Avenue City: Provo State: UT Zip Code: 84601 Telephone: 801-851-8133
Utah County Primary Contact	Philip Keeve CDBG Administrator 51 S. University Ave., #117 Provo, UT 84601 (801) 851-8356 philipk@utahcounty.gov
Subrecipient Primary Contact	JJ Hsu 275 E 200 N American Fork, UT 84003 (801) 763-3060 jhsu@americanfork.gov
Research and Development	Project is not research and development

Attachment: 2026.08.11 county UC Agreement 2026-577 (CDBG Subrecipient Agreement for American Fork Culinary Waterline Improvements -

Attachment: 2026.08.11 county UC Agreement 2026-577 (CDBG Subrecipient Agreement for American Fork Culinary Waterline Improvements -

2. National Objectives

All activities funded with CDGB funds must meet one of the CDBG program's National Objectives: benefit low- and moderate-income persons; aid in the prevention or elimination of slums or blight; or meet community development needs having a particular urgency, as defined in 24 CFR 570.208.*

National Objective	LMA
Eligible Activity	Water/Sewer Improvements
Matrix Code	03J
Goal Outcome Indicators	Persons Served

3. Staffing

Provide list of staff and time commitments to be allocated to each activity in the statement of work.

Key Staff Name/Title	**Activity**	**Time Commitment**

Any changes in the key personnel assigned or their general responsibilities under this project are subject to the prior approval of the Grantee.

4. Performance Monitoring

The Grantee will monitor the performance of the Subrecipient against goals and performance standards as stated above. Substandard performance as determined by the Grantee will constitute noncompliance with this Agreement. If action to correct such substandard performance is not taken by the Subrecipient within a reasonable period of time after being notified by the Grantee, contract suspension or termination procedures will be initiated.

Statement of Work	This project will be to conduct replacement of iron and galvanized municipal water lines and their related components to maintain full function of the water system. The work will include (but is not limited to) replacement of water lines, service laterals, isolation valves, and fire hydrants, along with repair/replacement of drainage, roadway, and sidewalk deficiencies in the same area which will also help with ADA compliance. Additional work will include (but is not limited to) traffic control, surveying,

	excavation, relocation of power poles, and other necessary items to meet compliance, code, health, and safety for the workers on-site and the community using the facilities in the area. The work will take place along King Street in American Fork, UT in an LMI neighborhood. Eligible UTCO residents will be served through this grant funding.
Reporting and records	Reporting will include numbers served, income levels, location eligibility, and demographic information. All reimbursements from this grant require subrecipient to provide information above, along with time and effort documentation outlining actual time spent on eligible activities. Records must be maintained for four years following the end of the year the grant closes out, and activity accomplishments are reported in annual CAPER to HUD for the final time.
Program Income	This activity will not generate program income
Closeout	Close out will occur once all final documentation is received, final reimbursement is received by subrecipient, and the activity is closed out in the HUD reporting system (IDIS).

Attachment: 2026.08.11 county UC Agreement 2026-577 (CDBG Subrecipient Agreement for American Fork Culinary Waterline Improvements -

List funding amounts for this project.

Funding Sources	Amount	Notes
UTCO HUD CDBG program	$420,000	

Attachment: 2026.08.11 county UC Agreement 2026-577 (CDBG Subrecipient Agreement for American

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
AUGUST 25, 2026

Department Recorder **Director Approval** *Terilyn Lurker*

AGENDA ITEM Review and action on approval of a pioneering agreement with AFEW1, LLC, for system improvements along the Edgewater North and the Yard subdivisions.

SUMMARY RECOMMENDATION
AFEW1, LLC has proposed a Pioneering Agreement for system improvements along 200 South of the Edgewater North development.

BACKGROUND
The developer of the Edgewater North project has been working with engineering on the offsite roadway improvements for the development. The attached pioneering agreement outlines the parameters for the construction costs of those improvements. This came before the city council in a previous council meeting and changes were made to the agreement based on that discussion.

BUDGET IMPACT
No budget impact as all costs will be allocated to the property owners.

SUGGESTED MOTION
Move to approve the Pioneering Agreement with AFEW1 LLC for system improvements along the Edgewater North and the Yard projects.

SUPPORTING DOCUMENTS

AFEW1 LLC - Pioneering Agreement (DOCX)

PIONEERING AGREEMENT

This Pioneering Agreement (hereinafter referred to as "Agreement") is entered into as of this _____ day of _____, 2026, by and between AFEW1, LLC, a Utah Limited Liability Company with its principal offices located at 5255 W 11000 N #125 Highland, Utah 84003 (hereinafter referred to as "Developer") and American Fork City, a municipal corporation and political subdivision of the State of Utah with its principal offices located at 51 East Main Street, American Fork, Utah 84003 (hereinafter referred to as the "City").

RECITALS

WHEREAS, Developer owned and/or developed certain parcels of property located in American Fork, Utah County, Utah, specifically 13:041:0093 consisting of 15.15 acres and further described in Exhibit A attached hereto (hereinafter referred to as the "Property");

WHEREAS, Developer has obtained approvals from the City to develop the Property into a Residential Development commonly known as Edgewater North and The Yard Subdivisions. However, development of the Property is subject to the installation of offsite Roadway Infrastructure improvements (the "Project Improvements") identified on Exhibit B attached hereto.

WHEREAS, the Project Improvements will provide direct benefit to other developers and owners of surrounding properties (the "Benefited Properties") when they develop their properties. The Benefited Properties are identified by tax parcel number and owner in Exhibit C attached hereto.

WHEREAS, Developer desires to be reimbursed for a proportionate share of the costs associated with the design, construction and installation of the Project Improvements as the Benefitted Properties connect and/or utilize the improvements;

WHEREAS, City is willing to administer reimbursement payments from the owners of the Benefitted Properties in accordance with the terms and provisions of this Agreement; and

WHEREAS, this Agreement is entered into to ensure the orderly development of real property within City limits, while maintaining and enhancing property values.

NOW THEREFORE, in consideration of the mutual covenants contained herein, the parties hereto contract, covenant, and agree as follows:

AGREEMENT

1. Necessity of Improvements. Developer expressly acknowledges that the Project Improvements are necessary for development of Edgewater North and The Yard Subdivisions and are lawful conditions precedent for the approval and development of Edgewater North and The Yard Subdivisions.

   Developer further acknowledges and agrees that portions of the Project Improvements provide system-wide, corridor, oversized, and/or public benefit improvements beyond those solely attributable to the direct frontage obligations of any individual lot or

Attachment: AFEW1 LLC - Pioneering Agreement (Pioneering Agreement - Edgewater North development)

subdivision, and therefore provide direct and indirect benefit to the Benefited Properties identified in Exhibit C.

The parties further acknowledge that the sequence of subdivision approvals, plat recordings, replatting activity, or subsequent parcel configuration changes shall not impair or invalidate the City's determination regarding the necessity, public benefit, allocation, or reimbursement eligibility of the Project Improvements identified in this Agreement.

2. Developer's Obligation. Developer shall install the Project Improvements at Developer's cost and expense including all costs and expenses associated with engineering, planning, surveying, design, materials, labor, easements, property, construction costs, and bonding relating to the Project Improvements, in accordance with the construction plans approved by the City for the development of Edgewater North and The Yard Subdivisions and/or required by City ordinances and regulations (the "Pioneering Costs"). Pioneering Costs shall bear no interest from the date hereof to date of payment.

3. Approval, Inspection, and Acceptance. Developer and its assigns shall install the Project Improvements and post applicable bonds and improvement completion assurances in accordance with City ordinances to guarantee the installation of the Project Improvements according to City ordinances, regulations, and standards. The Project Improvements shall be approved by the City and inspections shall be conducted by the City to ensure that the Project Improvements are constructed per City standards. Upon completion, Developer shall deliver to City a set of as-built plans of the Project Improvements (in both paper and electronic format) with the verified actual amount of the Pioneering Costs of the Project Improvements. Upon successful completion of the Project Improvements and acceptance in writing by the City, Developer shall also provide an Improvement Warranty in accordance with City ordinances to ensure that the Project Improvements remain in good condition and free from defects for a period of one (1) year. Upon successful completion, approval by the City, and posting of an Improvement Warranty by Developer, the City shall accept, own, operate, and maintain the Project Improvements. Developer shall dedicate to the City ownership of all facilities, easements, and property necessary to properly operate and maintain the Project Improvements and shall not retain any ownership interest therein, unless City ordinances, agreements, or regulations provide otherwise.

4. Collection of Pioneering Costs. Subject to the terms and duration of this Agreement, each owner of a Benefitted Property identified in Exhibit C shall pay to the City the portion of the Pioneering Costs allocated to that Benefitted Property upon the occurrence of a triggering event described below.
A. Development or Major Improvement. Payment shall be required when a Benefitted Property:
    1. receives subdivision, site plan, or other development approval that requires the construction, connection, availability, or use of one or more of the Project Improvements identified in Exhibit B; or
    2. is the subject of a building permit that requires full lot improvements

Attachment: AFEW1 LLC - Pioneering Agreement (Pioneering Agreement - Edgewater North development)

under Section 17.5.126(B) of the American Fork City Code or constitutes a major expansion under Section 17.5.126(C).

Upon the occurrence of a triggering event under this subsection, the owner shall pay the amounts shown in Exhibit C for each Project Improvement that the City determines is required to serve, provide access to, or otherwise accommodate the proposed development or improvement.

B. Connection to an Individual Utility Improvement. If an existing Benefitted Property does not otherwise satisfy the criteria in subsection A but connects to or commences use of a culinary water, sanitary sewer, pressurized irrigation, or other utility improvement included within the Project Improvements, whether voluntarily or as required by the American Fork City Code, the owner shall pay the amount allocated to that Benefitted Property in Exhibit C for the particular utility improvement to which the property connects or from which it receives service. Such connection shall not, by itself, require payment of amounts allocated to other Project Improvements that the property is not then required to construct, connect to, have available for service, or use.

C. Ordinary Improvements to Existing Developed Property. A building permit for an improvement to an existing permitted structure on a Benefitted Property shall not, standing alone, trigger payment of Pioneering Costs if the improvement does not constitute a major expansion under Section 17.5.126(C), does not require full lot improvements under Section 17.5.126, and does not involve a connection to or commencement of service from a Project Improvement.

D. General and Shared Pioneering Costs. Costs identified in Exhibit C that are not attributed to a single Project Improvement, including design engineering, as-built drawings and surveying, and SWPPP-related costs, shall be collected proportionately at the time any portion of the Benefitted Property's pioneering obligation is triggered / only when the Benefitted Property becomes obligated to pay its full allocation under subsection A, as determined by the allocation methodology approved by the City and reflected in Exhibit C.

E. Timing and Administration. Any amount due under this Paragraph shall be paid before the City grants the development or subdivision approval, issues the building permit, or authorizes the utility connection giving rise to the obligation. The amount due shall be based upon the allocations contained in Exhibit C, as adjusted only as expressly permitted by this Agreement. Nothing in this Paragraph relieves a property owner from any independent obligation imposed by the American Fork City Code to construct public improvements or connect to a City utility.

In no event shall the City be liable for failure to collect any Pioneering Costs; provided, however, that the City shall use its best efforts to administer and collect amounts due under this Agreement.

5. Distribution of Pioneering Costs Received. The funds collected shall be paid by the City

Attachment: AFEW1 LLC - Pioneering Agreement (Pioneering Agreement - Edgewater North development)

to the Developer within 60 days of collection, unless the payment is made under protest by the owner of the Benefitted Property or the payment is the subject of a lawsuit (filed or threatened), complaint, advisory opinion, or appeal. In such a case, the City will retain the funds until such time as the matter is resolved. When the matter is resolved, the City shall disburse the funds to Developer within 60 days. Nothing in this Agreement shall preclude Developer from arranging for up-front financial contributions for the Project Improvements from the owners of the Benefitted Properties.

6. Duration of Pioneering Costs for all improvements. If a development application is made 10 years from the date of Edgewater North A approval (5th May, 2020) there shall be no required payment of Pioneering Costs related to the offsite public improvements identified on Exhibit B as a pre-condition of development approval or issuance of a building permit.

7. Full Compensation. The Developer hereby agrees it shall not be entitled to any reimbursement, compensation, incentive, or other payment from the City related to the Project Improvements. Nothing in this Agreement, however, shall preclude Developer from obtaining reimbursements or impact fee credits for "system improvements" or oversized public improvements requested or required by the City in relation to the Project. If the City requires Developer to upsize or extend any of the Project Improvements, the parties may negotiate a separate reimbursement agreement to be submitted to City Council for approval. Such upsizing costs, however, are not part of this Agreement.

8. Choice of law. This Agreement shall be interpreted and enforced under the laws of the State of Utah. Venue for any legal action brought on this Agreement shall lie with the Fourth Judicial District Court for Utah County, Utah.

9. Authority. Each individual executing this Agreement hereby represents and warrants that he or she has been duly authorized to sign this Agreement in the capacity and for the entities identified.

10. Recitals and Exhibits Incorporated. Each recital set forth above, and each exhibit attached to and referred to in this Agreement, is hereby incorporated by reference.

11. Counterparts and Severability. In the event that any provision of this Agreement shall be held invalid and unenforceable, such provision shall be severable from, and such invalidity and unenforceability shall not be construed to have any effect on, the remaining provisions of this Agreement. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

12. Entire Agreement. This Agreement constitutes and comprises the entire understanding of the parties hereto, and supersedes any previous written or oral communication or representation related to the subject matter hereof

Attachment: AFEW1 LLC - Pioneering Agreement (Pioneering Agreement - Edgewater North development)

13. Amendment. This Agreement may only be amended by written instrument signed by both parties hereto.

14. The parties acknowledge that disputes or litigation may exist or arise concerning ownership interests, parcel boundaries, plat interpretation, or development sequencing associated with portions of the Property or Benefited Properties. Unless a court of competent jurisdiction enters a final order invalidating the applicable subdivision approvals or the City's authority to require the Project Improvements, such disputes shall not impair the enforceability of this Agreement or the City's administration and collection of Pioneering Costs hereunder.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first above written.

AMERICAN FORK CITY

_____
Bradley J. Frost, Mayor

Attest:

_____
Terilyn Lurker, Recorder

DATED this ____ day of _____, 20__.

[DEVELOPER]

By: _____
Name (Print):
Its:

State of Utah

County of _____

On the _____ day of _____, 20__, personally appeared before me

Attachment: AFEW1 LLC - Pioneering Agreement (Pioneering Agreement - Edgewater North development)

_____, of _____, whose identity has been proven on the basis of satisfactory evidence, and after being duly sworn acknowledges that he had authority to execute the foregoing Pioneering Agreement, for the purposes stated therein, and did so of his own voluntary act.

_____
Notary

Attachment: AFEW1 LLC - Pioneering Agreement (Pioneering Agreement - Edgewater North development)

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
AUGUST 25, 2026

Department Recorder **Director Approval** *Terilyn Lurker*

AGENDA ITEM Review and action on approval to move forward with improvements at the American Fork Cemetery.

SUMMARY RECOMMENDATION Staff recommends approval.

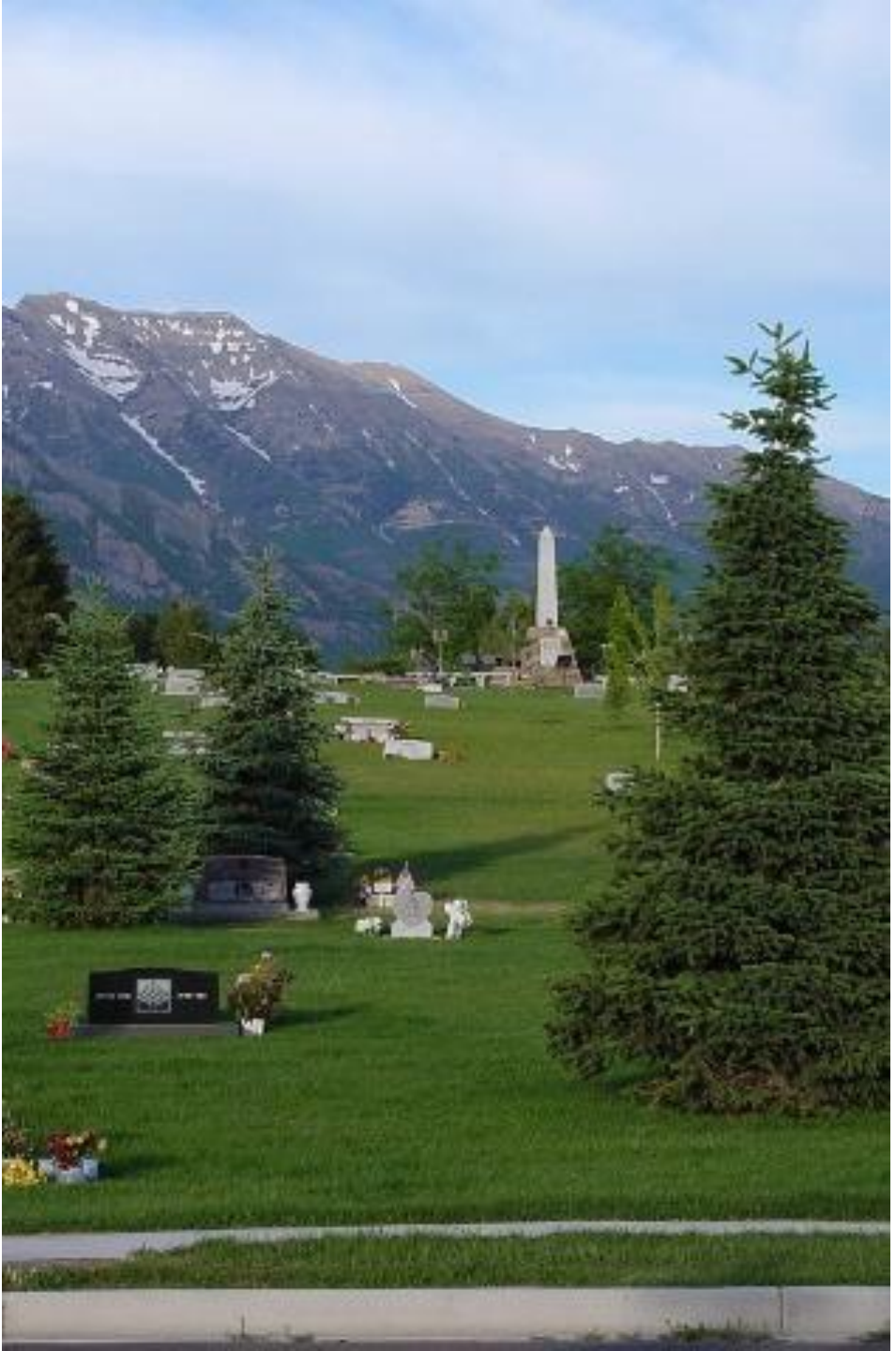
BACKGROUND As follow to information presented in work session on August 4, 2026, the Cemetery staff is proposing to expand the capacity of the cemetery by installing cremation niches and an ossuary, in addition to improving the grounds to allow for an additional 800 traditional burial spots. This will adjust our current projections on selling out of burial lots from 6.99 years to 14.51 years. It will increase burial capacity from 41.23 years to 45.77 years.

BUDGET IMPACT The improvement costs will be $360,100. The potential revenue collected over future years, based upon current fees will be $2,476.000.

SUGGESTED MOTION I move to approve moving forward with the improvements at the American Fork Cemetery as proposed, creating 800 traditional burial spaces, 320 cremation niche spaces, and 400 ossuary cremation spaces. In addition, I move to approve the purchase requisition in the amount of $220,000 to Rocky Mountain Monument and Vault.

SUPPORTING DOCUMENTS

08.25.26. American Fork City Cemetery-City Council (PDF)
08.25.26. 2026 Rocky Mountain Monument PR (PDF)
08.25.26. Cemetery Justification-Niche (DOCX)



AMERICAN FORK CITY CEMETERY IMPROVEMENTS

City Council Work Session

August 4, 2026

Attachment: 08.25.26. American Fork City Cemetery-City Council (Cemetery

AMERICAN FOR
CEME

Cemetery Metrics-Current

Burials	2019	2020	2021	2022	2023	2024	2025	2026	Current
Total Burials	12,360	12,530	12,692	12,910	13,098	13,255	13,432	13,615	13,725
Annual Burials	170	162	218	188	157	177	183	110	110

Avg Annual Burial Rate	179		
Remaining Burials	7,381		
Years until Filled	41.23	Year:	2066

Lot Sales	2019	2020	2021	2022	2023	2024	2025	2026	Current
Total Lots Sold	18,849	18,940	19,159	19,373	19,580	19,745	19,891	19,953	19,953
Annual Lot Sales	111	91	219	214	207	165	146	62	62

Avg Annual Lot Sales	165		
Remaining Lots	1,153		
Years until all lots sold	6.99	Year:	2032

Total Available Spaces	21,106	21,106	21,106	21,106	21,106	21,106	21,106	21,106	21,106

Acres	27.05	27.05 including roads and facilities
Lots/Acre	780.26	

Source Data For Dashboard

% of lots with burials in them

Remaining Burials	Total Spaces	%
7,381	21,106	65%

% of lots lots sold

Remaining Lots	Total Spaces	%
1,153	21,106	95%

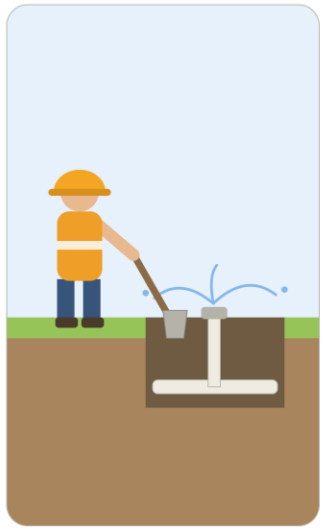
Attachment: 08.25.26. American Fork City Cemetery-City Council (Cemetery

Proposed Improvements:

-800 New traditional burial spots
-320 New cremation niche spaces in Memorial Garden area
-400 New ossuary cremation spaces

-Proposing all future cremations must be in niches or on top of existing burials- No new traditional burial lots will be utilized for cremations, thus preserving traditional burial space.

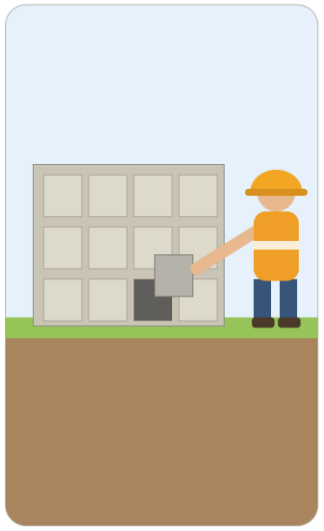
Assumptions in projections:
-Decreased annual lot sales by (30) to account for projected cremations
-Figures do not include those choosing to do double deep burials-not currently required
-Calculations are all resident rate utilization. Non-resident rate will increase revenues
-At current rate, this phase of niche expansion will last (10) years



Irrigation install



Sod placement



Niche inst

Attachment: 08.25.26. American Fork City Cemetery-City Council (Cemetery

Cemetery Metrics

LOTS

% of Lots Sold



Avg. # of Lots Sold Per Year

165

Estimated Years Until All Lots Are Sold

6.99

(Year 2032)

Total Lots

21,106

Total Lots Sold

19,953

Total Burials

13,725

Chart Area

Total Acres

27.05

Lots Per Acre

780

BURIALS

% of Lots with Burials In Them



Avg. # of Burials Per Year

179

Estimated Years Until All Burials Occur

41.23

(Year 2066)

Cemetery Metrics-w. Expansion

LOTS

% of Lots Sold



Avg. # of Lots Sold Per Year

135

Estimated Years Until All Lots Are Sold

14.51

(Year 2040)

Total Lots

21,906

Total Lots Sold

19,947

Total Burials

13,713

Total Acres

28.05

Lots Per Acre

752

BURIALS

% of Lots with Burials In T



Avg. # of Burials Per Ye

179

Estimated Years Until A Burials Occur

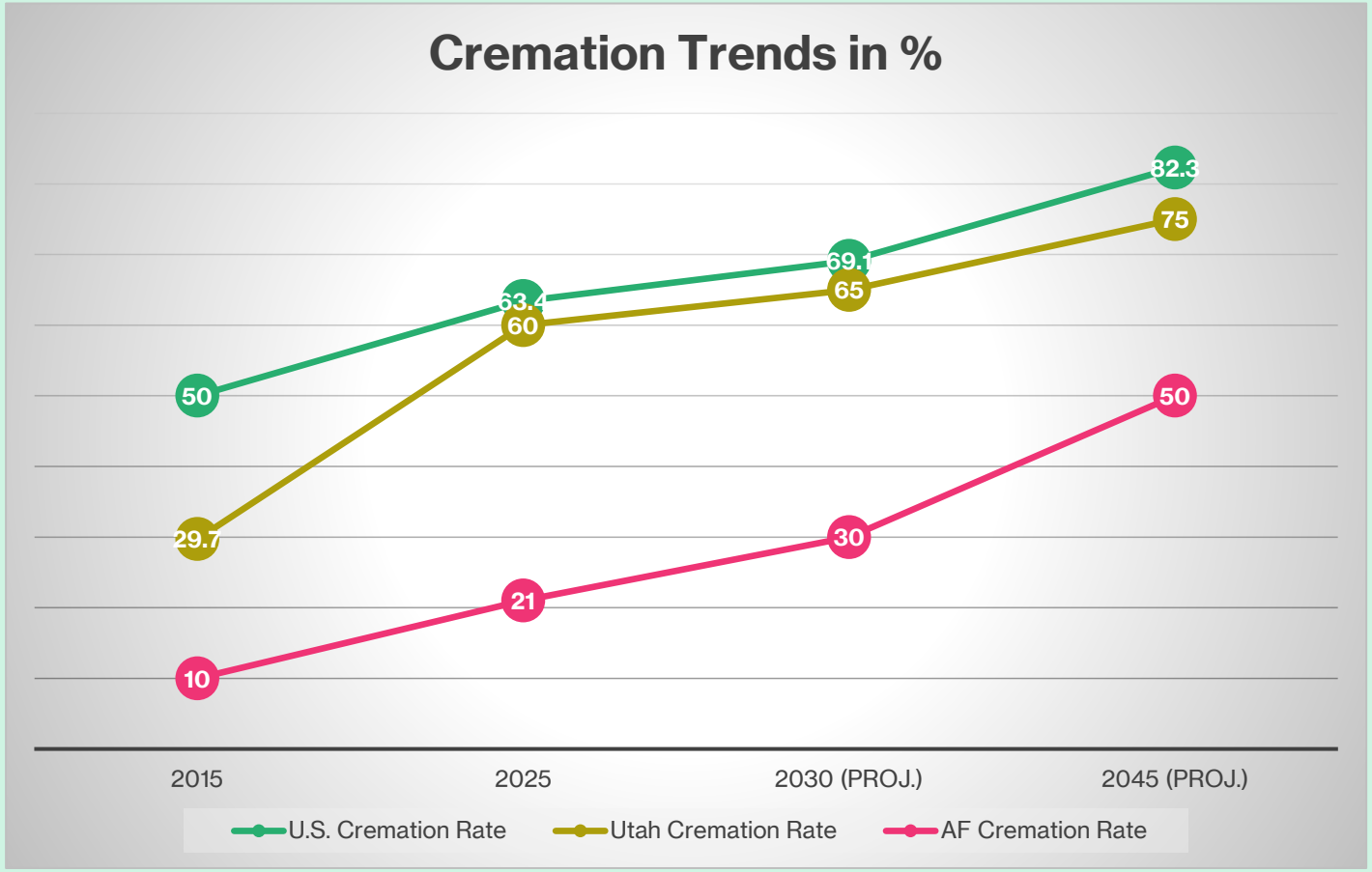
45.77

(Year 2071)

Attachment: 08.25.26. American Fork City Cemetery-City Council (Cemetery

Cremation Trends: National & Utah

Context for the American Fork Cemetery expansion proposal



AF Cremation Burials – Annual Summary			
Burial counts by year (2021–2025)			
Year	Cremation Burials	# of Burials	% of Tota
2021	26	218	12%
2022	28	188	15%
2023	20	157	13%
2024	27	177	16%
2025	38	183	21%
2026	13	104	13%
Total	152	1008	15%

Sources: NFDA 2025 Cremation & Burial Report; CANA 2025 Annual Statistics Report (U.S. and 2014/2015 Utah rate); Utah 2025 rate is an industry estimate. Utah 2030/2045 figures are planning assumptions, not published CANA/NFDA projections.

Attachment: 08.25.26. American Fork City Cemetery-City Council (Cemetery

Why This Matters for American Fork Cemetery

320 cremation niches + expanded grass for 800+ traditional burials — a balanced response to a real, ongoing shift

1

Demand is real and rising

Utah's cremation rate is increasing and will follow national trends. This is a structural, decades-long shift — not a temporary trend.

2

Land efficiency

Niches use a fraction of the footprint of a full burial plot, letting the city serve far more families within the cemetery's existing acreage.

3

Cost & flexibility for families

Cremation typically costs less than traditional burial and lets families schedule memorials on their own timeline. (Consider Caskets, Headstones, etc.)

4

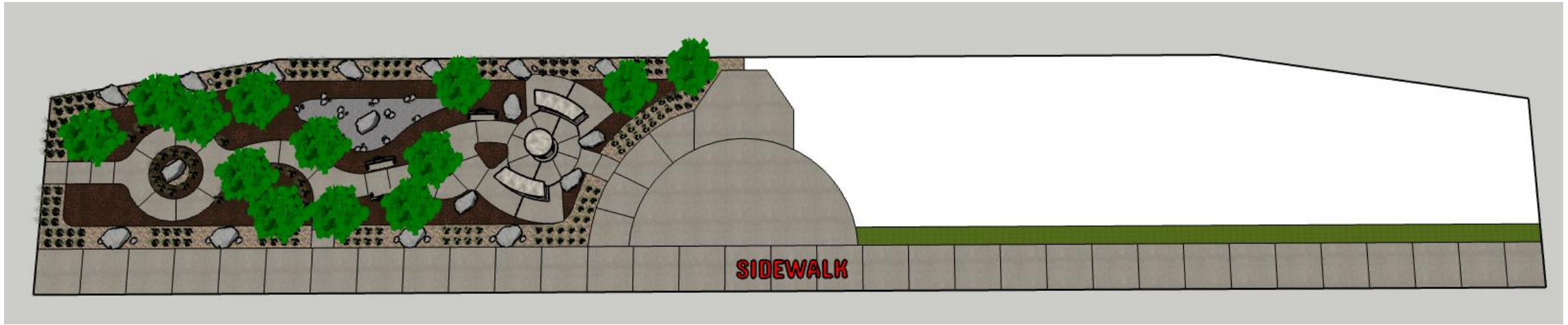
Both needs still exist

With roughly 7 in 10 Utah families still choosing traditional burial, pairing niches with new grass space serves the full community rather than picking one option over the other. Propose requiring utilization of cremation niche to preserve land for traditional burials.

Sources: NFDA 2025 Cremation & Burial Report; CANA 2025 Annual Statistics Report; state-level industry estimates.

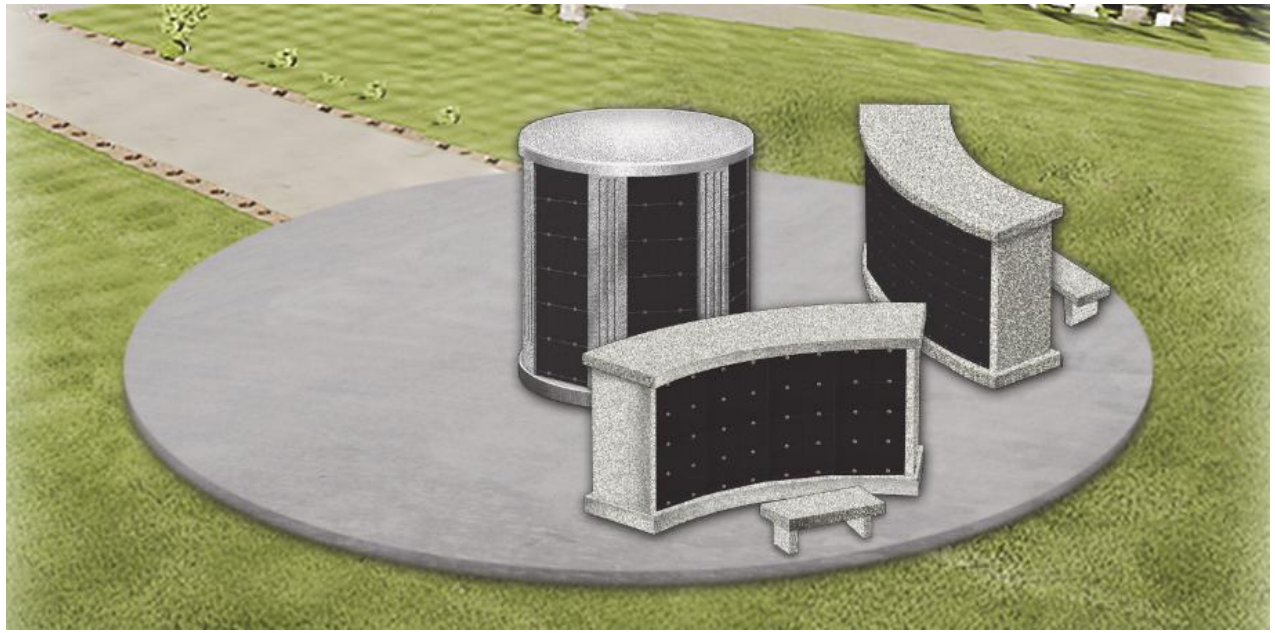
Attachment: 08.25.26. American Fork City Cemetery-City Council (Cemetery





Attachment: 08.25.26. American Fork City Cemetery-City Council (Cemetery





Attachment: 08.25.26. American Fork City Cemetery-City Council (Cemetery





This phase of expansion does not commit or prevent the city to/from making future changes for the cemetery and the fitness center.

Attachment: 08.25.26. American Fork City Cemetery-City Council (Cemetery

Expansion Costs:

Item	Lump Sum
Irrigation	$ 10,000
Sod	$ 16,000
Dumpster	$ 5,000
Electrical	$ 50,000
Drive Approaches	$ 4,800
Ribbon Curb	$ 18,000
Sidewalk	$ 10,000
Asphalt	$ 6,300
Road Base	$ 7,000
Rocks & Benches	$ 12,000
Niche Wall w. installation-Contractor	$ 205,000
Landscape Repair	$ 5,000
Contingency	$ 20,000
Total	$ 360,100

Projected Revenue:
$2,476,000

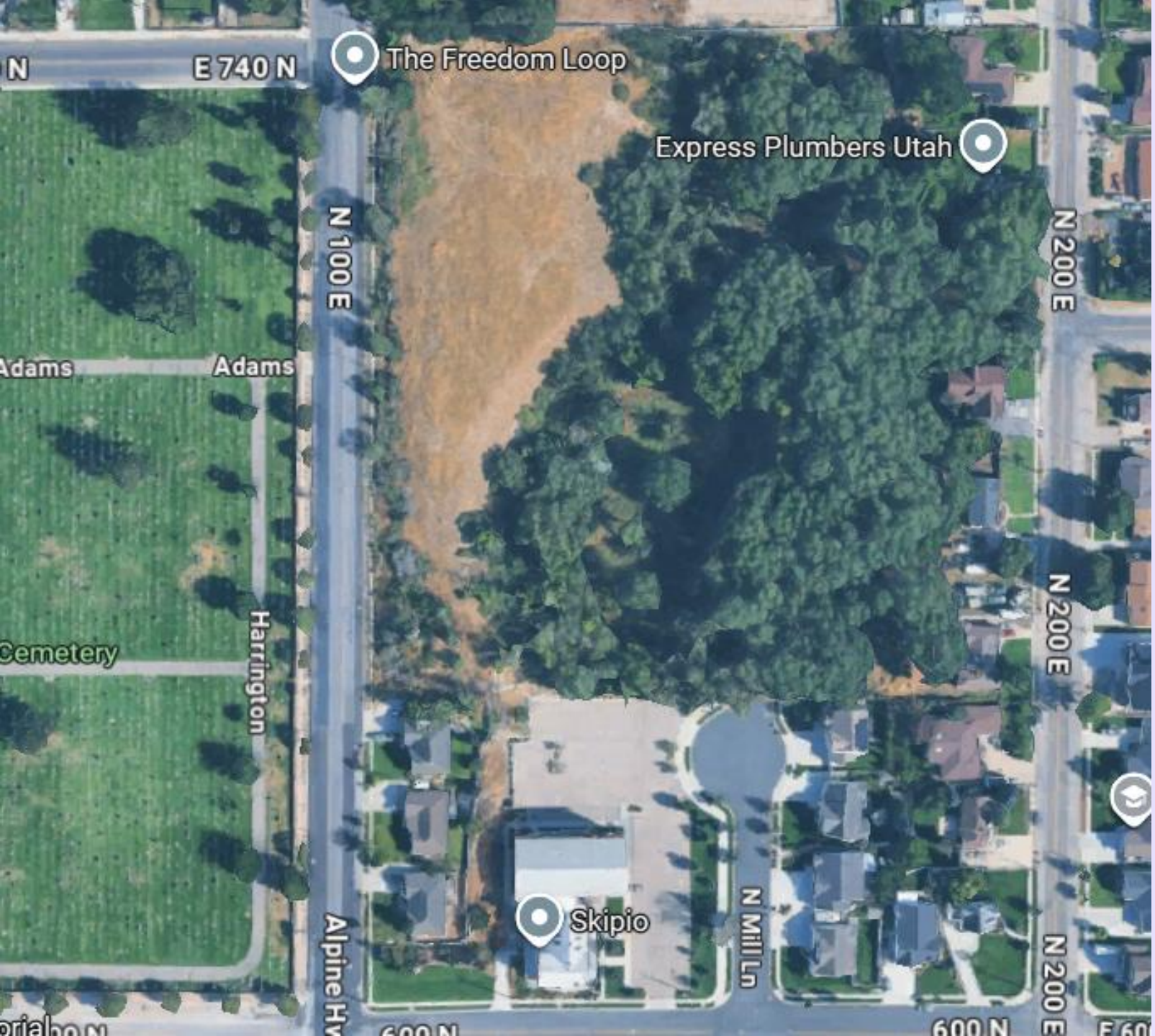
Traditional Burial	
# of Spaces	800
Space Fee	$ 1,500
Open / Close Fee	$ 700
Total Revenue	$ 1,760,000

Cremation Niche	
# of Spaces	320
Space Fee	$ 1,500
Open / Close Fee	$ 300
Oshuary	$ 120,000
Total Revenue	$ 696,000

Benches, Rocks	$20,000

FEES	Traditional Lot		Opening/Closing		Wall Cremation Niche		Cremation Opening / Closing	
	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident
American Fork	$ 1,500	$ 1,800	$ 700	$ 1,000	$ 1,500	$ 1,800	$ 300	$ 400
Lehi	$ 1,300	$ 1,600	$ 500	$ 850	$ 1,300	$ 1,600	$ 300	$ 400
Pleasant Grove	$ 1,200	$ 2,400	$ 750	$ 1,400	$ 1,200	$ 2,400	$ 300	$ 450
Orem	$ 1,506	$ 1,930	$ 755	$ 966				
Highland	$ 1,520	$ 2,130	$ 630	$ 990				
Saratoga Springs	$ 2,000	$ 3,000	$ 700	$ 1,200	$ 525	$ 800	$ 475	$ 715

Attachment: 08.25.26. American Fork City Cemetery-City Council (Cemetery



FUTURE EXPANSION OPTIONS
NICHE OR STORAGE / OPERATIONS

AMERICAN FORK
CEMETERY

Attachment: 08.25.26. American Fork City Cemetery-City Council (Cemetery

AMERICAN FORK

PURCHASE ORDER REQUEST

Supplier

Name: Rocky Mountain Monument & Vault

Street: 1950 Dimple Dell Rd

City: Sandy State: UT

Zip: 84092

P.O.	
Date	
Req.	
Date	
Required Del.	

Terms

Requesting Department

Requesting Division

Account Number

☐	Verbal Quote	◉	Single Source
☐	Informal Bid	☐	State Contract
☐	Formal Bid	☐	Other:

Quantity	Unit	Materials and Description	GL Acct	Unit Price	Total
1		See attachment (Niches, Opening and Closing, Ossuary)	43-4590-790	$ 205,000.00	
		SEE ATTACHMENT (NICHE BENCHES, NECHE BOULDERS, NICHE BOULDERS)	43-4590-790	$ 15,000.00	
				Total	$ 220,000.0

Justification:

The selected contractor, Rocky Mountain Monument and Vault, have specialized experience in the fabrication, delivery, and installation of cemetery niches and ossuary systems. Their products meet the City's performance, durability, and quality requirements and are compatible with existing foundations, engraving standards, niche components, and future expansion plans. Referral cities that have used this company are, Lehi, Springville, Bountiful, Centerville, Murray, Salem, Evanston, WY.

Division Head

Department Head

Finance Director

(Over $5,000)

City Administrator

(Over $25,000)

Attachment: 08.25.26. 2026 Rocky Mountain Monument PR (Cemetery Improvements)

Rocky Mountain Monument and Vault

Cost of Niches $205,000

1-96" Niche + 2-64 Niches

24=$2,495 = $59,880

24=$2,695 = $64,680

88=$3,045 = $267,960

88=$2,495 = $219, 560

224 opening and closing 545=$122,080

300 Ossuary 395=$118,500

Total Sales $853,660

Lane Larkin 801-419-3773

lane@rockymountainvault.com

Attachment: 08.25.26. 2026 Rocky Mountain Monument PR (Cemetery Improvements)

Outlook

Fw: Cremation products

From Mark Coddington <mcoddington@americanfork.gov>
Date Thu 8/6/2026 10:02 AM
To Julianna Smith <jsmith@americanfork.gov>

3 attachments (15 MB)
20260806_091100.jpg; 20260806_091038.jpg; 20260806_091143.jpg;

Mark Coddington | Superintendent
Cemetery Department

P (801) 763-3095
F (801) 763-1472
26 W. 600 N., American Fork, UT 84003

From: Lane Larkin Jr. <lane@rockymountainvault.com>
Sent: Thursday, August 6, 2026 9:22 AM
To: Mark Coddington <mcoddington@americanfork.gov>
Subject: Cremation products

3 cremation niche benches at $4,595.00 each total =$13,785.00

2 companion niche boulders at $750.00 each total = $1,500.00

2 single niche boulders at $600.00 each total = $1,200.00

All totaling $16,485.00
Discount =$1,485.00
For a total of $15,000.00

Lane Larkin

Attachment: 08.25.26. 2026 Rocky Mountain Monument PR (Cemetery Improvements)

As we have researched options for the proposed cremation niche wall and ossuary, we have also looked into the contractors and manufacturers used by other municipalities in Utah. Based on that research, we are recommending that the City proceed with Rocky Mountain Monument and Vault as a single-source contractor.

Our recommendation is not based on convenience or a preference for a local company. A cremation niche wall and ossuary are permanent pieces of cemetery infrastructure that the City will own, operate, maintain, and potentially expand for decades. Because of this, we believe the contractor's location, construction quality, ability to provide replacement materials, responsiveness to problems, and ability to support future expansion are equally as important as the initial purchase price.

As part of our research, we contacted several Utah municipalities that have already completed similar projects. Their experiences were consistent with these concerns:

- **Lehi City** obtained three bids for its project, two of which were from out-of-state companies. Rocky Mountain Monument and Vault's proposal was $26,500, while a competing quote from Kyber a company based in Ontario, Canada, was $27,740 plus $3,450 for installation. Lehi ultimately selected Rocky Mountain Monument and Vault. In addition to price, a significant factor in their decision was having a local contractor that could provide assistance, replacement materials, and support if problems developed in the future.
- **Bountiful City** considered other companies and visited cemeteries containing their products. Their concerns included the durability and quality of some of the alternatives, including prefabricated products manufactured and shipped from China. After reviewing those installations, Bountiful selected Rocky Mountain Monument and Vault.
- **Salem City** visited surrounding cemeteries to evaluate existing cremation niche installations rather than relying solely on proposals. Based on what they observed, they determined that Rocky Mountain Monument and Vault provided the best combination of appearance and construction quality.
- **Murray City** has experience with both Rocky Mountain Monument and Vault and another manufacturer. Cemetery personnel indicated they were less satisfied with the larger niche installation supplied by the other company, which is located in Minnesota.
- **Centerville City** also researched different niche construction methods before selecting Rocky Mountain Monument and Vault. They noted Rocky Mountain Monument and Vault's experience constructing numerous niche walls for Utah cemeteries and specifically identified their newer construction method using an all-aluminum frame with a granite exterior. Centerville considered this method an improvement over other reinforced-concrete construction methods they evaluated.

Another important consideration is the limited number of practical suppliers for this type of specialized cemetery construction. Based on our research, moving away from Rocky Mountain Monument and Vault would largely require the City to work with contractors or manufacturers located outside Utah, and potentially with products manufactured outside the United States. While those companies may be

Attachment: 08.25.26. Cemetery Justification-Niche (Cemetery Improvements)

capable of supplying a niche system, doing so introduces additional concerns regarding shipping, mobilization, replacement components, warranty work, on-site service, and future expansion.

These concerns become particularly important in years after the original installation. If a granite panel is damaged, a niche component needs replacement, an installation issue develops, or the City wants to expand the facility with additional matching niches, having an established contractor located within the state provides a significant operational advantage. Resolving the same issue through an out-of-state contractor or overseas manufacturer could involve additional cost, extended lead times, and difficulty obtaining on-site assistance.

The feedback we received from other municipalities was also consistent on cost. The cities we contacted indicated that pricing among the available options was generally comparable and that the potential savings from selecting another supplier did not outweigh the advantages of having a locally available contractor capable of servicing and expanding the installation.

For these reasons, we believe Rocky Mountain Monument and Vault represents the only practical single-source contractor that meets the City's complete needs for this project. Their local presence, established history with Utah municipal cemeteries, construction quality, ability to provide future replacement materials and expansion, and accessibility for service substantially reduce the City's long-term risk.

This recommendation is intended to look beyond the initial construction cost and consider the full service life of an asset that will remain part of the cemetery for generations. Based on the experiences of other Utah municipalities and the alternatives we have researched, we believe proceeding with Rocky Mountain Monument and Vault as a single-source contractor is in the City's best long-term interest.

Attachment: 08.25.26. Cemetery Justification-Niche (Cemetery Improvements)

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
AUGUST 25, 2026

Department Planning **Director Approval** *Patrick O'Brien*

AGENDA ITEM Review and action on approval of the real estate exchange agreement with NBFF Property LLC, Harbor View Development LLC, Rammell Prospective LLC, Russgan LLC, NPF Investments LLC and Walking the Wire LLC. for Lake Shore Drive.

SUMMARY RECOMMENDATION
Staff recommends approval of the real estate exchange agreement.

BACKGROUND
The agreement was originally approved by the City Council on March 25, 2025, contingent upon the final approval and recording of the Harbor Road Plat E and Julie Clark Annexations. Staff is requesting approval to remove this condition so the agreement can proceed to recording while the Harbor Road Plat E 2 and Julie Clark 2 Annexations are being finalized. The Frandsen family has been contacted and has approved the agreement moving forward.

As part of the annexation of the Harbor Road Plat D Annexation approved at a regular session of City Council on May 13, 2014, the existing right-of-way for Lake Shore Drive was dedicated to American Fork City. The property owners (multiple entities from the Frandsen family) have worked with the City and with the developer of the property to the west to shift the existing alignment of Lake Shore Drive further south. This agreement provides the provisions wherein this land exchange will occur.

BUDGET IMPACT
N/A

SUGGESTED MOTION
Move to approve the real estate exchange agreement with NBFF Property LLC, Harbor View Development LLC, Rammell Prospective LLC, Russgan LLC, NPF Investments LLC and Walking the Wire LLC for Lake Shore Drive.

SUPPORTING DOCUMENTS

Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (PDF)

REAL ESTATE EXCHANGE AGREEMENT

This Real Estate Exchange Agreement ("Agreement") is entered into by and between AMERICAN FORK CITY, a political subdivision of Utah (the "City"), and NBFF PROPERTY LLC, HARBOR VIEW DEVELOPMENT LLC, RAMMELL PROSPECTIVE LLC, RUSSGAN LLC, NPF INVESTMENTS LLC, and WALKING THE WIRE LLC ("Owners"). City and Owners are collectively referred to as the Parties.

RECITALS

WHEREAS, Owners owns two parcels of property located in the vicinity of S 100 West, American Fork City, Utah, which were annexed into the City on or about April 23, 2015, further identified as Parcel Numbers 13:064:0058 and 13:064:0059 with the Utah County Recorder's Office (the "Parcels");

WHEREAS, as part of the annexation of the Parcels, Owners dedicated to the City a portion of land, further identified as Parcel Number 13:064:0057 ("Premises A") for the future construction of Lake Shore Drive;

WHEREAS, the City, after consultation with Owners and the neighboring parcel owners, desires to alter the alignment of Lake Shore Drive;

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein, the parties agree as follows:

TERMS

1. New Alignment – Premises B. Owners agrees to dedicate to the City the necessary right-of-way for the new alignment of Lake Shore Drive, as shown on Exhibit A, attached hereto ("Premises B"). Dedication shall be completed by way of the Special Warranty Deed, attached hereto as Exhibit A. The City agrees to accept said dedication.

2. Original Alignment Property – Premises A. The City agrees to dedicate to Owners, within 30 days of recording of the Special Warranty Deed with the Utah County Recorder, the portion of Premises A previously dedicated to the City for the purpose of Lake Shore Drive, which are no longer necessary for installation of public improvements. The portions of Premises A necessary for the expansion of S 100 West and W 1500 South shall remain the property of the City. Conveyance of the applicable portions of Premises A to Owners shall occur by way of quit claim deed, attached hereto as Exhibit B.

3. Consideration. Consideration for the dedication of Premises B to the City is the conveyance of the portions of Premises A, as identified above, to Owners. No financial compensation shall be exchanged as part of this Agreement.

4. Title Insurance. If title insurance is desired by either Party, the recipient of the land exchange shall pay for the title insurance on the newly acquired property.

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange

5. Representations. The City makes no warranties or representations other than it has fee title to Premises A and will convey good and marketable title. Owners makes no warranties or representations other than it has fee title to Premises B and will convey good and marketable title.

6. Waiver. Failure of any party at any time to require performance of any provision of this Agreement shall not limit such party's right thereafter to enforce such provision, nor shall any waiver of any breach of any provision of this Agreement constituted a waiver of any succeeding breach or a waiver of such provision itself.

7. Complete Agreement. This Agreement, together with its addenda, any attached exhibits, constitutes the entire Agreement between the parties related to the exchange of property and supersedes and replaces any and all prior negotiations, representations, warranties, understandings or agreements between the parties related to the exchange of Premises A and Premises B for the realignment of Lake Shore Drive. This Agreement cannot be modified except by written agreement of the parties.

8. Assignment, Successors. Subject to the provisions hereof, this Agreement shall bind and inure to the benefit of the parties hereto, their heirs, personal representatives, successors and permitted assigns. No assignment of this Agreement shall be permitted except with the written consent of the other party, which consent shall not be withheld unreasonably. The warranties, representations and terms of this Agreement shall survive execution and recordation of the respective deeds and shall be incorporated into the deed by reference.

9. Attorney Fees and Costs. In the event of litigation to enforce this Agreement, the prevailing party shall be entitled to costs and reasonable attorney fees.

10. Governing Law. This Agreement shall be interpreted and enforced in accordance with the laws of the State of Utah. Any litigation related to this agreement shall be filed in Utah County, State of Utah.

11. Counterparts. This Agreement and any addenda and counteroffers may be executed in counterparts.

12. Severability. The unenforceability or invalidity of any one or more provisions hereof shall not render any other provisions herein contained unenforceable or invalid and each term, covenant and condition hereof shall be enforced to the fullest extent permitted by law.

SIGNATURE PAGE FOLLOWS

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange

IN WITNESS WHEREOF, the parties have executed this Agreement on the day, month and year set forth below:

AMERICAN FORK CITY

BRADLEY J. FROST, Mayor — Date

ATTEST:

City Recorder

Bruce C. Frandsen
NBFF PROPERTY, LLC

By: Bruce C. Frandsen — 28 Jan 25 — Date
Its: Manager

State of Utah)
ss
County of UTAH)

On this 28th day of January, in the year 2025, before me personally appeared Bruce C. Frandsen, proved on the basis of satisfactory name of document signer evidence to be the person whose name is subscribed to this instrument, and acknowledged he executed the same.

Witness my hand and official seal.

Teressa Donaldson
(Notary Signature) (seal)

TERESSA DONALDSON
NOTARY PUBLIC • STATE OF UTAH
COMMISSION # 738862
Comm. Expires: 09-11-2028

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange

Dan S. Frandsen
HARBOR VIEW DEVELOPMENT

Dan S Frandsen
By: Dan S Frandsen
Its: Manager

1-24-25
Date

State of ~~Utah~~ Idaho)
ss
County of Twin Falls)

On this 24 day of January, in the year 2025, before me personally appeared Dan S. Frandsen, proved on the basis of satisfactory name of document signer evidence to be the person whose name is subscribed to this instrument, and acknowledged he executed the same.

Witness my hand and official seal.

Alexya A
(Notary Signature) (seal)

ALEXYA I ANDREWS
COMMISSION NO 20233190
NOTARY PUBLIC
STATE OF IDAHO
MY COMM. EXPIRES 08/03/2029

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange

Ted H. Frandsen, Manager of TKF Holdings LLC which is
manager for Rammell Prospective LLC

By: Ted H. Frandsen
Its: Manager

1/27/25
Date

State of Utah)
ss
County of Utah)

On this 27 day of January, in the year 2025, before me personally appeared Ted H Frandsen, proved on the basis of satisfactory name of document signer evidence to be the person whose name is subscribed to this instrument, and acknowledged he executed the same.

Witness my hand and official seal.

Teressa Donaldson
(Notary Signature)

TERESSA DONALDSON
NOTARY PUBLIC · STATE OF UTAH
COMMISSION # 738862
Comm. Expires: 09-11-2028
(seal)

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange

Ted H. Frandsen, Manager of TKF Holdings LLC which is manager for Russgan LLC

By: Ted H. Frandsen
Its: Manager

1/27/25
Date

State of Utah)
ss
County of Utah)

On this 27 day of January, in the year 2025, before me personally appeared Ted H Frandsen, proved on the basis of satisfactory name of document signer evidence to be the person whose name is subscribed to this instrument, and acknowledged he executed the same.

Witness my hand and official seal.

(Notary Signature)

TERESSA DONALDSON
NOTARY PUBLIC-STATE OF UTAH
COMMISSION # 736862
Comm. Expires: 09-11-2028

(seal)

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange

Ted H. Frandsen, Manager of TKF Holdings LLC which is manager for NPF Investments LLC

By: Ted H. Frandsen
Its: Manager

1/27/25
Date

State of Utah)
ss
County of Utah)

On this 27 day of January, in the year 2025, before me personally appeared Ted H. Frandsen, proved on the basis of satisfactory name of document signer evidence to be the person whose name is subscribed to this instrument, and acknowledged he executed the same.

Witness my hand and official seal.

(Notary Signature) (seal)

TERESSA DONALDSON
NOTARY PUBLIC-STATE OF UTAH
COMMISSION # 736862
Comm. Expires: 09-11-2028

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange

Ted H. Frandsen, Manager of TKF Holdings LLC which is
manager for Walking the Wire LLC

By: Ted H. Frandsen
Its: Manager

1/27/25
Date

State of Utah)
ss
County of Utah)

On this 27 day of January, in the year 2025, before me personally appeared Ted H. Frandsen, proved on the basis of satisfactory name of document signer evidence to be the person whose name is subscribed to this instrument, and acknowledged he executed the same.

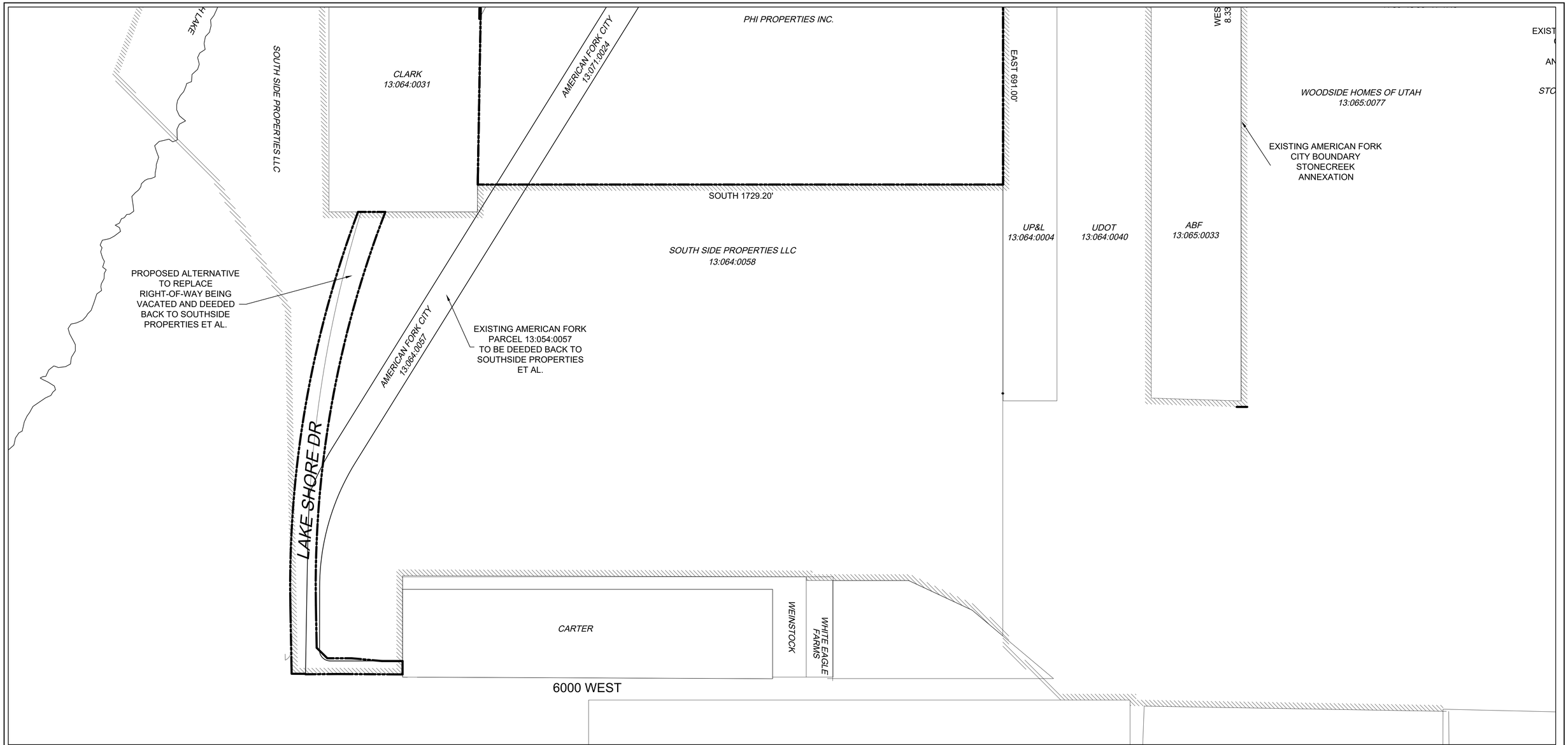
Witness my hand and official seal.

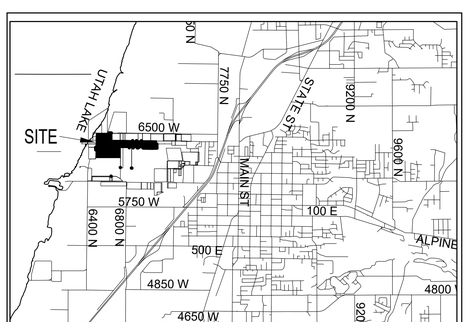
Teressa Donaldson
(Notary Signature)

TERESSA DONALDSON
NOTARY PUBLIC · STATE OF UTAH
COMMISSION # 738862
Comm. Expires: 09-11-2028

(seal)

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange





VICINITY MAP

1"=5000'

150 0 150 300 450

SCALE 1"=150'

SURVEYOR

AZTEC engineering inc.
732 N. 780 W.
AMERICAN FORK, UT. 84003
aztecengineering@gmail.com

ENGINEER

CIVIL ENGINEERING
11038 N Highland Blvd Suite 400
Highland Ut, 84003
office (801) 492-1277
cell (801) 616-1677

HARBOR ROAD ANNEXATION PLAT "E"

EXHIBIT 5

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange Agreement for Lake Shore Drive)

EXHIBIT A

When recorded return to:
American Fork City
51 E. Main
P.O. Box 397
American Fork, UT 84003

SPECIAL WARRANTY DEED

(Road dedication plat No. 1 – portions of Lake Shore Drive)

NBFF PROPERTY LLC, HARBOR VIEW DEVELOPMENT LLC, RAMMELL PROSPECTIVE LLC, RUSSGAN LLC, NPF INVESTMENTS LLC, WALKING THE WIRE LLC, Grantor(s) of Utah County, Utah, hereby CONVEYS AND WARRANTS only as against all claiming by, through or under it to; reserving unto the owner all water rights associated with the property pursuant to the terms of the annexation agreement between the owner and the City;

AMERICAN FORK CITY, Grantee(s) of 51 East Main Street, American Fork, Utah County, Utah,

for the sum of Ten Dollars ($10) and Other Good and Valuable Consideration, the following described tract of land in UTAH County, State of Utah:

BEGINNING AT A POINT LOCATED SOUTH 2454.57 FEET AND EAST 1044.75 FEET FROM THE WEST QUARTER CORNER OF SECTION 26, TOWNSHIP 5 SOUTH, RANGE 1 EAST, SALT LAKE BASE AND MERIDIAN;

THENCE ALONG THE ARC OF A 3416.00 FOOT RADIUS CURVE TO THE LEFT A DISTANCE OF 1321.73 FEET (CURVE HAVING A CENTRAL ANGLE OF 22°10'09" AND A LONG CHORD BEARS S79°58'52"E 1313.50 FEET); THENCE NORTH 88°56'04" EAST 140.50 FEET; THENCE NORTH 44°30'01" EAST 49.00 FEET; THENCE NORTH 00°03'58" EAST 80.00 FEET; THENCE NORTH 05°13'47" EAST 100.00 FEET; THENCE NORTH 00°03'58" EAST 68.11 FEET; THENCE EAST 43.88 FEET; THENCE SOUTH 00°20'23" WEST 214.94 FEET; THENCE SOUTH 00°25'25" EAST 104.56 FEET; THENCE NORTH 89°00'32" WEST 1.35 FEET; THENCE SOUTH 00°20'22" WEST 45.62 FEET; THENCE SOUTH 88°56'04" WEST 224.33 FEET; THENCE ALONG THE ARC OF A 3500.00 FOOT RADIUS CURVE TO THE RIGHT A DISTANCE OF 1321.94 FEET (CURVE HAVING A CENTRAL ANGLE OF 21°38'26" AND A LONG CHORD BEARS N80°14'43"W 1314.10 FEET); THENCE NORTH 00°02'34" EAST 89.85 FEET TO THE POINT OF BEGINNING.

CONTAINS: 144,257 SF OR 3.31 ACRES

Subject to easements, restrictions and rights or way appearing of record or enforceable in law and equity and general property taxes for the year 2023 and thereafter.

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange

WITNESS the hand of said Grantor(s) this 1/28, 2025

Bruce C. Frandsen
NBFF PROPERTY, LLC Manager

State of Utah)
>
County of Utah)

On 1/28, 2025 personally appeared before me,
Bruce C. Frandsen

the grantor(s) of the foregoing instrument who duly acknowledge to me that they are the lawful executor(s) of this document.

TERESSA DONALDSON
NOTARY PUBLIC · STATE OF UTAH
COMMISSION # 738862
Comm. Expires: 09-11-2028

Teressa Donaldson
Notary Public Signature

Teressa Donaldson
Print Name of Notary

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange

WITNESS the hand of said Grantor(s) this 24, January, 2025

Dan S. Frandsen
HARBOR VIEW DEVELOPMENT

State of ~~Utah~~ Idaho AA)
County of ~~Utah~~ Twin Falls AA)

On January 24, 2025 personally appeared before me,
Dan S Frandsen

the grantor(s) of the foregoing instrument who duly acknowledge to me that they are the lawful executor(s) of this document.

Notary Public Signature

Alexya I Andrews
Print Name of Notary

ALEXYA I ANDREWS
COMMISSION NO 20233190
NOTARY PUBLIC
STATE OF IDAHO
MY COMM. EXPIRES 08/03/2029

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange

WITNESS the hand of said Grantor(s) this 1/27, 2025

Ted H. Frandsen, Manager of TKF Holdings LLC which is
manager for Rammell Prospective LLC

State of Utah)
>
County of Utah)

On 1/27, 2025 personally appeared before me,
Ted H. Frandsen

the grantor(s) of the foregoing instrument who duly acknowledge to me that they are the lawful executor(s) of this document.

TERESSA DONALDSON
NOTARY PUBLIC-STATE OF UTAH
COMMISSION # 738862
Comm. Expires: 09-11-2028

Notary Public Signature

Teressa Donaldson
Print Name of Notary

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange

WITNESS the hand of said Grantor(s) this 1/27, 2025

Ted H. Frandsen, Manager of TKF Holdings LLC which is manager for Russgan LLC

State of Utah)
>
County of Utah)

On 1/27, 2025 personally appeared before me, Ted H. Frandsen

the grantor(s) of the foregoing instrument who duly acknowledge to me that they are the lawful executor(s) of this document.

TERESSA DONALDSON
NOTARY PUBLIC-STATE OF UTAH
COMMISSION # 736862
Comm. Expires: 09-11-2028

Notary Public Signature

Teressa Donaldson
Print Name of Notary

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange

WITNESS the hand of said Grantor(s) this 1/27, 2025

Ted H. Frandsen, Manager of TKF Holdings LLC which is manager for NPF Investments LLC

State of Utah)
>
County of Utah)

On 1/27, 2025 personally appeared before me, Ted H. Frandsen

the grantor(s) of the foregoing instrument who duly acknowledge to me that they are the lawful executor(s) of this document.

Teressa Donaldson
Notary Public Signature

TERESSA DONALDSON
NOTARY PUBLIC-STATE OF UTAH
COMMISSION # 733862
Comm. Expires: 09-11-2028

Teressa Donaldson
Print Name of Notary

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange

WITNESS the hand of said Grantor(s) this _____, 2025

Ted H. Frandsen, Manager of TKF Holdings LLC which is
manager for Walking the Wire LLC

State of Utah)
>
County of Utah)

On 1.27, 2025 personally appeared before me,
Ted H. Frandsen

the grantor(s) of the foregoing instrument who duly acknowledge to me that they are the lawful executor(s) of this document.

Teressa Donaldson
Notary Public Signature

TERESSA DONALDSON
NOTARY PUBLIC - STATE OF UTAH
COMMISSION # 736362
Comm. Expires: 09-11-2025

Teressa Donaldson
Print Name of Notary

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange

EXHIBIT B

When Recorded Return To:
American Fork City
51 East Main Street
American Fork City, Utah 84003

QUIT CLAIM DEED

American Fork City, a municipal corporation of the state of Utah, of 51 East Main Street, American Fork, Utah 84003, GRANTOR, hereby QUITCLAIMS to NBFF PROPERTY LLC, HARBOR VIEW DEVELOPMENT LLC, RAMMELL PROSPECTIVE LLC, RUSSGAN LLC, NPF INVESTMENTS LLC, and WALKING THE WIRE LLC, Utah Limited Liability Companies, GRANTEE, for the sum of $10.00, and other good and valuable considerations, the following described parcel of land in Utah County, to-wit:

PARCEL 13:064:0057
Commencing 258.64 feet North and 87.26 feet West from the South ¼ corner of Section 26, T5S, R1E, SLB&M;
thence S00°20'23"W 214.94 feet; thence S00°25'25"E 104.56 feet; thence N89°00'30"W 417.04 feet; thence along a 3999.45 foot radius curve to the right 179.19 feet (chord N87°43'33"W 179.17 feet); thence northwesterly along an 870.00 foot radius curve to the right 165.10 feet (chord N63°34'12"W 164.85 feet); thence N58°08'01"W 1020.32 feet; thence North 105.97 feet; thence S58°08'01"E 1076.27 feet; thence along a 780.00 foot radius curve to the left 432.92 feet (chord S74°02'02"E 427.39 feet); thence S89°56'04"E 206.52 feet; thence along a 35.00 foot radius curve to the left 54.98 feet (chord N45°03'56"E 49.50 feet); thence N00°03'58"E 238.21 feet; thence East 43.88 feet to the point of beginning.
Contains 3.441 ac

WITNESS, the hand of said Grantors, this _____ day of _____, A.D. 20_____.

_____ Type or print **name** of grantor

_____ Type or print **name** of grantor

_____ Type or print **address** of grantor

_____ Type or print **address** of grantor

_____ Type or print **name** of grantor

_____ Type or print **address** of grantor

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange

Signed in the presence of:

_____

_____
Type or print **name** of witness

STATE OF _____)
§
COUNTY OF _____)

On the date first above written personally appeared before me, _____, the signers of the within and foregoing instrument, who duly acknowledged to me that they executed the same.

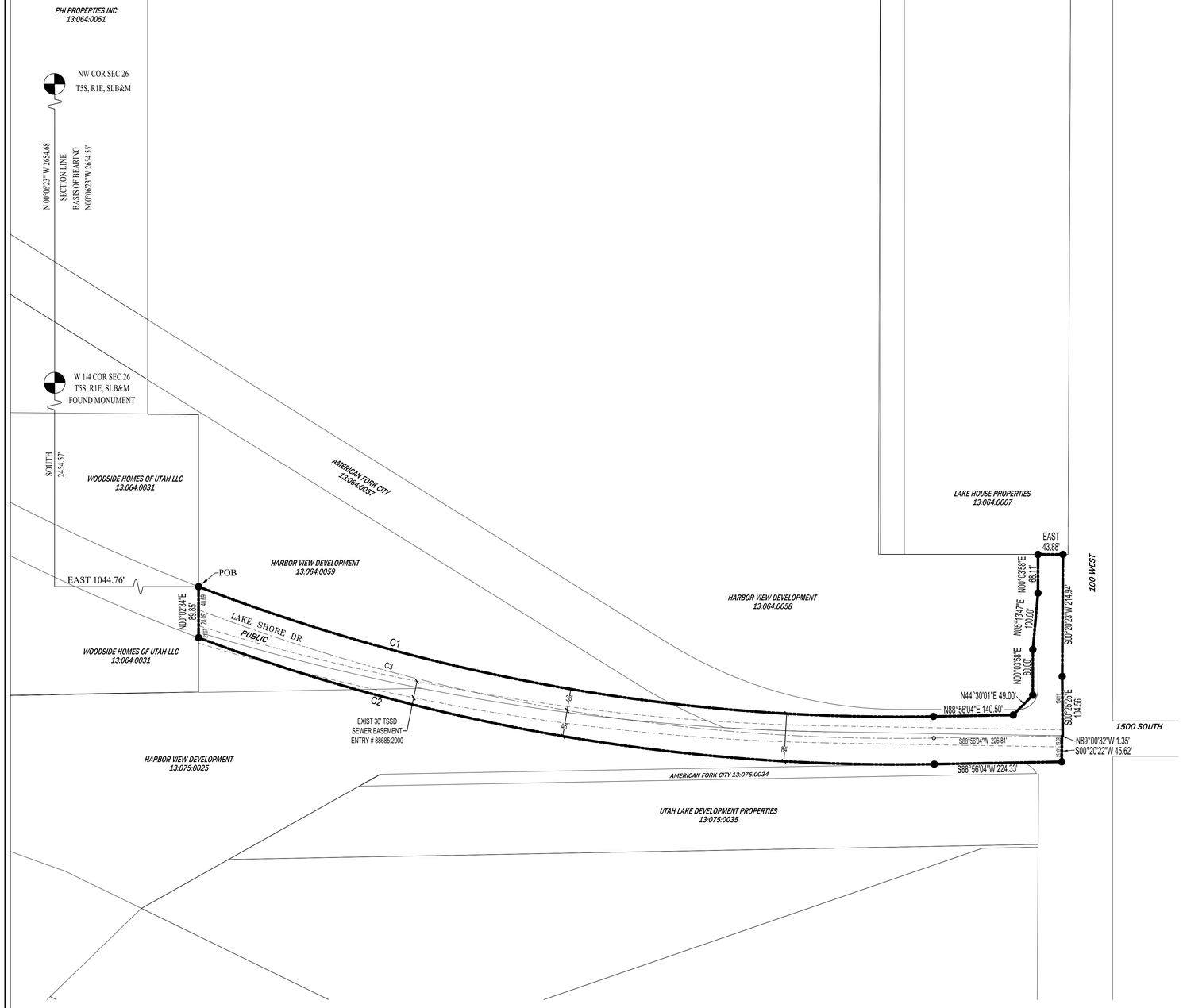
WITNESS my hand and official stamp the date in this certificate first above written:

_____
Notary Public

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange

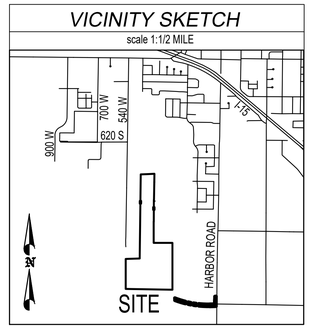
AMERICAN FORK LAKE SHORE DR - ROAD DEDICATION PLAT No. 3

PORTIONS OF LAKE SHORE DR (PUBLIC STREET)
LOCATED IN THE SOUTHWEST QUARTER OF SECTION 26,
AND NORTHWEST QUARTER OF SECTION 35
TOWNSHIP 5 SOUTH, RANGE 1 EAST,
SALT LAKE BASE AND MERIDIAN.
AMERICAN FORK CITY, UTAH COUNTY, UTAH



VICINITY SKETCH

scale 1:1/2 MILE

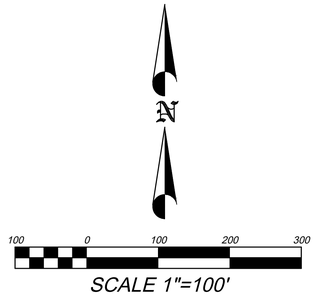


WATER RIGHT NOTE

OWNERS EXPRESSLY RESERVES ALL WATER RIGHTS ASSOCIATED WITH THIS ROAD DEDICATION PLAT AND DO NOT CONVEY ANY SUCH RIGHTS TO AMERICAN FORK CITY AS PART OF THIS PLAT.

CURVE TABLE

CURVE	RADIUS	LENGTH	DELTA	CHORD	BEARING
C1	3416.00	1321.73	22°10'09"	1313.50	S79°58'52"E
C2	3500.00	1321.94	21°38'26"	1314.10	N80°14'43"W
C3	3454.00	1321.81	21°55'35"	1313.76	S80°06'08"E



LEGEND

- SECTION CORNER
- PROPERTY CORNER
- SUBDIVISION MONUMENT
- BOUNDARY LINE
- CENTER LINE
- EASEMENT LINE

AZTEC engineering inc.
732 N. 780 W.
AMERICAN FORK, UT. 84003
aztecengineering@gmail.com

ENGINEER
berg
CIVIL ENGINEERING
1018 N DEER CREST LANE
ALPINE UT, 84004
office (801) 492-1277
cell (801) 616-1677

12/16/2024

SURVEYOR'S CERTIFICATE

I, _____, DO HEREBY CERTIFY THAT I AM A PROFESSIONAL LAND SURVEYOR, AND THAT I HOLD A LICENSE IN ACCORDANCE WITH TITLE 58, CHAPTER 22, PROFESSIONAL ENGINEERS AND LAND SURVEYORS LICENSING ACT, UTAH CODE ANNOTATED, 1953 AS AMENDED, CERTIFICATE NO. _____. I FURTHER CERTIFY THAT BY AUTHORITY OF THE OWNERS, I HAVE MADE A SURVEY OF THE TRACT OF LAND SHOWN ON THIS PLAT AND DESCRIBED BELOW, HAVE SUBDIVIDED SAID TRACT OF LAND INTO LOTS, STREETS AND EASEMENTS, HAVE COMPLETED A SURVEY OF THE PROPERTY DESCRIBED ON THIS PLAT IN ACCORDANCE WITH SECTION 17-23-17, UTAH CODE ANNOTATED, 1953 AS AMENDED, HAVE VERIFIED ALL MEASUREMENTS, AND HAVE PLACED MONUMENTS AS REPRESENTED ON THE PLAT. I FURTHER CERTIFY THAT EVERY EXISTING RIGHT-OF-WAY AND EASEMENT GRANT OF RECORD FOR UNDERGROUND FACILITIES, AS DEFINED IN SECTION 54-8a-2, UTAH CODE ANNOTATED, 1953 AS AMENDED, AND FOR OTHER UTILITY FACILITIES, IS ACCURATELY DESCRIBED ON THIS PLAT, AND THAT THIS PLAT IS TRUE AND CORRECT.

DATE _____ (SEE SEAL BELOW) _____

BOUNDARY DESCRIPTION

BEGINNING AT A POINT LOCATED SOUTH 2454.57 FEET AND EAST 1044.76 FEET FROM THE WEST QUARTER CORNER OF SECTION 26, TOWNSHIP 5 SOUTH, RANGE 1 EAST, SALT LAKE BASE AND MERIDIAN;

THENCE ALONG THE ARC OF A 3416.00 FOOT RADIUS CURVE TO THE LEFT A DISTANCE OF 1321.73 FEET (CURVE HAVING A CENTRAL ANGLE OF 22°10'09" AND A LONG CHORD BEARS S79°58'52"E 1313.50 FEET); THENCE NORTH 88°56'04" EAST 140.50 FEET; THENCE NORTH 44°30'01" EAST 49.00 FEET; THENCE NORTH 00°03'58" EAST 80.00 FEET; THENCE NORTH 05°13'47" EAST 100.00 FEET; THENCE NORTH 00°03'58" EAST 68.11 FEET; THENCE EAST 43.88 FEET; THENCE SOUTH 00°20'23" WEST 214.94 FEET; THENCE SOUTH 00°25'25" EAST 104.56 FEET; THENCE NORTH 89°00'32" WEST 1.35 FEET; THENCE SOUTH 00°20'22" WEST 45.62 FEET; THENCE SOUTH 88°56'04" WEST 224.33 FEET; THENCE ALONG THE ARC OF A 3500.00 FOOT RADIUS CURVE TO THE RIGHT A DISTANCE OF 1321.94 FEET (CURVE HAVING A CENTRAL ANGLE OF 21°38'26" AND A LONG CHORD BEARS N80°14'43"W 1314.10 FEET); THENCE NORTH 00°02'34" EAST 89.85 FEET TO THE POINT OF BEGINNING.

CONTAINS: 144,257 SF OR 3.31 ACRES

OWNER'S DEDICATION

THE UNDERSIGNED OWNERS OF THE PROPERTY DESCRIBED ABOVE AND SHOWN ON THIS PLAT, HAVE CAUSED THE SAME TO BE SUBDIVIDED INTO STREETS AND DO HEREBY DEDICATE ANY PUBLIC STREETS AND OTHER PUBLIC AREAS SHOWN THEREON FOR THE PERPETUAL USE OF THE PUBLIC. OWNERS EXPRESSLY RESERVES ALL WATER RIGHTS ASSOCIATED WITH THIS RIGHT-OF-WAY DEDICATION AND DO NOT CONVEY ANY SUCH RIGHTS TO THE PUBLIC.

IN WITNESS HEREOF WE HAVE HEREUNTO SET OUR HANDS THIS _____

DAY OF _____, A.D. _____

_____

NAME: BRAD FROST

TITLE: MAYOR OF AMERICAN FORK CITY

ACKNOWLEDGMENT

STATE OF UTAH
COUNTY OF UTAH } S.S.

ON THE ___ DAY OF _____, A.D. _____ PERSONALLY APPEARED BEFORE ME _____

BRAD FROST, MAYOR

WHICH PERSON ACKNOWLEDGED TO ME THAT HE EXECUTED THE FOREGOING DEDICATION IN HIS RESPECTIVE CAPACITIES ON BEHALF OF AMERICAN FORK CITY, IN ACCORDANCE WITH THE GOVERNING DOCUMENTS OF COMPANY.

NOTARY PUBLIC _____

NOTARY FULL NAME _____, A NOTARY COMMISSIONED IN UTAH.

COMMISSION NUMBER _____ MY COMMISSION EXPIRES _____

ACCEPTANCE BY LEGISLATIVE BODY

THE CITY COUNCIL OF AMERICAN FORK CITY COUNTY OF UTAH, APPROVES THIS DEDICATION PLAT AND HEREBY ACCEPTS THE DEDICATION OF ALL STREETS AND EASEMENTS FOR THE PERPETUAL USE OF THE PUBLIC THIS

_____ DAY OF _____, A.D. ____.

MAYOR _____ CITY COUNCIL MEMBER _____

CITY COUNCIL MEMBER _____ CITY COUNCIL MEMBER _____

CITY COUNCIL MEMBER _____ CITY COUNCIL MEMBER _____

APPROVED _____ ATTEST _____

CITY ENGINEER CLERK-RECORDER

PLANNING COMMISSION APPROVAL

APPROVED THIS _____ DAY OF _____, A.D. _____ BY THE AMERICAN FORK CITY PLANNING COMMISSION

PLANNER _____ CHAIRMAN, PLANNING COMMISSION

AMERICAN FORK LAKE SHORE DR - ROAD DEDICATION PLAT No. 3

PORTIONS OF LAKE SHORE DR (PUBLIC STREET)
LOCATED IN THE SOUTHWEST QUARTER OF SECTION 26,
AND NORTHWEST QUARTER OF SECTION 35
TOWNSHIP 5 SOUTH, RANGE 1 EAST,
SALT LAKE BASE AND MERIDIAN.
AMERICAN FORK CITY, UTAH COUNTY, UTAH
SCALE: 1" = 100 FEET

SURVEYOR'S SEAL	NOTARY PUBLIC SEAL	CLERK-RECORDER SEAL

Attachment: Final Frandsen Real Estate Exchange Agreement - (2025.02.26) Signed by Owners (Frandsen Family Real Estate Exchange Agreement for Lake Shore Drive)

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
AUGUST 25, 2026

Department Recorder **Director Approval** *Terilyn Lurker*

AGENDA ITEM Review and action on a resolution approving the disposition of lost or mislaid property or seized property.

SUMMARY RECOMMENDATION
Staff would recommend approval of the resolution.

BACKGROUND
The American Fork Police Department has possession of personal property that has been seized, lost or mislaid. The Police Department has given the required notice, claim, and holding period requirements as outlined in Utah Code have been met. The list of personal property is attached to the resolution.

BUDGET IMPACT
N/A

SUGGESTED MOTION
Move to adopt the resolution authorizing the disposition of lost or mislaid property or seized property.

SUPPORTING DOCUMENTS

08.25.26 - Abandoned and Mislaid property (DOC)

RESOLUTION NO. _____

A RESOLUTION PROVIDING FOR THE DISPOSITION OF LOST OR MISLAID PROPERTY OR SEIZED PROPERTY

WHEREAS, the American Fork Police Department has possession of certain personal property that has been seized pursuant to Utah Code § 77-11a-401 *et seq.* or has been lost or mislaid as defined in Utah Code § 77-11d-101(2) (collectively the "Personal Property"); and

WHEREAS, all applicable requirements for disposal of seized property found in Utah Code § 77-11a- 401 *et seq. - Disposal of Seized Property and Contraband* and Utah Code § 77-11d-101 *et seq.- Lost or Mislaid Property* have been met, and a list of the Personal Property is attached hereto as Exhibit A; and

WHEREAS, the American Fork Police Department has indicated that all notice, claim and holding period requirements found in Utah Code § 77-11a-401 *et seq.* and Utah Code § 77-11d-101 *et seq.* have been complied with; and

WHEREAS, the City Council of American Fork has found that the Personal Property included on Exhibit A should be disposed of in accordance with Utah Code § 77-11a-403 and Utah Code § 77-11d-105, with the proceeds of the Personal Property applied to the specific public interest use as designated and approved by the City Council.

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

1. **Personal Property – Exhibit A.**

(a) The City Council approves the application of the Personal Property included in Exhibit A, or proceeds derived therefrom, to specific public interest use designated and approved by the City Council which is the provision and enhancement of law enforcement services for residents of the City. Such use is found to promote the public interest in accordance with applicable law.

(b) Except as provided for in subsection 1(c) below, the City shall either apply the Personal Property directly to the designated public interest use or sell the Personal Property at public auction and apply the proceeds of the sale to the public interests as provided for herein.

(c) Any confiscated or unclaimed firearms included in Exhibit A shall be disposed of strictly in accordance with Utah Code § 77-11a-403, which requires that such firearms be:

(i) sold to a federally licensed firearms dealer with proceeds applied to an approved public interest use;

(ii) destroyed if unfit for sale or associated with a notorious crime; or

(iii) transferred to the Bureau of Forensic Services or another public forensic laboratory with legislative approval.

Attachment: 08.25.26 - Abandoned and Mislaid property (Surplus resolution - Abandoned, Mislaid, Seized property)

2. **Authority to Act**. City staff is authorized to carry out the disposal of property in accordance with the provisions of this Resolution, Utah Code, and American Fork City ordinances.

3. **Effective Date**. This Resolution shall become effective immediately upon its passage.

PASSED by the American Fork City Council this ___ day of _____ 2026.

Bradley J. Frost, Mayor

_____

ATTEST:

_____
Terilyn Lurker, Recorder

Attachment: 08.25.26 - Abandoned and Mislaid property (Surplus resolution - Abandoned, Mislaid, Seized property)

Exhibit A

09AF03187	AM Classic .177 Pellet Pistol
09AF03187	SKS Yugoslavia Rifle
09AF03187	Cobra Patriot 380 Pistol
25AF05843	S&W M&P 9 Pistol
15AF00624	HighPoint JCP 40 Cal pistol
15AF00624	KSA LLC Cricket .22 Rifle
15AF00624	Magazine
18af09765	Beretta 12 Gauge Shotgun
25AF06475	Glock 43 9mm pistol
25AF06475	4 empty black mags
25AF06475	4 empty firearm magazines
24AF00485	Glock 34 .9 pistol
24AF00485	Glock 20C 10mm pistol
24AF00485	Browning Buckmark .22 pistol
24AF00485	German Sports Gun GSG-5 rifle
24AF00485	Bushmaster XM15-E2S rifle
24AF00485	Sig Sauer SIG 516 rifle
24AF00485	Walther HK MP5 .22 rifle
24AF00485	Just Right Carbine JR rifle
24AF00485	Remington 870 shotgun
24AF00485	Browning lever action .22 rifl
22AF00687	Mini 14 Ruger Rifle
22AF00687	Ruger Mini 14 Magazine
25AF11246	Springfield XD-9 Pistol
25AF11246	Bushmaster Rifle
25AF11246	Ruger 22 Rifle
25AF11246	Typhoon 12G Shotgun
25AF11246	American Tactical M1911 Pistol
25AF11246	Sig Sauer 556 Rifle
25AF10864	Taurus G2C Pistol
25AF10864	2 empty magazines
21AF00018	Ruger AR-556
25AF09069	Sig Sauer gun box
25AF09069	Glock 36 gun box
25AF04447	Ruger P95DC Pistol
15AF03468	Silver Chains
25AF07836	Tan Handled Knife
25AF00967	Silky Zubat Machete
26Af02913	G-G 31 tear gas gun
18Af04839	Reese adjustable ball mount
18AF04839	Anvil 14" bolt cutters
18Af04839	dremel 4000 Kit plastic case
18AF04839	Roman numeral bracelet
18AF04839	project source needle file set
24AF07684	JLAB earbuds
26AF00254	Black & Tan knife
25AF11287	Necklace, earrings, ring

Attachment: 08.25.26 - Abandoned and Mislaid property (Surplus resolution - Abandoned, Mislaid, Seized property)

19AF04184	Pokemon Cards
19AF04184	Pokemon Cards
19AF04184	3 Metal Earth Figurines
19AF04184	Pokemon Card Tin
13AF06480	19" Stainless Steel Knife
13AF06480	12" Stainless Steel Knife
13AF06480	Flail
09AF00208	2 watches, broach, necklace
26AF05792	Hi Standard H-D Military .22 pistol
Citizen	White Line progressive recoil absorber
25AF11399	Select Health Amazon Gift Card unknown amount
19AF00883	Black money bag
26AF01645	Ab roller
26AF01645	first aid kit
26AF01645	grey roller bag
25AF12256	$1.08 from black backpack
25AF12530	$3.00 from checkbook
25AF01218	$1.99
23AF08647	$100.00
13AF06804	$0.77
15AF03618	$1.75
21AF01839	$0.25
25AF06435	$3.57
26AF04201	$0.10
26AF04201	$1.11
25AF01169	$0.34
25AF11498	$80.00
25AF08715	$2
24AF01019	0 .67
24AF08259	$1.90
24AF08296	$41
24AF00491	$20
23AF05335	$75
22AF06732	$211
22AF03118	$19.21

Attachment: 08.25.26 - Abandoned and Mislaid property (Surplus resolution - Abandoned, Mislaid, Seized property)

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
AUGUST 25, 2026

Department Recorder **Director Approval** *Terilyn Lurker*

AGENDA ITEM Review and action on a resolution approving the appointment of Mayor Frost to the Utah Lake Authority Governing Board.

SUMMARY RECOMMENDATION
It is recommended the city council approve the appointment of Mayor Frost to the Utah Lake Authority.

BACKGROUND
On August 13, 2026, American Fork City was nominated and voted in as a member of the Utah Lake Authority Governing Board. The city now needs to select a representative to represent American Fork.

BUDGET IMPACT
NA

SUGGESTED MOTION
Move to adopt the resolution approving the appointment of Mayor Frost to the Utah Lake Authority Governing Board.

SUPPORTING DOCUMENTS

Appointment to Utah Lake Commission (DOCX)

RESOLUTION NO. _____

A RESOLUTION MAKING ASSIGNMENTS TO MAYOR AND/OR MEMBERS OF THE CITY COUNCIL OF THE CITY OF AMERICAN FORK, UTAH, TO THE UTAH LAKE AUTHORITY GOVERNING BOARD.

WHEREAS, Section 11-65-101 of the Utah Code creates the Utah Lake Authority.

WHERAS, Section 11-65-301 of the Utah Code requires the formation of a governing board which shall manage and conduct the business and affairs of the lake authority and shall determine all questions of lake authority policy.

WHEREAS Section 11-65-302 of the Utah Code details the number and representation of the 15 Utah Lake governing board appointments.

WHEREAS American Fork City is included in the list of Utah Lake Authority member organizations in Section 11-65-302 of the Utah Code

WHEREAS, the Mayor to the City of American Fork, Utah, desires to make assignments to members of the City Council, staff, and residents to certain boards, committees, and entities; and

WHEREAS, The City Council of the City of American Fork has determined that it would be in the best interest of the community to have councilmember, staff, and resident participation on certain boards, committees, and entities;

NOW THEREFORE, the City Council of the City of American Fork, Utah, resolves and consents the approval of the Mayor's assignment of Mayor Bradley Frost to serve on the Utah Lake Authority governing board in accordance with the details provided in Section 11-65 of the Utah Code.

PASSED AND APPROVED this 25th day of August 2026.

By: _____
Bradley J. Frost, Mayor

Attest:

_____
Terilyn Lurker, City Recorder

Attachment: Appointment to Utah Lake Commission (Utah Lake Authority - Appointment)