AMERICAN FORK CITY COUNCIL
JUNE 21, 2022
SPECIAL SESSION AND WORK SESSION AGENDA

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

Notice is hereby given that the American Fork City Council will meet in a special session and work session on Tuesday, June 21, 2022, in the American Fork **City Hall**, located at **31 North Church Street**, commencing at **7:00 p.m**. The agenda shall be as follows:

SPECIAL SESSION

1. Review and action on an ordinance adopting the amended Patriot Station Community Reinvestment Area Plan.
2. Review and action on a resolution approving the proposed Certified Tax Rate.
3. Review and action on a resolution approving the fiscal year ending June 30, 2023, city budgets.
4. Adjourn to a work session.

WORK SESSION

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

1. Discussion on the 620 South/700 South cross section.
2. Adjourn.

Dated this 17th day of June 2022.



Terilyn Lurker
City Recorder

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

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
JUNE 21, 2022

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

AGENDA ITEM Review and action on an ordinance adopting the amended Patriot Station Community Reinvestment Project Area Plan.

SUMMARY RECOMMENDATION
Staff recommends the City Council approval.

BACKGROUND
The action item before the City Council is to approve the amended Patriot Station Community Reinvestment Area (CRA). The Utah CRA Act mandates that before a community reinvestment project area plan approved by Redevelopment Agency may take effect, the plan must be adopted by ordinance of the legislative body of the community that created the agency.

BUDGET IMPACT
See Patriot Station CRA budget.

SUGGESTED MOTION
I move to approve the ordinance adopting the amended Patriot Station Community Reinvestment Project Area plan.

SUPPORTING DOCUMENTS

06.21.22 - CRA ordinance (PDF)
PS CRA Amended Project Area Plan Final (PDF)

ORDINANCE NO. _____

AN ORDINANCE ADOPTING THE PATRIOT STATION COMMUNITY REINVESTMENT AMENDED PROJECT AREA PLAN, AS APPROVED BY THE AMERICAN FORK REDEVELOPMENT AGENCY, AS THE OFFICIAL COMMUNITY REINVESTMENT PROJECT AREA PLAN FOR THE PROJECT AREA AND DIRECTING THAT NOTICE OF THE ADOPTION BE GIVEN AS REQUIRED BY STATUTE.

WHEREAS the Board of the American Fork Redevelopment Agency (the "Agency"), having prepared an amended Project Area Plan (the "Plan") for the Patriot Station Community Reinvestment Project Area (the "Project Area"), the legal description attached hereto as **EXHIBIT A,** pursuant to Utah Code Annotated ("UCA") § 17C-5-105, and having held the required public hearing on the Plan on December 10, 2019, pursuant to UCA § 17C-5-104, adopted the Plan as the Official Community Reinvestment Plan for the Project Area attached hereto as **EXHIBIT B;** and

WHEREAS the Utah Community Reinvestment Agency Act (the "Act") mandates that, before the community reinvestment project area plan approved by an agency under UCA § l7C-5-104 may take effect, it must be adopted by ordinance of the legislative body of the community that created the agency in accordance with UCA § 17C-5-109; and

WHEREAS the Act also requires that notice is to be given by the community legislative body upon its adoption of a community reinvestment project area plan under UCA § 17C-5-110.

NOW, THEREFORE, BE IT ORDAINED BY THE AMERICAN FORK CITY COUNCIL AS FOLLOWS:

1. American Fork City hereby adopts and designates the Project Area Plan, as approved by the Agency Board, as the official community reinvestment plan for the Project Area (the "Official Plan").

2. City staff and consultants are hereby authorized and directed to publish or cause to be published the notice required by UCA § 17C-5-110, whereupon the Official Plan shall become effective pursuant to UCA § 17C-5-110(2).

3. Pursuant to UCA § 17C-5-109, the Agency may proceed to carryout the Official Plan upon its adoption.

4. This ordinance shall take effect upon publication.

APPROVED AND ADOPTED this 21 day of June 2022.

ATTEST: _____ Bradley J. Frost, Mayor

_____
Stephanie Finau, Deputy recorder

Attachment: 06.21.22 - CRA ordinance (Adoption of the amended Patriot Station Community Reinvestment Area)

EXHIBIT A – LEGAL DESCRIPTION OF THE PROJECT AREA

Commencing N89°50’50”W 347.93 feet and South 38.39 feet from the northeast corner of Section 21, Township 5 South, Range 1 East, Salt Lake Base & Meridian; thence S74°42’37”E 5,715.56 feet; thence S00°12’10”E 84.19 feet; thence N89°16’29”W 1637.08 feet; thence S00°22’04”W 535.91 feet; thence S04°34’26”E 108.86 feet; thence S02°50’35”E 237.21 feet; thence S01°30’08”W 1124.97 feet; thence S00°27’18”W 1127.96 feet; thence N89°59’23”W 4,539.89 feet; thence N01°06’41”E 1,552.56 feet; thence N88°52’55”W 678.69 feet; thence N12°00’00”E 1,102.49 feet; thence N31°05’00”E 599.76 feet; thence N65°45’23”E 181.57 feet; thence N07°10’00”E 359.90 feet; thence N61°20’00”E 492.87 feet; thence N69°07’00”E 199.95 feet; thence N00°05’01”E 806.33 feet to the point of beginning. (19,411,313.54 sq ft / 445.62 acres)

LESS AND EXCEPTING the following description:

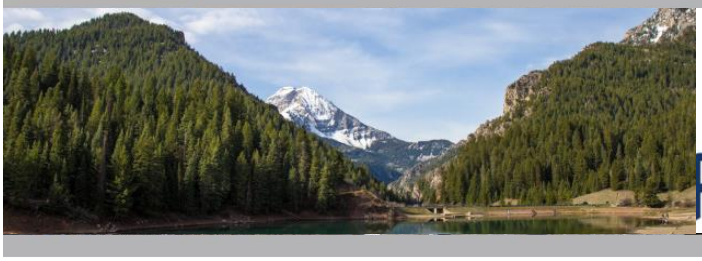
Commencing N89°50’50”W 263.67 feet and South 1604.06 feet from the northeast corner of Section 21, Township 5 South, Range 1 East, Salt Lake Base & Meridian; thence East 708.97 feet; thence S00°53’22”W 599.41 feet; thence S87°23’27”E 17.59 feet; thence S00°00’06”E 86.09 feet; thence N89°59’57”W 717.23 feet; thence North 686.21 feet to the point of beginning. (484,431.15 sq ft / 11.21 acres)

Attachment: 06.21.22 - CRA ordinance (Adoption of the amended Patriot Station Community Reinvestment Area)

AMENDED PROJECT AREA PLAN

PATRIOT STATION
COMMUNITY REINVESTMENT AREA (CRA)

REDEVELOPMENT AGENCY OF
AMERICAN FORK CITY, UTAH





MARCH 2022

LEWIS YOUNG
ROBERTSON & BURNINGHAM, INC.
GATEWAY PLAZA BUILDING - 41 N. RIO GRANDE, STE 101 - SALT LAKE CITY, UT 84101
(P) 801-596-0700 - (TF) 800-581-1100 - (F) 801-596-2800 - WWW.LEWISYOUNG.COM

Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)

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Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)

Definitions

As used in this Community Reinvestment Project Area Plan, the term:

"**Act**" shall mean and include the Limited Purpose Local Government Entities – Community Reinvestment Agency Act in Title 17C, Chapters 1 through 5, Utah Code Annotated 1953, as amended, or such other amendments as shall from time to time be enacted or any successor or replacement law or act.

"Agency" shall mean the Redevelopment Agency of the City of American Fork, which is a separate body corporate and politic created by the City pursuant to the Act.

"**Base taxable value**" shall mean the agreed value specified in a resolution or interlocal agreement under Subsection 17C-1-102(8) from which tax increment will be collected.

"Base year" shall mean the agreed upon year for which the base taxable value is established and shall be incorporated into the interlocal agreements with participating taxing entities.

"**Base taxable year**" shall mean the Base Year during which the Project Area Budget is approved pursuant to Subsection 17C-1-102(9)(d).

"City" or "Community" shall mean the City of American Fork.

"Legislative body" shall mean the City Council of American Fork which is the legislative body of the City.

"Plan Hearing" shall mean the public hearing on the draft Project Area Plan required under Subsection 17C-1-102 (41) and 17C-5-104(3)(e).

"Project Area" shall mean the geographic area described in the Project Area Plan or draft Project Area Plan where the community development set forth in this Project Area Plan or draft Project Area Plan takes place or is proposed to take place (**Exhibit A** & **Exhibit B**).

"Net Present Value (NPV)" shall mean the discounted value of a cash flow. The NPV illustrates the total value of a stream of revenue over a number of years in today's dollars.

"Project Area Budget" shall mean (as further described under 17-C-5-303 of the Act) the multi-year projection of annual or cumulative revenues, other expenses and other fiscal matters pertaining to the Project Area that includes:

- the base taxable value of property in the Project Area;
- the projected tax increment expected to be generated within the Project Area;
- the amount of tax increment expected to be shared with other taxing entities;

Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)

- the amount of tax increment expected to be used to implement the Project Area Plan;

- if the area from which tax increment is to be collected is less than the entire Project Area:

  - the tax identification number of the parcels from which tax increment will be collected; or

  - a legal description of the portion of the Project Area from which tax increment will be collected; and

- for property that the Agency owns and expects to sell, the expected total cost of the property to the Agency and the expected selling price.

"Project Area Plan" or **"Plan"** shall mean the written plan (outlined by 17C-5-302 of the Act) that, after its effective date, guides and controls the community reinvestment activities within the Project Area. Project Area Plan refers to this document and all the attachments to this document, which attachments are incorporated by this reference. It is anticipated that the PATRIOT STATION PROJECT AREA PLAN will be subject to an interlocal agreement process with the taxing entities within the Project Area.

"Taxes" includes all levies on an ad valorem basis upon land, local and centrally assessed real property, personal property, or any other property, tangible or intangible**.**

"Taxing Entity" shall mean any public entity that levies a tax on any property within the Project Area.

"Tax Increment" shall mean the difference between the amount of property tax revenues generated each tax year by all taxing entities from the Project Area using the current assessed value of the property and the amount of property tax revenues that would be generated from the same area using the base taxable value of the property.

"Tax Increment Period" shall mean the period of time in which the taxing entities from the Project Area consent that a portion of their tax increment from the Project Area be used to fund the objectives outlined in the Project Area Plan.

"Tax Year" shall mean the 12-month period between sequential tax roll equalizations (November 1st - October 31st) of the following year, e.g., the November 1, 2021 - October 31, 2022 tax year.

Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)

Introduction

The Redevelopment Agency of American Fork City ("Agency"), following a strategic development plan and thorough consideration of the needs and desires of American Fork City (the "City") and its residents, as well as the City's capacity for new development, has carefully crafted this Amended Project Area Plan (the "Plan") for the Patriot Station Community Reinvestment Project Area (the "Project Area"). This Plan is the result of a comprehensive evaluation of the types of appropriate land-uses and economic development for the land encompassed by the Project Area which lies within the vicinity of the American Fork Station, generally to east of 7400 West/900 East, to the west of 570 West, and to the north and south of 200 South/7750 North. The southernmost portion of the Project Area extends roughly 0.6 miles south of 200 South/7750 North. The Plan is intended to define the method and means of transit-oriented development for the Project Area from its current state to a higher and better use. The benefits of creating a true transit-oriented development will be immense and are further discussed throughout this Plan.

The City has determined it is in the best interest of its citizens to assist in the development of the Project Area. It is the purpose of this Plan to clearly set forth the aims and objectives of development, scope, financing mechanism, and value to the residents of the City and other taxing entities within the Project Area.

The Project Area is being undertaken as a Community Reinvestment Project Area pursuant to certain provisions of Chapters 1 and 5 of the Utah Limited Purpose Local Governmental Entities -- Community Reinvestment Agency Act (the "Act", Utah Code Annotated ("UCA") Title 17C). The requirements of the Act, including notice and hearing obligations, have been always observed throughout the establishment of the Project Area. The realization of the Plan is subject to interlocal agreements between the taxing entities individually and the Agency.

Resolution Authorizing the Preparation of a Draft Community Reinvestment Project Area Plan

Pursuant to the provisions of §17C-5-103 of the Act, the governing body of the Agency adopted a resolution authorizing the preparation of a draft Community Reinvestment Project Area Plan on **May 10, 2016** and the Agency's board again adopted a revised resolution on **October 22, 2019** altering the borders of the original resolution.

Utah Code §17C-5-104

Recitals of Prerequisites for Adopting a Community Reinvestment Project Area Plan

In order to adopt a community reinvestment project area plan, the Agency shall;

- Pursuant to the provisions of §17C-5-104(1)(a) and (b) of the Act, the City has a planning commission and general plan as required by law; and
- Pursuant to the provisions of §17C-5-104 of the Act, the Agency has conducted or will conduct one or more public hearings for the purpose of informing the

public about the Project Area, and allowing public input into the Agency's deliberations and considerations regarding the Project Area; and

- Pursuant to the provisions of §17C-5-104 of the Act, the Agency has allowed opportunity for input on the Amended Project Area Plan and has made an Amended Project Area Plan available to the public at the Agency's offices during normal business hours, provided notice of the plan hearing, sent copies of the Amended Project Area Plan to all required entities prior to the hearing, and provided opportunities for affected entities to provide feedback.

UTAH CODE §17C-5-105(1)

Description of the Boundaries of the Proposed Project Area

A legal description of the Project Area along with a detailed map of the Project Area is attached respectively as **Exhibit A** and **Exhibit B** and incorporated herein. The Project Area is located in the vicinity of the American Fork Station and runs along both sides of 200 South/7750 West and south of Main Street between 7400 West/900 East and 700 West. The majority of land use (68%) in the project area is agricultural. The Project Area is comprised of approximately 214 parcels, equaling approximately 435 acres of property.

As delineated in the office of the Utah County Recorder, the Project Area encompasses all the parcels detailed in **Exhibit C**.

Of the Project Area's 435 acres, 78-percent are within the City's boundaries (340) acres). The remaining 22-percent (95 acres) are unincorporated and within the County's borders. According to Utah State Code 17C-5-103(1)(a), the survey area's designated geographic area must be within the agency's boundaries. Because the area around the FrontRunner station consists of both parcels within both American Fork City and unincorporated Utah County, the Agency received permission from Utah County (via an interlocal agreement, Resolution No. 2019-RA-03R) to include certain parcels located within unincorporated County in the Project Area. See **Exhibit D** for a copy of the resolution.

UTAH CODE §17C-5-105(1)

General Statement of Land Uses, Layout of Principal Streets, Population Densities, Building Densities and How They Will be Affected by the Project Area

General Land Uses

A significant amount of property within the Project Area consists of agricultural property with some residential property. There is some commercially zoned land, though most of it is vacant.

Table 1 summarizes the approximate acreage of existing land uses by land use type.

Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)

TABLE 1: LAND USES

Type	Acres	% of Area
Agriculture (Green Belt)	294	68%
Non-Greenbelt	141	32%
Total	**435**	**100%**
Type	**Acres**	**% of Area**
Agriculture/Residential	272	63%
Commercial	73	17%
Exempt - Other	90	21%
Total	**435**	**100%**

This Project Area Plan is consistent with the General Plan of the City and promotes economic activity by virtue of the land uses contemplated. Any zoning change, amendment or conditional use permit necessary to the successful development contemplated by this Plan shall be undertaken in accordance with the requirements of the City's Code and all other applicable laws including all goals and objectives in the City's General Plan.

Layout of Principal Streets

The principal streets within the Project Area are **200 South/7750 North** and **700 West.** The Project Area map, provided in **Exhibit B,** shows the principal streets in the area. 200 South/7750 North provide access to the majority of the parcels in the Project Area. 700 West runs from 7750 North to the south for 1.3 miles, ending just half a mile before reaching Utah Lake. Improvements to the American Fork Station and its surrounding area are anticipated to spur development within all parts of the Project Area.

Population Densities

The estimated population density of the Project Area is about 2.1 residents per acre. The majority of the residents are located in the three residential buildings to be developed near the Frontrunner Station. They will have a combined 604 units.

Building Densities

Building densities will increase as development occurs. The intent of this plan is to promote greater economic utilization of the land area.

Impact of Community Development on Land Use, Layout of Principal Streets, and Population Densities

Community reinvestment activities within the Project Area will mostly consist of development and economic enhancement of underutilized areas and the promotion of transit-oriented development. The types of land uses will include office, high density multi-family housing, hotel, mixed use, and park and ride developments. To promote the development of the Project Area, the Agency, along with property owners, developers, and/or businesses will need to construct infrastructure improvements and create better utilization of land. This transit-oriented project will create a unique work, live, and play development within the region that will bring extensive benefits to the area.

Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)



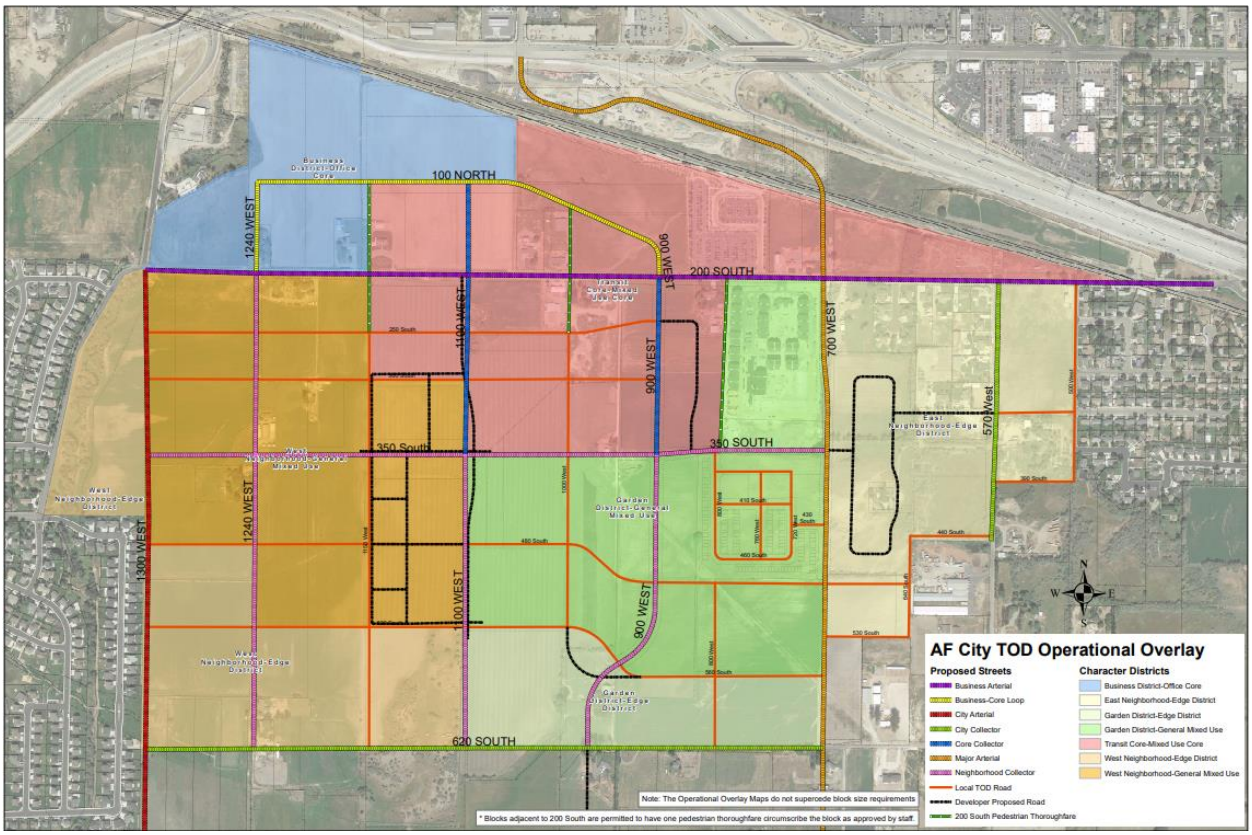
Land Use – It is anticipated that future development within the Project Area will increase the population density within the project area and create space for offices and commercial businesses.

Layout of Principal Streets – In preparation for development that will occur in American Fork's TOD area and continued development in Lindon and Vineyard, American Fork City is exploring different configurations for a major connector from those communities into the City and near the TOD area. See below.

It is anticipated that the community reinvestment of the Project Area may alter the layout of principal streets in the area. There are different scenarios for development, each of which proposes different alterations to principal streets. It is anticipated that the green streets will tie into the major collector illustrated above.

Population Densities – The Project Area includes proposed residential developments for three high and medium density multi-family housing. Once the development plans are realized, the population density is believed to increase from its current density 2.1 persons per acre to 9.2, assuming an average household size of 2.5 for the new residential developments.

Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)



UTAH CODE §17C-5-105(C)

Standards Guiding the Community Reinvestment

To provide maximum flexibility in the development and economic promotion of the Project Area, and to encourage and obtain the highest quality in development and design, specific development controls for the uses identified above are not set forth herein. Each development proposal in the Project Area will be subject to appropriate elements of the City's proposed General Plan; the Zoning Ordinance of the City, including adopted Design Guidelines pertaining to the area; institutional controls, deed restrictions if the property is acquired and resold by the Agency, other applicable building codes and ordinances of the City; and, as required by ordinance or agreement, review and recommendation of the Planning Commission and approval by the Agency.

Each development proposal by an owner, tenant, participant, or developer shall be accompanied by site plans, development data and other appropriate material that clearly describes the extent of proposed development, including land coverage, setbacks, height and massing of buildings, off-street parking and loading, use of public transportation, and any other data determined to be necessary or requested by the Agency or the City.

Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)

UTAH CODE §17C-5-105(D)

How the Purposes of this Title Will Be Attained by Community Development

It is the intent of the Agency, with the assistance and participation of private developers and property owners, to facilitate new quality transit-oriented development and improve existing private and public structures and spaces. Most notably, the creation of public gathering spaces at and near the American Fork Front Runner Station with attractive commercial, office, and residential properties within the station's vicinity.

UTAH CODE §17C-5-105(E)

Conformance of the Proposed Development to the Community's General Plan

The proposed Community Reinvestment Amended Project Area Plan and the development contemplated are consistent with the City's proposed General Plan and land use regulations.

UTAH CODE §17C-5-105(G)

Describe any Specific Project or Projects that are the object of the Proposed Community Reinvestment

A detailed plan for the development of the area was completed in March of 2014, titled the American Fork Station Area Plan ("AFSAP"). The plan was completed by Psomas Hales Engineering in partnership with Utah Transit Authority, Mountainland Associated Governments, and the City. The report outlines opportunities and recommendations for developing the land within the vicinity of the American Fork Front Runner Station to meet market demands, community needs, and transit station functionality. The report can be accessed through the City's website at: http://www.afcity.org/DocumentCenter/Home/View/184.

The developer has extensive plans for developing the areas surrounding the American Fork FrontRunner Station. These plans involve partnerships with the City and Agency, Utah Transit Authority, and nonprofit organizations. The developer provided concepts and plans for the area.

Furthermore, it is the developer's, City's, and Agency's intent to create a unique work, live, and play development within the area. Extensive plans for developing the area into a true transit-oriented development have been made. The creation of this type of development will provide incredible benefits to citizens, taxing entities, and the State of Utah.

Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)

VIEW TOWARD AMERICAN FORK STATION



UTAH CODE §17C-5-105(H)

Method of Selection of Private Developers to undertake the Community Reinvestment and Identification of Developers Currently Involved in the Process

The City and Agency will select or approve such development as solicited or presented to the Agency and City that meets the development objectives set forth in this plan. The City and Agency retain the right to approve or reject any such development plan(s) that in their judgment do not meet the development intent for the Project Area. The City and Agency may choose to solicit development through an RFP or RFQ process, through targeted solicitation to specific industries, from inquiries to the City, EDC Utah, and/or from other such references.

The City and Agency will ensure that all development conforms to this plan and is approved by the City. All potential developers may need to provide a detailed development plan including sufficient financial information to provide the City and Agency with confidence in the sustainability of the development and the developer. Such a review may include a series of studies and reviews including reviews of the Developers financial statements, third-party verification of benefit of the development to the City, appraisal reports, etc.

Any participation between the Agency and developers and property owners shall be by an approved agreement.

Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)

UTAH CODE §17C-5-105(I)

Reason for Selection of the Project Area

The area surrounding the American Fork Front Runner Station provides an opportunity to accommodate new office, commercial, and residential opportunities in the American Fork. New developments will create new high paying jobs and increase the tax base to the City, County, and State of Utah. The proposed Project Area is intended to provide a means for the City to meet the goals outlined in the General Plan.

Furthermore, this specific area was selected due to its proximity to the FrontRunner Station. The City and Agency desire to transform the area into a true transit-oriented development. Doing this would bring extensive benefits to the Agency, City, and Region. Dense, walkable, mixed-use development near transit attracts people and adds to vibrant, connected communities. Convenient access to the FrontRunner will foster development and encourage citizens to use affordable public transportation. Additional benefits to the area and region may include, but are not limited to:

- Increased ridership and associated revenue gains for transit systems
- A larger supply of higher density affordable housing
- Economic returns to surrounding landowners and businesses
- Congestion relief and associated environmental benefits
- Improved safety for pedestrians and cyclists through non-motorized infrastructure
- Incorporation of public and private sector engagement and investment

UTAH CODE §17C-5-105(J)

Description of Physical, Social and Economic Conditions Existing in the Project Area

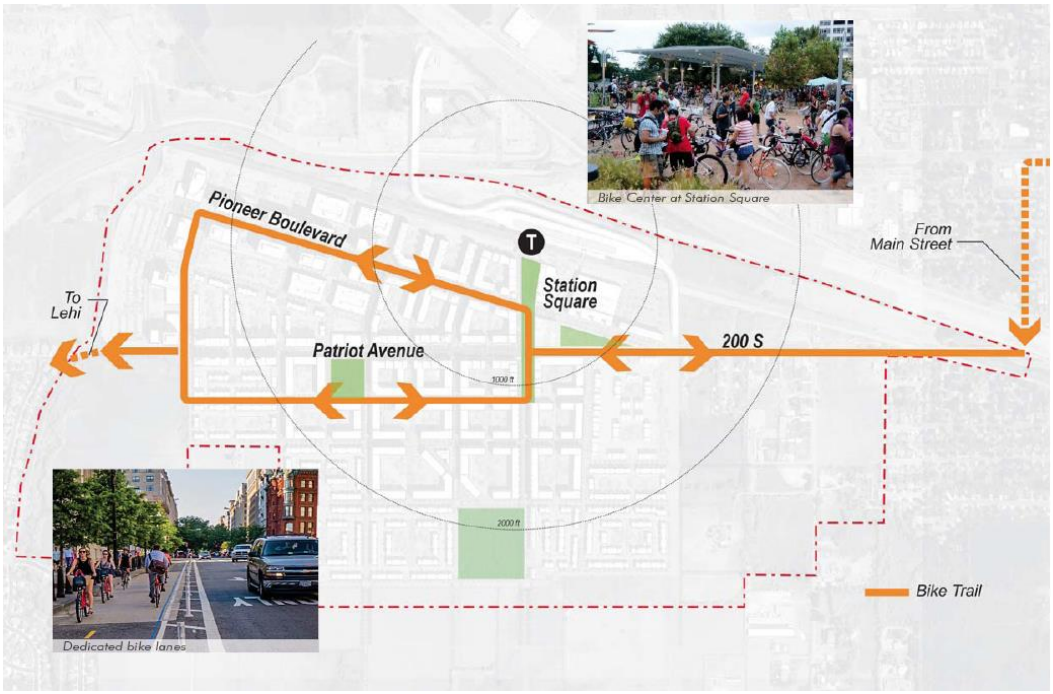
Physical Conditions

The Project Area consists of approximately 435 acres of relatively flat, publicly and privately-owned land as shown on the Project Area map. South of the railroad tracks is mostly agriculture with some residential pockets, including a newly constructed apartment complex.

Social Conditions

The Project Area experiences a lack of connectivity and vitality. There are a growing number of residential units, but no parks, libraries, or other social gathering places in the Project Area. The Front Runner Station holds great potential as a means of connecting people from outside the City to retail, office, and housing opportunities within the City. The lack of sidewalks on most streets south of the railroad tracks discourages foot traffic and access within the area. There will also be extensive development of bike paths in and around the area. These plans will be executed in harmony with the Mountainland Association of Governments' desire for improved transportation infrastructure through the area. See depiction below.

Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)



Economic Conditions

The Project Area is within the vicinity of the American Fork FrontRunner Station. South of the station are only agricultural and some residential uses. Some of the objectives of this Plan include creating retail and office spaces south of the tracks and increasing residential opportunities.

UTAH CODE §17C-5-105(K)

Description of any Tax Incentives Offered Private Entities for Facilities Located in the Project Area

Tax increment arising from the development within the Project Area shall be used for public infrastructure improvements, Agency requested improvements and upgrades, both off-site and on-site improvements, land and job-oriented incentives, desirable Project Area improvements, and other items as approved by the Agency. Subject to provisions of the Act, the Agency may agree to pay for eligible costs and other items from taxes during the tax increment period which the Agency deems to be appropriate under the circumstances. As indicated in the Agency's Strategic Planning and Governance Report, all applicants requesting assistance from the Agency must complete an application. A cost benefit analysis will assist the Agency in making decisions about offering assistance.

The Agency may also see fit to support transit projects that would benefit the project area and the City as a whole. If some support from the Agency can significantly reduce the timeframe for the completion of the Vineyard Connector and/or Meadows Crossing projects, the Agency may use funds from the project area to support these transportation projects.

In general, tax incentives may be offered to achieve the community reinvestment goals and objectives of this plan, specifically to:

- Foster and accelerate economic development;
- Stimulate job development;
- Promote the use of transit and the walkability of the area;
- Make needed infrastructure improvements to roads, street lighting, water, storm water, sewer, and parks and open space;
- Assist with property acquisition and/or land assembly; and
- Provide attractive development for high-quality commercial/office tenants.

The Amended Project Area Budget will include specific participation percentages and timeframes for each taxing entity. Furthermore, a resolution and interlocal agreement will formally establish the participation percentage and tax increment period for each taxing entity.

UTAH CODE §17C-5-105(2)

Anticipated Public Benefit to be Derived from the Community Development

The Beneficial Influences upon the Tax Base of the Community

UTAH CODE §17C-5-105(2)(ii)(A)

The beneficial influences upon the tax base of the City and the other taxing entities will include increased property tax revenues, job growth, and housing opportunities. The increased revenues will come from the property values associated with new construction in the area, as well as increased land values that may occur, over time, in the area generally. Property values include land, buildings, and personal property (machines, equipment, etc.).

Once the residential component is completed, the project area will include about 1,800 newly built residential housing units. These units are planned to be medium and high-density housing, increasing the affordable housing options within the City. These units will lend to the creation of a true transportation-oriented development while also minimizing the number of new students created in the area.

There will also be a beneficial impact on the community through increased construction activity within the Project Area. Positive impacts will be felt through construction wages paid, as well as construction supplies purchased locally.

The Agency is also offering an affordable housing program in this Project Area for employees of Alpine School District, Utah County Sheriff's Office, and Police Officers in the American Fork Police Department. The Agency pledges to contribute up to $7.6 million in rent or down payment assistance over the 20-year life of the project to help employees who are in low to moderate income ranges. As shown in **Table 2**, the Agency expects to generate enough funding to assist 100 employees annually with rent or 20 employees annually with down payments. By enacting this affordable housing program, the Agency hopes to combat the housing and retention crises

School District and Public Safety employees are facing throughout Utah County. The established guidelines of the program can be found in a separate governing document.

TABLE 2: AFFORDABLE HOUSING PILOT PROGRAM PROJECTIONS

Yearly Funding Available	Rental Assistance Per Month	1 Year Rental Assistance Total	Per Down Payment Assistance Amount	Employees Assisted Yearly with Rent	Employees Assisted with Down Payments Yearly
$300,000	$250	$3,000	$15,000	100	20

Additionally, job growth in the Project Area will result in increased wages, increasing local purchases and benefiting existing businesses in the area. Job growth will also result in increased income taxes paid. Additionally, business growth will generate corporate income taxes.

The Agency and Alpine School District have agreed that a minimum of 65% of the funding set aside for the affordable housing pilot program will be reserved for School District employees. Additionally, the Agency will not place a cap on the total funding percentage of pilot program funds that may be used to assist employees of the School District. Moreover, pilot program funds set aside to assist Utah County Sheriff employees will be used solely for down payment assistance rather than rental assistance.

Proximity of affordable housing to the FrontRunner station and transit-oriented development will offer further benefits for employees and taxing entities by incentivizing increased lengths of employment and longevity.

UTAH CODE §17C-5-105(2)(ii)(B)

The Associated Business and Economic Activity Likely to be Stimulated

Other business and economic activity likely to be stimulated includes increased spending by new and existing residents within the City and employees in the Project Area and in surrounding areas. This includes both direct and indirect purchases that are stimulated by the spending of the additional employees in the area.

Businesses will likely make purchases that may eventually result in increased employment opportunities in areas such as the following: office equipment, furniture and furnishings, office supplies, computer equipment, communication, security, transportation and delivery services, maintenance, repair and janitorial services, packaging supplies, and office and printing services.

Employees may make some purchases in the local area, such as convenience shopping for personal services (haircuts, banking, dry cleaning, etc.). The employees will not make all their convenience or personal services purchases near their workplace and each employee's purchasing patterns will be different. However, it is reasonable to assume that a percentage of these annual purchases will occur within close proximity of the workplace (assuming the services are available).

UTAH CODE §17C-5-105(2)(B)

Efforts to Maximize Private Investment

The agency has formed a partnership with the developers to realize the vision of this project area. It is anticipated that the development of the total transit-oriented

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development area will require over $500,000,000 of private capital. Creating a CRA will act as a catalyst to jumpstart the development of the area and guide the development to be higher density and best uses.

UTAH CODE §17C-5-105(2)(C)

But For Analysis

It is anticipated that this project area will have numerous infrastructure and improvement costs to capture the vision and density of the anticipated transit-oriented development. But for the creation of the CRA and the public participation, the development would likely not occur. The developer, who has already purchased a substantial amount of the land required for their plan, will abandon the development plans and sell the land in the absence of public participation. Public participation is estimated to bring $30.7 million of net benefit to the taxing entities.

Additionally, as shown in **Table 3** below, the Project Area is predicted to generate 2.7 times the property tax revenue with a CRA than without one. It is important to note that the model used to determine non-incentivized development included high density multi-family housing. It is likely that without a CRA, the development in the area would need to be switched to single family instead of multi-family. Lot size would also need to be increased to .25 acres. Consequently, the area would produce more primary residences and create more students. If multi-family development was taken out of the model entirely, the 20-year property tax generation in the non-incentivized development model would sharply decline. As a result, the Agency and taxing entities will experience economic benefit, even greater than is shown in the table below, by participating in a CRA in the Project Area.

TABLE 3: INCENTIVIZED VS. NON-INCENTIVIZED DEVELOPMENT (2023-2042)

Non-Incentivized Development		Incentivized Development	
Taxing Entity	20 Year Incremental Revenues (NPV)	Taxing Entity	20 Year Incremental Revenues (NPV)
Utah County	$2,746,863	Utah County	$7,399,566
Alpine School District	18,567,329	Alpine School District	50,017,127
American Fork City	4,206,045	American Fork City	11,330,349
North Utah County Water Conservancy District	42,173	North Utah County Water Conservancy District	113,606
Central Utah Water Conservancy District	1,054,323	Central Utah Water Conservancy District	2,840,161
Total	**$26,616,733**	**Total**	**$71,700,810**

UTAH CODE §17C-5-105(2)

Cost/Benefit Analysis

Based on the land use assumptions, current economic and market demand factors, tax increment participation levels, public infrastructure, land assemblage, and incentive needs, the following tables outline the benefits (revenues) and costs (expenditures) anticipated in the Project Area. This does not factor in the benefit of other multipliers such as job creation, disposable income for retail consumption, etc. As shown below, the proposed community reinvestment will create a net benefit to American Fork City and the other taxing entities that levy a tax within the Project Area.

TABLE 4: SOURCES OF TAX INCREMENT FUNDS

Entity	Percentage	Length	Total	NPV at 2.5%
Utah County	60%	20 Years	$5,747,391	$4,439,740

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Alpine School District (Local & School Levy)	60%	20 Years	38,849,305	30,010,276
American Fork City	60%	20 Years	8,800,509	6,798,209
North Utah County Water Conservancy District	60%	20 Years	88,240	68,164
Central Utah Water Conservancy District	60%	20 Years	2,206,010	1,704,097
Total Sources of Tax Increment Funds			**$55,691,455**	**$43,020,486**

TABLE 5: BENEFIT ANALYSIS FOR TAXING ENTITIES – 20 YEAR TOTAL

Entity	Property Tax	Sales Tax	Franchise Tax	School District Revenues	Total Incremental Revenues
Utah County	$9,578,985	$2,330,254	-		$11,909,239
Alpine School District (Local & School Levy)	64,748,841	-	-	31,619,066	96,367,908
American Fork City	14,667,515	3,864,812	7,375,051		25,907,378
North Utah County Water Conservancy District	147,067				147,067
Central Utah Water Conservancy District	3,676,683	-	-		3,676,683
Total Revenue	**$92,819,092**	**$6,195,066**	**$7,375,051**	**$31,619,066**	**$138,008,275**

TABLE 6: COST ANALYSIS FOR TAXING ENTITIES – 20 YEAR TOTAL

Entity	CRA Budget	General Government	Public Works	Public Safety	Parks & Rec.	School District Expenditures	Total Incremental Expenditures
Utah County	$5,747,391						$5,747,391
Alpine School District (Local & School Levy)	38,849,305	-	-			37,051,027	75,900,332
American Fork City	8,800,509	795,274	2,702,364	7,951,187	2,072,857		22,322,191
North Utah County Water Conservancy District	88,240						88,240
Central Utah Water Conservancy District	2,206,010	-	-				2,206,010
Total Expenditures	**$55,691,455**	**$795,274**	**$2,702,364**	**$7,951,187**	**$2,072,857**	**$37,051,027**	**$106,264,164**

TABLE 6: COST/BENEFIT ANALYSIS FOR CITY (2023-2042)

City Revenues	Total Incremental Revenues
Property Tax (Total Increment)	$14,667,515
Sales Tax	3,864,812
Telecom Tax	2,786,699
Energy Sales & Use Tax (Natural Gas)	720,943
Energy Sales and Use Tax (Electric)	3,867,409
TOTAL REVENUES	**$25,907,378**
City Expenditures	**Total Expenses**
CRA Budget	$8,800,509
General Government Services	795,274
Public Works Services	2,702,364
Public Safety Services	7,951,187
Parks & Rec	2,072,857
TOTAL EXPENDITURES	**$22,322,191**
Total Revenues minus Expenditures	**$3,585,187**

TABLE 7: COST/BENEFIT ANALYSIS FOR SCHOOL DISTRICT (2023-2042)

School District Revenues	Total Incremental Revenues
Property Tax (Total Increment)	$64,748,841
General	24,167,982

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Debt Service	1,793,333
Capital Outlay	832,943
Nutrition Services	844,103
Non K-12	1,638,711
Alpine SD Foundation	233,234
Student Activity	415,681
Industrial Insurance	1,668,284
School Services	24,795
TOTAL REVENUES	**$96,367,908**
School District Expenditures	**Total Expenses**
CRA Budget	$38,849,305
General	29,268,852
Debt Service	2,301,368
Capital Outlay	1,613,225
Nutrition Services	929,788
Non K-12	1,542,951
Alpine SD Foundation	247,578
Student Activity	444,772
Industrial Insurance	661,030
School Services	41,463
TOTAL EXPENDITURES	**$75,900,332**
Total Revenues minus Expenditures	**$20,467,576**

The total benefit to the taxing entities of participating in the Project Area is $31.7 million with the City's net benefit being $3.6 million and the School District's net benefit being $20.5 million. Alpine School District, Utah County, and American Fork City employees will also experience the added benefit of $6 million in Affordable Housing Pilot Program funding that the Agency has pledged to create and administer in the Project Area.

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EXHIBIT A: Legal Description of Patriot Station CRA

Commencing N89°50'50"W 347.93 feet and South 38.39 feet from the northeast corner of Section 21, Township 5 South, Range 1 East, Salt Lake Base & Meridian; thence S74°42'37"E 5,715.56 feet; thence S00°12'10"E 84.19 feet; thence N89°16'29"W 1637.08 feet; thence S00°22'04"W 535.91 feet; thence S04°34'26"E 108.86 feet; thence S02°50'35"E 237.21 feet; thence S01°30'08"W 1124.97 feet; thence S00°27'18"W 1127.96 feet; thence N89°59'23"W 4,539.89 feet; thence N01°06'41"E 1,552.56 feet; thence N88°52'55"W 678.69 feet; thence N12°00'00"E 1,102.49 feet; thence N31°05'00"E 599.76 feet; thence N65°45'23"E 181.57 feet; thence N07°10'00"E 359.90 feet; thence N61°20'00"E 492.87 feet; thence N69°07'00"E 199.95 feet; thence N00°05'01"E 806.33 feet to the point of beginning. (19,411,313.54 sq ft / 445.62 acres)

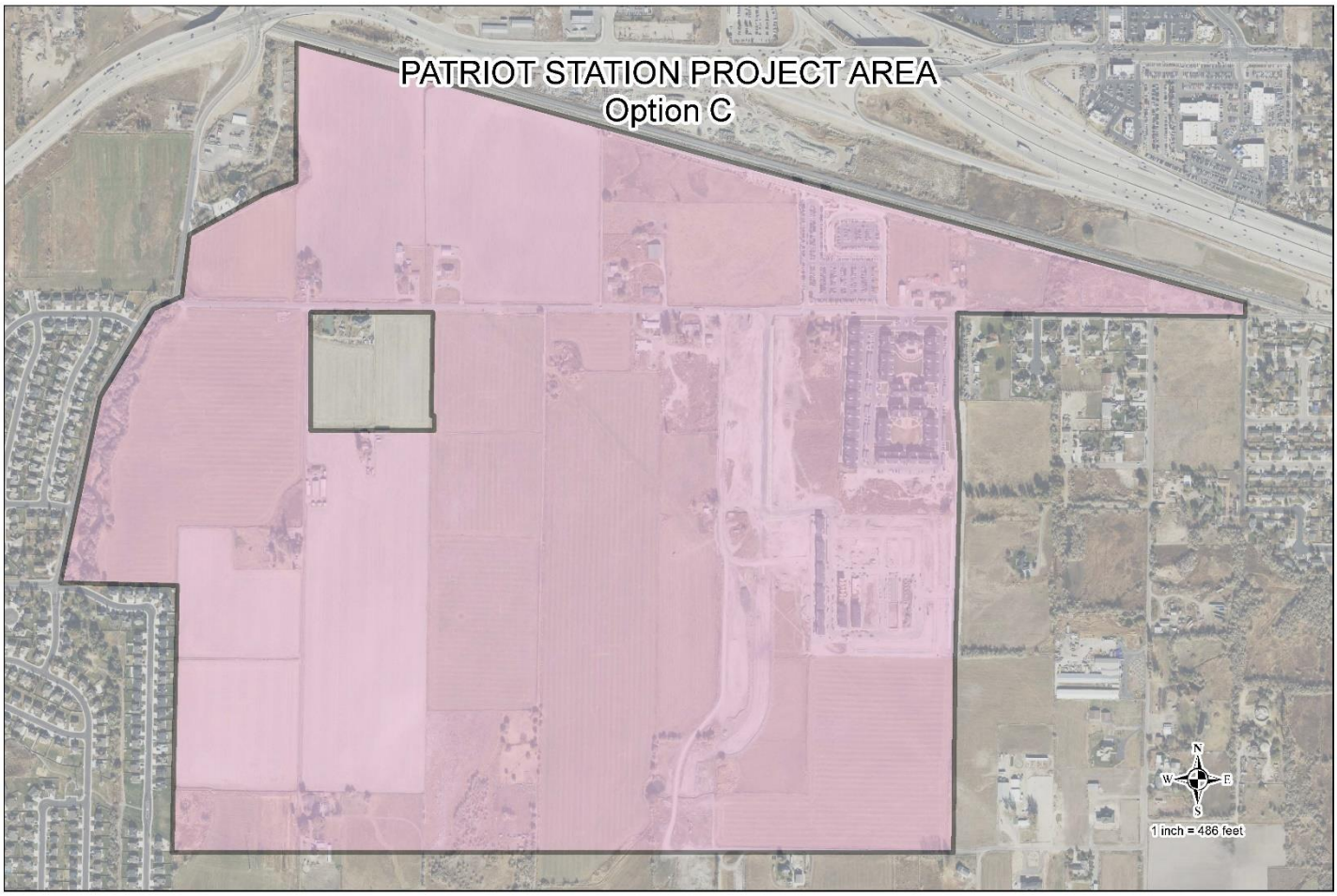
LESS AND EXCEPTING the following description:

Commencing N89°50'50"W 263.67 feet and South 1604.06 feet from the northeast corner of Section 21, Township 5 South, Range 1 East, Salt Lake Base & Meridian; thence East 708.97 feet; thence S00°53'22"W 599.41 feet; thence S87°23'27"E 17.59 feet; thence S00°00'06"E 86.09 feet; thence N89°59'57"W 717.23 feet; thence North 686.21 feet to the point of beginning. (484,431.15 sq ft / 11.21 acres)

Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)

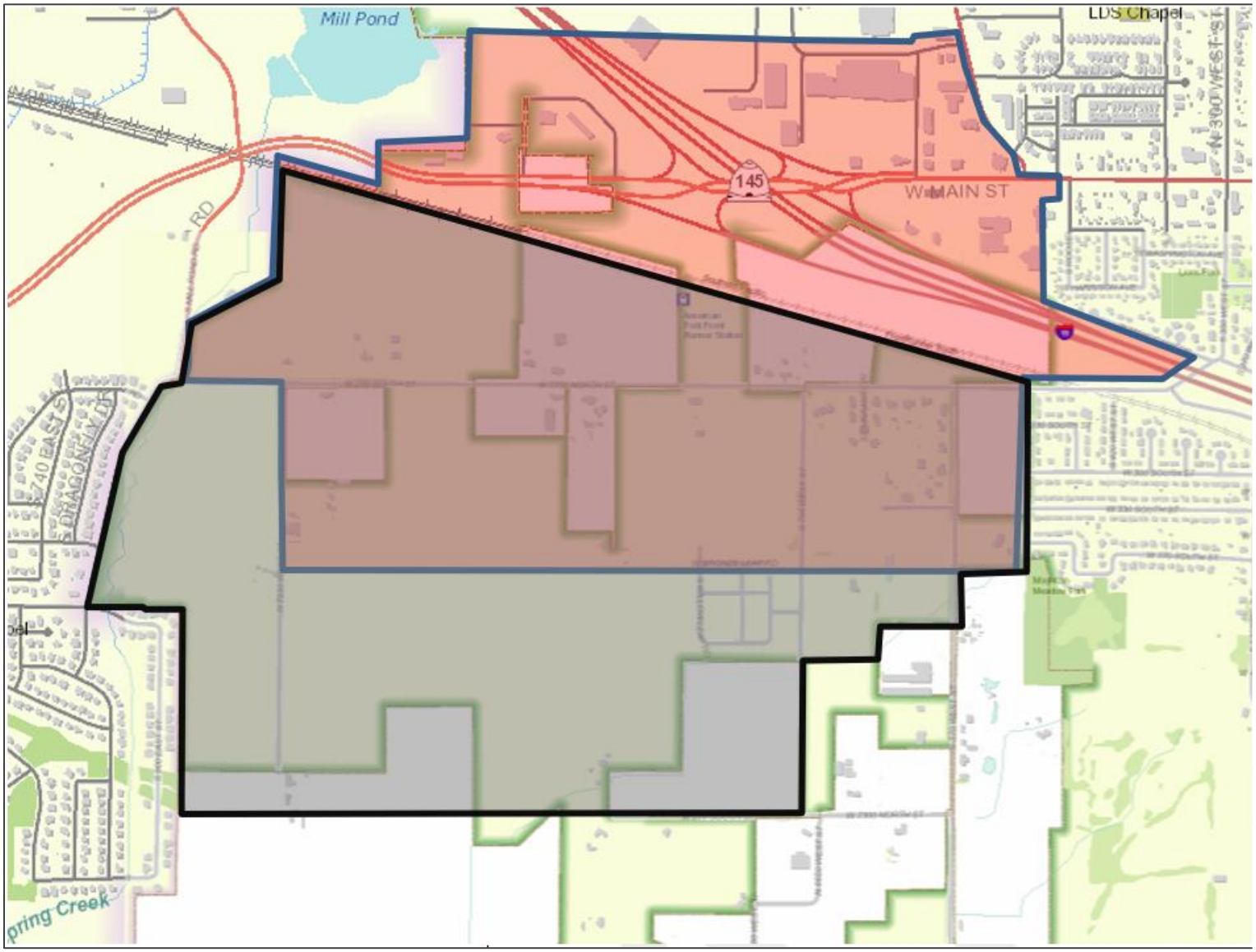
EXHIBIT B: Maps

Proposed Patriot Station Community Reinvestment Area (Revised Survey Area Resolution Map)



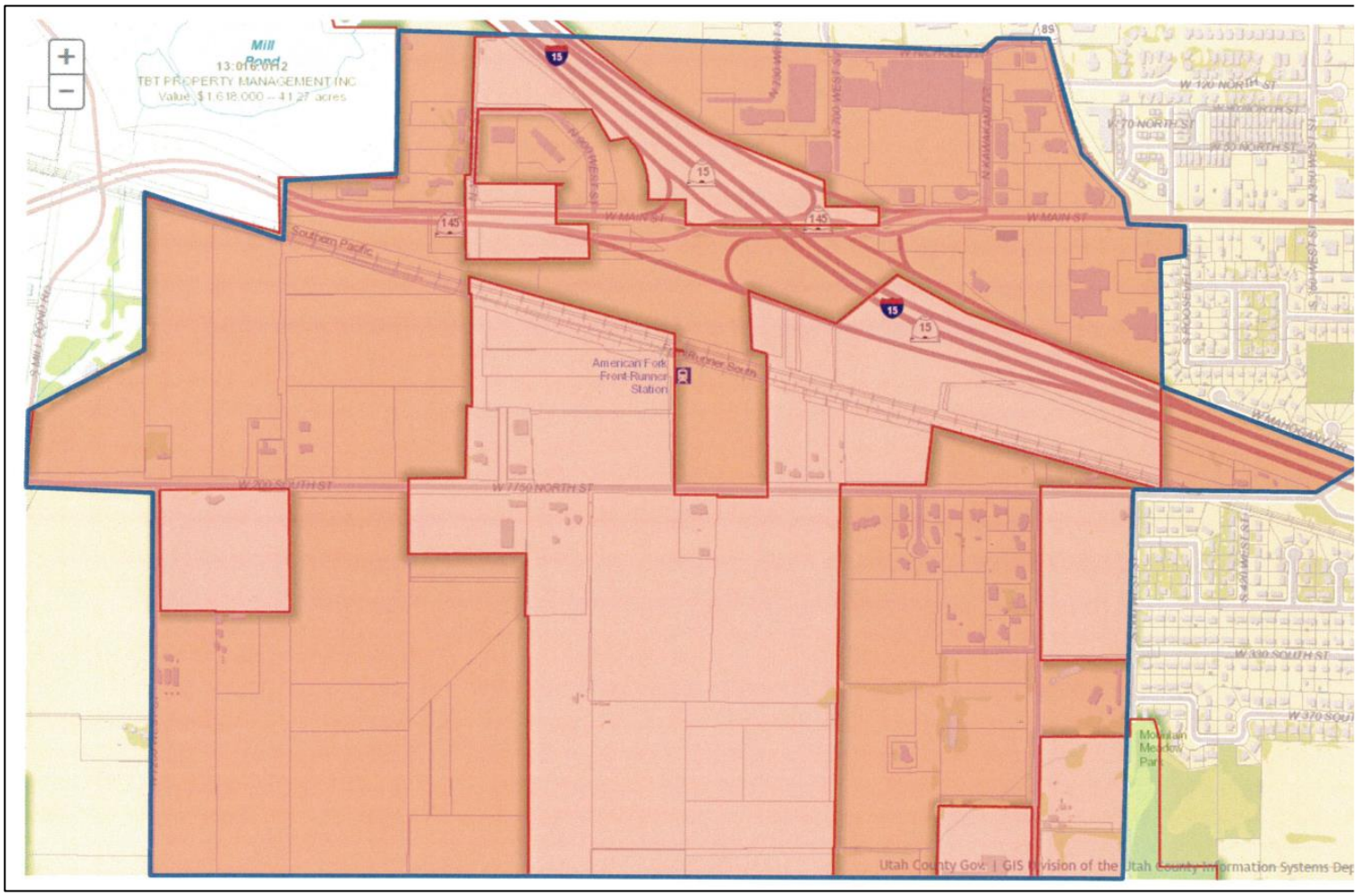
Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)

Original Survey Area Boundaries (Red Shaded with Blue Border) With Revised Survey Area Boundaries Overlaid (Gray Shaded with Black Border)



Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)

Map of Original Survey Area Boundaries



Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)

EXHIBIT C: Parcel List

Patriot Station CRA Taxable Property Schedule (2021)

Parcel ID	Acres	Owner	Parcel ID	Acres	Owner
13:039:0023	0.22	GREEN, PHILLIP R (ET AL)	55:886:0125	0.02	WILLOW GLEN TOWNHOMES LLC
13:039:0102	1.26	GREEN, DON WESLEY & LUANN B (ET AL)	55:886:0126	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0010	11.62	NBFF PROPERTY LLC	55:886:0127	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0014	13.00	ROUNDY, WILLIAM M & MARCIA M (ET AL)	55:886:0128	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0035	0.10	BUCKWALTER, BRADLEY K	55:886:0129	0.02	WILLOW GLEN TOWNHOMES LLC
13:072:0002	0.66	SAGER, MINDY B	55:886:0130	0.02	WILLOW GLEN TOWNHOMES LLC
13:072:0007	1.23	CCW FARMS LLC	55:886:0131	0.02	WILLOW GLEN TOWNHOMES LLC
13:072:0014	1.23	UTAH LAKE PROPERTY LLC	55:886:0132	0.02	WILLOW GLEN TOWNHOMES LLC
13:072:0017	1.26	JONES, RANDY & DONALD BRENT (ET AL)	55:886:0133	0.02	WILLOW GLEN TOWNHOMES LLC
35:280:0006	2.39	AF PD LLC	55:886:0134	0.02	WILLOW GLEN TOWNHOMES LLC
13:038:0005	8.93	GREEN, JESS LYNN	55:886:0135	0.02	WILLOW GLEN TOWNHOMES LLC
13:038:0006	7.59	LAMPH, L CLAUDE (ET AL)	55:886:0136	0.02	WILLOW GLEN TOWNHOMES LLC
13:038:0008	1.00	LAMPH, L CLAUDE	55:886:0137	0.02	WILLOW GLEN TOWNHOMES LLC
13:038:0030	11.54	LAMPH, L CLAUDE	55:886:0138	0.02	WILLOW GLEN TOWNHOMES LLC
13:038:0068	15.29	BACH INVESTMENTS LLC	55:886:0139	0.02	WILLOW GLEN TOWNHOMES LLC
13:038:0069	15.51	GREEN, JESS LYNN	55:886:0140	0.02	WILLOW GLEN TOWNHOMES LLC
13:039:0004	1.14	DALTON, ADELE C	55:886:0141	0.02	WILLOW GLEN TOWNHOMES LLC
13:039:0008	0.03	BLUE SPRING PROPERTIES LLC	55:886:0142	0.02	WILLOW GLEN TOWNHOMES LLC
13:039:0026	10.42	BLUE SPRING PROPERTIES LLC	55:886:0143	0.02	WILLOW GLEN TOWNHOMES LLC
13:039:0027	12.77	BLUE SPRING PROPERTIES LLC	55:886:0145	0.02	WILLOW GLEN TOWNHOMES LLC
13:039:0028	17.67	BLUE SPRING PROPERTIES LLC	55:886:0146	0.02	WILLOW GLEN TOWNHOMES LLC
13:039:0029	0.09	CCW FARMS LLC	55:886:0147	0.02	WILLOW GLEN TOWNHOMES LLC
13:039:0030	0.88	SAGER, MINDY	55:886:0148	0.02	WILLOW GLEN TOWNHOMES LLC
13:039:0112	2.19	LAMPH, AMBER	55:886:0149	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0012	3.96	HARBOR VIEW DEVELOPMENT LLC	55:886:0150	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0013	15.00	HARBOR VIEW DEVELOPMENT LLC	55:886:0151	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0017	2.94	SAGER, MINDY	55:886:0152	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0038	0.40	AF PD LLC	55:886:0153	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0039	17.52	LAMPH, L CLAUDE	55:886:0154	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0042	9.25	OLIVE TREE ENTERPRISES LLC	55:886:0155	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0043	1.80	OLIVE TREE ENTERPRISES LLC	55:886:0156	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0044	1.69	OLIVE TREE ENTERPRISES LLC	55:886:0157	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0045	8.13	NBFF PROPERTY LLC	55:886:0158	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0057	3.47	AMERICAN FORK CITY	55:886:0159	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0058	2.16	AF 21 LLC	55:886:0160	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0059	6.08	AF 21 LLC	55:886:0161	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0060	3.82	AF 21 LLC	55:886:0162	0.02	WILLOW GLEN TOWNHOMES LLC
13:040:0061	4.16	AF 21 LLC	55:886:0163	0.02	KEYSTONE CONSTRUCTION LLC

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13:040:0062	5.00	HORAN, MICHAEL B (ET AL)	55:886:0164	0.02	KEYSTONE CONSTRUCTION LLC
13:040:0064	0.68	AMERICAN FORK CITY	55:886:0165	0.02	KEYSTONE CONSTRUCTION LLC
13:040:0065	0.58	HOGGARD, BRUCE M & TERREE (ET AL)	55:886:0166	0.02	KEYSTONE CONSTRUCTION LLC
13:040:0066	4.54	HOGGARD, BRUCE M & TERREE (ET AL)	55:886:0167	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0011	5.00	AF UTAH LLC	55:886:0168	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0023	2.00	OLIVE TREE ENTERPRISES LLC	55:886:0169	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0029	1.69	SILVERADO PARTNERS LLC	55:886:0170	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0038	0.46	UTAH TRANSIT AUTHORITY (ET AL)	55:886:0171	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0044	10.21	ALLRED, NEAL L & CASSIE L (ET AL)	55:886:0172	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0048	2.48	BLUE SPRING PROPERTIES LLC	55:886:0173	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0052	0.47	CBAM PROPERTIES LLC	55:886:0174	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0053	1.23	CBAM PROPERTIES LLC	55:886:0175	0.02	WILLOW GLEN TOWNHOMES LLC
13:041:0054	7.12	EARL, ALMA L	55:886:0176	0.02	WILLOW GLEN TOWNHOMES LLC
13:041:0055	4.43	EARL, ALMA L	55:886:0177	0.02	WILLOW GLEN TOWNHOMES LLC
13:041:0056	4.00	ALLRED, DAKEN W	55:886:0178	0.02	WILLOW GLEN TOWNHOMES LLC
13:041:0058	3.00	ALLRED, DAKEN W & ANGELA T	55:886:0179	0.02	WILLOW GLEN TOWNHOMES LLC
13:041:0061	7.27	OLIVE TREE ENTERPRISES LLC	55:886:0180	0.02	WILLOW GLEN TOWNHOMES LLC
13:041:0064	0.39	UTAH TRANSIT AUTHORITY	55:886:0181	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0065	1.39	UTAH TRANSIT AUTHORITY	55:886:0182	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0068	0.19	UTAH TRANSIT AUTHORITY	55:886:0183	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0074	0.54	AMERICAN FORK CITY	55:886:0184	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0075	15.49	HARBOR VIEW DEVELOPMENT LLC	55:886:0185	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0076	3.09	AF UTAH LLC	55:886:0186	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0078	4.89	AF UTAH LLC	55:886:0187	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0079	5.48	AF UTAH LLC	55:886:0188	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0080	19.28	BLUE SPRING PROPERTIES LLC	55:886:0189	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0081	0.21	AF UTAH LLC	55:886:0190	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0082	1.39	ALLRED, NEAL L & CASSIE L (ET AL)	55:886:0191	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0083	0.55	AMERICAN FORK CITY	55:886:0192	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0085	1.55	AF UTAH LLC	55:886:0193	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0086	2.83	AMERICAN FORK CITY	55:886:0194	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0087	5.01	AF UTAH LLC	55:886:0195	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0088	8.15	AF UTAH LLC	55:886:0196	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0089	0.17	AF UTAH LLC	55:886:0197	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0090	0.01	AMERICAN FORK CITY	55:886:0198	0.02	KEYSTONE CONSTRUCTION LLC
13:041:0091	0.34	HOGGARD, BRUCE M & TERREE (ET AL)	55:886:0199	0.02	KEYSTONE CONSTRUCTION LLC
13:042:0028	1.06	RH JOHNSON CONSTRUCTION INC	55:886:0200	0.02	KEYSTONE CONSTRUCTION LLC
13:042:0034	7.65	UTAH TRANSIT AUTHORITY	55:886:0201	0.02	KEYSTONE CONSTRUCTION LLC
13:042:0060	0.55	UTAH TRANSIT AUTHORITY	55:886:0202	0.02	KEYSTONE CONSTRUCTION LLC
13:042:0061	3.60	WINDY CITY DEVELOPMENT LLC	55:886:0203	0.02	KEYSTONE CONSTRUCTION LLC
13:042:0062	0.47	UTAH TRANSIT AUTHORITY	55:886:0204	0.02	KEYSTONE CONSTRUCTION LLC
13:042:0063	2.90	NIELSEN PROPERTY HOLDINGS L C	55:886:0205	0.02	DELACRUZ, MARTIN O

13:042:0064	0.12	UTAH TRANSIT AUTHORITY	55:886:0206	0.02	KEYSTONE CONSTRUCTION LLC
13:042:0065	0.81	WILLIAMSON FARMS LLC	55:886:0207	0.02	KIRIYAMA, LANE & ARLETTE
13:042:0067	0.17	UTAH TRANSIT AUTHORITY	55:886:0208	0.02	ZHENG, LEI
13:042:0068	2.67	WILLIAMSON FARMS LLC	55:886:0209	0.02	KEYSTONE CONSTRUCTION LLC
13:042:0069	1.29	WILLIAMSON FARMS LLC	55:886:0210	0.02	KEYSTONE CONSTRUCTION LLC
13:042:0070	0.17	UTAH TRANSIT AUTHORITY	55:886:0211	0.02	KEYSTONE CONSTRUCTION LLC
13:042:0097	13.18	LAKEVIEW MEADOWS LLC	55:886:0212	0.02	KEYSTONE CONSTRUCTION LLC
13:042:0098	3.61	LAKEVIEW MEADOWS SOUTH LLC	55:886:0213	2.88	COMMON AREA
13:042:0099	1.30	AMERICAN FORK CITY	55:886:0214	1.21	COMMON AREA
13:043:0091	0.72	AMERICAN FORK CITY	55:886:0215	0.51	COMMON AREA
13:043:0092	1.26	AMERICAN FORK CITY	55:886:0216	4.55	AMERICAN FORK CITY
13:043:0115	12.15	WILLIAMSON FARMS LLC	55:886:0101	0.02	WILLOW GLEN TOWNHOMES LLC
13:043:0121	13.30	BINCH CHILDREN LLC (ET AL)	55:886:0102	0.02	WILLOW GLEN TOWNHOMES LLC
13:043:0122	1.95	WILLOW GLEN TOWNHOMES LLC	55:886:0103	0.02	WILLOW GLEN TOWNHOMES LLC
13:043:0123	0.72	WILLOW GLEN TOWNHOMES LLC	55:886:0104	0.02	WILLOW GLEN TOWNHOMES LLC
13:043:0124	2.28	WILLOW GLEN TOWNHOMES LLC	55:886:0105	0.02	WILLOW GLEN TOWNHOMES LLC
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55:886:0124	0.02	WILLOW GLEN TOWNHOMES LLC			

Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)

EXHIBIT D: Utah County Resolution No 2019-RA-03R

Attachment: PS CRA Amended Project Area Plan Final (Adoption of the amended Patriot Station Community Reinvestment Area)

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
JUNE 21, 2022

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

AGENDA ITEM Review and Action on a Resolution Setting the 2022 Proposed Tax Rate for Fiscal Year Ending June 30, 2023.

SUMMARY RECOMMENDATION
Staff recommends approval.

BACKGROUND
Utah state code requires American Fork City to adopt a proposed tax rate by June 22nd of each year. This year, Council has proposed a property tax increase of $10 per month for an average residence, 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 will be included in the valuation notices to be mailed by Utah County on or before July 22.

The truth in taxation hearing is scheduled for August 23, 2022 at 7:00 pm

BUDGET IMPACT
The Proposed Tax Rate would increase general fund revenue by $1,983,068, which would go towards increased public safety costs and road improvements.

SUGGESTED MOTION
I move to approve the resolution adopting the 2022 proposed tax rate for fiscal year 2022-2023 and set date and time for the public hearing for truth in taxation on August 23, 2022 at 7:00 p.m.

SUPPORTING DOCUMENTS

06.21.22 - Resolution - Proposed Tax Rate (DOCX)
06.21.22 - Tax Rate Summary Form PT-693 2022 (PDF)
06.21.22 - Truth In Taxation Notice (PDF)

RESOLUTION NO. _____

A RESOLUTION SETTING THE PROPOSED 2022 PROPERTY TAX RATE FOR THE GENERAL FUND FOR AMERICAN FORK CITY, UTAH.

WHEREAS, the City is required by State law to set the real and personal property tax levy for various municipal purposes by June 22, 2021, pursuant to Utah Code § 10-6-133; and

WHEREAS, the City is pursuing a tax rate increase and desires to approve the proposed tax rate levy in accordance with Utah Code §59-2-912; and

WHEREAS, in accordance with applicable provisions of State law, the City Council desires to set the proposed real and personal property tax levy for various municipal purposes as more particularly provided herein.

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

Section 1. Enactment. The 2022 real and personal property tax levy for fiscal year 2022-2023 shall be proposed as follows:

Fund / Budget Type	Tax Rate	Revenue
General Fund	0.001725	$ 6,699,320
Interest and Sinking Fund/Bond	0.000135	$ 582,388
Tort Liability	0.000036	$ 155,197

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

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

PASSED AND SIGNED THIS 21 DAY OF JUNE, 2022.

APPROVED:

_____
Bradley J. Frost, Mayor

ATTEST:

_____
Terilyn Lurker, City Recorder

Attachment: 06.21.22 - Resolution - Proposed Tax Rate (2022 Proposed Tax Rate)

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: 2022**

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	0.001094	0.001554	.007	6,699,320
20 Interest and Sinking Fund/Bond §17-12-1	0.000135	0.000135	Sufficient	582,388
50 Tort Liability §63G-1-704	0.000036	0.000036	0.0001	155,197
Total Tax Rate	**0.001265**	**0.001725**	**Total Revenue**	**$7,436,905**

Attachment: 06.21.22 - Tax Rate Summary Form PT-693 2022 (2022 Proposed Tax Rate)

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: _____

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 $474,000 residence would increase from $294.59 to $414.51, which is $119.92 per year.

- The American Fork City tax on a $474,000 business would increase from $535.62 to $753.66, which is $218.04 per year.

- If the proposed budget is approved, American Fork City would increase its property tax budgeted revenue by 40.63% above last year's property tax budgeted revenue excluding eligible new growth.

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: 8/23/2022 7:00 P.M

Location: City Hall
31 Church Street
American Fork

To obtain more information regarding the tax increase, citizens may contact American Fork City at 801-763-3000.

Attachment: 06.21.22 - Truth In Taxation Notice (2022 Proposed Tax Rate)

Tax Rate Increase Advertisement Requirements

Instructions for newspaper publication:

- The advertisement shall be no less than 1/4 page in size

- The type used shall be no less than 18 point

- A 1/4 inch border shall surround the advertisement

- The advertisement may not be placed in that portion of the newspaper where legal notices and classified advertisements appear

Instructions for the taxing entity:

- The advertisement shall be published in:

1) a newspaper or combination of newspapers of general circulation in the taxing entity

2) Electronically in accordance with Section 41-1-101: on a website established by the collective efforts of Utah newspapers www.utahlegals.com

3) On the Utah Public Notice Website created in Section 63F-1-701 www.utah.gov/pmn/index.html

- It is the legislative intent that whenever possible the advertisement should appear in a newspaper that is published at least one day per week

- The newspaper or combination of newspapers selected shall be of general interest and readership in the taxing entity and not of limited subject matter

- The advertisement shall run once each week for two weeks preceding the hearing.

- If the taxing entity is in a county that is required to publish a list (59-2-919.2), the taxing entity is only required to published one advertisement, one week before the public hearing

- The advertisement shall state that the taxing entity will meet on a certain day, time, and place fixed 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 scheduled meeting shall begin at or after 6:00 P.M.

Attachment: 06.21.22 - Truth In Taxation Notice (2022 Proposed Tax Rate)

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
JUNE 21, 2022

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, 2023.

SUMMARY RECOMMENDATION
Staff recommends approval of the fiscal year ending June 30, 2023 budget.

BACKGROUND
American Fork city advertised and held a public hearing on June 14, 2022, 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, 2022 meeting. Additionally, state statue (Utah Code 10-6-118) requires the city to adopt a final budget on or before June 30, 2022, or in the case of a property tax increase, before September 1, 2022.

The City Council held many budget work sessions between February through May 2022, where budget materials were presented and discussed. The City also held a budget open house on May 5, 2022, and made the tentative budget available on the city website. Changes to the tentative budget are discussed below:

- Capital Equipment - Supply prices have increased due to inflation. Cost estimates for the purchase of fire department SBA Air Packs are higher in the amount of $25,000 than originally quoted.
- Information Technology - Costs for ongoing maintenance and support for the newly implemented Cityworks program in public works and development services departments increased by $36,000 more than originally estimated. This cost is charged back to the user departments as a technology charge within the general fund.
- Storm Drain - the engineer's estimate for the American Fork River Debris Basin project has increased by $563,000 for a total of estimated project cost of $720,000. American Fork City has entered into interlocal cooperative agreements for cost sharing on this project for a reimbursement in the amount of $480,000 to offset the costs.
- Capital Projects - Utah County has released the assessed valuation data of residential and commercial properties, which is higher than was originally estimated by city staff. Based on direction from Council for a $10/month increase in residential property tax, this will result in additional tax revenues of $783,000 above original estimates, which will fund additional road improvements.

A public hearing is scheduled for August 23, 2022 to receive comments on a proposed tax increase, wherein any changes to the proposed tax rate will be reflected in a final adopted budget on that date.

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

SUGGESTED MOTION
I move to approve a resolution adopting the American Fork City budget for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

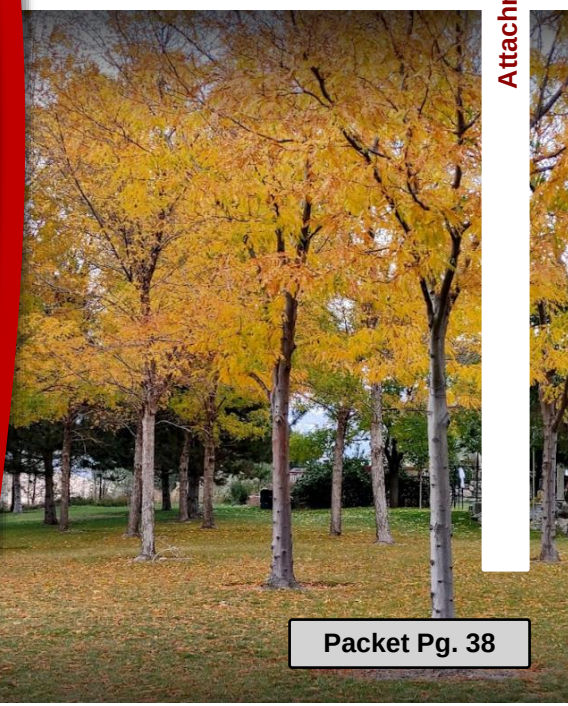
SUPPORTING DOCUMENTS

FY2023 Budget DRAFT 6.21.22 (PDF)
06.21.22 - Resolution Budget Adoption 6.21.22 (DOCX)

2023







CITY OF
AMERICAN FORK
UTAH

Fiscal Year 2023

PROPOSED BUDGET

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

American Fork City, Utah

Proposed Budget

Fiscal Year 2022-2023

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

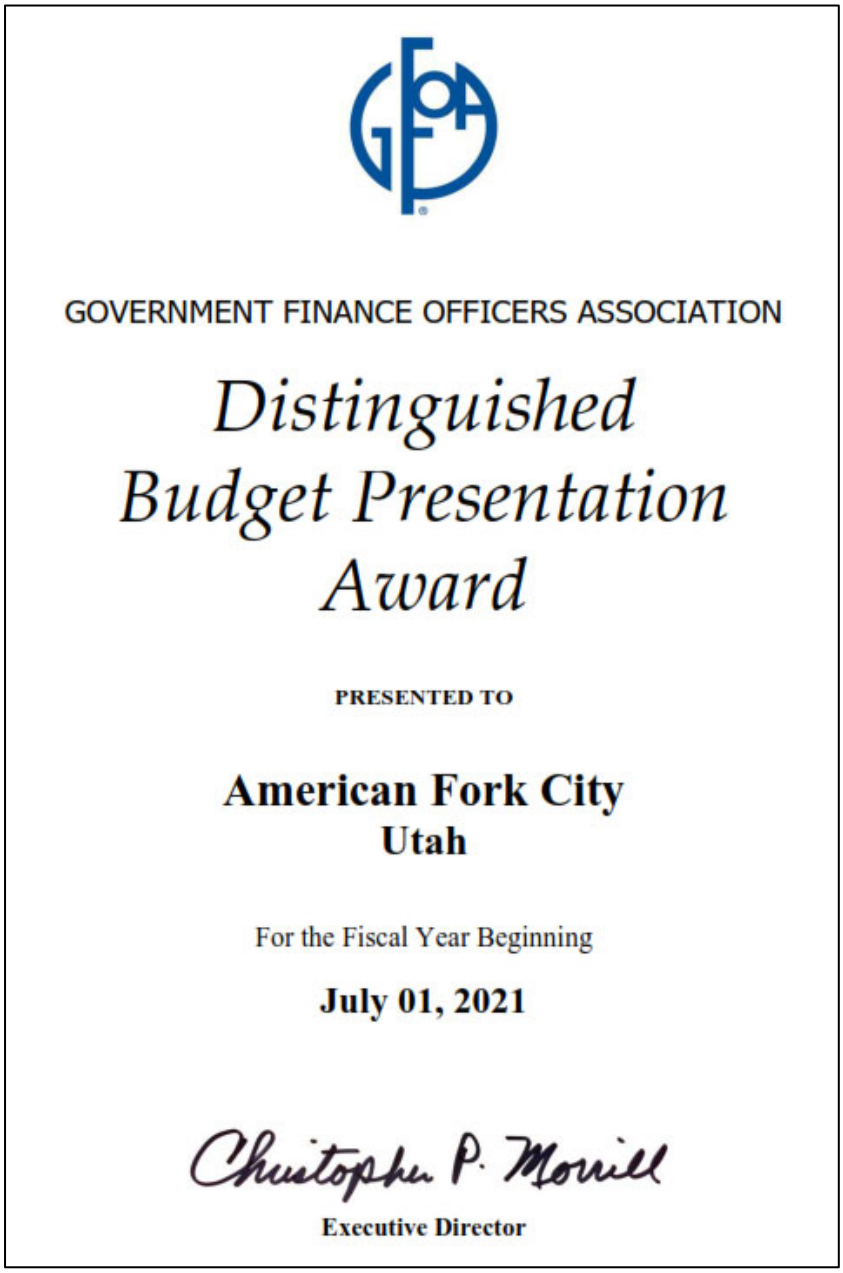
Prepared by:
American Fork City Administration
51 E Main St
American Fork, UT 84003-2381
www.americanfork.gov
Phone: (801) 763-3000
amontoya@americanfork.gov

Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to American Fork City, Utah for its annual budget for the fiscal year beginning July 1, 2021.

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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

American Fork City
Utah

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

Executive Director

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

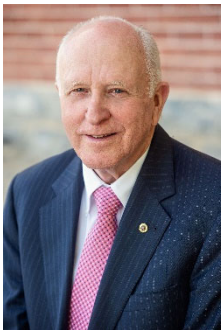
Introductio



Elected Officials and Leadership Team



Mayor
Brad Frost



Councilmember
Kevin Barnes



Councilmember
Staci Carroll



Councilmember
Ryan Hunter



Councilmember
Rob Shelton



Councilmember
Clark Taylor

APPOINTED OFFICIALS

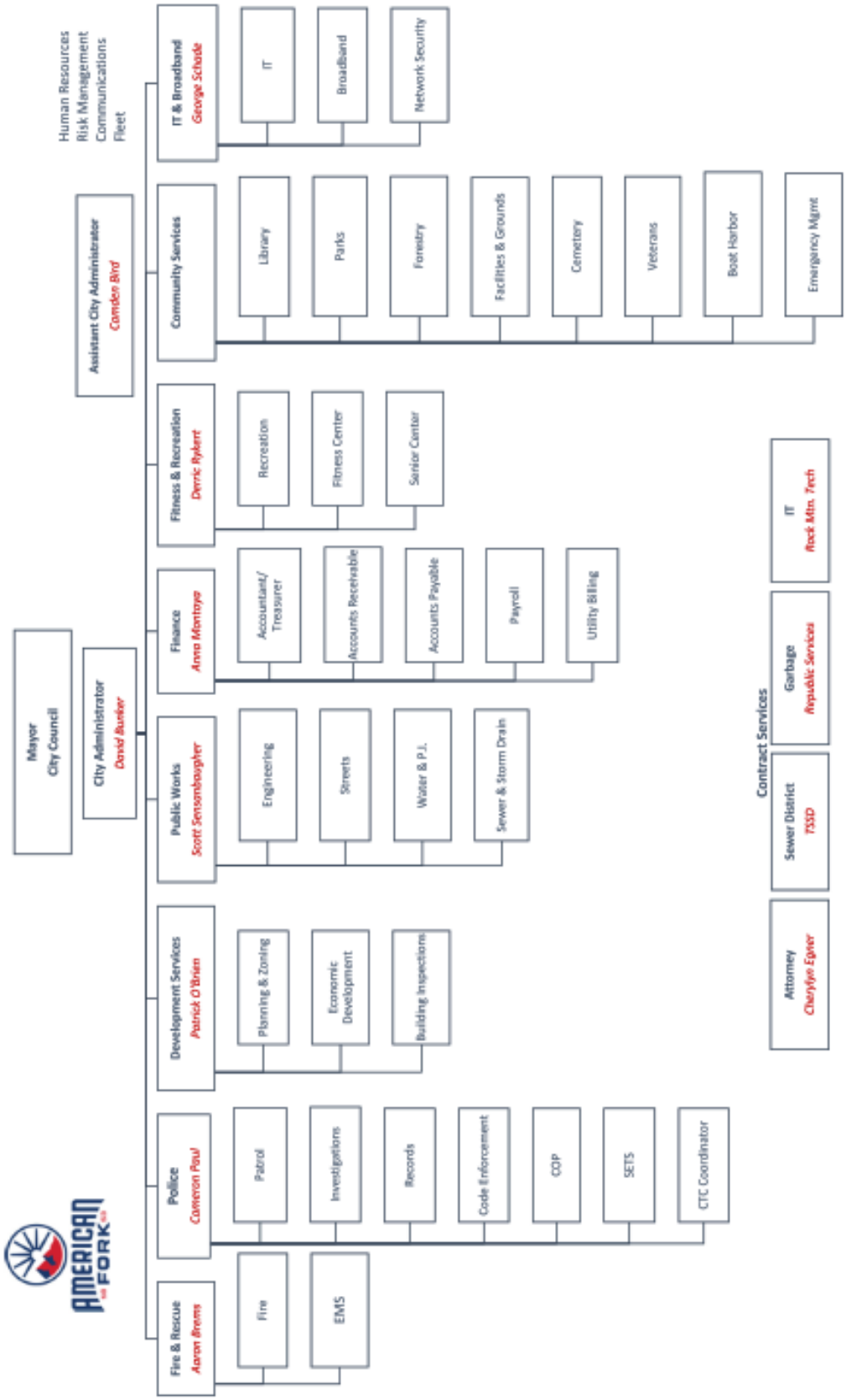
City Administrator ..... David Bunker
City Recorder ..... Terilyn Lurker
Interim City Treasurer ..... Amanda Durrant

DEPARTMENT DIRECTORS

Assistant City Administrator ..... Camden Bird
Police Chief ..... Cameron Paul
Fire Chief ..... Aaron Brems
City Attorney (Contract) ..... Cherylyn Egner
Public Works Director ..... R. Scott Sensanbaugher
Finance Director ..... Anna Montoya
Development Services Director ..... Patrick O'Brien
Community Services Director ..... Vacant
Recreation & Fitness Center Director ..... Derric Rykert
Broadband & Technology Director ..... George Schade

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

City-Wide Organizational Chart



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Strategic Goals

AMERICAN FORK: HUB OF UTAH COUNTY

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

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



CITY VISION

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

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



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

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Strategic Goals

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

STRATEGIC PLAN

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

GROWTH PLANNING



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

Initiatives

- Develop and implement city-wide dynamic open access broadband network solution available to all residents and businesses and that provides a robust array of internet service providers.
- Begin construction of 200 South infrastructure improvements. This will be a critical thoroughfare in the growing transit-oriented development near our frontrunner station.
- Develop facilities master plan that incorporates the city's facility and personnel growth needs over the next 30 years.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Strategic Goals

WATER PRESERVATION



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

Initiatives

- Review current operations as part of the infrastructure plan to determine water needs in light of the City's current growth.
- Develop and implement a pressurized irrigation metering plan, including smart metering, to promote water conservation throughout the City.
- Determine viability of a water recycling program.

ORGANIZATIONAL IMPROVEMENTS

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

Initiatives

A municipal code that is well arranged, well-edited, easy to read, and up-to-date is a cost-effective management tool for government. It eliminates many tasks that are a strain on staff members and enables citizens to have free, open, and ready access to the law. This directive speaks to the importance updating the current definitions so that they reflect our present needs, making the code navigation process more user friendly, streamlining the development process, and making it so the code reflects and administers to the goals, language, and strategies of the City.



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Budget Message

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

We are pleased to provide the American Fork City budget for fiscal year 2023 for your review. The 2023 fiscal year, which begins July 1, 2022, and ends June 30, 2023, represents the estimated annual revenues and expenses throughout each fund within the budget. This budget has been prepared using budgetary practices and techniques recommended by the Government Finance Officers Association (GFOA). As required by State law, the adopted budget is balanced, meaning governmental expenditures will not exceed governmental revenues. In addition, the prepared budget also complies with City Code Sec. 3: Statutory Provisions Regulating Budget, Financial Reporting, and Auditing. All matters with respect to adoption of a budget, financial reporting, and auditing shall also be conducted within the City pursuant to the requirements of the Uniform Fiscal Procedures Act for Utah Cities, as contained in Chapter 6 of Title 10 of the Utah Code Annotated, 1953, as amended.

Since the outset of the COVID-19 pandemic, the combined effect of people returning to more normal economic activity as vaccines became broadly available and governments easing restrictions has helped American Fork stabilize and return to pre-pandemic service levels. In some areas, demand for services continues to increase. Although revenue estimates in fiscal year 2022 are currently projected to outpace original projections, the City remains conservative in its fiscal year 2023 general revenue projections, recognizing current economic uncertainties due to rising inflation, supply chain issues and increased cost of goods and services.

As part of the planning and prioritization efforts for the fiscal year 2023 budget, a significant focus has been placed on improving infrastructure while preparing for significant growth, providing water sustainability through infrastructure and preservation, and upholding superior levels of service in public safety. Please consider the following highlights:

PUBLIC SAFETY



Public safety continues to be a top priority for both the City Council and staff of American Fork City. American Fork police department's dedicated, professional Law Enforcement Officers are responding to an increasing number of calls. To ensure our officers can provide timely service and address the community's needs, the budget includes hiring three additional Police Officers. Three additional police vehicles will be added, and seven existing vehicles will be replaced.

The Fire and Rescue Department is seeing an ever-increasing number of ambulance transport calls. In fact, approximately 78 percent of the Department's calls are medical-related. This increase in call

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Budget Message

volume has led to increased wear and tear on the City's first-out ambulances. The budget includes the addition of one new ambulance.

WATER IMPROVEMENT AND PRESERVATION

The City is projected to complete water system improvement projects in the amount of $24 million this year. These improvements are necessary to provide adequate fire protection and culinary water services to high-growth areas. Several segments of the project will replace dilapidated mainlines which routinely suffer from system outages due to breaks and leaks. This project also replaces old and undersized main line pipes with larger ductile iron pipe along the network backbone of the culinary water system. New pipe sizes will range from 18" to 36" in diameter, depending on location. The project will be completed in four segments, but all four segments are needed for the project to be able to deliver the needed water to areas of high growth and affordability. Work includes installing new culinary service connections and fire hydrants within the project area. Construction for segments one and two are complete and segments three and four are underway. The remaining project balance of $10,035,000 is included in the fiscal year 2023 budget.



To promote water conservation and comply with state mandates, the City is continuing a metering improvement project for pressurized irrigation throughout the City. They City has secured a grant to fund up to $1.5 million of the proposed project costs and has applied for several more grants to assist with funding. This is a multi-year project with total project costs estimated at $15 million, including the addition of smart metering to allow for real-time data on water usage and billing.

To buffer and strengthen City supply sources in time of drought, American Fork City is also exploring the feasibility of a water recycling program. Costs for a feasibility study and project design are proposed in the amount of $500,000 with expected construction to begin in fiscal year 2024.

INFRASTRUCTURE

Several capital projects are included within the framework of the fiscal year 2022-2023 budget. Many of these projects are directly attributed to current and future impacts of growth throughout the City.

The City funds a comprehensive pavement management and preservation plan through several funding sources including the Utah Department of Transportation allocation of Class B and C Road Funds, a $.25 cent sales tax dedicated to roads and transit approved by the Utah County Tax Commission beginning April 1, 2019, 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 2023, $3,920,366 is dedicated to funding the infrastructure management plan, including $4.4 million budgeted for road improvements (a 69% increase over prior year's allocation), and $420,366 for other infrastructure including water system, storm drain, and sidewalk improvements.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Budget Message



Currently, Fire Station 51 is the busiest fire station in Utah County that responds out of a single station. The Fiscal Year 2023 budget includes $7,350,000 to build a second public safety station with integrated police shooting range in the northeast portion of the City. Once complete, the new Station 52 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 will also serve the 10,000 residents in the City of Cedar Hills. Funding has been secured, land is purchased, and construction is expected to begin in Fall 2022.

During fiscal year 2022, the Patriot Station Community Reinvestment Area (CRA) was formed. This project area 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 is in the process of securing financing through bond proceeds for this project. The first phase of the project has an estimated cost of $28,251,000. Of the total estimated project costs, approximately $8,532,668 is budgeted in the Road Impact Fee Fund. Construction is projected to begin in late 2022.



Other projects of note are listed as follows:

- 700 North Connector Road – estimated cost $1,504,282
- 300 West Pacific Drive improvements - $826,772
- Sam White Lane widening and intersection improvements (ongoing) - $1,138,960

PROPOSED PROPERTY TAX INCREASE

American Fork City is dedicated to funding and providing quality services for our residents. Efficient government operations, a safe community, and a high quality of life are values important to our community. In the 2023 proposed budget, American Fork City is considering a property tax increase to fund road improvements and rising public safety costs. The last time the City raised property taxes was

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Budget Message

in 2008 to fund road improvements, which equates to an additional $500,000 in today's dollars. The City is considering a property tax increase equal to approximately $10 per month for the average resident. This represents about a 4% increase to a resident's overall property tax bill but allows the City to fund an additional $2 million dollars towards road improvements and public safety needs. To offset the impact an increase in property tax would have on residents, City Council elected to delay the July 1 increase to the utility water rate that was approved as part of a scheduled rate structure increase. In addition to not increasing water rates for the upcoming budget year, garbage and sanitation rates also did not increase as scheduled, despite contract increases by the sanitation service provider.

CHALLENGES AND OPPORTUNITIES

It is an exciting and great time to live and work in American Fork. The City is at a crossroads as we are experiencing unprecedented residential and commercial growth. The City is making well-informed, calculated and conservative decisions using a myriad of economic and pecuniary data as we look to the future. Fortunately, American Fork is an economic hub of Northern Utah County with a diversified community, low unemployment, and varied industry base. The City is well positioned to mitigate multi-faceted economic uncertainties as the nation heals from the COVID-19 pandemic and faces rising inflation.

As we look to the future to eventual build-out, staff is striving to be strategic with the many needs that face our community. Timing and funding for critical projects are key to providing the capital needs for all departments to serve the citizens in the most efficient and effective way. Although department needs outweigh current resources to fund these projects, only the most critical 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 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 dedicated 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 2022-2023 budget process. The priorities of the budget target the priorities of our community and address the impacts of the 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 trust and allowing us to serve you and your family.

Sincerely,

David H. Bunker
City Administrator

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 33,161.

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



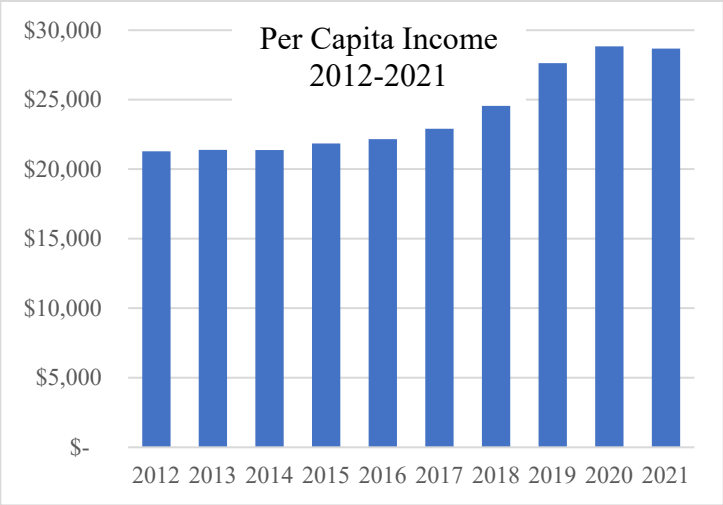
The City built a hospital in 1937. A new facility was built in 1950, which was sold to Intermountain Healthcare in 1977, which in turn replaced that hospital with a new facility in 1981. The hospital recently underwent a significant expansion that included construction of an 84,000 square foot hospital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

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Community Profile

DEMOGRAPHIC PROFILE

Population 2010 26,263
Population 2021 34,422
Households 9,254
Persons per households.....3.37
Median home value.....$322,500
Median household Income.....$78,690



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 one active project area. The Egg Farm EDA project area has attracted a number of major employers in the City and is the location of the North Pointe Business Park. Overall assessed values have increased 19,969% between 1999 and 2021.

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. Tax increment is anticipated to be triggered beginning in fiscal year 2024.

Calendar Year	Population (1)	Personal Income - Federal AGI (2)	Per Capita Personal Income (1)	Unemployment Rate (3)
2012	27,405	$583,096,185	$21,277	4.9%
2013	27,922	$597,167,814	$21,387	4.5%
2014	28,235	$603,410,185	$21,371	3.8%
2015	28,308	$618,275,028	$21,841	3.6%
2016	28,770	$637,571,970	$22,161	3.4%
2017	29,527	$676,286,408	$22,904	3.2%
2018	32,519	$798,373,969	$24,551	3.2%
2019	33,131	$915,243,875	$27,625	2.7%
2020	33,337	$961,380,082	$28,838	5.0%

(1) U.S. Census Bureau
(2) Tax.utah.gov/econstats/income/federal-returns
(3) U.S. Bureau of Labor Statistics

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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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 2021-2022 budget was developed in compliance with state law and was approved by the City Council after a public hearing was held. The proposed fiscal year 2022-2023 budget for each division, department, and fund includes actual expenditures for the prior year, the current 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 2022-2023 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 Comprehensive Financial Report 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 CAFR. 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

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Budget Process and Overview

BUDGET AMENDMENTS

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

BUDGET TIMELINE

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

December	The City solicits a community survey to residents to gauge resident satisfaction and to enlist top priorities and issues residents are facing regarding city services.
December-January	Revenue projections for all funds are made after reviewing current budget year revenue collection trends, state of Utah revenue projections, and consultation with the Finance Director, City Administrator, and Department Heads.
January	Department Heads submit proposed budgets to the Finance Director.
February	A retreat 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 retreat 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 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 in a local newspaper at least seven days before it is held, 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.

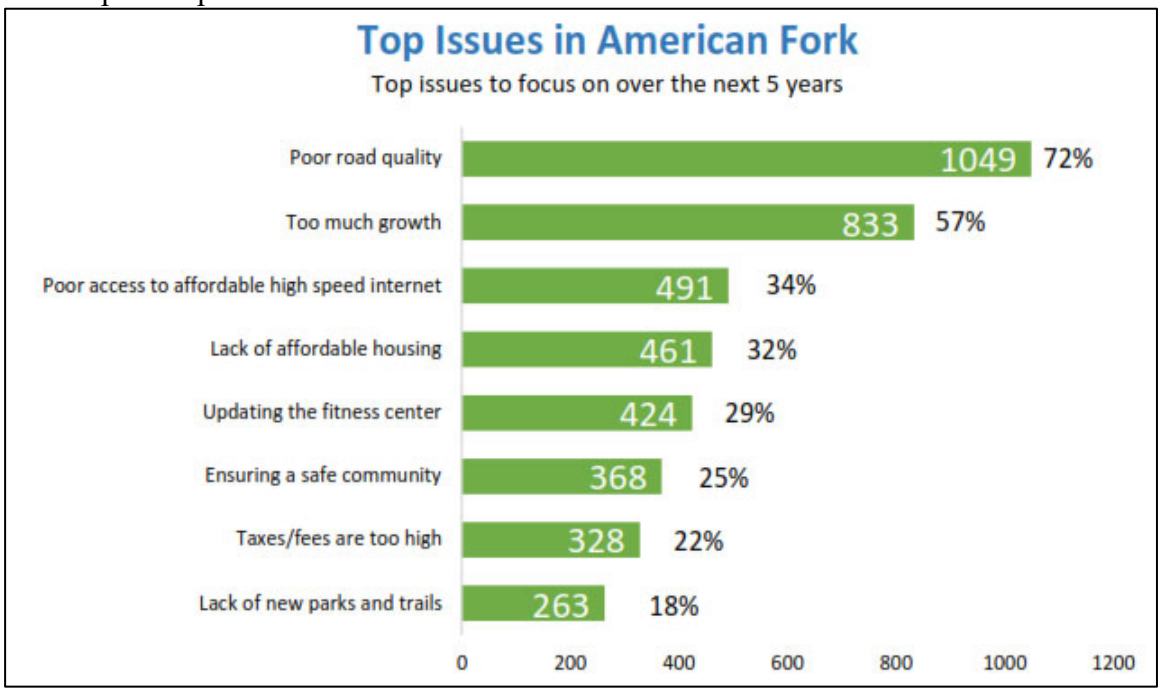
Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Budget Process and Overview

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

COMMUNITY INPUT

The budget process begins each December with a customer satisfaction survey. Residents who responded to the survey listed ensuring a safe community, managing growth and improving and repairing roads 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

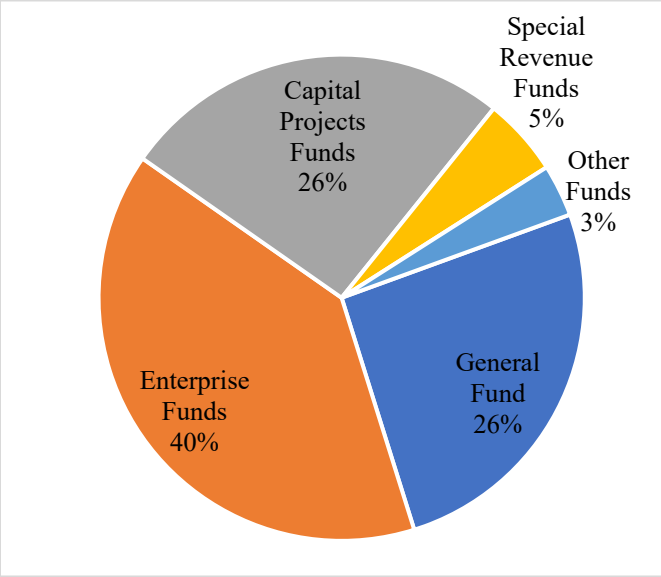
The comprehensive Annual City Budget is a combination of all the individual funds, which include general, enterprise, special revenue, and capital projects funds. The graphs below break down the budget by fund and expenditures type, respectively, by the percentage of the total budget. The individual funds generally serve a distinct purpose or will cover the costs of operation for specific departments. The total combined City Budget for Fiscal Year 2023 is $113,613,665 for all funds.

The Total Budget by Fund Type graph below shows the majority of the City's budget, $44,930,443 or 40%, is comprised of enterprise funds. These funds include utility funds (water, sewer, storm drain and sanitation) and are supported by user fees. The City's general fund accounts for all resources that are not restricted to specific purposes. The General fund is 26% of the total budget and pays for services such as police, fire, parks, and recreation.

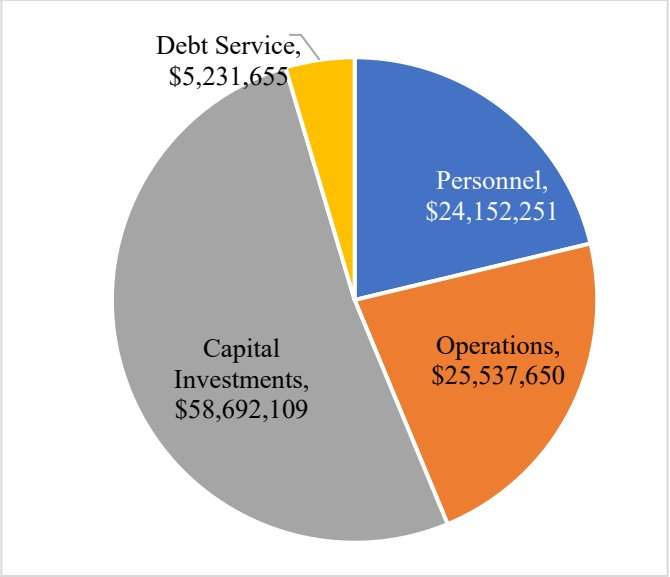
Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Budget Process and Overview

Total Budget by Fund Type



Total Budget by Expenditure Type



The Total Budget by Expenditure Type graph above shows most expenditures are capital in nature. These capital projects include, but are not limited to, a new fire station, waterline upsizing and improvements, an infrastructure maintenance plan, and pressurized irrigation metering. Of the total budget, 21% of expenditures are for personnel, which include police officers, firefighters, streets crew, park staff, administration, and more.

BUDGET CHANGES

Minor changes occurred from the acceptance of the tentative budget on May 10, 2022 to the adoption of the final budget on June 22, 2021. The changes are as follows:

1. General Capital Equipment Fund – Fire: An additional $24,861 was appropriated for SCBA Air Packs for the fire department. This personal protective equipment is required to be changed out at regular intervals. A grant has been awarded to supplement the cost of the equipment. However, the cost of each pack has gone up significantly in the last year, necessitating the an additional allocation not covered by grant monies.
2. Information Technology Fund – Public Works: The public works and utility departments have implemented CityWorks, a land management and permitting software. The cost to support and administer the program was greater than anticipated. The cost increase of $36,002 is borne over six divisions and was allocated accordingly.
3. Storm Drain Fund – The city entered into an interlocal agreement with two surrounding cities to modify and improve the American Fork Canyon Debris Basin. The estimated project costs were increased by $563,035, which is offset by contributions of $480,000 from the two participating cities.
4. Capital Projects – Utah County has released the assessed valuation data of residential and commercial properties, which is higher than was originally estimated by city staff. Based on direction from Council for a $10/month increase in residential property tax, this will result in additional tax revenues of $783,000 above original estimates, which will fund additional road improvements.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Fund Types and Financial Structure

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

GOVERNMENTAL FUNDS

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

Special Revenue Funds

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

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

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

Permanent Fund

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

PROPRIETARY FUNDS

Enterprise Funds

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

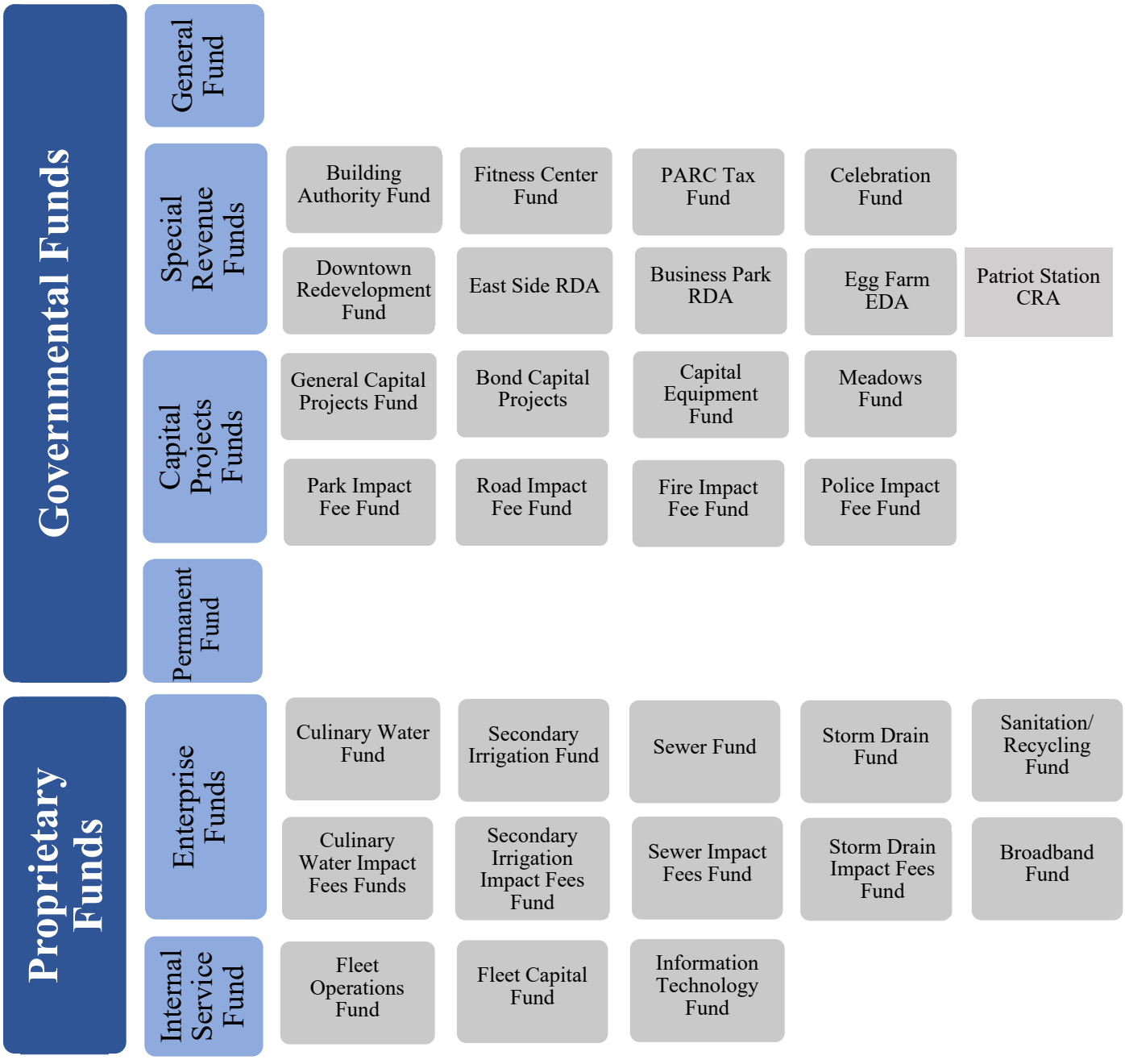
Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Fund Types and Financial Structure

Internal Service Funds

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

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



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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
  - Tree Maint
- Police
- Fire & Rescue
- Public Works
  - Administration
  - Building and Grounds
  - Engineering
  - Streets
- Development Services
  - Building Inspection
  - Planning
- Recreation

Special Revenue Funds

- 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 Fund
  - All departments
- Capital Equipment Fund
  - All departments
- Park Impact Fee Fund
  - Administration
  - Parks
- Road Impact Fee Fund
  - Public Works
- Fire Impact Fee Fund
  - Fire
- Police Impact Fee Fund
  - Police
- Bond Capital Projects Fund
  - All departments

Proprietary Funds

Internal Service Funds

- Fleet Maintenance and Operations Fund
  - All departments
- Fleet Capital Fund
  - All departments
- Information Technology 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: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Revenue Overview

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

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

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

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

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 17 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

Property Tax Summary

Current Tax Rate (2021-2022) – 1.570%

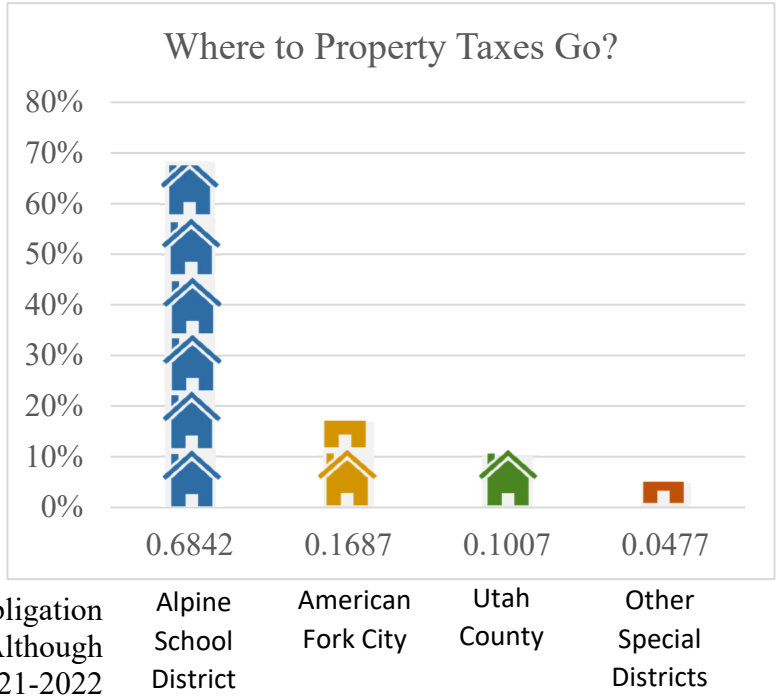
Authorized Uses – unrestricted General Fund, Capital Projects, and Debt Service

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

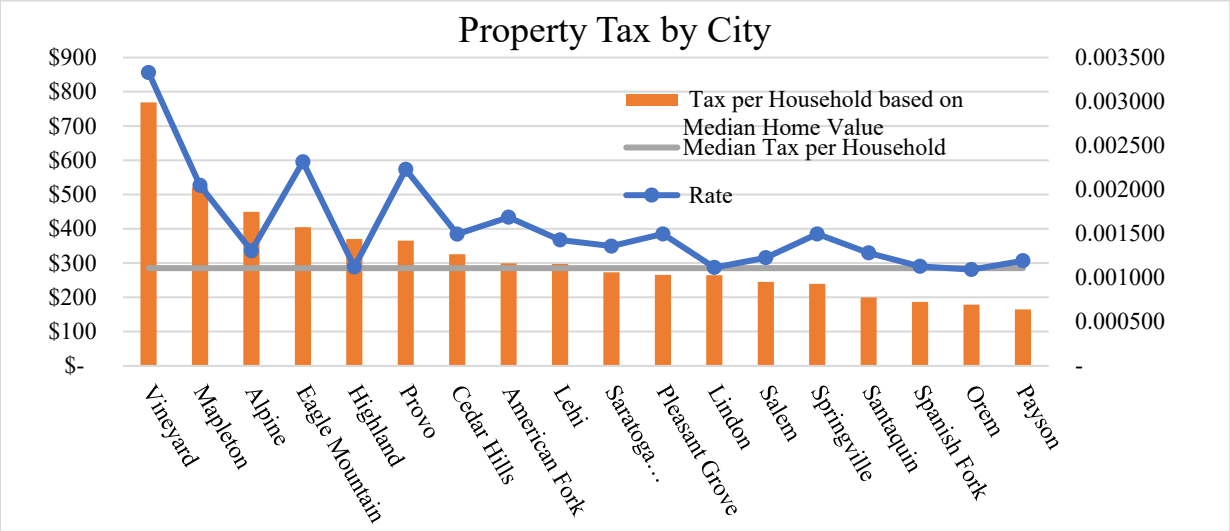
Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Revenue Overview

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 newspaper advertisements and public hearings from which the name "truth in taxation" is derived. The last time American Fork adopted a rate higher than the certified rate was fiscal year 2007-2008. This increase was set aside for road improvement and repair, which is recorded in the capital projects fund. In addition, the City assesses a for debt service portion of property on General Obligation Bonds previously approved by voters. Although the total tax rate during the Fiscal Year 2021-2022 for American Fork property owners was 1.00013% of taxable home value, only 17 percent or .1687% was received by American Fork City. The remaining allocations went to Alpine School District, Utah County, Central Utah Water Conservation District, and other districts.



For fiscal year 2022-2023, the City is proposing to increase property tax by $10 per month for the average homeowner. Due to increasing costs of providing services and the need to address crucial core services deficiencies as surveyed by the community, the City may need to peg or keep the tax rate moving forward. Regardless of current intentions, city council will need to go through truth in taxation every year of a proposed increase. The above chart shows the City's base property tax rate relative to other Utah County cities for 2021.



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Revenue Overview

SALES TAX

Sales tax in Utah County is a consumption tax imposed on the sale of goods and services purchased at the retail level. The tax is collected and remitted by businesses/retailers on a regular basis. Sales tax is the largest revenue source for the City, compromising approximately 38 percent of general fund revenues. Sales tax revenues are forecasted utilizing existing collection trends, state budget forecasts, economic forecasts, and other economic data which may influence the level of sales tax within the City.

On December 18, 2019, the Utah County Commission voted to implement a quarter cent sales tax increase to fund roads and transit. On July 1, 2019, and afterward, 20 percent of this revenue will go to Utah County, 40 percent will go to American Fork City, and 40 percent will go to the Utah Transit Authority (UTA). This additional sales tax allocation will be recorded in the Capital Projects Fund to be used for the City's Pavement Management Program.

Sales Tax Summary

Current Tax Rate (2022-2023) – 7.25%; see distribution table below

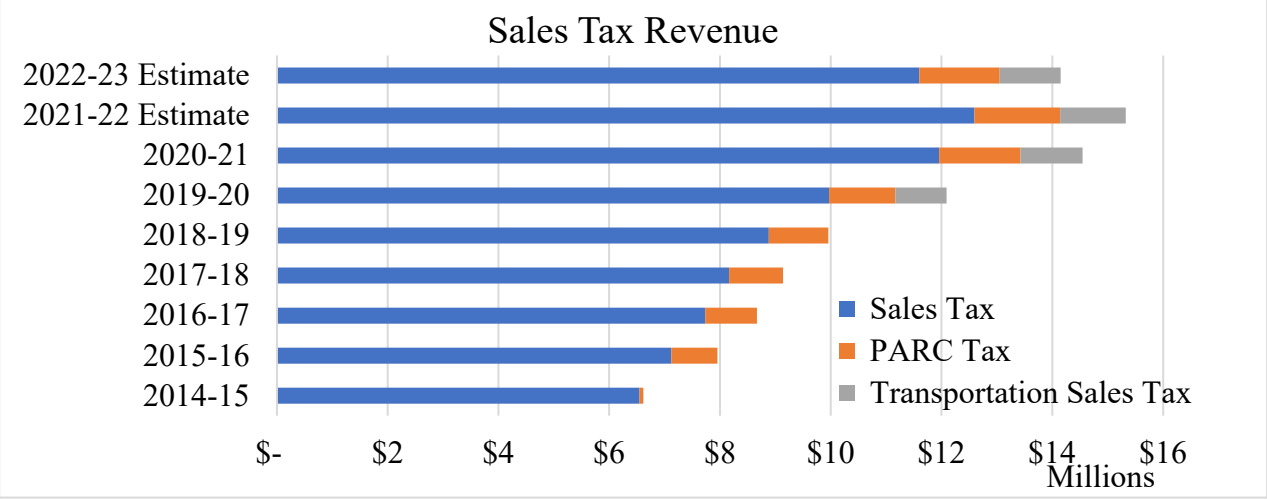
Authorized Uses – unrestricted General Fund, Capital Projects (transportation Infrastructure portion), and PARC Fund

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

Sales Tax Allocation	*Rate*
State of Utah	4.85%
*American Fork City**	1.00%
Mass Transit	0.55%
Utah County	0.25%
County Airport, Highway, Mass Transit	0.25%
*Transportation Infrastructure***	0.25%
PARC (Parks, Arts, Recreation, Culture)	0.10%
Total	7.25%

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

***20% distributed to Utah County, 40% to American Fork City, and 40% to UTA beginning July 1, 2020. To be used for transportation projects.*



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Revenue Overview

FRANCHISE TAX

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

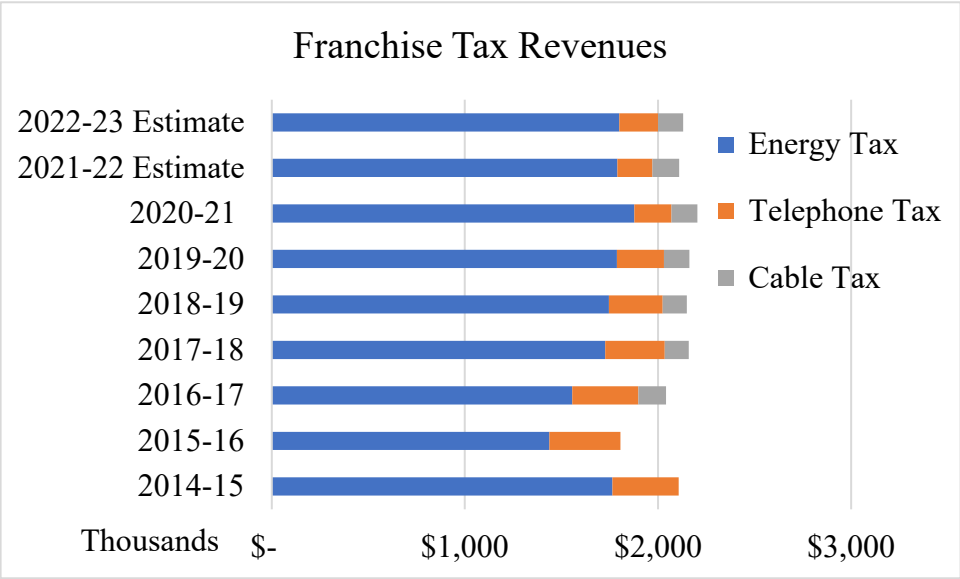
Franchise Tax Summary

Current Tax Rate (2022-2023):
Energy – 6%
Telecommunications – 3.5%
Cable TV – 5%

Authorized Uses – unrestricted General Fund

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

- **Energy Sales & Use Tax** - levied on electric and gas utilities and has a maximum allowable rate of 6%. The electric and natural gas utilities tax is remitted to the City by Dominion Energy (formerly Questar Gas) and Pacificorp (parent company of Rocky Mountain Power) on a monthly basis.
- **Telecommunication Tax** - business providing telecommunication services is required to have a Telecommunication Franchise Agreement with the City. These agreements ensure the collection of the tax equal to 3.5% of revenue earned from land line and cellular services in American Fork goes to the City. The long-term trend is declining revenues due to lower-priced cell phone plans and residents discontinuing their landline phones.
- **Cable Television Tax** - Any entity in American Fork City providing cable television services is subject to this tax. As of fiscal year 2022-2023, the only entity providing this service is Comcast (also known as Xfinity). As of fiscal year 2022-2023, the current rate is 5%. Revenue is projected to decrease in fiscal year 2022-2023 due to "cord cutting," a phenomenon where customers replace cable television with streaming or internet video services (which are not subject to the cable TV tax). Comcast (Xfinity) collects and remits the 5% fee to the City on a quarterly basis.



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Revenue Overview

LICENSES AND PERMITS

Licenses and Permits Summary

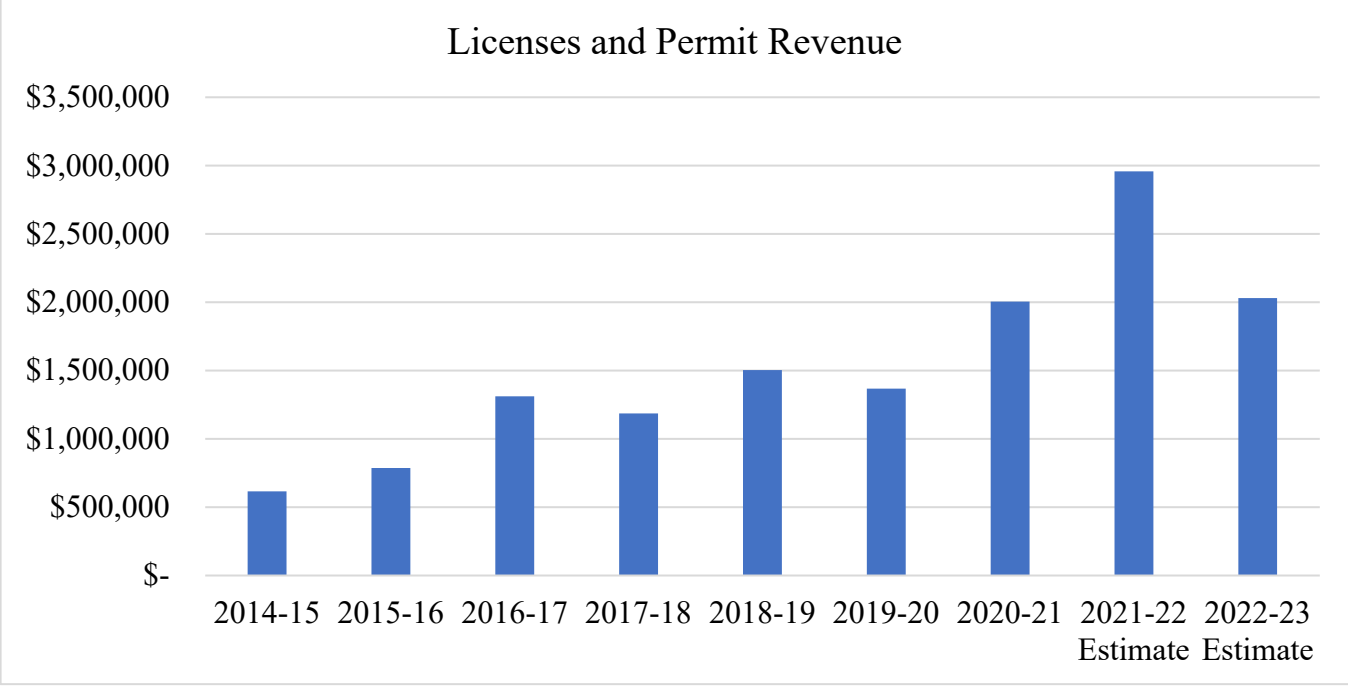
Current Rate (2022-2023):
Rates are set in a separate fee schedule available on the City's website or at City offices.

Authorized Uses – unrestricted General Fund

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

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

American Fork continues to see increased numbers of permits issued with continuous development within the City. In addition, the City is expecting rapid growth of the southwest portion of the City in upcoming years. Despite the growth, the City budgeted permit revenues conservatively during fiscal year 2022-2023 due to increased levels of inflation, higher interest rates and record home valuations.



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Revenue Overview

CHARGES FOR SERVICES

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

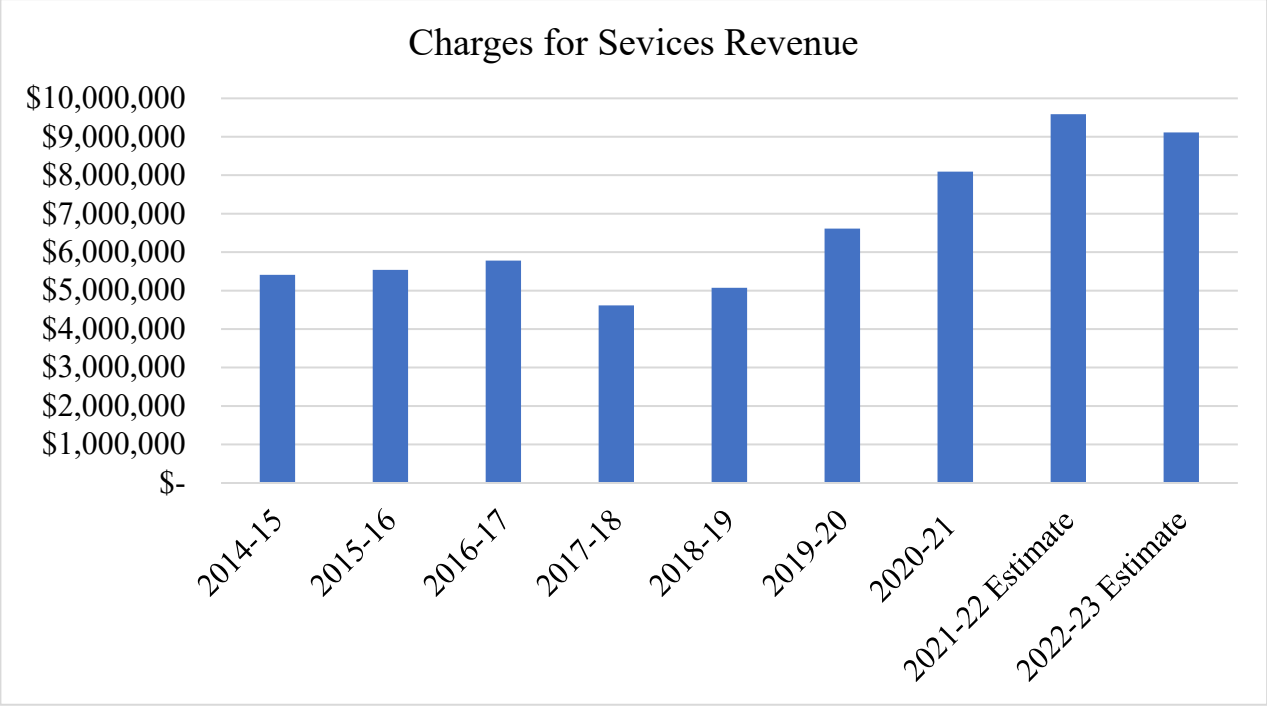
The City has realized an increase beginning fiscal year 2020 due to the City of Cedar Hills fire contract beginning July 2019 and increased ambulance billing revenue. Both revenue increases are already dedicated to providing fire service to Cedar Hills City and increasing ambulance transport personnel. The City experienced a decrease in recreation fees based impacts of COVID-19 pandemic in fiscal year 2020 and is starting to see the level of services return to pre-pandemic levels. The dramatic decrease in charges for services revenue between fiscal year 2017 and fiscal year 2018 is due to sanitation, recycling, and utility late fee revenue being moved to an enterprise fund.

Charges for Services Summary

Current Rate (2022-2023):
Rates are set in a separate fee schedule available on the City's website or at City offices.

Authorized Uses – unrestricted General Fund

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



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Revenue Overview

CLASS C ROAD ALLOTMENT

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

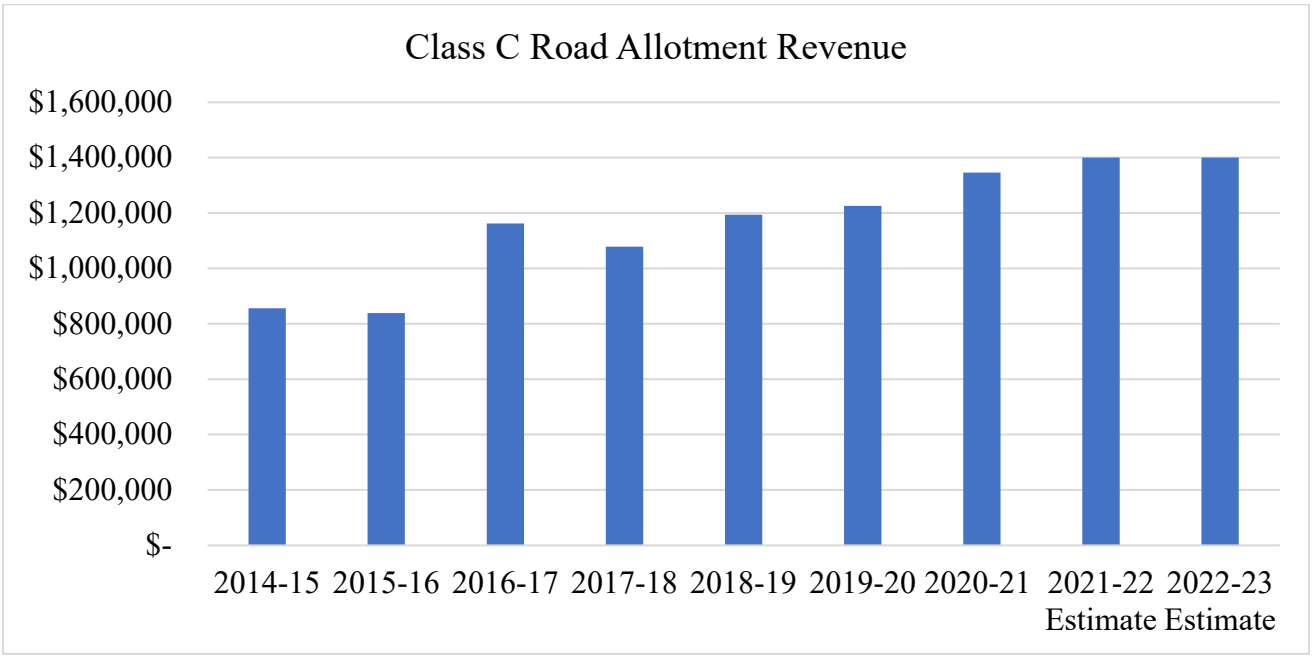
Class C Road Allotment Summary

Current Rate (2022-2023):
Funds are distributed 50% based on population and 50% on weighted road miles.

Authorized Uses – restricted road maintenance and improvements

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

Prior to fiscal year 2018-2019, revenue was recorded in the general fund and was used for street maintenance. To mirror the Infrastructure Management Plan, Class C Road Funds are now allocated to the Pavement Management Plan in the Capital Projects Fund. With this change, however, other revenue sources must be used to fund street maintenance and repair expenditures in the general fund. Due to the formula used to calculate the allocation, American Fork has received less proportionate funding as other cities are increasing their road miles at a faster pace than American Fork. Therefore, revenues are anticipated to be slightly less in fiscal year 2022-2023 than the last three fiscal years' service levels.



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Revenue Overview

FITNESS CENTER FEES

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

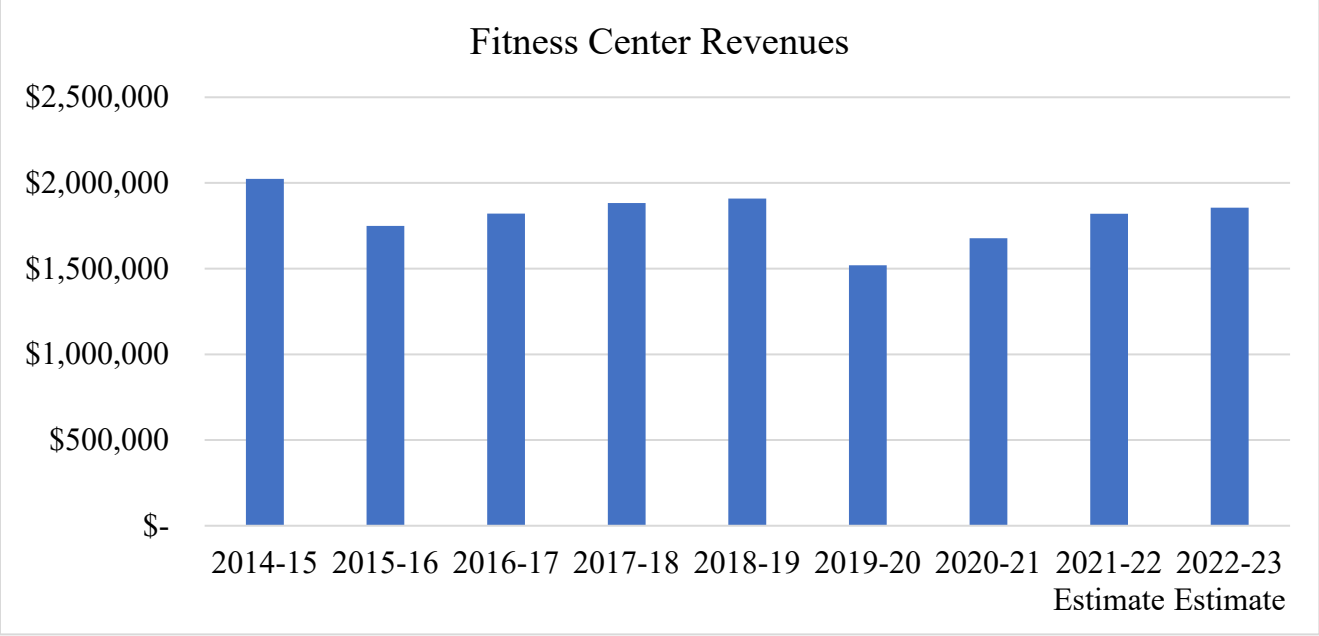
Fitness Center Revenue Summary

Current Fees (2022-2023):
Fees are set in a separate fee schedule available on the City's website or at City offices.

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

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

For fiscal year 2022-2023, approximately 29% of the center's operating expenditures are subsidized by the general fund (subsidy not included below), up from 25% in previous years. The center's general fund subsidy has been increasing faster than fitness center revenues. The City proposed a 4% increase in fees to address the increasing costs of services and to bridge the subsidy gap. The large increase in FY2015 revenue is due to an insurance payment received for damage. The fiscal years 2019-2020 and 2020-2021 estimated revenues were down due facility closures as a result of the COVID -19 restrictions, and fiscal year 2022-2023 is expected to see increased service levels as more people are using the fitness center post-pandemic.



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Revenue Overview

CULINARY WATER AND PRESURIZED IRRIGATION RATES

The Culinary Water Fund accounts for the culinary water distribution system of the City and the Pressurized Irrigation Fund accounts for the secondary irrigation distribution system of the City. Both the water and irrigation revenues are projected using several methodologies, including trend analysis, connection estimates (tied with new building permits), water rate studies, and weather forecasts. Predicted rate increases are also factored into future estimates.

Water Rates Summary

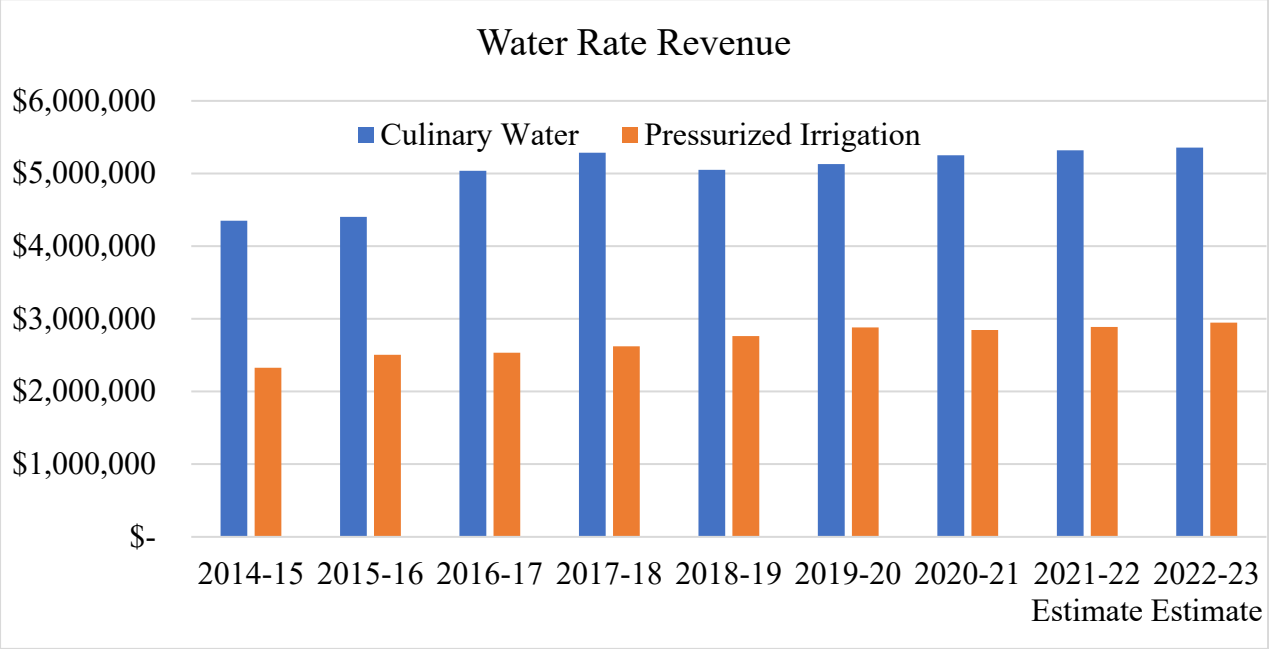
Current Rate (2022-2023) – Rates are set in a separate fee schedule available on the City's website or at City offices.

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

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

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

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



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Revenue Overview

SEWER AND STORM DRAIN RATES

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

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

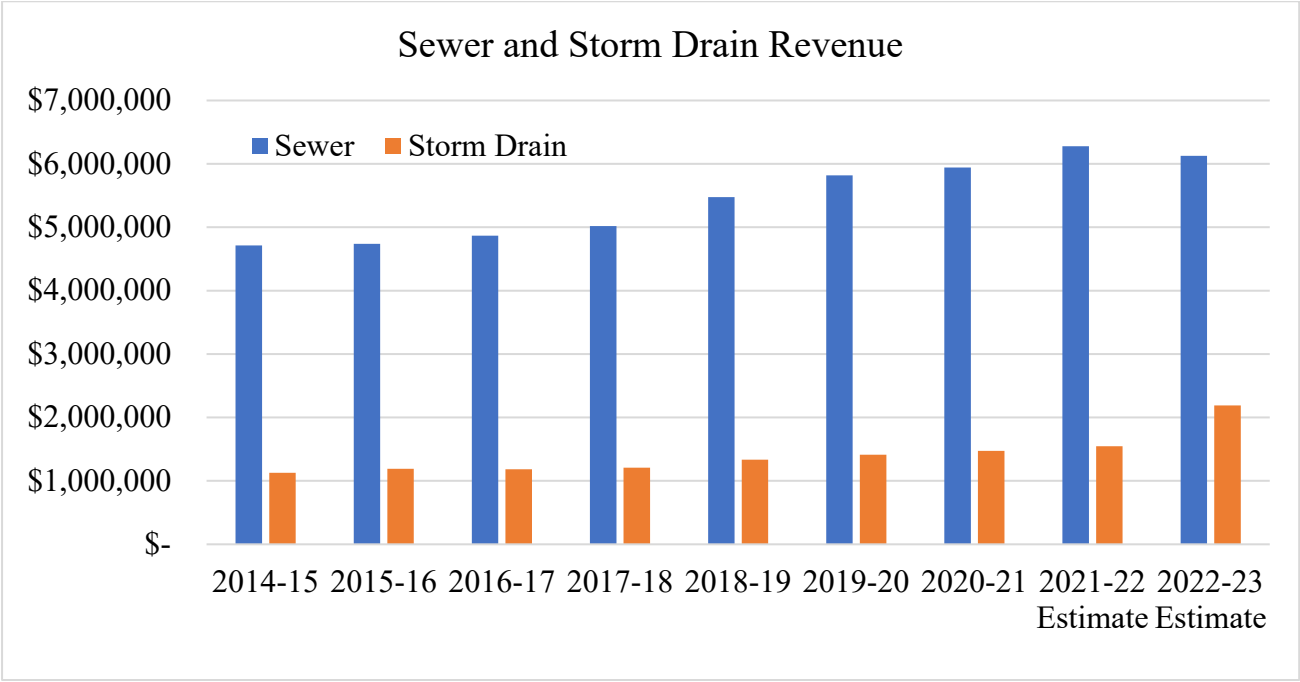
Sewer and Storm Drain Rates Summary

Current Rate (2022-2023) – Rates are set in a separate fee schedule available on the City's website or at City offices.

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

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

The City underwent a rate study and approved a storm rate increase in December 2021 from $6.00 per unit to $8.50. 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.



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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.

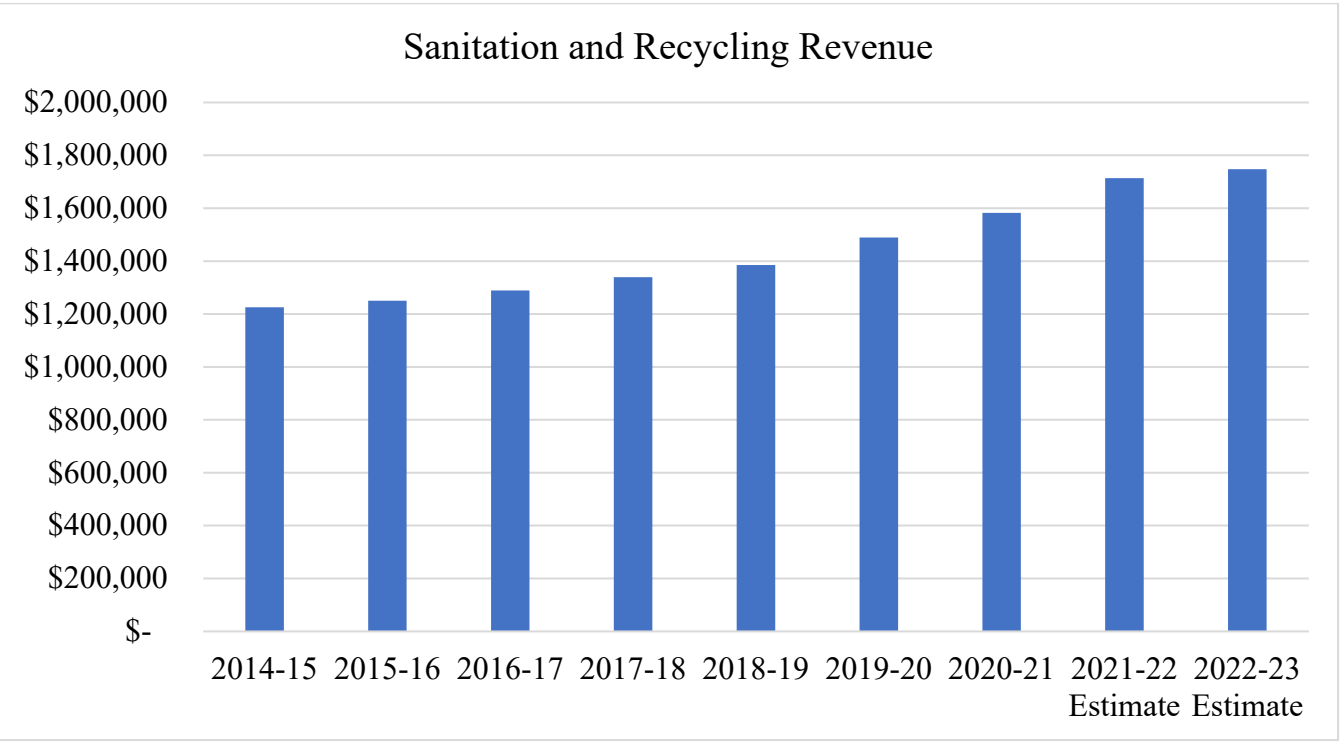
Sanitation and recycling fund revenue is projected using several methodologies, including trend analysis, new accounts, and rates charged by the City's outside providers. Predicted rate increases from external providers are also factored into future estimates. Sanitation and recycling users receive monthly utility billing statements from the City. All collected funds are restricted to use within the Sanitation and Recycling fund.

Sanitation and Recycling Revenue Summary

Current Rate (2022-2023) – Rates are set in a separate fee schedule available on the City's website or at City offices.

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

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



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Revenue Overview

TAX INCREMENT REVENUE

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

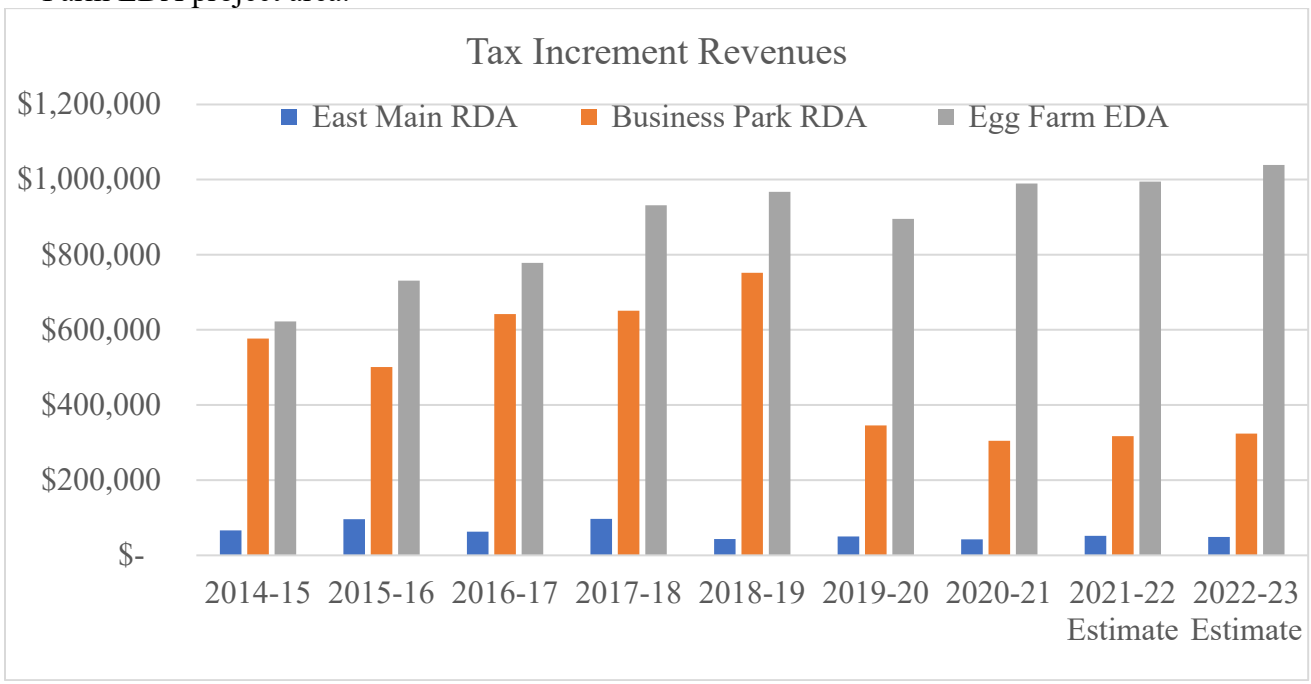
- The East Side RDA fund accounts for activities of the East Main RDA Project Area created in 1992 (triggered in 1994). The City received its last tax increment distribution in fiscal year 2018. The City will continue to receive tax increment "haircut" monies through FY2024. All collected funds are used for activities within the East Main RDA project area.
- The Business Park RDA fund accounts for activities of the North Valley RDA Project Area created in 1987 (triggered in 1995). The City will receive its last tax increment distribution in fiscal year 2019. The City will continue to receive tax increment "haircut" monies through FY2024. All collected funds are used for activities within the North Valley RDA project area.
- The Egg Farm EDA fund accounts for activities of the Egg Farm EDA Project Area created in 2001 (triggered in 2005). The City will receive its last tax increment distribution in fiscal year 2028, or sooner if the maximum cap is reached. The City is required to distribute 20% of tax increment received to affordable housing projects. All collected funds are used for activities within the Egg Farm EDA project area.

Tax Increment Revenue Summary

Current Tax Rate (2022-2023) – Revenue is dependent on the incremental property valuation determined at the adoption of the various project areas.

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

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



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Financial Policies

FUND BALANCE AND RESERVES

General Fund (Adopted June 22, 2021)

Purpose

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

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

Background

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

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

Fund Balance Limits and Conditions for Use of Reserves

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

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Financial Policies

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

DEBT MANAGEMENT

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



Tibble Fork Reservoir
American Fork Canyon

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.

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Financial Policies

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

Refunding

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

1. The City will refund debt when it is in the best financial interest of the City to do so, and the Finance Director will have the responsibility of analyzing outstanding bond issues for refunding opportunities. The decision to refinance must be explicitly approved by the City Council, and all plans for refunding of debt must be in compliance with state laws and regulations.

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

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

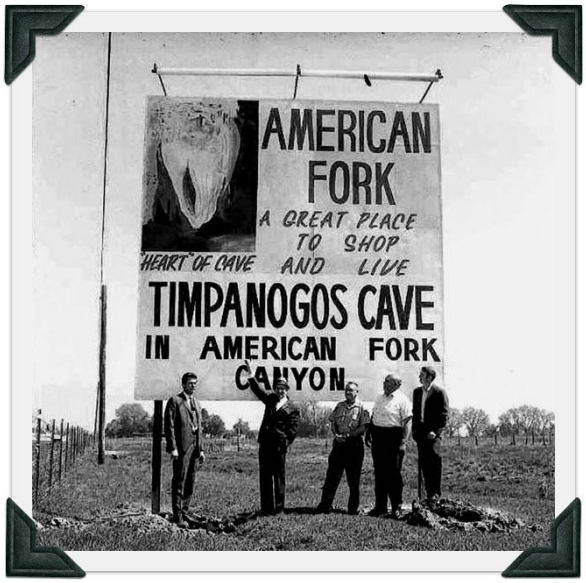
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Financial Policies

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.

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

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Financial Policies

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 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.

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Financial Policies

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.



American Fork Pool

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

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Financial Policies

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 CAFR 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 may be formed and duly appointed. The audit committee, if constituted, 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 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.

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Financial Policies

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 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.

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 timely.
- 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.



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Financial Policies

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.
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.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Financial Policies

Safeguarding of Assets

In order 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.
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.



Fox Hollow Golf Course

Compliance

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

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

Information and Communication

City management has the responsibility to adequately communicate and provide financial information to both internal and external parties. It is important that employees know the objectives, policies, and procedures management has established and what the expectations are for internal controls. External

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Financial Policies

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.

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.

LONG-TERM FINANCIAL PLANNING

The City's long-term financial plan is to maintain long-term fiscal solvency of the City by identifying significant future expenses, liabilities, problems, and resources that are not included or recognized in the current budget. This plan contains the following components:

1. Annually prepare a five-year forecast that maintains the current level of services, including known changes that will occur during the forecast period. If the forecast does not depict a positive operating position in all five years of the forecast, the City will strive to balance the operating budget for all years included in the financial forecast.
2. Annually evaluate trends from a budget-to-actual perspective and from a historical year-to-year perspective to identify areas where resources have been over allocated. This will improve the accuracy of revenue and expenditure forecasts by eliminating the impact of recurring historical variances.
3. The forecast includes, but not be limited to, an analysis that may include such factors as:
    - Economic growth rates
    - Retail sales activity
    - State of Utah revenue and expenditure impacts
    - Census data
    - Residential development activity
    - Industrial activity

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Financial Policies



- Demographic changes
- Legal and regulatory changes
- Costs that are deferred or postponed until the future
- Full ongoing impact of grants
- Future costs of URS (Utah Retirement Systems) and pension assets/liabilities
- Costs of new programs that are not fully funded
- Difference between ongoing and one-time expenses and revenue
- Operating costs associated with capital improvement projects
- Impact of demographic and economic changes on services, revenue, and program costs
- Financial trends
- Problems and opportunities facing the City
- Alternative strategies to address the issues

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.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Financial Policies

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 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.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Financial Policies

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 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 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.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Financial Policies

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.



American Fork Front Runner Station

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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, 2021 (expressed in thousands):

Computation of Legal Debt Margin – June 30, 2021 (in thousands)	
Assessed Valuation	$3,159,893
Estimated Actual Value	4,563,722
Debt Limit (12% of estimated actual value)	547,647
Less Outstanding General Obligation Bonds	39,910
Total Amount of Debt Applicable to Debt Limit	39,910
Legal Debt Margin	$507,737

A brief description of American Fork City's debt issues (as of June 30, 2021) is included below:

Lease Commitments

- During fiscal year 2018 the City entered into a capital lease agreement for the purchase of a fire engine. The purchase was financed over 60 months with a stated interest rate of 2.27 percent and annual payments of $145,680 through September 2022.
- During fiscal year 2019 the City entered into a capital lease agreement for the purchase of six police vehicles. The City financed the purchase over 60 months with a stated interest rate of 3.13 percent and annual payments of $52,807 through July 2023.

Description	End Balance June 30, 2022	Additions FY2023	Principal Due FY 2023	End Balance June 30, 2023
2015 General Obligation Bonds	$5,430,000		$340,000	$5,090,000
2016 General Obligation Bonds	25,020,000		1,485,000	23,535,000
2020 General Obligation Bonds	7,390,000		340,000	7,050,000
2018 Sales Tax Revenue Refunding Bonds	2,535,000		392,000	2,143,000
2020 Water Revenue Bonds	12,173,000	9,265,000	583,000	20,855,000
2017 Capital Lease – Fire Engine	142,447		142,447	0
2018 Capital Lease – Police Vehicles	100,854		51,204	51,204
2019 Capital Lease – Ambulance/Brush Truck	329,001		71,994	257,007
2019 Capital Lease – Ladder Truck	1,087,774		192,190	895,586
Total Long-term Debt	$54,208,076	$9,265,000	$3,596,281	$59,876,795

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

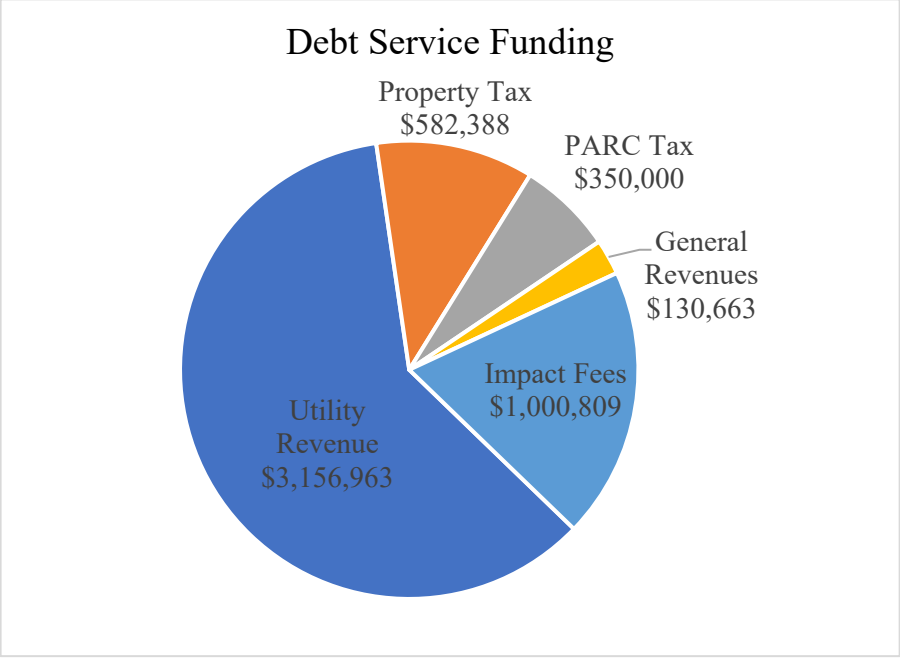
Debt Overview

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

Revenue Bonds:

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



Debt Service:

The majority of debt service payments are paid through user rates in the secondary irrigation fund. The City's 2015 and 2016 General Obligation Refunding bonds, issued to construct the City's secondary irrigation system, will continue until 2035. Currently, secondary irrigation revenues are not sufficient to cover operational costs and debt service payments of the system. However, as the City continues to grow, additional revenues through an expanded user base will narrow this gap.

As of June 30, 2022, the total general obligation bonded debt equals $1,036 per capita. Total Water Revenue Bonds debt represents approximately $1,973 per utility rate customer.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

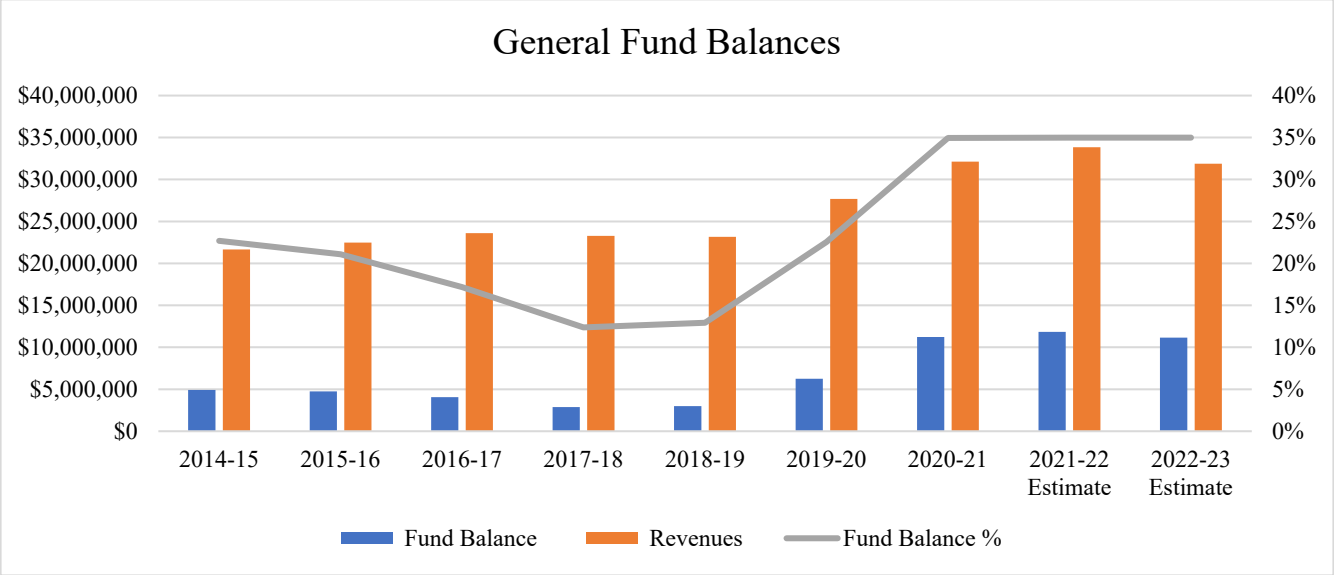
Fund Balance Overview



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

GENERAL FUND

Effective in May 2021, Utah Code § 10-6-116, requires that municipalities maintain a fund balance between five and thirty-five percent of the estimated general fund revenues for the fiscal year, up from a 25% maximum as allowed in prior years. For fiscal year 2022-2023, the City anticipates having a General Fund balance of 35% of budgeted revenues. As per the fund balance policy, any reserves in excess of 35% will be transferred to the general capital project fund.



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

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Fund Balance Overview

SPECIAL REVENUE/DEBT SERVICE FUNDS

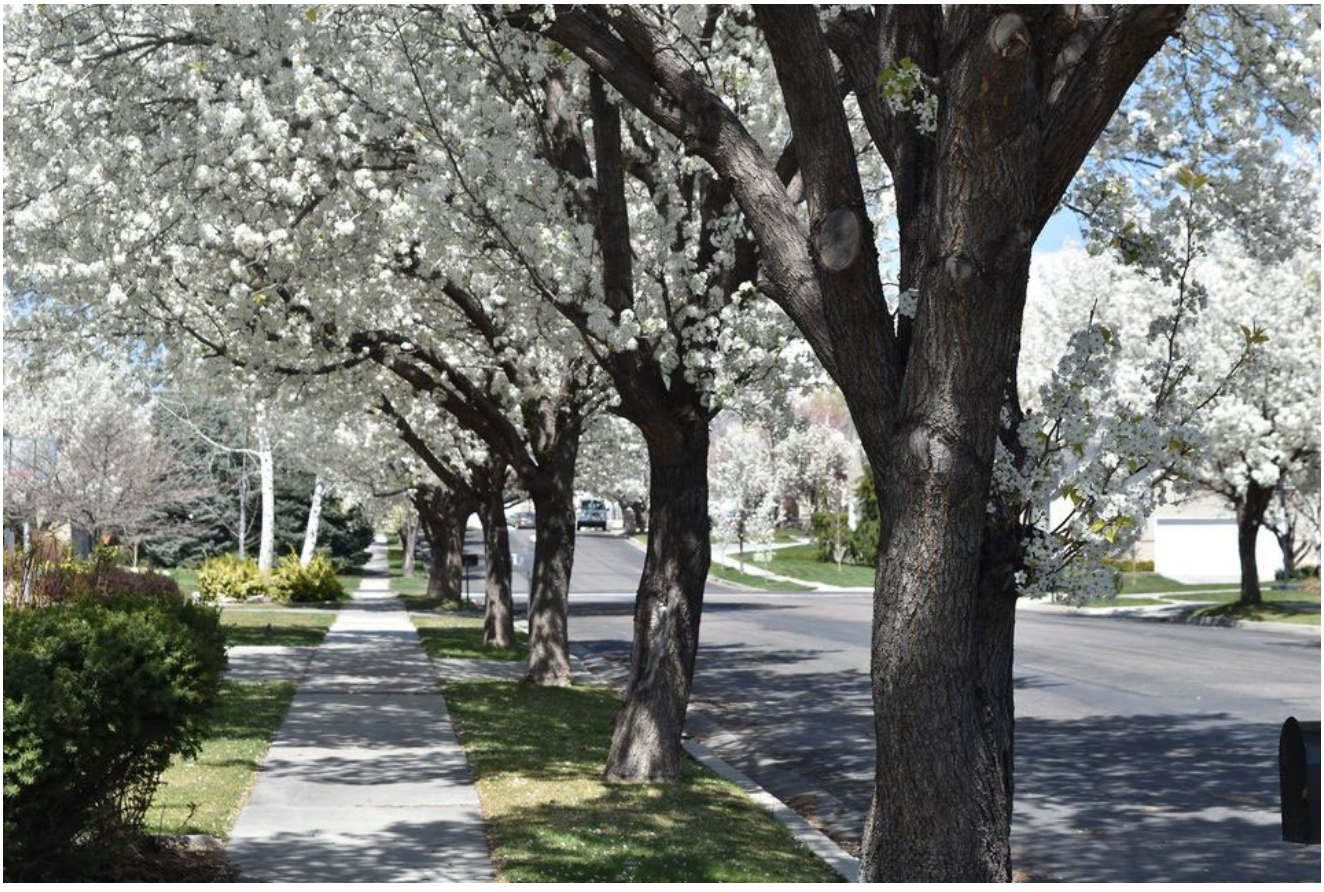
The state does not impose limits on the accumulation of fund balances for special revenue funds or debt service funds. Most of the special revenue and debt service fund balances will stay relatively the same, with the exception of the Egg Farm EDA. The fund balance in the Egg Farm EDA Fund will deplete by $344,369, due in part to improvements and widening of Sam White Lane.

CAPITAL PROJECTS FUNDS

The City will see a number of fund balance decrease in its capital project funds. The Bond Capital Projects Fund will see expenditures related to the construction of Fire Station 52, thus reducing fund balance by $7,332,469. Many capital projects are multi-year projects which will require the use of fund balance in the subsequent year or require multiple years to accumulate enough resources to perform a project. All projects expended in the impact fee funds are in the City's Impact Fee Facilities Plan (IFFP) or are impact fee eligible projects.

ENTERPRISE FUNDS

Overall fund balances in the enterprise funds will be decreased by $7,513,958, due mostly to the completion of the water line projects and pressurized irrigation metering project. These projects are multi-year projects and are possible through bond funding and the accumulation of reserves in prior years due to the culinary rate study adopted in May 2018.



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Budge
Summarie



Fund Balances

GOVERNMENTAL FUNDS

Fund	Available Fund Balance 2020-21	Estimated Fund Balance 2021-22	Estimated Revenues 2022-33	Adopted Expenditures 2022-33	Net Transfers 2022-33	Increase (Decrease) 2022-33	Estimated Fund Balance 2022-33
General Fund	**$ 11,230,031**	**$ 11,841,956**	**$ 31,834,069**	**$ 29,231,329**	**$ (2,602,740)**	**$ -**	**$ 11,841,956**
Special Revenue Funds							
Municipal Building Authority	831	821	-	-	-	-	821
Fitness Center	-	-	1,855,500	2,522,109	666,609	-	-
PARC Tax	69,218	318,699	1,451,200	1,699,900	-	(248,700)	69,999
Celebration	-	-	5,000	25,000	20,000	-	-
Downtown Redevelopment	97,052	97,795	500	-	-	500	98,295
RDA - West Side	17,973	17,973	-	-	-	-	17,973
RDA - East Side	94,199	151,087	49,622	-	-	49,622	200,709
RDA - Business Park	2,392,310	2,718,189	357,837	357,837	-	-	2,718,189
EDA - Egg Farm	1,614,977	1,401,364	1,047,249	1,153,531	(238,087)	(344,369)	1,056,995
CRA - Patriot Station TOD	(176,699)	(193,399)	697,536	154,507	(349,630)	193,399	-
CRA - Main Street	(13,007)	(13,007)	-	-	-	-	(13,007)
Total Special Revenue Funds	**4,096,854**	**4,499,522**	**5,464,444**	**5,912,884**	**98,892**	**(349,548)**	**4,149,974**
Debt Service Fund	**352,717**	**352,384**	**933,588**	**1,053,452**	**119,064**	**(800)**	**351,584**
Capital Projects Funds							
General Capital Projects	9,949,734	9,043,967	5,634,402	7,186,203	1,551,801	-	9,043,967
Bond Capital Projects	8,500,243	7,332,469	15,000	7,347,469	-	(7,332,469)	-
Capital Projects - Equipment	21,009	-	247,818	1,034,974	787,156	-	-
Meadows Special Improvement District	66,619	66,619	-	-	-	-	66,619
Park Impact Fees	8,632,277	5,621,996	5,622,000	642,718	(119,064)	4,860,218	10,482,214
Road Impact Fees	6,621,065	8,641,400	3,030,000	11,189,147	-	(8,159,147)	482,253
Fire Impact Fees	1,799,390	2,230,898	507,500	2,000,000	(532,203)	(2,024,703)	206,195
Police Impact Fees	1,995,751	2,320,773	458,000	201,000	(262,075)	(5,075)	2,315,698
Total Capital Project Funds	**37,586,088**	**35,258,122**	**15,514,720**	**29,601,511**	**1,425,615**	**(12,661,176)**	**22,596,946**
Permanent Fund							
Perpetual Care Fund	892,757	975,650	47,900	-	(2,000)	45,900	1,021,550
Total Permanent Fund	**892,757**	**975,650**	**47,900**	**-**	**(2,000)**	**45,900**	**1,021,550**
TOTAL GOVERNMENTAL FUNDS	**$ 54,158,447**	**$ 52,927,634**	**$ 53,794,721**	**$ 65,799,176**	**$ (961,169)**	**$ (12,965,624)**	**$ 39,962,010**

Fund Balances

ENTERPRISE FUNDS

Fund	Available Fund Balance 2020-21	Estimated Fund Balance 2021-22	Estimated Revenues 2022-33	Adopted Expenditures 2022-33	Net Transfers 2022-33	Increase (Decrease) 2022-33	Estimated Fund Balance 2022-33
Enterprise Funds							
Culinary Water	$ 9,613,481	$ 11,779,191	$ 15,439,853	$ 15,431,227	$ 202,470	$ 211,096	$ 11,990,287
Culinary Water Impact Fees	2,028,816	3,198,559	1,812,000	2,812,153	-	(1,000,153)	2,198,406
Secondary Irrigation	10,184,054	9,230,410	6,491,813	10,999,823	-	(4,508,010)	4,722,400
Secondary Irrigation Impact Fees	(14,446,694)	(14,243,203)	850,000	1,036,342	-	(186,342)	(14,429,545)
Sewer	10,618,758	12,134,366	6,325,750	6,481,009	-	(155,259)	11,979,107
Sewer Impact Fees	1,609,155	1,765,959	657,000	760,786	-	(103,786)	1,662,173
Storm Drain	3,140,937	3,542,783	2,681,134	4,463,941	-	(1,782,807)	1,759,976
Storm Drain Impact Fees	1,228,040	1,351,747	755,500	765,669	-	(10,169)	1,341,578
Sanitation and Recycling	386,301	497,581	1,749,321	1,749,321	-	-	497,581
Broadband	(1,977,397)	(1,960,037)	181,179	430,172	270,465	21,472	(1,938,565)
Total Enterprise Funds	**22,385,451**	**27,297,356**	**36,943,550**	**44,930,443**	**472,935**	**(7,513,958)**	**19,783,398**
Internal Service Funds							
Fleet Operations & Maintenance	168,195	82,485	432,250	494,950	-	(62,700)	19,785
Fleet Capital	324,248	324,248	1,168,122	1,656,356	488,234	-	324,248
Information Technology	526,788	381,179	732,740	732,740	-	-	381,179
Total Internal Service Funds	**1,019,231**	**787,912**	**2,333,112**	**2,884,046**	**488,234**	**(62,700)**	**725,212**
TOTAL ENTERPRISE FUNDS	**$ 23,404,682**	**$ 28,085,268**	**$ 39,276,662**	**$ 47,814,489**	**$ 961,169**	**$ (7,576,658)**	**$ 20,508,610**
TOTAL CITY-WIDE	**$ 77,563,129**	**$ 81,012,902**	**$ 93,071,383**	**$ 113,613,665**	**$ -**	**$ (20,542,282)**	**$ 60,470,620**

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Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

2.2.3.a

Combined Revenue Summary - All Funds

BY FUND

Fund	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES (Excludes Transfers)				
General Fund	**$ 32,123,776**	**$ 33,780,173**	**$ 28,078,847**	**$ 31,834,069**
Special Revenue Funds				
Fitness Center	1,677,605	1,820,049	1,774,500	1,855,500
PARC Tax	1,508,530	1,549,545	1,304,500	1,451,200
Celebration	8,069	14,878	-	5,000
Downtown Redevelopment	1,495	743	1,000	500
RDA - East Side	43,112	56,888	44,844	49,622
RDA - Business Park	315,001	325,879	354,741	357,837
EDA - Egg Farm	997,959	999,547	1,058,714	1,047,249
CRA - Patriot Station TOD	-	-	-	697,536
Total Special Revenue Funds	**4,551,771**	**4,767,529**	**4,538,299**	**5,464,444**
Debt Service Fund	**1,113,727**	**934,805**	**951,513**	**933,588**
Capital Projects Funds				
General Capital Projects	3,842,279	4,198,901	9,345,675	5,634,402
Bond Capital Projects	26,430	20,475	15,000	15,000
Capital Projects - Equipment	49,478	-	5,000	247,818
Park Impact Fees	4,084,628	6,748,131	2,322,000	5,622,000
Road Impact Fees	3,406,164	4,392,320	2,035,000	3,030,000
Fire Impact Fees	529,845	974,832	257,500	507,500
Police Impact Fees	347,164	597,659	228,000	458,000
Total Capital Project Funds	**12,285,988**	**16,932,318**	**14,208,175**	**15,514,720**
Permanent Fund				
Perpetual Care Fund	65,191	85,051	60,500	47,900
Total Permanent Fund	**65,191**	**85,051**	**60,500**	**47,900**
Enterprise Funds				
Culinary Water	9,904,099	22,358,478	13,100,225	15,439,853
Culinary Water Impact Fees	1,809,384	2,321,088	1,315,000	1,812,000
Secondary Irrigation	3,447,092	5,462,076	6,431,813	6,491,813
Secondary Irrigation Impact Fees	767,252	899,838	830,000	850,000
Sewer	6,550,856	6,940,167	5,795,250	6,325,750
Sewer Impact Fees	614,007	741,021	421,774	657,000
Storm Drain	2,501,521	2,421,930	1,359,500	2,681,134
Storm Drain Impact Fees	448,321	731,832	425,218	755,500
Sanitation and Recycling	1,585,056	1,714,998	1,563,250	1,749,321
Broadband	167,770	199,307	181,417	181,179
Total Enterprise Funds	**27,795,358**	**43,790,735**	**31,423,447**	**36,943,550**
Internal Service Funds				
Fleet Operations & Maintenance	473,244	387,902	387,902	432,250
Fleet Capital	990,040	1,146,032	1,435,588	1,168,122
Information Technology	890,985	532,545	531,669	732,740
Total Internal Service Funds	**2,354,269**	**2,066,479**	**2,355,159**	**2,333,112**
TOTAL REVENUES	**$ 80,290,080**	**$ 102,357,090**	**$ 81,615,940**	**$ 93,071,383**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Combined Revenue Summary - All Funds

BY TYPE

Category Type	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES (Excludes Transfers)				
Property Taxes	$ 7,044,761	$ 7,033,574	$ 6,947,376	$ 9,650,856
Sales Taxes	14,931,268	15,675,821	13,860,520	14,500,000
Other Taxes	2,582,281	2,508,108	2,575,000	2,510,000
Licenses & Permits	2,004,823	2,957,204	1,386,572	2,030,000
Intergovernmental	3,719,135	4,576,520	12,210,793	7,670,413
Charges for Services	#REF!	#REF!	#REF!	#REF!
Impact Fees	11,878,227	17,308,829	7,100,000	13,000,000
Fines & Forfeitures	391,977	402,621	315,000	325,000
Miscellaneous	702,552	820,309	107,725	607,500
Note Receivable	1,381	-	-	-
Financing Sources	-	12,750,000	7,300,000	9,265,000
Developer Contributions	5,711,606	4,850,000	-	-
Administrative Charges	2,406,579	2,120,975	2,146,576	2,429,291
Use of Money & Property	1,073,097	980,703	1,178,348	956,591
TOTAL REVENUES	**#REF!**	**#REF!**	**#REF!**	**#REF!**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Combined Expenditure Summary - All Funds

Fund	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
EXPENDITURES (Excludes Transfers)				
General Fund	**$ 23,752,674**	**$ 25,838,551**	**$ 26,246,031**	**$ 29,231,329**
Special Revenue Funds				
Municipal Building Authority	60	10	-	-
Fitness Center	2,430,511	2,556,490	2,403,756	2,522,109
PARC Tax	1,773,306	1,300,064	1,304,500	1,699,900
Celebration	31,121	42,878	-	25,000
Downtown Redevelopment	8,200	-	-	-
RDA - Business Park	-	-	354,741	357,837
EDA - Egg Farm	687,811	962,432	1,656,415	1,153,531
CRA - Patriot Station TOD	8,000	16,700	-	154,507
Total Special Revenue Funds	**4,939,009**	**4,878,574**	**5,719,412**	**5,912,884**
Debt Service Fund	**1,232,257**	**1,053,754**	**1,053,504**	**1,053,452**
Capital Projects Funds				
General Capital Projects	3,547,528	11,370,903	13,393,397	7,186,203
Bond Capital Projects	125,168	1,188,249	8,537,683	7,347,469
Capital Projects - Equipment	289,521	412,822	496,760	1,034,974
Park Impact Fees	830,452	9,639,796	4,167,330	642,718
Road Impact Fees	3,974,928	2,371,985	4,324,921	11,189,147
Fire Impact Fees	3,216	10,000	10,000	2,000,000
Police Impact Fees	1,716	10,000	211,000	201,000
Total Capital Project Funds	**8,772,529**	**25,003,755**	**31,141,091**	**29,601,511**
Enterprise Funds				
Culinary Water	3,659,484	20,391,668	21,159,164	15,431,227
Culinary Water Impact Fees	1,695,342	1,151,345	1,206,750	2,812,153
Secondary Irrigation	3,044,384	6,415,720	11,478,496	10,999,823
Secondary Irrigation Impact Fees	523,010	696,347	2,514,056	1,036,342
Sewer	3,770,020	5,424,559	6,962,324	6,481,009
Sewer Impact Fees	664,564	584,217	501,092	760,786
Storm Drain	836,574	2,020,084	1,827,632	4,463,941
Storm Drain Impact Fees	1,035,285	608,125	525,780	765,669
Sanitation and Recycling	1,561,077	1,603,718	1,664,885	1,749,321
Broadband	343,497	347,190	389,461	430,172
Total Enterprise Funds	**17,133,237**	**39,242,973**	**48,229,640**	**44,930,443**
Internal Service Funds				
Fleet Operations & Maintenance	467,747	473,612	500,600	494,950
Fleet Capital	1,100,472	1,737,943	1,734,912	1,656,356
Information Technology	497,006	678,154	606,819	732,740
Total Internal Service Funds	**2,065,225**	**2,889,709**	**2,842,331**	**2,884,046**
TOTAL EXPENDITURES	**$ 57,894,931**	**$ 98,907,316**	**$ 115,232,009**	**$ 113,613,665**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Combined Expenditure Summary - All Funds

BY TYPE

Category Type	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
EXPENDITURES (Excludes Transfers)				
Personnel	$ 18,976,625	$ 20,866,106	$ 22,135,238	$ 24,152,251
Operations	22,255,940	22,330,285	21,127,158	25,537,650
Capital	14,011,346	50,184,319	66,487,601	58,692,109
Debt Service	2,659,020	5,543,306	5,482,012	5,231,655
TOTAL EXPENDITURES	**$ 57,902,931**	**$ 98,924,016**	**$ 115,232,009**	**$ 113,613,665**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Full-time Equivalent Summary

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
GENERAL FUND				
Executive	0.50	0.50	0.50	-
Legislative	2.50	2.50	2.50	-
Adminstration	10.50	11.00	14.80	3.80
Community Services	2.50	3.00	1.25	(1.75)
Parks and Boat Harbor	12.48	14.16	14.66	0.50
Tree Maintenance	-	-	0.25	0.25
Cemetery	5.88	5.68	5.18	(0.50)
Library and Learning Center	13.33	13.65	13.97	0.32
Police	59.22	62.22	66.22	4.00
Fire and Rescue	51.44	56.44	56.94	0.50
Public Works Administration	2.75	2.75	3.00	0.25
Streets	7.00	6.83	7.83	1.00
Building Maintenance	4.00	4.00	4.00	-
Engineering	7.00	10.00	10.00	-
Recreation	8.39	7.92	8.69	0.77
Planning	2.50	2.63	2.45	(0.18)
Building Inspection	7.50	8.00	9.55	1.55
Senior Center	4.75	4.75	5.00	0.25
Total General Fund	202.24	216.03	226.79	10.76
SPECIAL REVENUE FUNDS				
Fitness Center	35.55	39.35	40.22	0.87
ENTERPRISE FUNDS				
Culinary Water	4.75	6.15	6.85	0.70
Secondary Irrigation	3.75	2.85	3.40	0.55
Sewer	2.75	3.00	3.50	0.50
Storm Drain	2.50	2.50	4.00	1.50
Broadband	2.00	2.00	2.00	-
Total Enterprise Funds	15.75	16.50	19.75	3.25
TOTAL FTE POSITIONS	**253.54**	**271.88**	**286.76**	**14.88**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Full-time Equivalent Summary

STAFFING NOTES

1) Administration - Reorganize department to include Human Resources Manager, and Communications. Positions moved from Community Services Administration. Also add Assistant City Administrator and adjust a part-time Customer Service Representative to full-time.
2) Community Services Administration - Move Human Resources Manager and part-time Communications staff to the Adminstration Department.
3) Parks / Boat Harbor - Addition of a part-time administrative assistant
4) Tree Maintenance - Addition of a full-time Arborist for half of the budget year
5) Cemetery - Administrative Assistant changed from full-time to part-time.
6) Library - Addition of part-time staff for programming and Spanish outreach
6) Police - Addition of 3 police officers and 2 part-time records specialists
7) Fire and Rescue - change part-time deputy Fire Marshall to full-time
8) Public Works Administration - Adjust one administrative assistant from part-time to full-time
9) Streets - Addition of a full-time Public Works Technician
10) Recreation - Part-time seasonal positions increased from COVID-19 service levels
11) Planning/Building Inspection - a portion of Development Services Director is added to Building Inpection and a part-time Administrative Assistant was moved to full-time.
12) Fitness Center - Part-time seasonal positions increased from COVID-19 service levels
13) Culinary Water and Secondary Irrigation - Addition of a full-time Water Maintenance Operator to be shared between the water departments, addition of allocated Arborist position to aide in waterwise education.
14) Sewer and Storm Drain - Addition of a Storm Water Management Plan Coordinator and a full-time Maintenance Operator to be shared between the departments.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

General Fund Summary

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Taxes	$ 18,987,325	$ 19,683,050	$ 18,245,520	$ 19,512,195
Licenses & Permits	2,004,823	2,957,204	1,386,572	2,030,000
Grants & Intergovernmental	1,486,817	244,693	133,000	214,000
Charges for Services	8,093,481	9,583,842	7,338,280	9,111,974
Fines & Forfeitures	391,977	402,621	315,000	325,000
Miscellaneous	584,192	321,958	65,000	77,500
Other Financing Sources	575,161	586,805	595,475	563,400
Transfers In	3,492	53,986	53,828	37,617
TOTAL REVENUES	**$ 32,127,268**	**$ 33,834,159**	**$ 28,132,675**	**$ 31,871,686**
EXPENDITURES				
General Services	$ 2,368,876	$ 2,219,840	$ 2,270,944	$ 2,780,913
Community Services	3,854,132	3,980,653	4,051,164	4,213,275
Public Safety	12,162,583	13,660,988	14,307,111	15,506,187
Public Works	3,209,482	3,847,515	3,415,196	4,172,529
Recreation	693,869	669,284	703,954	774,406
Development Services	1,323,462	1,338,572	1,407,879	1,643,560
Citizens Committees	140,270	121,699	89,783	140,459
Transfers Out	3,389,732	7,383,683	1,886,644	2,640,357
TOTAL EXPENDITURES	**$ 27,142,406**	**$ 33,222,234**	**$ 28,132,675**	**$ 31,871,686**
General Fund Net Revenue	4,984,862	611,925	-	-
Beginning Fund Balance	6,245,169	11,230,031	11,230,031	11,841,956
Ending Fund Balance	**$ 11,230,031**	**$ 11,841,956**	**$ 11,230,031**	**11,841,956**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

General Fund Revenue Detail

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Taxes				
Property Taxes	$ 4,139,582	$ 4,262,673	$ 4,200,000	$ 5,142,195
Motor Vehicle Fees	377,800	398,280	380,000	380,000
Delinquent Taxes	301,035	312,790	250,000	250,000
Sales Tax	11,957,251	12,593,133	11,210,520	11,600,000
Cable TV Franchise Tax	134,162	138,747	125,000	130,000
Energy Sales & Use Tax	1,877,545	1,790,056	1,800,000	1,800,000
Municipal Telephone Tax	192,774	181,025	270,000	200,000
Penalties and Interest	7,176	6,346	10,000	10,000
Total Taxes	**18,987,325**	**19,683,050**	**18,245,520**	**19,512,195**
Licenses & Permits				
Business Licenses	87,630	87,296	90,000	90,000
Building Permits	1,631,537	2,636,950	1,222,853	1,800,000
Beer & Liquor Licenses	300	-	-	-
Occupancy Fee	68,950	131,985	43,740	50,000
Alarm Permit	15,100	20,153	15,776	15,000
Other Permits	185,696	80,820	9,203	70,000
Special Events Permits	15,610	-	5,000	5,000
Total Licenses & Permits	**2,004,823**	**2,957,204**	**1,386,572**	**2,030,000**
Grants & Intergovernmental				
Grants-Library	52,393	32,000	8,000	8,000
Grants-Police	205,237	150,482	90,000	161,000
Grants-Fire	8,329	13,183	-	10,000
Grants-Other	-	622	-	-
Other Reimbursements	113,592	-	-	-
CARES Act Relief Fund	1,067,075	-	-	-
State Liquor Fund Allotment	40,191	48,406	35,000	35,000
Total Grants & Intergovernmental	**1,486,817**	**244,693**	**133,000**	**214,000**
Charges for Services				
Fire Protection Agreement-County	7,920	6,848	6,208	7,000
Ambulance Fees	2,670,922	3,016,765	2,385,800	3,100,000
Admin Charge-Water	473,721	429,007	429,007	480,076
Admin Charge-Water Impact	-	4,172	4,172	3,605
Admin Charge-Sewer	486,502	482,711	482,711	474,147
Admin Charge-Sewer Impact	-	3,963	3,963	7,018
Admin Charge-Storm Water	290,124	296,049	296,049	320,577
Admin Charge-Storm Water Impact	-	780	780	5,169
Admin Charge-Irrigation	271,503	276,543	276,543	286,808
Admin Charge-Irrigation Impact	-	1,998	1,998	6,342
	-			

(continued on next page)

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

General Fund Revenue Detail

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Charges for Services				
Admin Charge-Park Impact	-	330	330	5,718
Admin Charge-Road Impact	-	9,171	9,171	17,707
Admin Charge-Sanitation Fund	102,757	102,004	102,004	96,089
Admin Charge-Fitness Center	221,066	217,955	217,955	206,743
Admin Charge-PARC Tax Fund	7,794	7,794	7,794	7,794
Admin Charge-Egg Farm EDA	39,947	-	-	14,571
Admin Charge-Broadband Fund	33,483	21,505	21,505	17,210
Capital Projects Inspection	336,628	226,435	297,800	230,000
Development Inspection-Engineering	421,928	1,036,007	150,000	1,030,000
Development Inspection-Building	-	-	100,000	162,400
Development Fees	211,177	30,795	35,000	35,000
Recording Fees	-	-	5,000	5,000
Plan Check Fees	598,305	1,076,497	420,000	500,000
Fire Plan Check Fees	3,650	5,350	-	-
Fire Site Inspection Fees	10,920	11,746	31,500	10,000
Police Services-Cedar Hills	408,401	551,796	555,426	566,535
Alpine School District Officers	136,589	118,067	100,000	100,000
Fire-Cedar Hills Contract	527,620	847,570	717,564	731,915
Boat Harbor Fees	68,912	50,962	50,000	50,000
Park Fees	9,723	4,621	8,000	8,000
Amphitheater Reservation Fees	47,940	21,326	20,000	20,000
Recreation Fees	430,870	435,112	355,000	360,000
Library Development Funds	743	4,205	-	-
Library Fees	26,034	24,189	25,000	20,000
Senior Citizen Fees	46,492	59,705	50,000	50,000
Fire Fees	4,490	2,589	2,000	2,000
Cemetery Lot Sales	69,950	75,600	45,500	50,050
Grave Opening Fees	120,600	119,354	120,000	120,000
Other Cemetery Fees	6,270	3,983	4,500	4,500
After Hours Fees	500	338	-	-
Total Charges for Services	**8,093,481**	**9,583,842**	**7,338,280**	**9,111,974**
Fines & Forfeitures				
Fines	328,253	76,378	40,000	50,000
Fines - Prosecution Restitution	2,764	238,593	215,000	215,000
Traffic School	60,960	87,650	60,000	60,000
Total Fines & Forfeitures	**391,977**	**402,621**	**315,000**	**325,000**
Miscellaneous				
Application Processing Fee	90	12,497	-	12,000
Sale of AF History Books	45	311	-	-
Resale Merchandise	15	-	-	-
Rents and Conessions	-	1,380	-	-

(continued on next page)

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

General Fund Revenue Detail

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Miscellaneous				
Youth Council	280	1,646	-	-
Donations	2,525	7,330	-	-
Purchasing Card Rebate	24,260	5,126	20,000	15,000
Other Revenue	10,883	7,672	4,500	4,500
Police Revenue	39,483	35,816	35,000	35,000
GRAMA Requests	-	180	5,500	11,000
Over & Short	(510)	-	-	-
Developer Contributions-St Lights	507,121	250,000	-	-
Total Miscellaneous	**584,192**	**321,958**	**65,000**	**77,500**
Use of Money & Property				
Interest Earnings	83,264	68,216	97,075	90,000
Credit Card Processing Fees	-	-	25,000	-
Sale of Capital Assets	7,365	16,894	-	-
Police/Courts Building Lease	438,400	447,765	438,400	438,400
Cell Tower Lease	46,132	53,930	35,000	35,000
Total Use of Money & Property	**575,161**	**586,805**	**595,475**	**563,400**
Transfers In				
Transfer From Perpetual Care	3,492	2,158	2,000	2,000
Transfer From RDA	-	51,828	51,828	35,617
Total Transfers In	**3,492**	**53,986**	**53,828**	**37,617**
TOTAL REVENUES	**$ 32,127,268**	**$ 33,834,159**	**$ 28,132,675**	**$ 31,871,686**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

General Fund Expenditure Summary

BY FUNCTION AND DEPARTMENT

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
EXPENDITURES				
General Services				
Executive	$ 47,265	$ 53,118	$ 57,628	$ 57,616
Legislative	172,123	183,920	211,183	196,985
Legal	391,327	512,612	462,000	470,000
Administration	1,758,161	1,470,190	1,540,133	2,056,312
Total General Services	**2,368,876**	**2,219,840**	**2,270,944**	**2,780,913**
Community Services				
Community Services Administration	363,849	407,866	459,103	190,886
Parks & Boat Harbor	943,635	967,143	981,906	1,079,878
Tree Maintenance	-	-	-	240,555
Cemetery	518,153	470,503	496,658	459,580
Building Maintenance	974,091	1,060,097	1,041,713	1,100,042
Library & Literacy Center	1,054,404	1,075,044	1,071,784	1,142,334
Total Community Services	**3,854,132**	**3,980,653**	**4,051,164**	**4,213,275**
Public Safety				
Police	6,454,349	7,195,644	7,851,945	8,686,348
Fire	5,708,234	6,465,344	6,455,166	6,819,839
Total Public Safety	**12,162,583**	**13,660,988**	**14,307,111**	**15,506,187**
Public Works				
Public Works Administration	317,900	349,030	350,653	396,976
Streets	1,724,714	2,114,084	1,636,357	2,146,490
Engineering	1,166,868	1,384,401	1,428,186	1,629,063
Total Public Works	**3,209,482**	**3,847,515**	**3,415,196**	**4,172,529**
Recreation	**693,869**	**669,284**	**703,954**	**774,406**
Development Services				
Planning	330,723	439,427	342,035	356,813
Building Inspection	992,739	899,145	1,065,844	1,286,747
Total Development Services	**1,323,462**	**1,338,572**	**1,407,879**	**1,643,560**
Citizens Committees	**140,270**	**121,699**	**89,783**	**140,459**
Total Departmental Expenditures	**23,752,674**	**25,838,551**	**26,246,031**	**29,231,329**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

General Fund Expenditure Summary

BY FUNCTION AND DEPARTMENT

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
EXPENDITURES				
Transfers Out				
Transfer to Fitness Center Fund	781,652	824,941	774,976	889,609
Transfer to Celebration Fund	20,630	28,000	-	20,000
Transfer to Capital Projects Fund	1,122,217	5,599,097	404,962	459,783
Transfer to Capital Equipment	238,504	386,813	461,760	724,156
Transfer to Broadband Fund	296,376	147,883	224,624	248,958
Fund Balance Contribution to Broadband	-	17,360	20,322	21,507
Transfer to Fleet Capital Fund	515,170	379,589	-	276,344
Transfer to Information Technology Fund	415,183	-	-	-
Total Transfers Out	**3,389,732**	**7,383,683**	**1,886,644**	**2,640,357**
TOTAL EXPENDITURES	**$ 27,142,406**	**$ 33,222,234**	**$ 28,132,675**	**$ 31,871,686**

BY TYPE

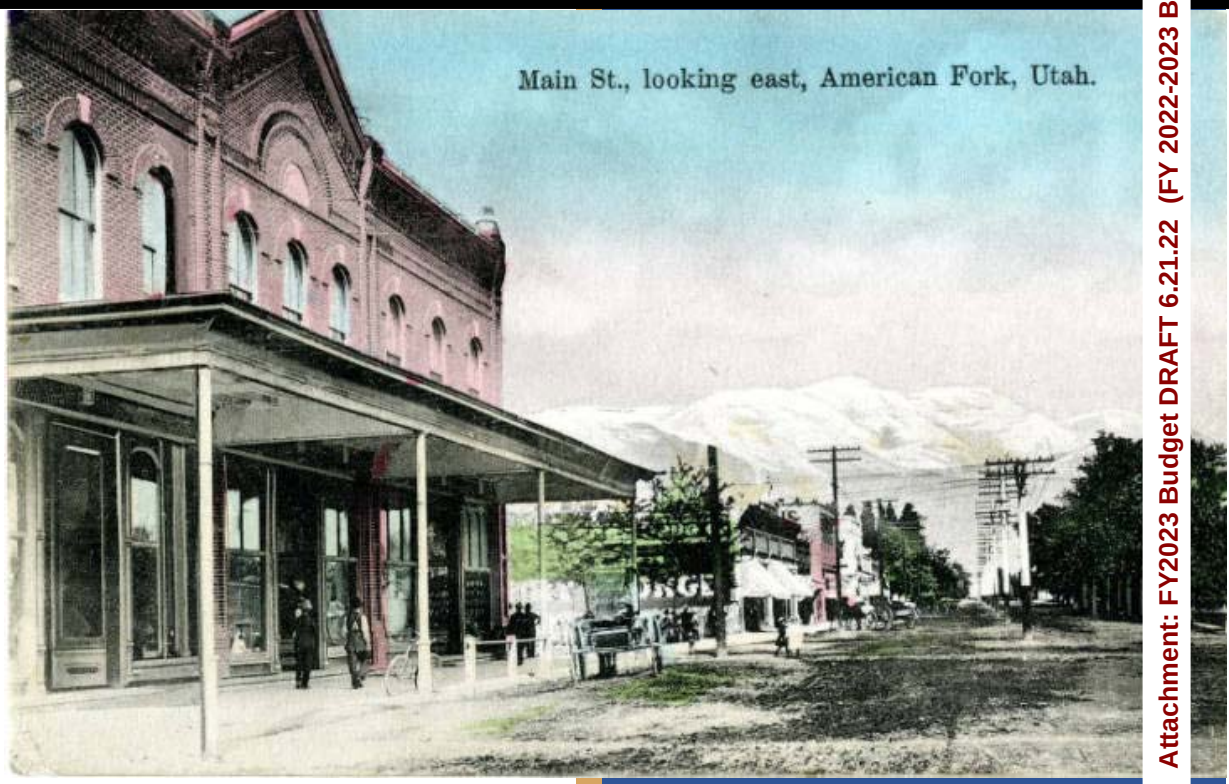
Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
EXPENDITURES				
Personnel	16,354,394	17,874,291	19,058,912	20,649,723
Operations	6,912,985	7,659,685	7,187,119	8,581,606
Capital	485,295	304,575	-	-
Transfers Out	3,389,732	7,383,683	1,886,644	2,640,357
TOTAL EXPENDITURES	**$ 27,142,406**	**$ 33,222,234**	**$ 28,132,675**	**$ 31,871,686**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 18,680	$ 25,178	$ 22,800	$ 24,700
Benefits	23,560	23,287	28,128	25,686
Total Personnel Expenses	**42,240**	**48,465**	**50,928**	**50,386**
Operating				
Travel Allowance	4,459	4,550	4,200	4,550
Education and Travel	-	-	1,500	1,500
Office Supplies and Expense	33	-	-	500
Telephone	283	103		480
Department Expense and Supplies	250	-	1,000	200
Total Operating Expenditures	**5,025**	**4,653**	**6,700**	**7,230**
TOTAL EXECUTIVE	**$ 47,265**	**$ 53,118**	**$ 57,628**	**$ 57,616**

DEPARTMENT PERSONNEL

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	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: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 37,779	$ 53,005	$ 48,000	$ 52,000
Benefits	69,948	67,549	80,723	73,775
Total Personnel Expenses	**107,727**	**120,554**	**128,723**	**125,775**
Operating				
Travel Allowance	15,418	16,250	15,000	16,250
Office Supplies and Expense	166	232	-	-
Education and Travel	3,230	6,000	6,000	6,000
Planning Commission	507	2,166	2,800	2,800
Department Expense and Supplies	1,605	2,619	3,500	1,000
Other Council Unassigned	854	-	2,500	2,500
Special Projects	42,616	36,099	42,660	42,660
Steel Days Services	-	-	10,000	-
Total Operating Expenditures	**64,396**	**63,366**	**82,460**	**71,210**
TOTAL LEGISLATIVE	**$ 172,123**	**$ 183,920**	**$ 211,183**	**$ 196,985**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	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: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Operating				
Youth Court	$ 383	$ -	$ 2,000	$ 2,000
Attorney-Civil	132,192	224,161	140,000	147,000
Attorney-Special Assignments	2,208	6,031	10,000	10,000
Attorney-Public Defender	121,343	130,187	140,000	132,000
Attorney-Criminal	135,201	152,233	170,000	179,000
Total Operating Expenditures	**391,327**	**512,612**	**462,000**	**470,000**
TOTAL LEGAL	**$ 391,327**	**$ 512,612**	**$ 462,000**	**$ 470,000**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Administration

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. The finance staff is responsible for the fiscal responsibilities of the City, including accounting, payroll, purchasing, accounts receivable, treasury, accounts payable, bonding, and budgeting. The recording function is responsible for custody and maintenance of all City records. Finally, the utility billing function is responsible for all incoming payments, utility and business license maintenance management, front desk reception and customer service, along with ensuring all utility billing accounts are billed monthly in an accurate and timely manner.



DEPARTMENT ACCOMPLISHMENTS

Administration

- Strategic Goals—Developed work plan and monitoring for the City Council's FY2022 Strategic Goals and formation of the FY2023 Strategic Goals.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Administration

- Citizen Survey—Completed Citizen Survey to identify areas of success and areas in need of improvement.
- Successfully negotiated with Alpine School District to form the Patriot Station Transit Oriented Development Community Reinvestment Area.
- Purchased 3 parcels for site of fire station 52 to begin construction Fall 2022.
- Purchased 30 acres of open space for future park and fire station south of I-15.

City Recorder

- City Council and Planning Commission minutes have been scanned. All Ordinances and Resolutions have been scanned.
- Worked with attorney on preparing the annexation process outline and updating annexation forms.
- Re-designed the Candidate Guide for the 2021 General Election

Finance

- Financial Report Award—Received Certificate of Achievement for Excellence in Financial Reporting for the 2021 Comprehensive Annual Financial Report.
- 2022 Budget Award—Received Distinguished Budget Presentation Award for the City's 2022 budget book.
- Updated and revised procurement policy.
- Engaged investment advisory consulting firm to assist City in investment diversification and to maximize return on investments per the City investment policy.

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DEPARTMENT GOALS

City Recorder

- Update the City Recorder webpage.
- Create a paperless GRAMA request process.

Finance/Utility Billing

- Online Timekeeping/W2-s—Continue to implement online timecards and W-2s through the City's accounting software.
- Identify Additional Policies Needed—Identify any additional financial policies that are needed/recommended by the State Auditor's Office, GFOA (Government Finance Officers Association), and IRS (Internal Revenue Service). Depending on number, complete policy creation.
- Continue to create paperless accounting system in areas of utility billing and cash receipting to more efficiently access accounting records and reduce carbon footprint.
- Select new comprehensive accounting software to meet the needs of a growing city, coordinate with other departments for data input and increase efficiency and continue financial transparency.
- Update long-term financial workplan.
- Assist water department to implement smart metering and customer portal for culinary water and pressurized irrigation utility billing to create monthly meter reads for more timely billing and real-time customer data (*Strategic Goal – Water Preservation*).

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Administration

DEPARTMENT OPERATING INDICATORS

City Recorder	2019	2020	2021
Number of Action Items	291	285	274
Number of Discussion Items	70	46	48
Hours of Council Meetings	91	83	79
Resolutions	51	36	44
Ordinances	80	61	65
Approved Annexations	10 – 223 acres	2 – 21 acres	3 – 70.72 acres
Recorded Annexations	9 – 220 acres	3 – 69 acres	3 – 70.72 acres
Annexations Started, but Not Recorded	6 – 76 acres	0	3
GRAMA Requests	109	129	142
New Lots/Units Created	409	593	985

Finance	2019	2020	2021
Number of Utility Billing Accounts	9,330	9,767	10,571
Utility Bills Created	110,269	128,148	145,592
Cash Receipts Processed (Excludes Online)	34,854	31,623	
Online Cash Receipts Processed	82,395	90,161	
Total Cash Receipts Processed			114,376
Accounts Payable Checks Issued	4,311	3,378	2960
ACH Payments Issued	466	753	888
Payroll/Direct Deposit Issued	12,294	10,379	11,391
Journal Entries Created	4,652	2,260	

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Administration

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 644,292	$ 679,477	$ 709,198	$ 1,000,558
Benefits	339,130	254,729	285,698	396,120
Total Personnel Expenses	**983,422**	**934,206**	**994,896**	**1,396,678**
Operating				
Promotional	-	-	-	25,000
Subscriptions and Memberships	6,847	6,850	6,167	6,850
Ordinances and Publications	13,627	3,433	25,000	5,000
Education and Travel	4,145	2,356	7,000	5,000
Office Supplies and Expense	16,671	13,136	12,000	12,000
Telephone	2,140	2,023	2,160	2,160
Professional and Technical	48,357	54,326	42,000	50,000
Auditing	23,145	27,145	23,000	28,000
Communications	-	-	-	60,110
Employee Appreciation	734	1,156	-	20,000
Human Resources	-	-	-	16,160
Human Resources-Health/Wellness	-	-	-	14,400
Department Expense and Supplies	4,690	6,274	6,000	6,550
Insurance Premium	243,513	329,303	320,000	330,000
Postage and Shipping	7,204	7,419	7,200	7,200
Covid-19 Response	367,522	-	-	-
Credit Card/Bank Processing Fees	15,117	12,285	15,000	15,000
Election Expense	-	35,930	41,524	-
Recording Fees	3,852	1,162	5,000	5,000
Admin Charge-Broadband	2,151	2,150	2,150	2,624
Internal Charges-Fleet Operations	1,000	775	775	1,077
Internal Charges-Technology	14,024	30,261	30,261	47,503
Total Operating Expenditures	**774,739**	**535,984**	**545,237**	**659,634**
TOTAL ADMINISTRATION	**$ 1,758,161**	**$ 1,470,190**	**$ 1,540,133**	**$ 2,056,312**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Administration

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
City Administrator	1.00	1.00	1.00	-
Assistant City Adminsitrator	-	-	1.00	0.75
Finance Director	1.00	1.00	1.00	-
Human Resources Manager	-	-	1.00	1.00
Communications Specialist	-	-	1.30	1.30
City Recorder	1.00	1.00	1.00	-
UB/Business Licensing Supervisor	1.00	1.00	1.00	-
Accountant	1.00	1.00	1.00	-
Management Analyst	-	0.50	0.50	-
Administrative Assistant	0.50	0.50	0.50	-
Accounts Payable Specialist	1.00	1.00	1.00	-
Payroll Coordinator	1.00	1.00	1.00	-
Customer Service Representative I	2.60	2.60	3.10	0.50
Deputy City Recorder	0.40	0.40	0.40	-
Total Administration Positions	**10.50**	**11.00**	**14.80**	**3.55**

STAFFING NOTES

1) Propose to add full-time Assistant City Adminstrator allocated at .75 FTE
2) Move Human Resources Manager and part-time Communications staff from Community Services
3) Propose to change a part-time Customer Service Representative to full-time

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Community Services - Administration

DEPARTMENT SUMMARY

The Community Services department focuses 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.

DEPARTMENT ACCOMPLISHMENTS

- Added capital projects page to city website.
- Created Fun Foto Friday contest.
- Educated public on PARC tax bond renewal, including a video, mailers, and articles.
- Rolled out Report a Concern software.
- Hired 43 employees, retired 2.
- Hosted 5 city wide employee events.
- Educational campaign for pressurized irrigation metering.

DEPARTMENT GOALS

- Increase presence on social media and membership on AF Notify.
- Improve turnaround time on Report a Concern.
- Educational campaign for fiber network.
- Put out 4-5 quality videos educating residents on relevant issues.
- Public monthly newsletter.

DEPARTMENT OPERATING INDICATORS

Community Services - Administration	2019	2020	2021
Total city social media posts (not including dept. specific platforms)	405	470	979
Employee Turnover Rate	14%	8%	9%

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Community Services-Administration

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 190,547	$ 208,403	$ 212,827	$ 101,088
Benefits	68,616	71,403	81,978	59,768
Total Personnel Expenses	**259,163**	**279,806**	**294,805**	**160,856**
Operating				
Promotional	28,282	33,815	38,298	-
Subscriptions and Memberships	319	-	320	320
Education and Travel	747	51	2,500	2,500
Training	350	-	4,500	2,500
Office Supplies and Expense	279	560	500	500
Telephone	1,040	960	960	960
Communications	33,302	37,744	30,110	-
Community Events	-	2,500	2,500	7,500
Employee Appreciation	19,343	21,820	20,000	-
Human Resources	11,229	16,678	16,160	-
Human Resources-Health/Wellness	2,162	2,963	36,150	-
Department Supplies and Expense	795	919	2,250	2,450
Admin Charge-Broadband	520	530	530	705
Internal Charges-Technology	6,318	9,520	9,520	12,595
Total Operating Expenditures	**104,686**	**128,060**	**164,298**	**30,030**
TOTAL COMMUNITY SERVICES	**$ 363,849**	**$ 407,866**	**$ 459,103**	**$ 190,886**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
Community Services Director	1.00	1.00	1.00	-
Assistant City Adminsitrator	-	-	0.25	0.25
Human Resources Manager	1.00	1.00	-	(1.00)
Communications Specialist	0.50	1.00	-	(1.00)
Total Community Services Positions	**2.50**	**3.00**	**1.25**	**(1.75)**

STAFFING NOTES

1) Propose to add full-time Assistant City Adminstrator allocated at .25 FTE
2) Move Human Resources Manager and part-time Communications staff to Administration

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Community Services – Parks & Boat Harbor

DEPARTMENT 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.



DEPARTMENT ACCOMPLISHMENTS

- Installed new, safe pavers at Quail Cove Amphitheater.
- Continued improvements at Art Dye.
- Completed smart watering at 10 parks, including at Art Dye Park *(Strategic Goal-Water Preservation*).
- Acquired additional park space south of I-15.

DEPARTMENT GOALS

- Art Dye Park improvements including adjusting disc golf course and building new dog park.
- Create a 5-year plan for capital and PARC projects.
- Install weather Trak system in remaining parks as needed.
- Complete mapping of park infrastructure.
- Work with Parks and Trails committee to submit projects for PARC tax funding.

DEPARTMENT OPERATING INDICATORS

Parks and Boat Harbor	2019	2020	2021
Acres of Landscaped Parks	120	132	132
Total Acres of Park Space (excluding Fox Hollow golf course and Meadows shopping center wetlands)	222	235	255
Boat Harbor Passes Sold	85	125	
Playgrounds	27	27	27
Swing sets	10	10	10
Number of Parks	30	30	30
Existing Bike/Shared Use Pathways	6.76	6.76	6.76

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Community Services - Parks

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 429,780	$ 450,011	$ 474,345	$ 551,649
Benefits	179,801	180,319	205,046	202,182
Total Personnel Expenses	**609,581**	**630,330**	**679,391**	**753,831**
Operating				
Education and Travel	690	643	3,500	3,500
Mower Supplies and Maintenance	18,532	18,888	20,000	22,000
Building and Grounds Maintenance	32,742	30,034	27,000	29,700
Irrigation Repair and Maintenance	17,959	25,895	25,000	27,500
Utilities	58,107	53,220	25,000	25,000
Telephone	4,712	4,193	5,440	5,440
Professional and Technical	35,503	35,248	33,400	33,400
Clothing Allowance	1,200	2,057	3,600	1,800
Debris Hauling	-	3,000	3,000	6,000
Department Supplies	2,493	471	3,500	4,150
Fertilizer Program	-	-	-	12,000
Equestrian Park Coop	-	-	-	25,000
Interchange Landscaping	4,964	9,193	9,700	10,670
Christmas Decorations	15,260	11,376	11,000	11,000
Insurance Claims	2,574	-	-	-
Portable Restrooms	5,245	6,176	5,000	5,500
Tree Purchase & Maintenance	18,640	33,943	26,000	-
City Wide Horticulture	5,305	7,617	8,500	9,350
Admin Charge-Broadband	1,901	1,839	1,839	1,851
Internal Charges-Fleet Operations	42,000	32,545	32,545	27,559
Internal Charges-Technology	5,193	6,578	6,578	8,468
Equipment Purchases	4,363	5,342	6,000	6,600
Total Operating Expenditures	**277,383**	**288,258**	**256,602**	**276,488**
Capital				
Park Furnishings	8,069	4,575	-	-
Improvements	10,681	-	-	-
Total Capital Expenditures	**18,750**	**4,575**	**-**	**-**
TOTAL PARKS	**$ 905,714**	**$ 923,163**	**$ 935,993**	**$ 1,030,319**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Community Services - Parks

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
Parks Superintendent	1.00	1.00	1.00	-
Parks Supervisor	1.00	1.00	1.00	-
Horticulture Specialist	1.00	1.00	1.00	-
Parks Maintenance Operator	2.00	2.00	2.00	-
Parks Maint Operator/Arborist	1.00	1.00	1.00	-
Administrative Assistant	-	-	0.50	0.50
Parks Laborer	5.10	6.78	6.78	-
Total Parks Positions	**11.10**	**12.78**	**13.28**	**0.50**

STAFFING NOTES

1) Propose to add a part-time Administrative Aassistant for the fiscal year 2022-23 budget.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

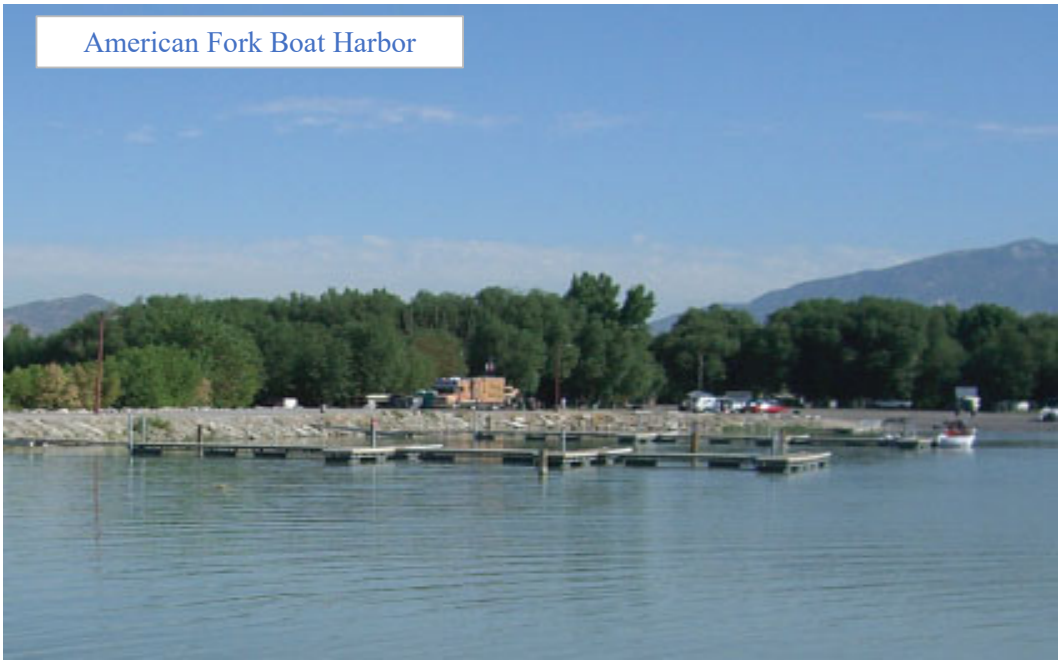
Community Services - Boat Harbor

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 26,277	$ 33,084	$ 33,508	$ 36,689
Benefits	3,350	3,588	3,137	3,180
Total Personnel Expenses	**29,627**	**36,672**	**36,645**	**39,869**
Operating				
Building and Grounds Maintenance	750	728	2,260	2,599
Restroom Maintenance	141	170	1,000	1,100
Telephone	320	-	1,582	1,582
Department Expense and Supplies	2,394	3,367	1,492	1,891
Credit Card/Bank Processing Fees	2,232	2,149	2,040	2,040
Admin Charge-Broadband	356	894	894	478
Total Operating Expenditures	**6,193**	**7,308**	**9,268**	**9,690**
Capital				
Improvements	2,101	-	-	-
Total Capital Expenditures	**2,101**	**-**	**-**	**-**
TOTAL BOAT HARBOR	**$ 37,921**	**$ 43,980**	**$ 45,913**	**$ 49,559**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
Boat Harbor	1.38	1.38	1.38	-
Total Boat Harbor Positions	**1.38**	**1.38**	**1.38**	**-**


American Fork Boat Harbor

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Community Services - Tree Maintenance

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ -	$ -	$ -	$ 15,399
Benefits	-	-	-	9,936
Total Personnel Expenses	**-**	**-**	**-**	**25,335**
Operating				
Education and Travel	-	-	-	250
Office Expense and Supplies	-	-	-	750
Mower Supplies and Maintenance	-	-	-	750
Building and Grounds Maintenance	-	-	-	1,000
Telephone	-	-	-	20
Professional and Technical	-	-	-	100,000
Clothing Allowance	-	-	-	150
Department Supplies	-	-	-	1,300
Tree Purchase & Maintenance	-	-	-	50,000
Internal Charges-Fleet Capital	-	-	-	55,000
Internal Charges-Technology	-	-	-	1,500
Equipment Purchases	-	-	-	4,500
Total Operating Expenditures	**-**	**-**	**-**	**215,220**
TOTAL TREE MAINTENANCE	**$ -**	**$ -**	**$ -**	**$ 240,555**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
Arborist	-	-	0.25	0.25
Total Tree Maintenance Positions	**-**	**-**	**0.25**	**0.25**

STAFFING NOTES

1) Propose to add a full-time Arborist for half of the fiscal year 2022-23 budget. This position will be split with Irrigation to promote and educate regarding waterwise landscaping.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Community Services – Cemetery

DEPARTMENT SUMMARY

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

DEPARTMENT ACCOMPLISHMENTS

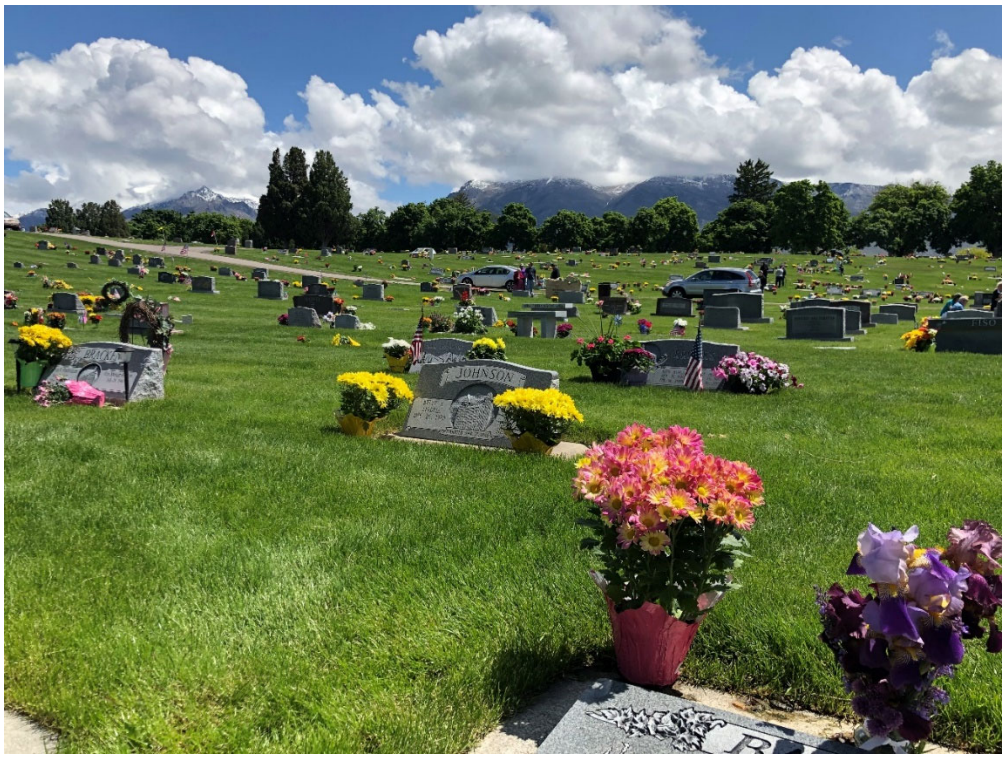
- Spent over $11,000 on tree pruning and maintenance to improve safety and health of trees.
- Updated directory for Memorial and Veterans Day. Also added lighting to directory for added security and convenience.
- More work done towards identifying unmarked grave

DEPARTMENT GOALS

- Tree maintenance program for tree health and safety of patrons of the cemetery.
- Remove park strip grass on outside of the cemetery walls along 600 N and replace with water wise landscaping.
- Finish identifying unmarked graves when time allows.

DEPARTMENT OPERATING INDICATORS

Cemetery	2019	2020	2021
Burials	166	164	218
Lot Sales	106	102	219



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Community Services - Cemetery

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 252,739	$ 248,525	$ 255,899	$ 237,124
Benefits	117,848	107,325	125,728	99,581
Total Personnel Expenses	**370,587**	**355,850**	**381,627**	**336,705**
Operating				
Education and Travel	-	-	2,500	2,500
Office Supplies and Expense	3,700	2,715	3,495	3,600
Small Engine Repair	16,324	16,293	19,500	20,865
Tools and Equipment	30,763	33,821	26,650	27,450
Tree Purchase and Maintenance	11,845	10,000	13,000	13,910
Telephone	1,460	1,269	3,180	3,180
Professional and Technical	135	420	-	-
Employee Appreciation	590	185	470	470
Clothing Allowance	600	1,212	800	1,200
Department Expense and Supplies	1,966	4,547	3,900	4,070
Headstone Replacement	1,650	6,219	4,450	4,895
Flag Rotation and Maintenance	6,581	4,553	6,500	6,955
Christmas Decorations	350	805	900	990
Postage and Shipping	95	134	-	-
Credit Card/Bank Processing Fees	2,457	5,580	2,500	2,500
Admin Charge-Broadband	853	871	871	1,064
Internal Charges-Fleet Operations	13,000	10,073	10,073	12,918
Internal Charges-Technology	6,815	9,242	9,242	8,608
Equipment Purchases	6,880	6,714	7,000	7,700
Total Operating Expenditures	**106,064**	**114,653**	**115,031**	**122,875**
Capital				
Improvements	8,972	-	-	-
Internal Charges-Fleet Capital	32,530	-	-	-
Total Capital Expenditures	**41,502**	**-**	**-**	**-**
TOTAL CEMETERY	**$ 518,153**	**$ 470,503**	**$ 496,658**	**$ 459,580**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	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	1.00	1.00	0.50	(0.50)
Laborer	1.88	1.68	1.68	-
Total Cemetery Positions	**5.88**	**5.68**	**5.18**	**(0.50)**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Community Services – Building Maintenance

DEPARTMENT SUMMARY

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

DEPARTMENT ACCOMPLISHMENTS

- Completed remodel and installed new carpet of patrol area and remodeled a visitation room into an evidence processing room with new cabinetry, paint and wiring at the police department.
- Installed new LED lighting and paint for zone room in Library.
- Completed LED changeover in the parking lot lights of the Engineering building.
- Installed new lighting and remodel of the Historical room at Library and removed cabinets.
- Installed security cameras at Historic City Hall and Library.
- Completed changeout of boilers at Library and Installed all new LED lights in Literacy Center.
- Painted reception area of Engineering Building and Remodeled Planners' office and Community Development Director's office with new paint, lighting, and desks.
- Installed new outlets for the internet in the NOC room.
- Installed hand sanitizer stations and temperature reading stations throughout the city.
- Completed and oversaw significant changes in several lobbies to help protect employees and residents from COVID.
- Installed new membrane roof on Vet's Hall.
- Had new door in kitchen, new water fountain, and handicap door access in Senior Center.
- Installed new power for snack shack at Central League ballpark.
- Remodel for showers in men's locker room at Fire Station.
- Repaired power and installed new power for Cemetery monuments.
- Upgraded to LED lighting throughout office area in basement of PD.
- Repaired and install four new exhaust fans on roof of Police/Courts.
- Put in new bearing for all main air handlers at, library, bubble, and all three units at police and courts building.
- Performed both fire and boiler and elevator inspections throughout all city buildings.

DEPARTMENT GOALS

- Finish remodel of new spin room Fitness center.
- Install new kitchen at Veteran's Hall.
- New carpet engineering building.
- New carpet administration building.
- Finish installing new water saving shower and toilet valves throughout city buildings.
- Install new handrails rain gutter at Senior center.

DEPARTMENT OPERATING INDICATORS

Building Maintenance	2020	2021	2022
Toilet and shower fixes	82	86	72
Service of City A/C and heating units	5	6	6
Lights changed throughout city	406	512	433

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works - Building Maintenance

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 243,896	$ 266,418	$ 262,965	$ 280,455
Benefits	133,012	138,606	151,682	148,277
Total Personnel Expenses	**376,908**	**405,024**	**414,647**	**428,732**
Operating				
Education and Travel	168	-	2,500	2,500
Telephone	2,784	5,802	2,910	2,910
Janitorial Service and Supplies	93,093	97,647	90,000	90,000
Clothing Allowance	800	1,371	800	1,200
Department Expense and Supplies	513	-	-	200
Postage	55	-		
Maintenance - Legion Hall	2,581	1,855	4,000	6,000
Maintenance - Public Works	61,133	63,356	64,000	74,000
Maintenance - Library	67,105	82,187	65,000	75,000
Maintenance - Senior Center	13,297	16,270	10,000	11,000
Maintenance - Admin Building	22,610	22,814	20,000	21,000
Maintenance - Cemetery	9,828	9,312	12,000	14,000
Maintenance - Police	125,855	79,904	85,000	95,000
Maintenance - Courts	40,148	92,514	90,000	95,000
Maintenance - City Hall	13,523	12,975	16,000	17,000
Maintenance - Fire/Ambulance	45,588	49,210	45,000	48,000
Asphalt Maintenance	-	-	20,000	20,000
Admin Charge-Broadband	993	1,036	1,036	1,087
Internal Charges-Utility Funds	86,316	82,300	82,300	82,300
Internal Charges-Fleet Operations	4,700	3,642	3,642	5,856
Internal Charges-Fleet Capital	-	25,000	5,000	-
Internal Charges-Technology	6,093	7,878	7,878	9,257
Total Operating Expenditures	**597,183**	**655,073**	**627,066**	**671,310**
TOTAL BUILDING MAINTENANCE	**$ 974,091**	**$ 1,060,097**	**$ 1,041,713**	**$ 1,100,042**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
Building Maint Superintendent	1.00	1.00	1.00	-
Facility Maint Supervisor	1.00	1.00	1.00	-
Building Maint Lead Technician	1.00	1.00	1.00	-
Building Maint Technician	1.00	1.00	1.00	-
Total Building Maintenance Positions	**4.00**	**4.00**	**4.00**	**-**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Community Services – Library

DEPARTMENT MISSION

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

DEPARTMENT 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.

DEPARTMENT ACCOMPLISHMENTS

- Finished Children's Programming room.
- Outreach to Spanish speaking population.
- Updated to interior signage throughout library to match current city branding.
- Digital donor recognition.
- Renovated teen programming room.
- Compiled newborn board book kits.
- Completed Ready for Kindergarten program.
- Expanded mental health classes.
- Developed safety plan for emergencies.
- Redeveloped offering of English Classes.
- Relocated and renamed the Barbara Christiansen Historical Collection.



DEPARTMENT GOALS

- Outreach to American Fork schools
- Paint the library
- Expand Children's programming
- Expand Spanish outreach
- Renovate Learning Center
- Recognize 100 Year Anniversary through mural, celebration and displays
- Renovate Historical Records Room

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Community Services – Library

DEPARTMENT OPERATING INDICATORS

Library	2019	2020	2021
Registered Users	22,517	22,233	21,586
Items Checked Out	388,790	369,778	475,772
Physical Volumes	80,255	84,343	84,213
Teen Programs	70	31	69
Public Computer Internet Sessions	12,753	7,746	5,160
Wireless Network Sessions	33,884	24,390	58,958
Library Volunteer Hours	4,942	185	192
Downloadable Volumes	101,854	254,637	278,501
Library Program Attendance	26,538	17,642	24,175
Children's Programs	470	249	126
All Programs	800	322	395
Library Visits	198,737	148,444	118,313

Learning Center	2019	2020	2021
Number of Visits	6,910	3,464	4,774
Volunteer Hours	4,170	2005	2649
Number of Days Open	145	142	162
ESL Students	534	284	314
ESL Hours Attended	510	85	87.5
ESL Volunteers	345	7	8



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Community Services - Library

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 568,589	$ 592,615	$ 580,993	$ 639,047
Benefits	190,561	193,219	221,499	212,770
Total Personnel Expenses	**759,150**	**785,834**	**802,492**	**851,817**
Operating				
Subscriptions and Memberships	785	778	1,030	1,030
Education and Travel	3,227	1,477	4,000	4,000
Equipment Supplies and Maintenance	-	-	-	9,000
Office Supplies and Expense	12,817	6,998	12,200	12,200
Telephone	520	480	480	480
Grant Expenditures	57,846	49,575	8,000	8,000
Employee Appreciation	1,020	694	660	660
Department Expense and Supplies	4,087	3,092	3,700	4,510
Audio/Visual	5,939	5,491	6,180	6,180
Subscriptions Material	1,032	590	1,020	500
Cataloging	10,729	10,370	10,750	11,073
Non-Fiction Material	21,132	22,422	24,200	24,296
Fiction Material	25,955	24,654	25,300	26,059
Children's Material	24,004	23,110	26,400	27,192
Young Adult Fiction	15,667	10,177	10,450	10,764
Electronic Resources	23,857	27,979	28,690	29,551
Nontraditional Materials	-	-	-	2,500
Literacy	2,765	1,475	3,700	3,700
Programs Expense and Supplies	8,006	9,044	11,350	15,350
Postage and Shipping	-	291	-	-
Credit Card/Bank Processing Fees	1,122	1,331	2,000	2,000
Admin Charge-Broadband	2,221	2,180	2,180	1,286
Internal Charges-Technology	64,684	83,602	83,602	90,186
Equipment Purchases	7,839	3,400	3,400	-
Total Operating Expenditures	**295,254**	**289,210**	**269,292**	**290,517**
TOTAL LIBRARY	**$ 1,054,404**	**$ 1,075,044**	**$ 1,071,784**	**$ 1,142,334**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Community Services - Library

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	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	0.40	0.40	0.72	0.32
Clerks/Pages	4.94	5.27	5.27	-
Total Library Positions	**13.33**	**13.65**	**13.97**	**0.32**

STAFFING NOTES

1) Propose to add a part-time Assistant Librarian for the fiscal year 2022-23 budget.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Safety - Police

DEPARTMENT MISSION

Build Community, Enforce with Equity, Serve with Honor



DEPARTMENT SUMMARY

The American Fork Police Department is comprised of 50 full-time law enforcement officers, 3 reserve law enforcement officers, 2 part-time code enforcement officers, 11 full- and part-time support staff members, and numerous volunteers and interns in various capacities of police work. The police department also provides contract police services to the City of Cedar Hills.

The department serves a base population of 44,612 (34,422 in American Fork and 10,190 in Cedar Hills) though this number spikes during daytime hours due to commercial buildings and campuses, popular shopping centers, and others.



The department's vision is to be a leader in excellent police-community relationships. The department facilitates numerous community-oriented programs including Night Out Against Crime, Citizens Academy, Youth Citizens Academy, Community Partners recognition, and others. Department members are also consistently engaged in positive community interactions and education including department tours, ride-alongs, N.O.V.A. programs at elementary schools, law enforcement classes in American Fork High School and American Fork Junior High School, social media initiatives, children's book reading at the library, and others.

The department is a full-service police agency that includes patrol, investigations, special enforcement and Utah County Major Crimes Task Force (MCTF) detectives, special victims (SVU) detectives, victim advocacy, crime analytics, a tactical response team, K-9, police bicycle operations, police motorcycle operations, and others.

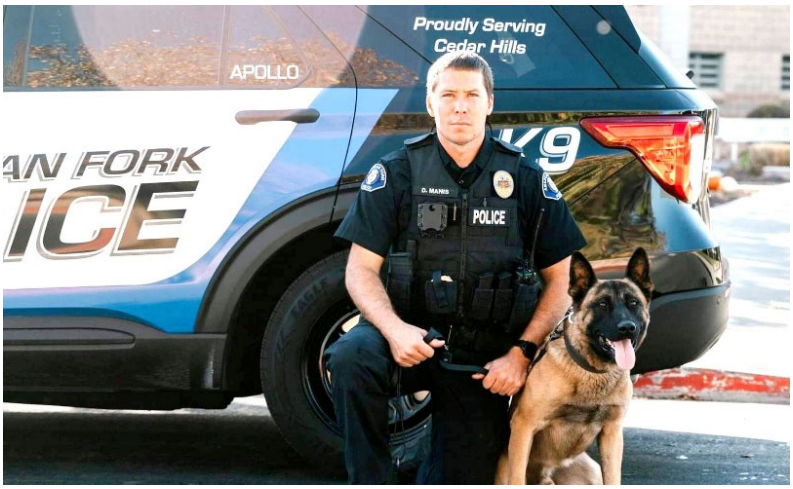
The department will have fielded approximately 27,000 total calls for service for Fiscal Year 2022.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Safety - Police

DEPARTMENT ACCOMPLISHMENTS

- **Mobile/Portable Radios** – the department was able to purchase several new portable and mobile radios to continue its need to be P25 phase II compliant, which is required by state and federal regulations.
- **De-Escalation Virtual Simulator** – with the award of a federal grant, the department was able to acquire a very costly, highly cutting-edge virtual simulator system to be used by officers in practicing de-escalation skills. This will be an excellent training asset.
- **Use of Force Software** – the department was able to acquire new software specific to use-of-force incidents. The software will help with tracking, early warning intervention, and statistical analysis of incidents. This will help the department identify strengths and training or resource gaps as they relate to using force.



- **New K-9's –** the department was able to acquire two new K-9s through private funding and contributions at no cost to the city. They will be trained as dual-purpose dogs in that they'll receive patrol and drug certifications. The department maintains for dual-certified K-9's so there is a K-9 on-duty during each patrol shift.
- **Police Social Worker** – with the award of a federal grant, the department was able to hire a full-time police social worker that will be shared with a couple two neighboring law enforcement agencies. The social worker will work with individuals in the community experiencing a crisis or other mental health challenges. This will be an incredible asset to the community.
- **Communities that Care (CTC)** – with the award of a county grant, the department was able to hire a part-time CTC coordinator to assist with the full-time CTC coordinator. The CTC program is an outreach and action program that focuses on drug and alcohol prevention among youth, vaping and tobacco education, family relationships, and others. Vape sensors have also been installed in multiple schools in the community.
- **Officer Training –** this year, pursuant to state legislation, all officers received a minimum of 40 hours of training with a minimum of 16 hours of training in the areas of mental crisis response, Autism, arrest control, and de-escalation.
- **WRAP Systems –** the department purchased multiple WRAP systems that allow the safe and secure transport of uncooperative suspects, individuals experiencing mental crisis, and others. The system allows for multiple restraints to be applied to an individual while in a sitting position. The system also has handles for multiple people to safely carry an individual upright to a needed location.
- **Patrol Room and Investigations Remodel –** with the existing structure and layout, the police department had run out of room to house all its employees. This year, the department's patrol room, investigations room, and multiple offices were able to be redesigned regarding their layout

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

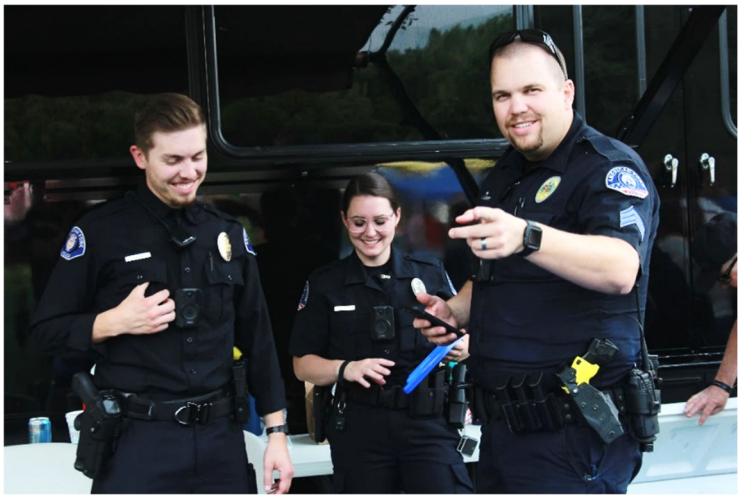
Public Safety - Police

with new desks and/or cubicle equipment resulting in many more workspaces for officers and staff. This was an excellent morale boost for the department.

- **Organizational Changes –** there were many organizational changes that took place during the year. With the retirement of the previous police chief, a new chief was selected and appointed. A sergeant position was redesignated as a training and officer development sergeant to establish improvements in professional development and training. A line officer was designated to be the department's community engagement officer to focus on community relationships and outreach. Many other positive changes have taken place.

DEPARTMENT GOALS

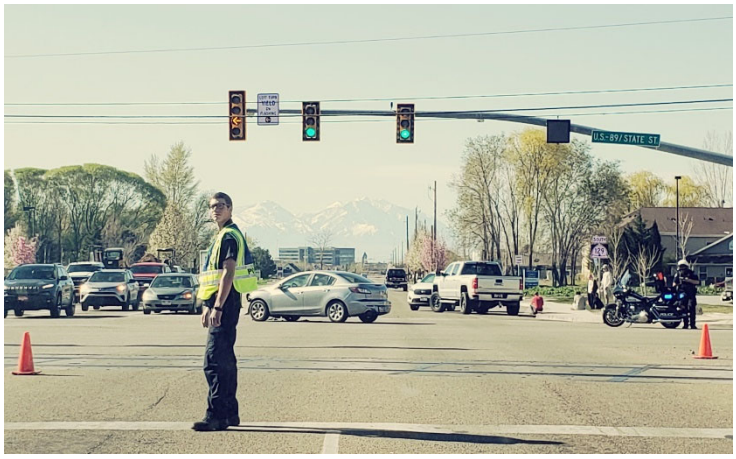
- **Increase in Officer Presence at Schools** – the department will place a greater focus on safety in our schools. American Fork High School, American Fork Junior High, and Polaris/Summit High Schools already have school resource officers. There is also a N.O.V.A. officer assigned to each elementary school. One goal to increase officer presence at our elementary schools will be for officers to eat breakfast and lunch with students each month and to be present and play with them a recess. The department will be allocating school safety oversight to an existing sergeant position for greater levels of proactivity.
- **Vehicle Leasing Program Implementation –** the department conducted a thorough and extensive cost-benefit analysis regarding purchased and leased administrative vehicles. The analysis revealed that leasing administrative vehicles would provide an incredible amount of cost savings for the city, the department, and the public. As a result, four trucks will be leased this year instead of four new vehicle purchases.
- **Increased Training Opportunities –** the department has increased its focus on training our officers to an extraordinary level. This will include the implementation of a mandatory physical fitness test, quarterly arrest control and defensive tactics training, increased leadership development, and others. The minimum standard for annual recertification for law enforcement officers is 40 hours. The goal of the department for FY2023 is for each officer to receive a minimum of 80 hours of training for the year.



- **Additional Traffic Officer Positions –** traffic safety and flow play a substantial role in the quality of life for our citizens. The department has a goal of turning two existing patrol positions into two designated traffic positions in addition to two that already exist. The responsibility of these positions during the day will be primarily traffic collision investigation, traffic problem analysis, and traffic enforcement. Their responsibility at night will still include traffic enforcement and traffic collision investigation but will carry a greater focus and emphasis on DUI detection and arrest, drug interdiction and arrest, and other proactive efforts focused on keeping our citizens safe from impaired drivers.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Safety - Police



- **Front Office Remodel –** another goal the department has is to change the layout of the department's front office to allow for more workspace and an office for the records division commander. This will provide infrastructure for current demands and also future growth.
- **New Radio Antenna Placement –** The department has a goal to acquire a new radio antenna for the police building to keep phase compliance and provide better reception for officers and staff while they are inside the police department.
- **Fleet Manager Implementation –** the department has a goal to convert an existing officer position into a fleet manager that also has some patrol officer responsibilities. The department's fleet represents one of the city's greatest investments and our need to afford greater focus on fleet operations is a responsibility the department takes seriously.
- **Less-Lethal Program Expansion** – our department has the goal to expand its less-lethal program by acquiring more less-lethal systems to provide to its officers. The department currently has multiple platforms ready for deployment, but the program will be more effective as the department works toward the goal of providing every officer with a less-lethal impact system.
- **Additional Citizen Programs** – the department has the goal this year to hold two 12-week citizen academies and two summer youth police academies. The department plans to expand its Night Out Against Crime, implement an Autism community project, participate in a myriad of special events, conduct junior high and high school presentations, police department tours, and many others.

DEPARTMENT OPERATING INDICATORS

Police	2019	2020	2021
Total Calls for Service	33,048	31,972	26,228
Total Officer-Initiated Calls	2,187	2,022	1,476
Total Adult Arrests	1,142	1,168	746
Total Juvenile Referrals	136	123	173
DUI's	73	118	81
Total Traffic Collision	1,315	1,216	1,344
Total Traffic Stops	8,043	9,065	6,891

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Safety - Police

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 3,256,859	$ 3,799,285	$ 3,928,963	$ 4,435,450
Benefits	1,871,215	1,997,184	2,347,109	2,441,165
Total Personnel Expenses	**5,128,074**	**5,796,469**	**6,276,072**	**6,876,615**
Operating				
Human Resources-Health/Wellness	3,112	1,518	4,500	5,000
Subscriptions and Memberships	2,606	2,819	5,250	5,250
Education and Travel	6,906	7,550	14,500	14,500
Training	11,426	7,145	5,000	30,000
Office Supplies and Expense	7,734	7,069	2,640	9,000
Telephone	45,671	47,219	48,000	50,000
Professional and Technical	266	-	4,000	-
Dispatch/UCAN Fees	242,299	345,071	328,084	382,800
DOJ Vest Grant	1,100	-	-	-
Miscellaneous Grant Expense	31,887	729	-	-
Communities that Care	8,449	16,757	26,000	26,000
VOCA Grant	-	-	60,000	55,000
Employee Appreciation	452	1,536		
Uniforms and Accessories	94,983	87,075	85,000	85,000
Department Expense and Supplies	47,849	42,557	80,000	80,000
Ammunition/Firearms	10,366	10,000	12,000	13,200
Postage	889	943	-	-
Special Enforcement Fund	33,373	20,368	33,000	33,000
Credit Card/Bank Processing Fees	1,348	1,141	1,000	1,000
Animal Control	45,338	64,658	55,000	65,000
Deer Mitigation	-	-	4,500	-
NOVA and Citizens Programs	10,501	1,656	12,000	13,000
K-9 Program	12,481	14,249	5,200	5,200
Alcohol Grant Expenditures	38,410	48,615	48,000	48,000
Equipment Purchases	14,822	-	16,800	16,800
Admin Charge-Broadband	17,605	18,202	18,202	18,444
Internal Charges-Fleet Operations	149,342	119,331	119,331	132,626
Internal Charges-Fleet Capital Fund	391,146	414,908	469,807	558,122
Internal Charges-Technology	95,914	118,059	118,059	162,791
Total Operating Expenditures	**1,326,275**	**1,399,175**	**1,575,873**	**1,809,733**
TOTAL POLICE	**$ 6,454,349**	**$ 7,195,644**	**$ 7,851,945**	**$ 8,686,348**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Safety - Police

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
Chief of Police	1.00	1.00	1.00	-
Lieutenant	3.00	3.00	3.00	-
Management Analyst II	1.00	1.00	1.00	-
Sergeant	8.00	8.00	8.00	-
Officer/Master Officer/Detective	33.00	36.00	39.00	3.00
Records Supervisor	1.00	1.00	1.00	-
Records/Information Specialist	3.00	3.00	4.00	1.00
Evidence Technician	1.00	1.00	1.00	-
Code Enforcement/Animal Control	2.00	2.00	2.00	-
Victim Advocate	1.00	1.00	1.00	-
Crossing Guard	3.72	3.72	3.72	-
Records Clerk	1.00	1.00	1.00	-
Communities that Care Coordinator	0.50	0.50	0.50	-
Total Police Positions	**59.22**	**62.22**	**66.22**	**4.00**

STAFFING NOTES

1) Propose to add three full-time Police Officers and two part-time Records Specialists

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Safety – Fire and Rescue

DEPARTMENT MISSION

We believe in creating 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. 2- 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). 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.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Safety – Fire and Rescue

DEPARTMENT ACCOMPLISHMENTS

Staffing/Service Delivery:



- Hired 5 Full-Time Firefighters
- Hired 8 Part-Time Firefighter's.
- Utilized training tower to conduct live fire training, high-rise, search & rescue, and multi-agency training.
- Crews assisted on multiple mutual aid wildland/grass fires
- 2 Physical fitness evaluations conducted for all combat members of the department.
- Physical exams completed for all full-time combat staff.
- Annual mental health exams for all full-time fire personnel.
- Station 52 Station build process put into motion.
- Placed UTV 52 into operation with a new slide in unit that allows for patient packaging and wildland firefighting in hard-to-reach areas.
- Historical calls for service (**4772)** achieved. Busiest Station in Utah County for 4th year.
- COVID-19 protocols adhered to and adapted based on threat levels.
- COVID-19 rapid testing made available to full-time city staff.
- Ambulance licensure increased to paramedic ground with paramedic inter-facility which will setup the city and department for long term success.
- Ambulance fees generated over 2.4 million in revenue to help fund operations.
- Combined all reporting, tracking, apparatus checks, and hydrant software for Fire/EMS into 1 platform. (ESO)
- Placed additional ambulance into service increasing daily ambulances from 3 to 4.
- Implemented a new EMS app that helps with pediatric patient care (Handtevy)
- Awarded AFG Grant for $274,000 to purchase new fleet of SCBA's.
- Purchased ground for station 53.

Emergency Operations Center (EOC)/Emergency Management

- Conducted emergency operations center opening and ran a mock disaster with American Fork City and Cedar Hills City staff.
- Created a draft for a new American Fork City Emergency Operations Plan.

Fire Prevention

- Over 300 new construction and/or business inspection completed.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Safety – Fire and Rescue

- Inspections completed on all new businesses possessing commercial business licenses.
- All city fire hydrants inspected and flowed for proper function.
- Site plan reviews completed on all plans submitted.
- Home business self-inspection program has shown successful and continues.
- All fire investigations completed between American Fork and Cedar Hills.
- Fines and code violation citation issued for repetitive non-compliance issues with successful collection of fines and fees.
- Successfully eliminated building addressing issues contributing to more timely emergency responses.
- Received $1500.00 from AAA Grant to purchase car seats for car seat program.
- Received $500.00 from Alpine Cleaning and Restoration for the purchased of youth Bicycle Helmets
- Finished fire clearance inspections on the following large residential developments
  - The Sage Apartment and Townhome Complex
  - The Millpond Apartments
  - Alvera at the Meadows
- Successful Steel Days firework show without incident
- Provided fire protection for all other private, permitted, and approved fireworks shows in at the golf course and High School.
- Certified one additional firefighter as a child protection safety technician
- Continued work with schools to better establish reporting and assistance for juvenile fire setter program.
- Conducted fire safety training with Dan Peterson School, staff, and students
- Captain Nelson conducted 6 fire prevention assemblies at elementary schools
- Captain Nelson taught 6 separate fire safety classes at AF High School.
- Worked with State Fire Marshal on American Heritage School expansion project
- Completed highly successful open houses in both American Fork and Cedar Hills
- Full participation in AFPD Night Against Crime
- Hosted and Conducted car seat checkpoint at Cedar Hills Walmart



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Safety – Fire and Rescue

- Car Seat and Bike Helmet donation programs continued.
- Resumed Public Tours/Education Events increasing citizen interaction
- Continued Smoke/CO detectors donations program.
- 64 Public Tours/Education Events were conducted.
- 7778 citizens contacted through tours and public relation events.

Certification & Training



- All full-time personnel participated in an Ice Rescue Technician course and refresher.
- AFFR UVMSRT current Swift Water Technicians participated in an annual refresher drill.
- AFFR UVMSRT members attended numerous multi-agency training in disciplines including Swiftwater Rescue, High Angle Rope Rescue, Structural Collapse Rescue, Hazardous Materials, and Confined Space.
- 3 AFFR UVMSRT members completed a 6-day Rope Rescue Technician Course.
- 3 AFFR UVMSRT members completed a 6-day Confined Space Technician Course.
- 3 AFFR UVMSRT members completed a 6-day Trench Rescue Technician Course.
- 3 AFFR UVMSRT members completed a 3-day Heavy Extrication Technician Course.
- 3 AFFR UVMSRT members a FEMA sponsored 10-day Structural Collapse Specialist Course
- Fire Department staff trained Police Department staff in Narcan administration training.
- Full-time staff recertified in Pediatric Advanced Live Support.
- Multiple Multi-Company/Mutual Aide Live Fire Trainings conducted at AFFR Fire Training Tower.
- Helmet and Shoulder Pad removal training conducted by AF High School Training staff for personnel.
- 7 Full-Time employees attended ADO-P and ADO-A certification Course.
- All Full -Time employees attended a department sponsored and taught Engineer Development program.
- 1 member completed Paramedic School.
- 5 members attended a Wildland Red Card Course.
- All members attended a Wildland Red Card Refresher course.
- Vehicle Extrication Training provided in house and attended by department personnel.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Safety – Fire and Rescue

- 4 members completed a UFRA fire instructor certification course.
- 2 members completed a UFRA fire investigator certification course.
- 12 members attended a live fire/flashover course.
- 2 members attended a 5-week North Utah County Recruit Camp where we provided instructors and training facilities.
- 2 members completed a in house firefighter I, firefighter II, hazmat awareness and hazmat operations certification course.
- 4 full-time employees attended a weeklong conference in Indianapolis (FDIC).
- Chief Hales attended a 40-hour County Fire Tactics Officer Development Program.
- Numerous additional officer, fire, and medical trainings were conducted and attended by all members totaling 5,638-man hours of training.
- 2 members attended a 5-week North Utah County Recruit Camp where we provided instructors and training facilities.
- 2 members completed a in house firefighter I, firefighter II, hazmat awareness and hazmat operations certification course.
- Chief Hales attended a 40-hour County Fire Tactics Officer Development Program.
- Numerous additional officer, fire, and medical trainings were conducted and attended by all members totaling 5,638-man hours of training



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, Bike Helmets.
- Construct and open Station 52.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Safety – Fire and Rescue

- Start development of response model and staffing for adequate response when station 52 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 1 full-time Deputy Fire Marshal and 1 full-time Battalion Chief
- Continue to keep up on inventory and supplies for Covid-19 and continue to track expenses.
- Keep employee's morale up and healthy.
- Send 3 employees to paramedic school.
- Conduct EOC training top exercise and implement the new EOC plan.
- Continue to work with Dispatch on getting the communication tower built for redundancy.
- Conduct fire inspections annually for all new business and existing.
- Replace 2011 ambulance with a newly purchased ambulance.
- Design and build another 2 ambulances to replace 2016 and 2011 ambulances.
- 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 7 full-time firefighter paramedics.
- Test and hire 6 part-time firefighter paramedics.
- Continue to replace mobile/portable radios to bring all radios into compliance with phase one of the P25 upgrade.
- Maintain fiscal responsibility.

DEPARTMENT OPERATING INDICATORS

Fire and Rescue	2019	2020	2021
Calls for Service	3,910	4,180	4,772
EMS Related Calls for Service	3,017	3,167	3,602
Fire Related Calls for Service	893	1,013	1,170
Mutual Aid Responses	126	378	253
Mutual Aid Received from Surrounding Jurisdictions		378	97
Man Hours of Fire/EMS Training	1,000+	1,000+	800+
Medical Transports from AF Hospital	1,083	1,187	1,447

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Safety - Fire

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 3,074,999	$ 3,563,780	$ 3,447,510	$ 3,729,925
Benefits	1,376,347	1,566,691	1,775,996	1,767,182
Total Personnel Expenses	**4,451,346**	**5,130,471**	**5,223,506**	**5,497,107**
Operating				
Human Resources-Health/Wellness	5,700	5,023	3,000	4,000
Subscriptions and Memberships	1,590	1,650	1,100	1,100
Education and Travel	17,409	26,504	27,000	30,000
Training	15,079	16,852	15,000	22,500
Office Supplies and Expense	8,677	6,666	7,200	7,200
Equipment Supplies and Maintenance	7,150	4,886	5,000	12,500
Telephone	16,376	15,734	13,420	13,420
Professional and Technical	23,042	32,155	30,000	30,000
Dispatch/UCAN Fees	39,136	51,005	49,024	58,951
Attorney Fees	78,861	48,802	30,000	-
Fire Prevention and Education	9,967	18,052	12,000	12,000
Employee Appreciation	1,909	3,271	-	-
Clothing Allowance	29,399	42,468	32,650	35,000
Janitorial Services and Supplies	4,311	6,990	5,000	7,500
Department Expense and Supplies	50,373	73,213	40,000	50,000
Medical Supplies	126,375	126,172	110,000	145,000
Flag Rotation	-	5,965	2,600	2,600
Personal Protection Equipment	60,020	74,711	50,000	70,000
Postage	1,003	305	-	-
Credit Card/Bank Processing Fees	26,099	14,648	10,000	15,000
Ambulance Billings	127,408	158,352	126,000	140,000
Ambulance Assessments	62,649	84,719	54,000	60,000
Equipment Purchases	18,381	17,124	30,000	31,601
Admin Charge-Broadband	4,930	5,386	5,386	4,884
Internal Charges-Fleet Operations	117,000	98,409	98,409	132,626
Internal Charges-Fleet Capital	376,925	356,722	435,782	395,000
Internal Charges-Technology	27,119	39,089	39,089	41,850
Total Operating Expenditures	**1,256,888**	**1,334,873**	**1,231,660**	**1,322,732**
TOTAL FIRE	**$ 5,708,234**	**$ 6,465,344**	**$ 6,455,166**	**$ 6,819,839**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Safety - Fire

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
Fire Station 51 Positions				
Fire Chief	1.00	1.00	1.00	-
Battalion Chief	1.00	1.00	1.00	-
Captain	4.00	4.00	4.00	-
Deputy Fire Marshal	0.50	0.50	1.00	0.50
Lieutenant	4.69	4.69	4.69	-
Fire Marshal	1.00	1.00	1.00	-
EMT	6.69	6.69	6.69	-
Firefighter/Paramedic	19.88	24.88	24.88	-
Ambulance Transport	3.17	3.17	3.17	-
Office Manager	1.00	1.00	1.00	-
Total Station 51 Positions	**42.93**	**47.93**	**48.43**	**0.50**
Cedar Hills Station Positions				
Battalion Chief	1.00	1.00	1.00	-
Captain	3.00	3.00	3.00	-
Lieutenant	3.00	3.00	3.00	-
EMT	1.51	1.51	1.51	-
Total Cedar Hills Positions	**8.51**	**8.51**	**8.51**	**-**
Total Fire Positions	**51.44**	**56.44**	**56.94**	**0.50**

STAFFING NOTES

1) Propose to add adjust part-time deputy fire marshall to full-time.



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works – Administration

DEPARTMENT MISSION

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

DEPARTMENT SUMMARY

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



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works - Administration

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 200,672	$ 213,248	$ 218,231	$ 242,970
Benefits	83,767	101,702	97,541	113,887
Total Personnel Expenses	**284,439**	**314,950**	**315,772**	**356,857**
Operating				
Subscriptions and Memberships	280	103	1,000	1,000
Education and Travel	-	394	2,000	2,000
Office Supplies and Expense	5,531	5,395	4,575	4,575
Telephone	1,040	960	960	960
Professional and Technical	2,460	-	-	-
Department Expense and Supplies	3,571	493	7,900	8,050
Postage and Shipping	290	63	525	525
Credit Card/Bank Processing Fees	10,311	13,751	5,000	10,000
Admin Charge-Broadband	981	981	981	705
Internal Charges-Fleet Operations	1,400	1,085	1,085	775
Internal Charges-Technology	7,597	10,855	10,855	11,529
Total Operating Expenditures	**33,461**	**34,080**	**34,881**	**40,119**
TOTAL STREETS	**$ 317,900**	**$ 349,030**	**$ 350,653**	**$ 396,976**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
Public Works Director	1.00	1.00	1.00	-
Administrative Assistant	1.75	1.75	2.00	0.25
Total Public Works Admin Positions	**2.75**	**2.75**	**3.00**	**0.25**

STAFFING NOTES

1) Propose to add change one part-time Administrative Assistant to full-time for the fiscal year 2022-23 budget.



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works – Streets

DEPARTMENT SUMMARY

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

DEPARTMENT ACCOMPLISHMENTS

- Cut and t-patched approximately 57 water leaks this year.
- Cut out and repaved over 1700 tons of failed roadway this year. We have cut out and repatched numerous areas in the preparation for chip and crack seal that will take place in the Fall and Spring months.
- Removed snow and ice from 2,776 lane miles throughout the city due to 2020/2021 snowstorms. We had 276 hours of truck time during these storms in which we threw approximately 295 tons of salt.
- Crack and chip sealed approximately 460,681 square feet of roadway over the spring and summer months. Locations are as follows: 900 West from 700 North to 1120 North, 1120 North from 900 West to 540 West, 700 North from 900 West to 690 West, 100 East from Main to 200 South.
- Treated 260,093 Square feet of asphalt with asphalt rejuvenation treatment. Locations are as follows: East Auto Mall Drive, Utah Valley Drive.
- Applied High Density Mineral Bond asphalt treatment on 502,877square feet of roadway by Holbrook Asphalt.
- Crack sealed specific roadways in preparation for other treatments that will be applied in the year 2022.
- Performed rough excavation on the Art Dye parking lot. We spent several weeks hauling off over 300 loads of dirt and bringing the asphalt over 200 loads of millings that we created from our asphalt spoils.
- Crushed all the asphalt and concrete spoils that have been stored at Art Dye. We will be making several thousands of dollars' worth of useful material from the spoils and use it on upcoming jobs.
- Crack sealed the library and senior centers parking lots this fall. We also cut out and repaved over 50 tons of asphalt in these two parking lots.
- Continued to work on the sign inventory and program and installed and replaced over 200 signs throughout the city to get our current signs up to the MUTCD standard. We have installed two sets of LED pedestrian sings at the crosswalks at 400 West and Pacific, 700 North 450 East trail crossing. We have added a school crosswalk and reduced speed zone at 900 East and 50 South. We have also gone through all school zones and made sure they are all consistent and meet MUTCD requirements.
- Continue to address safe sidewalk hazards throughout American Fork. Mark has made a valiant effort in evaluating and giving each piece of sidewalk a rating so that it can be documented and properly addressed. We have currently eliminated 137 sidewalk failures this year.

DEPARTMENT GOALS

- Continue pavement management (chip seal and high-density mineral bond treatments).
- Continue crack sealing projects.
- Continue replacement of street signs to ensure meeting of MUTCD requirements.
- Continue replacement of sidewalks by severity with budgeted funds.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works – Streets

DEPARTMENT OPERATING INDICATORS

Streets	2020	2021	2022
Cut and T-patched water leaks	74	40	81
Out of compliance street signs replaced	225	255	240
Miles of Snow and Ice Removal	4,548	2,776	2,535
Potholes replaced	1,800	1,700	1,200
Sidewalk Defects Repaired	115	250	150
Roadways treated with chip seal	718,571 square feet	745,025 square feet	517,015 square feet
Roadways treated with high density mineral bond	563,776 Square feet	705,879 square feet	659,374 square feet



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works - Streets

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 348,582	$ 379,240	$ 392,161	$ 483,619
Benefits	200,536	209,353	227,035	260,078
Total Personnel Expenses	**549,118**	**588,593**	**619,196**	**743,697**
Operating				
Education and Travel	378	326	3,500	3,000
Office Supplies and Expense	228	387	-	-
Equipment Supplies & Maintenance	14,916	1,448	30,000	30,000
Street Lights Power	55,814	34,905	70,000	75,000
Street Lights Maintenance	97,193	201,788	100,000	110,000
Traffic Signal Maintenance	1,014	909	6,000	7,500
Telephone	5,809	3,705	6,480	6,480
Professional & Technical	80	30,000	35,000	35,000
Clothing Allowance	1,765	4,114	2,400	3,200
Debris Hauling	2,624	3,147	2,500	5,000
Department Expense and Supplies	9,017	13,167	15,000	15,400
Insurance Claims	199	-	-	-
Pavement Markings/Signs	109,432	130,120	135,000	145,000
Sidewalk Repair	109,504	265,765	170,000	228,600
Road Maintenance & Repair	269,505	467,209	365,000	633,111
Admin Charge-Broadband	722	2,282	2,282	2,580
Internal Charges-Fleet Operations	68,000	60,440	60,440	58,562
Internal Charges-Fleet Capital	-	(2,780)	5,000	15,000
Internal Charges-Technology	6,454	8,559	8,559	29,360
Total Operating Expenditures	**752,654**	**1,225,491**	**1,017,161**	**1,402,793**
Capital				
Street Lights Capital Improvement	422,942	300,000	-	-
Total Capital Expenditures	**422,942**	**300,000**	**-**	**-**
TOTAL STREETS	**$ 1,724,714**	**$ 2,114,084**	**$ 1,636,357**	**$ 2,146,490**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works - Streets

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
Street Superintendent	1.00	1.00	1.00	-
Street Lead Maintenance Operator	1.00	1.00	1.00	-
Street Maintenance Operator II	2.00	-	-	-
Street Maintenance Operator I	3.00	1.83	1.83	-
Public Works Technician II		2.00	2.00	-
Public Works Technician I	-	1.00	2.00	1.00
Total Streets Positions	**7.00**	**6.83**	**7.83**	**1.00**

STAFFING NOTES

1) Propose to add one full-time Public Works Technician I for the fiscal year 2022-23 budget.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works – Engineering

DEPARTMENT SUMMARY

The engineering division is responsible for planning and managing the capital projects program of the city and for reviewing, approving, and inspecting public infrastructure associated with private development projects.

DEPARTMENT ACCOMPLISHMENTS

- Completed construction of segments 1 and 2 of the 36" water line on 200 South and Main Street/600 E
- Currently finishing design for water line segments 3 and 4 on 200 E from Main Street to 200 S at 300 W and continuing on 200 E, 500 S, 330 E and 620 S to 500 E respectively
- Completed construction of Art Dye roundabout
- Designed and constructed infrastructure rehabilitation projects including water line, storm drainage, and pavement rehabilitation work along the following:
  - 1120 N from 200 W to 100 E
  - 300 N from 100 E to 300 E
  - 850 E from 300 N to 575 N
- Completed construction of 100 E culinary water line project from 200 N to 400 N
- Completed construction of the second phase of the spring line replacement
- 200 S Roadway Widening design is nearly 90% complete
- Pony Express two-lane pioneering section – Submitted a joint application with Lehi to MAG to pioneer a two-lane section of the continuation of the Pony Express roadway connecting the future Vineyard Connector alignment through American Fork to 1900 S in Lehi.
- American Fork Transportation Study - Secured additional funding to accompany the transit circulator study grant to study a comprehensive transportation solution for connecting the Meadows commercial area to the TOD and 860 E developments. This effort will be a combined effort by American Fork City, MAG, UDOT, and UTA.
- Configuration of Cityworks Asset Management System (AMS) and Permitting, Land, and Licensing (PLL) modules to track project documentation, development reviews, and Citizen Reporter.
- Progressing through environmental clearances for the American Fork River Watershed project, which will help mitigate flooding by repairing and replacing segments of the river channel and culverts with federal flood control funding.
- Completed cleaning, bailing, refurbishing, and test pumping of Hospital Well
- Completed sewer lining project to prevent infiltration
- Entered into agreement with the Bureau of Reclamation for a $1.5 M matching grant to install meters on the pressurized irrigation (PI) system and completed the design for the first phase of the project. Designed and awarded the project.
- Conceptual design, geotechnical work, and property negotiations for the 700 N connector from 100 E to 200 E
- Design of intersection and roadway widening improvements at 500 E and 1100 S
- Design of signal at 300 W and Pacific Dr intersection including coordination with UPRR and UTA for potential future use of the corridor
- Constructed 500 East Auto Mall Drive traffic signal

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works – Engineering

- Designed traffic signal at 620 South 600 East
- Completed environmental and commenced design of 2022 Community Development Block Grant (CDBG) project on Orchard Ave and 400 E from 200 S to 400 S
- Completed applications and interviews for Phase 10 CDBG funding
- Updated the Storm Water Management Program Manual
- Updated 5-year Infrastructure Plan
- Added Public Works Inspector position
- Added Staff Engineer position and filled vacancies in engineering division
- Revised and strengthened several code and development standards
- Provided gap services for the Planning Commission by creating agendas, packet information, and presenting at meetings while planning staff positions were vacant.
- Created specific development inspection and safety procedures to ensure the installation of quality public infrastructure.



DEPARTMENT GOALS

- Design of the TOD well. (Strategic Goal-Infrastructure Improvements)
- Construct Segment 3 and 4 water lines. (Strategic Goal-Infrastructure Improvements)
- Implement Cityworks AMS, PLL, and Citizen Reporter citywide
- Finish environmental for American Fork River Watershed projects and begin with design work for the selected projects
- Finalize design for 200 S road widening and multi-modal path, assist with funding package, obtain needed property, and start construction.
- Design and construct 2023 pavement rehabilitation projects according to 5-year infrastructure improvement plan.
- Begin engineering work on the American Fork Transportation Study

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works – Engineering

- Install Irrigation meters with $1.5 Million grant and matching funds. (Strategic Goal- Water Preservation)
- Design Art Dye Trail
- Implementation of the Storm Water Management Program (SWMP) including Best Management Practices, Minimum Control Measures, Standard Operating Procedures, Inspections, Documentation, and Code Changes
- Add Engineer for SWMP implementation
- Complete intersection and road widening design and construct improvements for 1100 S 500 E
- Construct signal at 620 South 600 East
- Finalize design and construct 700 North Connector
- Continue to create specific development inspection and safety procedures to ensure the installation of quality public infrastructure
- Code rewrite including development standards
- Complete application requirements and secure funding for CDBG Phase 10 project

DEPARTMENT OPERATING INDICATORS

Engineering	2020	2021	2022
Active Developments (Including plan reviews)		73	72
Improvement Construction Guarantee Inspections		29	41
Durability Inspections		29	22
Site Inspections (Occupancy)		58	191
Right of Way Permits		191	130
Capital Projects Inspected		8	8

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works - Engineering

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 502,488	$ 607,455	$ 703,091	$ 758,263
Benefits	254,219	310,137	405,266	394,040
Total Personnel Expenses	**756,707**	**917,592**	**1,108,357**	**1,152,303**
Operating				
Subscriptions & Memberships	1,981	3,180	5,915	7,000
Education and Travel	1,419	3,919	6,000	7,500
Office Supplies and Expense	1,522	2,379	-	-
Telephone	3,231	4,226	3,948	3,948
Professional & Technical	13,149	12,503	40,000	20,000
Development Inspections	146,201	210,056	150,000	200,000
Development Review	79,705	161,562	35,000	150,000
Clothing Allowance	800	1,371	1,800	1,200
Department Expense and Supplies	3,261	1,947	3,000	3,450
Admin Charge-Broadband	1,542	1,790	1,790	2,230
Internal Charges-Fleet Operations	3,900	3,022	3,022	7,234
Internal Charges-Fleet Capital	43,309	-	5,000	10,000
Internal Charges-Technology	106,827	60,854	60,854	64,198
Equipment Purchases	3,314	-	3,500	-
Total Operating Expenditures	**410,161**	**466,809**	**319,829**	**476,760**
TOTAL ENGINEERING	**$ 1,166,868**	**$ 1,384,401**	**$ 1,428,186**	**$ 1,629,063**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
City Engineer	1.00	1.00	1.00	-
GIS Supervisor	1.00	1.00	1.00	-
Project Engineer	2.00	3.00	3.00	-
Engineer	1.00	1.00	1.00	-
Construction Inspector	1.00	3.00	3.00	-
Intern	1.00	1.00	1.00	-
Total Engineering Positions	**7.00**	**10.00**	**10.00**	**-**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Recreation

DEPARTMENT MISSION

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

DEPARTMENT ACCOMPLISHMENTS

- Seamless transition to new staffing with retirement of Doug Schneider after 30+ years with American Fork. Kate Pedroza promoted to Recreation Superintendent and Zachary Baty hired as Recreation Coordinator.
- Increase in participation in every program that we offer in recreation. We have been able to adjust and find ways to be more efficient to handle the increased workload.
- Conducting in season and post season surveys of patrons/parents utilizing a Qualtrics software. Reviewing the results together as a team to see where we can improve.
- Successful Steel Days programs and activities: Kick Ball, Spikeball, Pickleball, Cardio Party, Discount Swim Day.



DEPARTMENT GOALS

- Finalize and implement a fair and manageable field rental system.
- Continue to evaluate, change and improve program logistics to improve the customer experience in all of our programs.
- Implementation of 2 new youth programs.
- Utilization of Quickscores, Nich Academy to improve efficiencies in operations for staff and parents.

DEPARTMENT OPERATING INDICATORS

Recreation Participants	2019	2020	2021
Flag Football	900	851	913
Spring Soccer	1,067	1,000	1,353
Fall Soccer	713	715	933
Baseball/Softball	650	782	1,095
Adult Softball			492
Tennis	175	152	164
Golf	85	0	90
Ski Bus	50	50	53
Basketball	1,900	1,750	2,163

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Recreation

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 394,493	$ 378,268	$ 371,780	$ 416,074
Benefits	122,635	119,728	147,217	137,420
Total Personnel Expenses	**517,128**	**497,996**	**518,997**	**553,494**
Operating				
Subscriptions & Memberships	569	375	400	400
Advertising	193	-	900	1,200
Education and Travel	705	-	2,200	2,200
Office Supplies and Expense	11,892	11,376	12,000	13,000
Recreation Supplies & Maintenance	207	819	2,400	3,200
Telephone	2,602	2,126	6,000	6,000
Professional and Technical	14,579	-	-	-
Department Expense and Supplies	197	2,602	500	1,860
Programs Expense and Supplies	129,589	133,401	140,900	171,800
Employee Appreciation	456	1,932	1,000	1,000
Admin Charge-Broadband	1,055	2,298	2,298	2,228
Internal Charges-Fleet Operations	4,400	3,409	3,409	1,895
Internal Charges-Technology	10,297	12,950	12,950	16,129
Total Operating Expenditures	**176,741**	**171,288**	**184,957**	**220,912**
TOTAL RECREATION	**$ 693,869**	**$ 669,284**	**$ 703,954**	**$ 774,406**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
Recreation & Fitness Center Director	0.50	0.50	0.50	-
Recreation Superintendent	1.00	1.00	1.00	-
Recreation Program Manager	2.00	2.00	2.00	-
Rec Supervisors/Scorekeepers/Referees	4.89	4.42	5.19	0.77
Total Recreation Positions	**8.39**	**7.92**	**8.69**	**0.77**

STAFFING NOTES

1) Propose to increase hours alloted for the part-time recreation employees for the fiscal year 2022-23 budget.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Development Services - Planning

DEPARTMENT 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.

DEPARTMENT ACCOMPLISHMENTS

- Establishment of the new Development Services Department.
- Reviewed the development review process and identified ways to make it more efficient, both from a staff review perspective, and also from the perspective of the developer.
- During the period of having no planning staff, a significant backlog of applications was amassed. This was completely cleared, along with identifying a new review process to ensure backlogs do not occur again.
- Implementation of Cityworks for staff. Full implementation of the program is yet to occur.

DEPARTMENT GOALS

- Fully transfer development applications to an online submittal portal.
- Create an application dashboard for applicants to track where in the process their application is.
- Track applications and projects more thoroughly. This had not been done in the past but is being done as of January 2022.
- Begin the overhauling of the City Code.
- Begin update of General Plan
- Update and Adopt Moderate Income Housing Plan
- Create and Adopt Station Area Plan
- Create and implement an annual Planning Commission Training Plan

DEPARTMENT OPERATING INDICATORS

Planning	2018	2019	2020
Acres in process of annexation	193.5	97.6	0
Units approved – residential lots	609	795	1,763
Commercial site plan approvals	14	16	15

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Development Services-Planning

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 197,531	$ 188,105	$ 204,016	$ 156,270
Benefits	90,133	64,777	90,558	99,130
Total Personnel Expenses	**287,664**	**252,882**	**294,574**	**255,400**
Operating				
Subscriptions & Memberships	575	-	1,661	1,661
Education and Travel	135	1,286	2,550	4,110
Office Expense and Supplies	208	659	600	900
Telephone	1,560	891	1,440	1,920
Professional and Technical	436	150,000	-	40,000
Economic Development	22,079	18,857	25,400	25,400
Clothing Allowance	-	-	-	600
Department Expense and Supplies	359	242	1,200	4,647
Admin Charge-Broadband	723	739	739	746
Internal Charges-Fleet Operations	800	620	620	861
Internal Charges-Fleet Capital	-	5,000	5,000	-
Internal Charges-Technology	16,184	8,251	8,251	20,568
Total Operating Expenditures	**43,059**	**186,545**	**47,461**	**101,413**
TOTAL PLANNING	**$ 330,723**	**$ 439,427**	**$ 342,035**	**$ 356,813**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
Development Services Director	-	-	0.20	0.20
Planning Director	1.00	1.00	-	(1.00)
Planner	1.00	1.00	2.00	1.00
Administrative Assistant	0.50	0.63	0.25	(0.38)
Total Planning Positions	**2.50**	**2.63**	**2.45**	**(0.18)**

STAFFING NOTES

1) Division was reorganized to the Development Services Department for fiscal year 2022-23. The Development Services Director oversees the division, therefore a portion of his time is allocated to the Planning division.
2) Propose to add one full-time Planner for the fiscal year 2022-23 budget.
3) Propose to reallocate the Administrative Assistant duties towards another division, reducing hours allocated to the planning division in the fiscal year 2022-23 budget.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Development Services – Building Inspection

DEPARTMENT 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 ACCOMPLISHMENTS

- Hired two inspectors that completed four required tests before their goal dates and are residential combination certified.
- Implemented online portal for all commercial plan submittals and reviews. It has made the process more efficient for us and the contractors.
- The number of permits issued has increased over 30% last year. We continue to break records and have issued 1063 permits this year.
- Performed 13,843 inspections this year. The demand for inspections continues to increase. Our team goes above and beyond to meet the demands of inspections and plan reviews.
- Updated website checklists to help contractors and owners with the permitting and inspection process.
- Have started a program where each team member becomes a specialist in a particular code topic and designed to help contractors and our division to consult with a specialty focused team member.

DEPARTMENT GOALS

- Improve permitting process by working with other departments.
- Continue improving MyCityInspector program for all permits.
- Utilize technology for document storage.
- Hire one additional inspector.
- Fully certify new inspectors for residential and commercial.



DEPARTMENT OPERATING INDICATORS

Building Inspection	2019	2020	2021
Permits issued	794	844	1,118
Number of inspections performed	14,732	12,883	14,632

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Development Services - Building Inspection

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Personnel				
Salaries and Wages	$ 520,077	$ 490,590	$ 570,844	$ 652,661
Benefits	253,710	236,663	313,137	329,458
Total Personnel Expenses	**773,787**	**727,253**	**883,981**	**982,119**
Operating				
Subscriptions and Memberships	647	3,277	6,000	7,000
Education and Travel	1,971	-	4,500	7,405
Office Supplies and Expense	1,314	2,019	2,000	2,000
Telephone	8,948	6,757	7,560	7,200
Professional and Technical	11,181	20,549	5,000	42,000
Plan Check Fees	98,518	65,936	40,000	100,000
Clothing Allowance	1,200	2,400	1,600	3,000
Department Expense and Supplies	3,331	87	1,500	2,000
Postage	337	298	-	-
Administrative Charge-Broadband	3,145	3,244	3,244	2,907
Internal Charges-Fleet Operations	6,700	5,889	5,889	7,062
Internal Charges-Fleet Capital	63,622	36,866	80,000	90,000
Internal Charges-Technology	18,038	24,570	24,570	34,054
Total Operating Expenditures	**218,952**	**171,892**	**181,863**	**304,628**
TOTAL BUILDING INSPECTION	**992,739**	**899,145**	**1,065,844**	**1,286,747**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
Development Services Director	-	-	0.80	0.80
Chief Building Official	1.00	1.00	1.00	-
Deputy Building Official	1.00	1.00	-	(1.00)
Building Inspector	4.00	4.00	5.00	1.00
Administrative Assistant	1.50	2.00	2.75	0.75
Total Building Inspection Positions	**7.50**	**8.00**	**9.55**	**1.55**

STAFFING NOTES

1) Division was reorganized to the Development Services Department for fiscal year 2022-23. The Development Services Director oversees the division.
2) Propose to change a part-time Administrative Assistant to full-time for the fiscal year 2022-23 budget

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Citizen Committees - 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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
EXPENDITURES				
Personnel				
Salaries and Wages	$ 62,170	$ 47,125	$ 31,199	$ 57,024
Benefits	5,556	4,219	3,104	5,123
Total Personnel Expenses	**67,726**	**51,344**	**34,303**	**62,147**
Operating				
Office Expense and Supplies	62	711	1,000	1,200
Programs Expense and Supplies	5,287	26,808	5,000	20,434
Programs-Senior Meals	6,868	16,716	27,200	27,000
Department Expense and Supplies	9,745	7,985	2,000	8,250
Credit Card/Bank Processing Fees	213	355	-	-
Admin Charge-Broadband	346	338	338	311
Internal Charges-Fleet Capital	43,785	-	-	-
Internal Charges-Technology	5,915	7,942	7,942	9,117
Equipment Purchases	-	-	-	-
Total Operating Expenditures	**72,221**	**60,855**	**43,480**	**66,312**
TOTAL SENIOR CENTER	**$ 139,947**	**$ 112,199**	**$ 77,783**	**$ 128,459**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	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	-
Administrative Assistant	0.25	0.25	0.50	0.25
Janitor	0.50	0.50	0.50	-
Total Senior Center Positions	**4.75**	**4.75**	**5.00**	**0.25**

STAFFING NOTES

1) Senior Center's positions are compensated with a stipend, with the exception of janitor and administrative assistants, and is not dependent on number of hours worked. Therefore, each position is budgeted at 0.50 hours full-time equivalent.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Citizen Committees-Historical & Beautification

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
EXPENDITURES				
Operating				
Historical Committee	$ -	$ -	$ 1,000	$ 1,000
Beautification	323	8,500	8,500	8,500
Veterans	-	1,000	2,500	2,500
Total Operating Expenditures	**323**	**9,500**	**12,000**	**12,000**
TOTAL CITIZEN COMMITTEES	**$ 323**	**$ 9,500**	**$ 12,000**	**$ 12,000**



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Specia
Revenu
Fund



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Municipal Building Authority Fund

FUND SUMMARY

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

FUND BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
EXPENDITURES				
Operating				
Ordinances and Publications	$ 60	$ 10	$ -	$ -
Total Operating Expenditures	**60**	**10**	**-**	**-**
TOTAL EXPENDITURES	**$ 60**	**$ 10**	**$ -**	**$ -**
Municipal Building Fund Net Revenue	(60)	(10)	-	-
Beginning Fund Balance	891	831	831	821
Ending Fund Balance	**$ 831**	**$ 821**	**$ 831**	**$ 821**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Fitness Center

FUND DESCRIPTION

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

DEPARTMENT ACCOMPLISHMENTS

- Purchase and patron usage of wibit system. This has added a "fun" element to our competition pool.
- Our HAST swim team continues to thrive as the 2nd largest swim team in the state of Utah with over 250 year-round swimmers on the team. We had swimmers from 9 different high schools participate on our gold level team. We ranked #165 Nationally out of 2,800 teams and ranked 40th in the Western Zone. We took 1st place at the Utah State Short Course Championships in March of 2021 and 2nd at the Long Course Championships in July.

DEPARTMENT GOALS

- Move to all digital/online processing for registrations, information, staff communications, etc.
- Take the fitness center expansion study to the next phase: Completion of concept plans, cost estimations, presentation and feedback from City Admin., Mayor and City Council.
- Implement Marshall program to utilize volunteers to help monitor the fitness center patrons.

DEPARTMENT OPERATING INDICATORS

Fitness Center	2019	2020	2021
Memberships	n/a	3,600	
Members	n/a	12,300	
Unique visits to facility/program participation	270,000	220,000	270,000
Program visits	100,000	85,000	105,000
Swim lesson participants	3,000	n/a	3,175
Gymnastics registrations	3,491	2,283	3,831
Itty Bitty registrations	501	237	632
Karate registrations	383	0	
Ninja class registrations	1,056	2,700	744
Running Camp registrations	61	35	55
Preschool registrations	28	25	23
Princess Camp registrations	113	0	122

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Fitness Center

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
General Admissions	$ 239,190	$ 203,025	$ 175,000	$ 205,000
Passes	603,787	650,793	635,000	640,000
Lessons	148,264	155,529	165,000	160,000
Swim Team	290,075	317,951	345,000	350,000
Specialty Classes	234,201	277,826	299,000	313,000
Gymnastics	13,898	21,719	18,500	20,000
Personal Training	21,441	26,820	15,000	19,000
Equipment Rental	887	959	2,000	1,500
Jogging Track	2,056	3,482	4,000	4,000
Child Care	23,008	31,312	32,000	32,000
Resale Merchandise & Concessions	54,897	54,452	52,000	59,000
Room & Pool Rental	44,622	49,113	30,000	50,000
Miscellaneous	1,245	27,018	2,000	2,000
Donations	34	50	-	-
Total Revenues	**1,677,605**	**1,820,049**	**1,774,500**	**1,855,500**
TRANSFERS IN				
Transfer From General Fund	781,652	824,941	774,976	889,609
Total Transfers In	**781,652**	**824,941**	**774,976**	**889,609**
TOTAL REVENUES	**$ 2,459,257**	**$ 2,644,990**	**$ 2,549,476**	**$ 2,745,109**
EXPENDITURES				
Personnel				
Salaries and Wages	$ 1,173,218	$ 1,248,298	$ 1,190,392	$ 1,274,280
Benefits	233,873	242,443	260,699	241,986
Total Personnel Expenses	**1,407,091**	**1,490,741**	**1,451,091**	**1,516,266**
Operating				
Subscriptions & Memberships	-	883	1,400	1,500
Advertising	3,785	4,114	7,500	9,000
Education & Travel	1,490	-	3,700	3,700
Office Expense and Supplies	4,804	3,095	3,000	-
Employee Appreciation	2,285	4,796	2,600	3,000
Equipment Supply & Maintenance	21,388	37,411	29,300	29,300
Building Supply & Maintenance	75,835	91,797	80,000	80,000
Utilities	203,984	228,588	170,000	200,000
Telephone	4,778	4,712	5,900	5,900
Contracted Janitorial Service	112,018	113,553	108,300	108,300
Professional and Technical	292	-	1,000	1,000
Resale Merchandise & Concessions	30,250	24,634	31,800	33,000
Clothing Allowance	-	-	1,500	-
Department Expense and Supplies	27,328	18,791	22,000	31,200

(continued on next page)

EXPENDITURES

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Fitness Center

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Pool Chemicals	63,205	75,341	63,000	71,000
Postage	1,338	422	-	-
Insurance	45,245	20,748	20,750	20,750
COVID-19 Related Expenses	49,646	-	-	-
Programs Expense and Supplies	25,618	26,580	9,800	11,400
Credit Card/Bank Processing Fees	47,321	59,232	50,000	50,000
Child Care	571	874	4,000	4,000
Gymnastics	13,163	21,798	18,000	20,000
Swim Team	39,080	74,943	66,500	73,500
Swimming Pool Programs	7,912	8,322	7,500	8,825
Admin Charge-General Fund	221,066	217,955	217,955	206,743
Admin Charge-Broadband	3,082	3,143	3,143	3,131
Internal Charges-Fleet Operations	1,000	775	775	1,200
Internal Charges-Technology	16,819	23,242	23,242	29,394
Equipment	117	-	-	-
Total Operating Expenditures	**1,023,420**	**1,065,749**	**952,665**	**1,005,843**
Transfers Out				
Transfer to Capital Projects	28,746	83,500	115,720	160,000
Transfer to Capital Equipment	-	5,000	30,000	63,000
Total Transfers Out	**28,746**	**88,500**	**145,720**	**223,000**
TOTAL EXPENDITURES	**$ 2,459,257**	**$ 2,644,990**	**$ 2,549,476**	**$ 2,745,109**
Fitness Center Fund Net Revenue	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
Recreation & Fitness Center Director	0.50	0.50	0.50	-
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	-
Part-Time Positions (Multiple Titles)	31.05	34.85	35.72	0.87
Total Fitness Center Positions	**35.55**	**39.35**	**40.22**	**0.87**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Sales Tax	$ 1,469,030	$ 1,548,171	$ 1,300,000	$ 1,450,000
Grants Returned	35,556	-		
Interest Earnings	3,944	1,374	4,500	1,200
Total Operating and Capital Revenues	**1,508,530**	**1,549,545**	**1,304,500**	**1,451,200**
TOTAL REVENUES	**$ 1,508,530**	**$ 1,549,545**	**$ 1,304,500**	**$ 1,451,200**
EXPENDITURES				
Operating				
Administrative	$ -	$ 13,564	$ 19,500	$ 13,957
Fitness Center	32,000	-	-	-
Parks	948,413	350,000	350,000	350,000
Boat Harbor	-	-	-	-
Alpine Community Theater	115,100	-	-	-
Fox Hollow Golf Course	44,511	-	-	-
Friends of American Fork Library	40,767	-	-	-
American Fork Library	59,000	-	-	-
Timpanogos Arts Foundation	296,622	-	-	-
Harrington Center for the Arts	133,627	-	-	-
New Friends Quilt Circle	-	-	-	-
Wasatch Music Alliance	85,822	-	-	-
Other Grants	9,650	928,706	927,206	1,328,149
Admin Charge-General Fund	7,794	7,794	7,794	7,794
Total Operating Expenditures	**1,773,306**	**1,300,064**	**1,304,500**	**1,699,900**
TOTAL EXPENDITURES	**$ 1,773,306**	**$ 1,300,064**	**$ 1,304,500**	**$ 1,699,900**
PARC Tax Fund Net Revenue	(264,776)	249,481	-	(248,700)
Beginning Fund Balance	333,995	69,219	69,219	318,700
Ending Fund Balance	**$ 69,219**	**$ 318,700**	**$ 69,219**	**70,000**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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. The proposed budget for fiscal year 2021 includes the items the City is contractually obligated for. After fiscal year 2021, it is expected the Celebration Fund will be dissolved and recurring expenditures will be budgeted for in the General fund.

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Other Event Income	$ 8,069	$ 14,878	$ -	$ 5,000
Total Operating and Capital Revenues	**8,069**	**14,878**	**-**	**5,000**
Transfers In				
Transfer From General Fund	20,630	28,000	-	20,000
Total Transfers In	**20,630**	**28,000**	**-**	**20,000**
TOTAL REVENUES	**$ 28,699**	**$ 42,878**	**$ -**	**$ 25,000**
EXPENDITURES				
Operating				
Advertising	351	-	-	-
Carnival	-	14,878	-	-
Miss American Fork Pageant	8,704	8,000	-	5,000
Float	278	-	-	-
Steel Days Contract	21,788	20,000	-	20,000
Total Operating Expenditures	**31,121**	**42,878**	**-**	**25,000**
TOTAL EXPENDITURES	**$ 31,121**	**$ 42,878**	**$ -**	**$ 25,000**
Celebration Fund Net Revenue	(2,422)	-	-	-
Beginning Fund Balance	2,422	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**-**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Interest Revenue	$ 1,495	$ 743	$ 1,000	$ 500
Total Operating and Capital Revenues	**1,495**	**743**	**1,000**	**500**
TOTAL REVENUES	**$ 1,495**	**$ 743**	**$ 1,000**	**$ 500**
EXPENDITURES				
Operating				
Professional & Technical	8,200	-	-	-
Total Operating Expenses	**8,200**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 8,200**	**$ -**	**$ -**	**$ -**
Downtown Redevelopment Net Revenue	(6,705)	743	1,000	500
Beginning Fund Balance	103,757	97,052	97,052	97,795
Ending Fund Balance	**$ 97,052**	**$ 97,795**	**$ 98,052**	**$ 98,295**



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Tax Increment	$ (5)	$ 4,653	$ -	$ -
Haircut-East Side	42,539	51,826	44,081	48,859
Interest Earnings	578	409	763	763
Total Operating and Capital Revenues	**43,112**	**56,888**	**44,844**	**49,622**
TOTAL REVENUES	**$ 43,112**	**$ 56,888**	**$ 44,844**	**$ 49,622**
EXPENDITURES				
Transfers Out				
Transfer to General Fund	-	-	-	-
Total Transfers Out	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**
East Side RDA Fund Net Revenue	43,112	56,888	44,844	49,622
Beginning Fund Balance	51,088	94,200	94,200	151,088
Ending Fund Balance	**$ 94,200**	**$ 151,088**	**$ 139,044**	**$ 200,710**



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Tax Increment	$ 3,937	$ -	$ -	$ -
Haircut	300,680	317,147	320,943	324,039
Interest Earnings	10,384	8,732	33,798	33,798
Total Operating and Capital Revenues	**315,001**	**325,879**	**354,741**	**357,837**
TOTAL REVENUES	**$ 315,001**	**$ 325,879**	**$ 354,741**	**$ 357,837**
EXPENDITURES				
Operating and Capital Revenues				
Haircut Expenditures	-	-	354,741	357,837
Total Operating Expenditures	**-**	**-**	**354,741**	**357,837**
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 354,741**	**$ 357,837**
Business Park RDA Fund Net Revenue	315,001	325,879	-	-
Beginning Fund Balance	2,077,311	2,392,312	2,392,312	2,718,191
Ending Fund Balance	**$ 2,392,312**	**$ 2,718,191**	**$ 2,392,312**	**$ 2,718,191**


North Pointe Business Park

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Tax Increment	$ 791,539	$ 795,601	$ 830,971	$ 830,971
Tax Increment - Housing	197,885	198,900	207,743	207,743
Interest Earnings	8,535	5,046	20,000	8,535
Total Operating and Capital Revenues	**997,959**	**999,547**	**1,058,714**	**1,047,249**
TOTAL REVENUES	**$ 997,959**	**$ 999,547**	**$ 1,058,714**	**$ 1,047,249**
EXPENDITURES				
Operating				
Administrative Expenses	$ 15,500	$ 15,429	$ 12,629	$ 14,571
Total Operating Expenses	**15,500**	**15,429**	**12,629**	**14,571**
Capital				
Developer Reimbursement	291,273	-	-	-
Admin Charge-General Fund	39,947	-	-	-
860 E Reconstruction	329,008	447,003	-	-
Widening of 1500 South	7,055	-	-	-
Widening of 1100 South	5,028	500,000	1,643,786	1,138,960
Total Capital Expenditures	**672,311**	**947,003**	**1,643,786**	**1,138,960**
Transfers Out				
Transfer to General Fund	-	51,828	51,828	35,617
Transfer to Culinary Water Fund	1,628,069	198,900	204,965	202,470
Total Transfers Out	**1,628,069**	**250,728**	**256,793**	**238,087**
TOTAL EXPENDITURES	**$ 2,315,880**	**$ 1,213,160**	**$ 1,913,208**	**$ 1,391,618**
Egg Farm EDA Fund Net Revenue	(1,317,921)	(213,613)	(854,494)	(344,369)
Beginning Fund Balance	2,932,898	1,614,977	1,614,977	1,401,364
Ending Fund Balance	**$ 1,614,977**	**$ 1,401,364**	**$ 760,483**	**$ 1,056,995**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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. As of May 5, 2020, the creation of the CRA has been put on hold pending approval by other taxing entities within the project area.

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Tax Increment	$ -	$ -	$ -	$ 558,029
Tax Increment - Housing	-	-	-	139,507
Interest Earnings	-	-	-	-
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 697,536**
EXPENDITURES				
Operating				
Administrative Expenses	$ 8,000	$ 16,700	$ -	$ 15,000
Low/Moderate Income Housing	-	-	-	139,507
Total Operating Expenses	**8,000**	**16,700**	**-**	**154,507**
TRANSFERS OUT				
Transfer to General Capital Projects Fund	-	-	-	349,630
Total Transfers Out	**-**	**-**	**-**	**349,630**
TOTAL EXPENDITURES	**$ 8,000**	**$ 16,700**	**$ -**	**$ 504,137**
Patriot Station CRA Fund Net Revenue	(8,000)	(16,700)	-	193,399
Beginning Fund Balance	(168,699)	(176,699)	(176,699)	(193,399)
Ending Fund Balance	**$ (176,699)**	**$ (193,399)**	**$ (176,699)**	**$ -**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Deb
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Fund



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Debt Service Fund

FUND SUMMARY

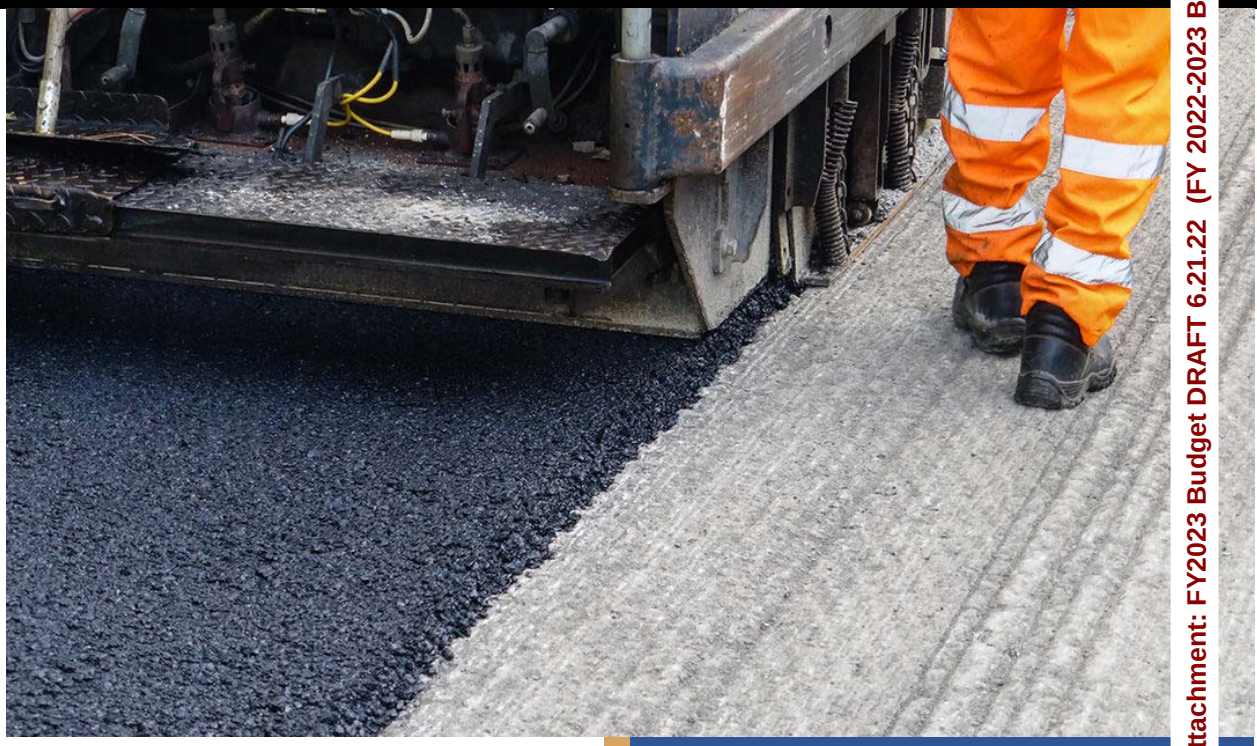
The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs for the governmental funds (excluding enterprise and internal service fund debt).

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Property Tax	$ 760,393	$ 583,638	$ 583,638	$ 582,388
PARC Tax Grant	350,000	350,000	350,000	350,000
Interest Earnings	3,334	1,167	17,875	1,200
Total Operating and Capital Revenues	**1,113,727**	**934,805**	**951,513**	**933,588**
Transfers In				
Transfer From Park Impact Fund	119,864	118,616	118,616	119,064
Transfer from Fire Impact Fees Fund	-	321,001	321,001	320,313
Transfer from Police Impact Fees Fund	-	262,637	262,637	262,075
Total Transfers In	**119,864**	**702,254**	**702,254**	**701,452**
TOTAL REVENUES	**$ 1,233,591**	**$ 1,637,059**	**$ 1,653,767**	**$ 1,635,040**
EXPENDITURES				
Debt Service				
2020 General Obligation Bonds	580,143	583,638	583,638	582,388
2018 Sales Tax Revenue Bonds	469,864	468,616	468,616	469,064
2011 General Obligation Bonds	180,250	-	-	-
Trustee Fees	2,000	1,500	1,250	2,000
Total Debt Service Expenditures	**1,232,257**	**1,053,754**	**1,053,504**	**1,053,452**
Transfers Out				
Transfer to Capital Projects Fund	-	583,638	583,638	582,388
Total Transfers Out	**-**	**583,638**	**583,638**	**582,388**
TOTAL EXPENDITURES	**$ 1,232,257**	**$ 1,637,392**	**$ 1,637,142**	**$ 1,635,840**
Debt Service Fund Net Revenue	1,334	(333)	16,625	(800)
Beginning Fund Balance	351,382	352,716	352,716	352,383
Ending Fund Balance	**$ 352,716**	**$ 352,383**	**$ 369,341**	**$ 351,583**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Capita
Project
Fund



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Property Tax	$ 500,000	$ 500,000	$ 500,000	$ 1,557,125
Sales Tax	1,119,431	1,184,517	1,000,000	1,100,000
Class C Road Funds	1,345,640	1,400,163	1,100,208	1,400,000
Cemetery Lot Sales	50,400	69,000	40,000	40,800
Grants-PARC Tax	689,413	969,351	969,351	-
Grants-MAG	-	-	5,542,402	-
Grants-Utah DOT	88,569	-	161,519	1,504,282
Capital Contributions	2,340	-	-	-
Insurance Proceeds	-	34,648	-	-
Interest Earnings	46,486	41,222	32,195	32,195
Total Operating and Capital Revenues	**3,842,279**	**4,198,901**	**9,345,675**	**5,634,402**
Transfers In				
Transfer From General Fund	1,122,217	5,599,097	404,962	459,783
Transfer From Fitness Center	22,646	83,500	115,720	160,000
Transfer From Patriot Station CRA	-	-	-	349,630
Transfer From Debt Service Fund	-	583,638	583,638	582,388
Total Transfers In	**1,144,863**	**6,266,235**	**1,104,320**	**1,551,801**
TOTAL REVENUES	**$ 4,987,142**	**$ 10,465,136**	**$ 10,449,995**	**$ 7,186,203**
EXPENDITURES				
Capital Expenditures				
Streets				
Pavement Management Plan	2,613,113	5,486,805	5,486,805	4,438,950
700 N Connection	4,602	146,718	1,651,000	1,504,282
ADA/Sidewalk Improvements	40,000	52,000	52,000	52,000
Safe Route to Schools	48,807	90,000	90,000	-
Transit Loop Feasibility	81	-	94,919	-
HAWK Pedestrian Crossing	-	-	11,000	-
Traffic Calming	-	-	32,000	32,000
Public Works Complex Design	-	-	-	20,000
200 E Betterments	-	2,918	-	-
Street Lighting Upgrades	17,489	-	100,000	100,000
Total Streets	**2,724,092**	**5,778,441**	**7,517,724**	**6,147,232**
Cemetery				
Expansion	-	-	40,000	40,800
Improvements	-	-	10,000	-
Wall Repair	20,000	10,000	10,000	10,000
Total Cemetery	**20,000**	**10,000**	**60,000**	**50,800**

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Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

General Capital Projects Fund

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
EXPENDITURES				
Parks				
Country View Park Irrigation	8,542	-	-	-
Fox Hollow Subsidy	250,000	240,000	240,000	240,000
200 South Bike/Pedestrian Path	157,545	3,891,401	3,891,402	-
Trail Maintenance	-	-	6,800	6,800
Parking Lot Maintenance	-	-	-	15,000
Pickleball Resurfacing	-	-	11,250	6,000
Hindley Filter Relocation	4,468	-	9,050	-
Sprinkler Automation	-	131,728	101,500	-
Quail Cove Pavers	-	11,000	11,000	-
Sidewalk Replacement	-	6,204	6,000	7,000
Art Dye Park	309	60,000	60,000	-
Park Improvements	-	24,683	27,600	-
Restroom Upgrades	-	-	-	8,000
Rockscape	-	-	-	7,000
Dog Park	11,000	8,553	9,000	-
Boat Harbor Improvements	-	-	10,000	-
PARC-Art Dye Park	60,062	68,000	68,000	-
PARC-Picnic Tables, Trees, Cans	-	40,000	-	-
PARC-Rotary Backstop	(1,827)	-	-	-
PARC-Hindley Park Parking Lot	1,822	-	-	-
PARC-Playground Equipment	-	190,351	190,351	-
PARC-Quail Cove Restroom	95,468	-	-	-
PARC-Scoreboard Replacement	17,024	-	-	-
PARC-Frontage Trail	-	90,000	90,000	-
PARC-Pool Features	-	32,000	32,000	-
PARC-Playground Enhancements	-	50,000	50,000	-
PARC-Pickleball Courts	-	-	100,000	-
PARC-Park Amenities	-	-	40,000	-
PARC-Library Expansion	4,219	395,000	395,000	-
PARC-Library Balcony Arts	-	4,000	4,000	-
Total Parks	**608,632**	**5,242,920**	**5,352,953**	**289,800**
Fitness Center				
Raquetball Court Resurfacing	-	-	4,000	-
Facility Paint and Flooring	2,548	-	11,000	19,000
HVAC Units/Water Heater	-	-	20,000	20,000
Spin Room Remodel	-	80,000	18,000	-
Front Entry Remodel	-	3,500	80,000	-
Slide Repair	-	-	8,000	-
Pool Deck Drain Replacement	-	-	12,000	15,000
Locker Room Flooring	-	-	15,000	30,000

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Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

General Capital Projects Fund

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
EXPENDITURES				
Fitness Center				
Bubble Door Replacement	-	-	-	44,000
Pool Deck Resurfacing	-	-	-	14,000
Revolving Door Replacement	-	-	-	18,000
Weight Room Expansion	-	-	27,720	-
Total Fitness Center	**2,548**	**83,500**	**195,720**	**160,000**
Building & Grounds				
HVAC System Replacements	-	29,780	30,000	35,000
Fire Panel Replacements	47,914	-	-	-
Facility Paint and Flooring-Fire	25,191	-	-	-
Fire Station Bay Fans	38,150	-	-	-
Boiler Replacements	-	97,187	126,000	118,000
Electrical Transmitters	-	-	15,000	-
Facility Paint and Flooring-Library	31,885	-	-	30,000
Facility Paint and Flooring-Engineering	-	-	-	40,000
Engineering Basement Remodel	-	-	-	73,000
Roof Replacement-Fire	-	-	-	90,000
Roof Replacement-Police	-	-	-	100,000
Library Interior Signage	-	-	-	4,000
Space Heater - Public Works Yard	-	9,000	-	-
Lighting Upgrades	-	16,000	16,000	-
Legion Hall Renovations	34,666	20,000	20,000	-
Security Upgrades-Police	-	10,000	10,000	-
Facility Improvements-Police	-	30,000	-	23,371
Truck Washout Extension	-	10,000	10,000	25,000
Fencing - Police Storage	-	12,675	40,000	-
Fencing - 100 E	8,850	-	-	-
Administration Building Conference Room	-	20,000	-	-
Total Building & Grounds	**186,656**	**254,642**	**267,000**	**538,371**
Other				
Parade Float	5,600	1,400	-	-
Total Other	**5,600**	**1,400**	**-**	**-**
Total Capital Expenditures	**3,547,528**	**11,370,903**	**13,393,397**	**7,186,203**
TOTAL EXPENDITURES	**$ 3,547,528**	**$ 11,370,903**	**$ 13,393,397**	**$ 7,186,203**
Debt Service Fund Net Revenue	1,439,614	(905,767)	(2,943,402)	-
Beginning Fund Balance	8,510,120	9,949,734	9,949,734	9,043,967
Ending Fund Balance	**$ 9,949,734**	**$ 9,043,967**	**$ 7,006,332**	**$ 9,043,967**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Bond Capital Projects Fund

FUND SUMMARY

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

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Interest Earnings	$ 26,430	$ 20,475	$ 15,000	$ 15,000
Total Operating and Capital Revenues	**26,430**	**20,475**	**15,000**	**15,000**
TOTAL REVENUES	**$ 26,430**	**$ 20,475**	**$ 15,000**	**$ 15,000**
EXPENDITURES				
Capital Expenditures				
Fire Station 52	123,168	1,188,249	8,537,683	7,347,469
Bond Cost of Issuance	2,000	-	-	-
Total Capital Expenditures	**125,168**	**1,188,249**	**8,537,683**	**7,347,469**
TOTAL EXPENDITURES	**$ 125,168**	**$ 1,188,249**	**$ 8,537,683**	**$ 7,347,469**
Debt Service Fund Net Revenue	(98,738)	(1,167,774)	(8,522,683)	(7,332,469)
Beginning Fund Balance	8,598,981	8,500,243	8,500,243	7,332,469
Ending Fund Balance	**$ 8,500,243**	**$ 7,332,469**	**$ (22,440)**	**$ -**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Rebate	$ -	$ -	$ 5,000	$ -
Grants	49,478	-	-	247,818
Total Operating and Capital Revenues	**49,478**	**-**	**5,000**	**247,818**
Transfers In				
Transfer From General Fund	238,504	386,813	461,760	724,156
Transfer From Fitness Center	6,100	5,000	30,000	63,000
Total Transfers In	**244,604**	**391,813**	**491,760**	**787,156**
TOTAL REVENUES	**$ 294,082**	**$ 391,813**	**$ 496,760**	**$ 1,034,974**
EXPENDITURES				
Capital Expenditures				
Police				
Equipment, Radios & Tasers	$ -	$ 16,000	$ 16,000	$ 16,000
Message Board & Trailer	-	14,130	-	-
Daschcam Replacement	-	20,000	20,000	-
Radio Replacement	10,000	16,000	16,000	16,000
Total Police	**10,000**	**66,130**	**52,000**	**32,000**
Fire				
Tech/Rescue Equipment	8,784	18,729	20,000	20,000
Radio Replacement	13,588	-	-	60,000
Thermal Cameras	-	8,815	9,000	-
Dispatch Upgrades	2,305	-	-	-
X-Series 12 Lead Zolls	27,000	-	-	-
Air Packs	-	-	-	327,800
Other Equipment	14,619	11,200	10,000	-
Bobcat	-	-	-	-
Total Fire	**66,296**	**38,744**	**39,000**	**407,800**
Parks				
Mower Replacement	-	40,294	40,294	36,794
Snowplow/Salter	-	11,831	11,831	-
Playground Replacement	-	48,448	100,000	150,000
Park Furnishings	-	17,000	17,000	-
SDI Sprayer	-	17,392	17,400	-
Dump Trailer	9,608	-	-	7,500
Total Parks	**9,608**	**134,965**	**186,525**	**194,294**

(continued on next page)

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Capital Equipment Fund

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Streets				
Trackhoe Lease	11,500	23,000	23,000	23,000
Roller	-	59,650	80,000	-
Salter Racks	41,621	-	-	-
Loader	(4,011)	(1,406)	-	-
Backhoe	49,900	-	-	-
Chip Box	12,990	12,000	15,000	-
Mini-X	-	10,000	10,000	-
Tow Behind Air Compressor	-	-	-	27,000
Grader	-	-	-	100,000
Bobtail	-	-	-	125,000
Chip Roller	-	-	-	10,000
Total Streets	**112,000**	**103,244**	**128,000**	**285,000**
Cemetery				
Backhoe Lease	8,079	10,428	9,620	9,620
Excavator Lease	8,405	11,956	9,500	11,380
Mower	-	14,115	14,115	11,380
Total Cemetery	**16,484**	**36,499**	**33,235**	**32,380**
Fitness Center/Recreation				
Gymanstics Floor	-	-	16,000	-
Pool Slide Replacement	-	-	9,000	-
Fitness Equipment	3,303	5,000	5,000	63,000
Camera Upgrades	987	-	-	-
Pitching Mounds/Utility Carts	13,850	-	-	5,000
Recreation Storage Unit	-	-	-	10,000
Pool Cleaner	4,772	-	-	-
Total Fitness Center/Recreation	**22,912**	**5,000**	**30,000**	**78,000**
Other				
Engineering - Trimble GPS Unit	10,643	-	-	-
Library-Self Checkout Stations	35,048	-	-	-
Holiday Decorations	6,530	28,240	28,000	5,500
Total Other	52,221	28,240	28,000	5,500
Total Capital Expenditures	**289,521**	**412,822**	**496,760**	**1,034,974**
TOTAL EXPENDITURES	**$ 289,521**	**$ 412,822**	**$ 496,760**	**$ 1,034,974**
Capital Equipment Fund Net Revenue	4,561	(21,009)	-	-
Beginning Fund Balance	16,448	21,009	21,009	-
Ending Fund Balance	**$ 21,009**	**$ -**	**$ 21,009**	**$ -**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Impact Fees	$ 4,042,974	$ 6,717,000	$ 1,700,000	$ 5,000,000
Grants-MAG	-	-	592,000	592,000
Interest Earnings	41,654	31,131	30,000	30,000
Total Operating and Capital Revenues	**4,084,628**	**6,748,131**	**2,322,000**	**5,622,000**
TOTAL REVENUES	**$ 4,084,628**	**$ 6,748,131**	**$ 2,322,000**	**$ 5,622,000**
EXPENDITURES				
Operating				
Professional and Technical	1,324	30,330	30,330	5,718
Total Operating Expenditures	**1,324**	**30,330**	**30,330**	**5,718**
Capital				
Art Dye Improvements	819,682	350,000	500,000	-
Art Dye Trail	486	-	637,000	637,000
Land Purchase-Parks Open Space	-	9,231,000	3,000,000	-
Developer Reimbursement	8,960	28,466	-	-
Total Capital Expeditures	**829,128**	**9,609,466**	**4,137,000**	**637,000**
Transfers Out				
Transfer to Debt Service Fund	119,864	118,616	118,616	119,064
Total Transfers Out	**119,864**	**118,616**	**118,616**	**119,064**
TOTAL EXPENDITURES	**$ 950,316**	**$ 9,758,412**	**$ 4,285,946**	**$ 761,782**
Park Impact Fee Fund Net Revenue	3,134,312	(3,010,281)	(1,963,946)	4,860,218
Beginning Fund Balance	5,497,965	8,632,277	8,632,277	5,621,996
Ending Fund Balance	**$ 8,632,277**	**$ 5,621,996**	**$ 6,668,331**	**$ 10,482,214**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Impact Fees	$ 3,367,094	$ 4,363,763	$ 2,000,000	$ 3,000,000
Interest Earnings	39,070	28,557	35,000	30,000
Total Operating and Capital Revenues	**3,406,164**	**4,392,320**	**2,035,000**	**3,030,000**
TOTAL REVENUES	**$ 3,406,164**	**$ 4,392,320**	**$ 2,035,000**	**$ 3,030,000**
EXPENDITURES				
Operating				
Professional and Technical	7,708	19,171	10,000	37,707
Total Operating Expenditures	**7,708**	**19,171**	**10,000**	**37,707**
Capital				
700 N Grant Match	-	-	272,000	272,000
200 South Project	16,839	-	-	8,532,668
Traffic Signal-500 E Automall	108,314	216,686	216,686	-
Traffic Signal-620 S 600 E	18,754	279,634	279,634	-
Traffic Signal-900 W 500 N	268,818	-	-	-
400 S Connection to 500 E	-	-	300,000	-
300 W Pacific Dr Improvements	1,148	23,228	850,000	826,772
300 N 600 E Intersection	13,740	300,000	-	-
36" Water line (Street Widening)	402,240	1,343,291	896,601	-
Property Purchase	-	88,125		
Public Works Campus	-	-	-	20,000
Developer Reimbursement	3,137,367	101,850	1,500,000	1,500,000
Total Capital Expeditures	**3,967,220**	**2,352,814**	**4,314,921**	**11,151,440**
TOTAL EXPENDITURES	**$ 3,974,928**	**$ 2,371,985**	**$ 4,324,921**	**$ 11,189,147**
Road Impact Fee Fund Net Revenue	(568,764)	2,020,335	(2,289,921)	(8,159,147)
Beginning Fund Balance	7,189,828	6,621,064	6,621,064	8,641,399
Ending Fund Balance	**$ 6,621,064**	**$ 8,641,399**	**$ 4,331,143**	**$ 482,252**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Impact Fees	$ 520,425	$ 966,960	$ 250,000	$ 500,000
Interest Earnings	9,420	7,872	7,500	7,500
Total Operating and Capital Revenues	**529,845**	**974,832**	**257,500**	**507,500**
TOTAL REVENUES	**$ 529,845**	**$ 974,832**	**$ 257,500**	**$ 507,500**
EXPENDITURES				
Operating				
Professional and Technical	3,216	10,000	10,000	-
Total Operating Expenses	**3,216**	**10,000**	**10,000**	**-**
Capital				
Land Purchase	-	-	-	2,000,000
Total Capital Expenses	**-**	**-**	**-**	**2,000,000**
Transfers Out				
Transfer to Debt Service Fund	-	321,001	321,001	320,313
Transfer to Fleet Capital Fund	212,323	212,323	212,323	211,890
Total Transfers Out	**212,323**	**533,324**	**533,324**	**532,203**
TOTAL EXPENDITURES	**$ 215,539**	**$ 543,324**	**$ 543,324**	**$ 2,532,203**
Fire Impact Fee Fund Net Revenue	314,306	431,508	(285,824)	(2,024,703)
Beginning Fund Balance	1,485,083	1,799,389	1,799,389	2,230,897
Ending Fund Balance	**$ 1,799,389**	**$ 2,230,897**	**$ 1,513,565**	**$ 206,194**



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Impact Fees	$ 336,766	$ 589,653	$ 220,000	$ 450,000
Interest Earnings	10,398	8,006	8,000	8,000
Total Operating and Capital Revenues	**347,164**	**597,659**	**228,000**	**458,000**
TOTAL REVENUES	**$ 347,164**	**$ 597,659**	**$ 228,000**	**$ 458,000**
EXPENDITURES				
Operating				
Professional and Technical	1,716	10,000	46,000	36,000
Total Operating Expenses	**1,716**	**10,000**	**46,000**	**36,000**
Capital				
Police Shooting Range	-	-	165,000	165,000
Total Capital Expenses	**-**	**-**	**165,000**	**165,000**
Transfers Out				
Transfer to Debt Service Fund	-	262,637	262,637	262,075
Total Transfers Out	**-**	**262,637**	**262,637**	**262,075**
TOTAL EXPENDITURES	**$ 1,716**	**$ 272,637**	**$ 473,637**	**$ 463,075**
Police Impact Fee Fund Net Revenue	345,448	325,022	(245,637)	(5,075)
Beginning Fund Balance	1,650,303	1,995,751	1,995,751	2,320,773
Ending Fund Balance	**$ 1,995,751**	**$ 2,320,773**	**$ 1,750,114**	**$ 2,315,698**

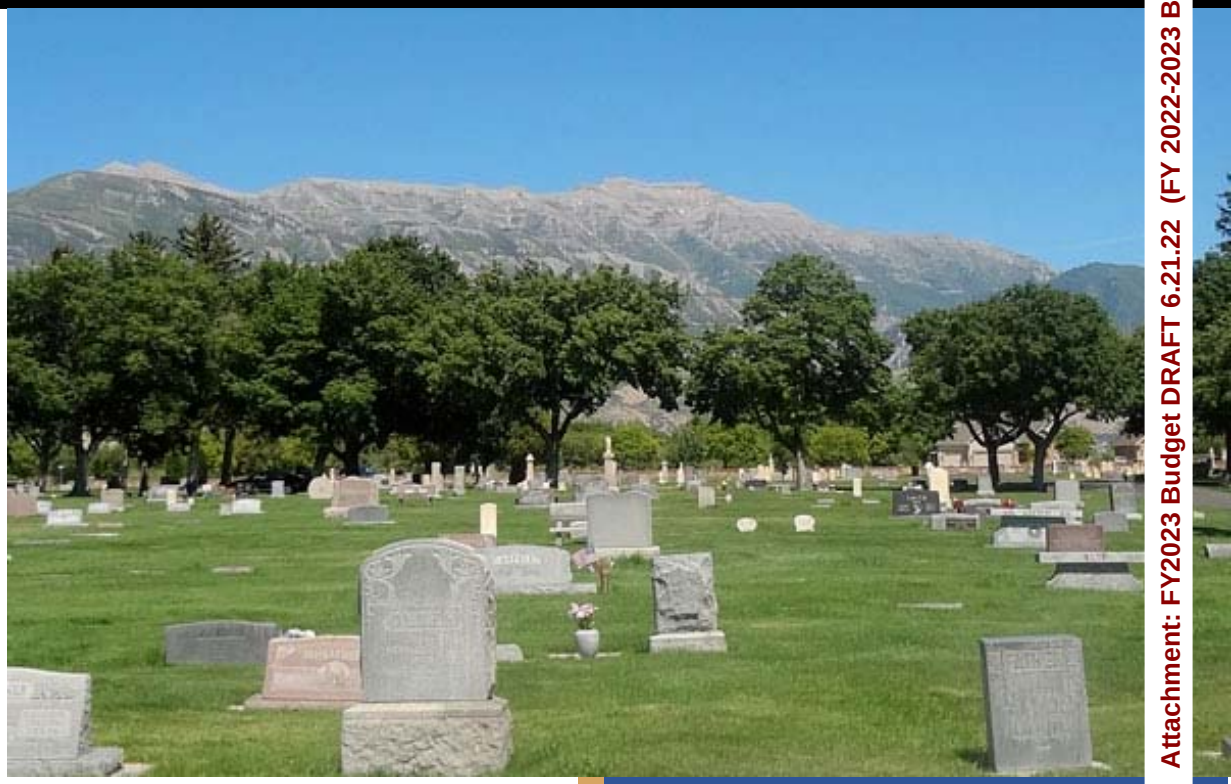


Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Permanen
Fun



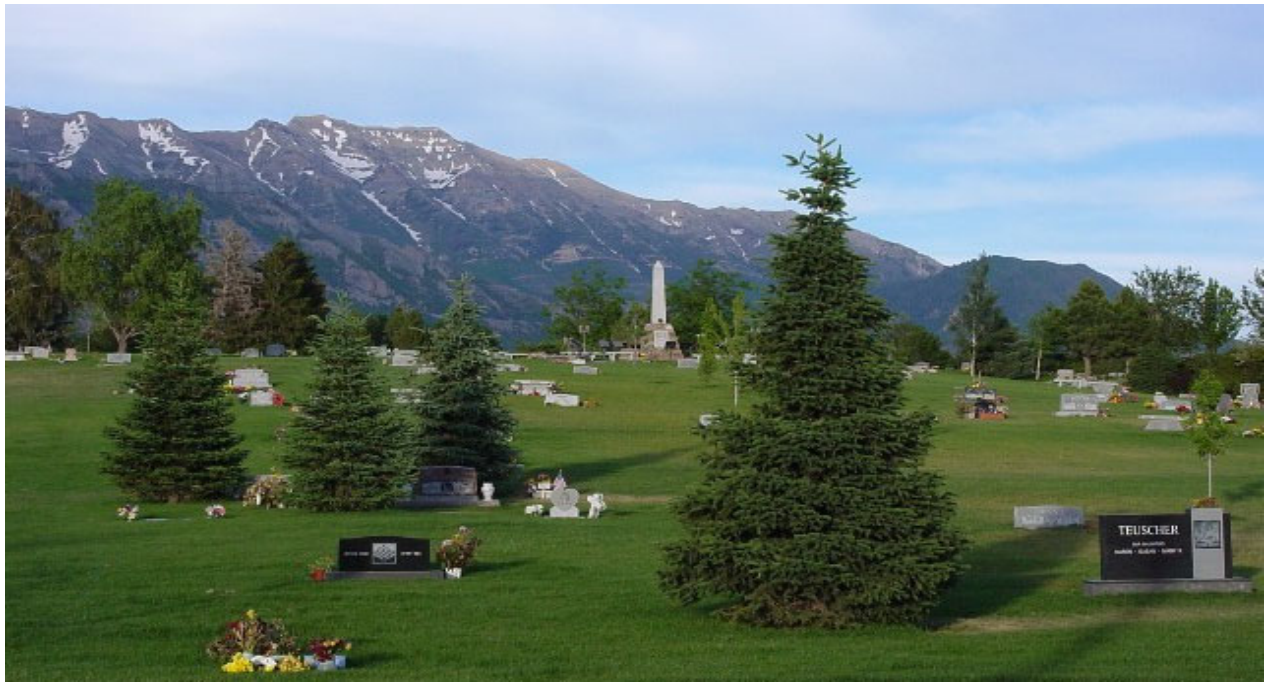
Perpetual Care Trust Fund

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Perpetual Care	$ 28,800	$ 37,000	$ 26,000	$ 20,400
Interest Earnings	2,691	1,801	2,000	2,000
Loan Payment-Lot Sales	33,700	46,250	32,500	25,500
Total Operating and Capital Revenues	**65,191**	**85,051**	**60,500**	**47,900**
TOTAL REVENUES	**$ 65,191**	**$ 85,051**	**$ 60,500**	**$ 47,900**
EXPENSES				
Transfers Out				
Transfer to General Fund	3,492	2,158	2,000	2,000
Total Transfers Out	**3,492**	**2,158**	**2,000**	**2,000**
TOTAL EXPENDITURES	**$ 3,492**	**$ 2,158**	**$ 2,000**	**$ 2,000**
Perpetual Care Trust Net Revenue	61,699	82,893	58,500	45,900
Beginning Fund Balance	831,058	892,757	892,757	975,650
Ending Fund Balance	**$ 892,757**	**$ 975,650**	**$ 951,257**	**$ 1,021,550**



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Proprietar
Fund



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

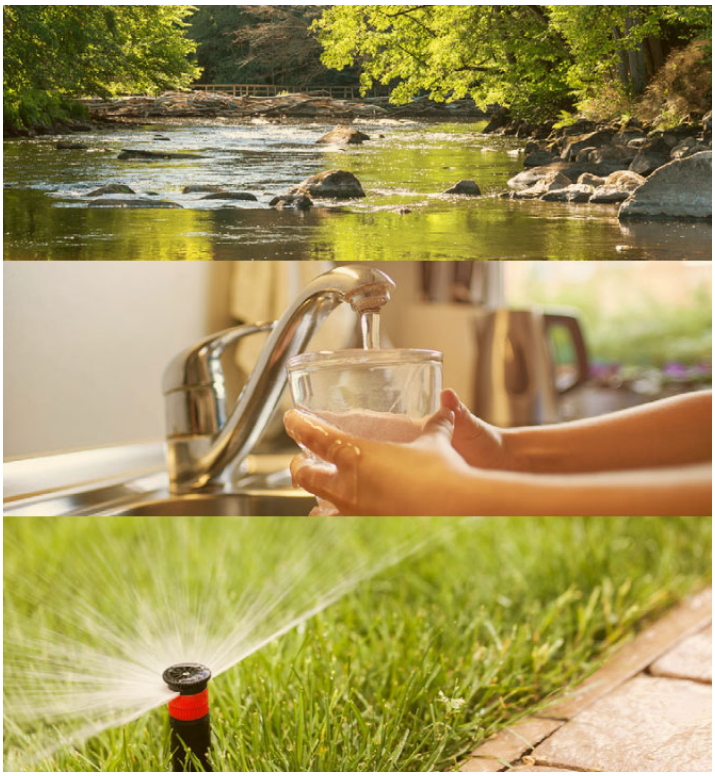
Public Works – Culinary & Pressurized Irrigation

FUND SUMMARY

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

DEPARTMENT ACCOMPLISHMENTS

- Spring Line – replaced the spring line through Cedar Hills Golf Course. This was the last section of the spring line that needed to be replaced. The entire line is now complete from spring source to chlorination building and tanks.
- 36" water line – 600 East from 700 North to Main and from 600 East to 200 East on Main. Replaced old 12" main with 36" main and replaced with new valves, service lines, meters, and fire hydrants.
- 30" water line – 200 South (Transit Oriented Development) Replaced old line with 30" main and added new valves, services, meters, and fire hydrants.
- Hospital Well – redevelop the well, pump test, brush and bail, video
- Hospital Well – new building, motor, pump, electrical, telemetry, etc.
- Country Club Well – repair building, new telemetry, new electrical, replace pipe and fittings
- 1120 North water line from 100 East to 60 East – new main, valves, services, meters, fire hydrants



- 300 North water line from 100 East to 300 East – new main, valves, services, meters, fire hydrants
- 850 East water line from 300 North to 600 North – new main, valves, services, meters, fire hydrants
- Lower Culinary Tank – added drain line to manhole and disconnected the foundation drain
- PI Lower Pond – repaired two 16" cla valves that control flow and pressure
- Replaced Kelly Pasture booster pump at Lower Filter Station
- PI System – filling/charging and draining/winterizing system (takes 2-3 weeks at the beginning and end of irrigation season)

  Hundreds of drains to open and close, PRVs to adjust, backflows to test, ponds to clean, filters to clean and maintain
- PI Meter Project – finalized PI service detail for project
- Completed Risk Assessment Plan on Culinary system – requirement from DDW and EPA
- Completed Emergency Response Plan on Culinary system – requirement from DDW and EPA
- Energy audit – power savings at water facilities.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works – Culinary & Pressurized Irrigation

DEPARTMENT GOALS

- Rehabilitate Hospital Well.
- Continue pressurized irrigation metering project. (*Strategic Goal – Water Preservation*)

DEPARTMENT OPERATING INDICATORS

Culinary and Secondary Water	2020	2021	2022
Waterline repairs	73	75 + 15 fire hydrant repairs	93 + 7 fire hydrant repairs
Work orders	2,742	3,200	3,846
Blue staking	5,817	9,500	8,684
Routine Sampling	408	412 (100% pass rate)	430
Culinary water usage (yearly)	5,541 acre feet		4,608 acre feet
Pressurized irrigation water usage (yearly)	10,315 acre feet		8,640

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works - Culinary Water Fund

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Water Sales	$ 4,344,050	$ 4,357,818	$ 4,465,000	$ 4,487,353
CUP Water Fee	907,357	960,236	870,000	870,000
Connection Fee	304,997	448,163	205,000	300,000
Late Fee	162,310	174,137	157,500	157,500
Intergovernmental	56,878	-	250,000	250,000
Miscellaneous	43,449	95,866	37,725	50,000
Note Receivable	1,381	-	-	-
Water Rights Review	58,597	8,571	-	-
Capital Projects Inspection	6,793	6,836	-	
Interest Earnings	73,551	56,851	100,000	60,000
Developer Contributions	3,944,736	3,500,000	-	-
Loan Proceeds	-	12,750,000	7,015,000	9,265,000
Total Operating and Capital Revenues	**9,904,099**	**22,358,478**	**13,100,225**	**15,439,853**
Transfers In				
Transfer From Egg Farm EDA	1,628,069	198,900	204,965	202,470
Total Transfers In	**1,628,069**	**198,900**	**204,965**	**202,470**
TOTAL REVENUES	**$ 11,532,168**	**$ 22,557,378**	**$ 13,305,190**	**$ 15,642,323**
EXPENSES				
Personnel				
Salaries and Wages	$ 343,882	$ 330,982	$ 366,730	$ 418,466
Benefits	100,448	152,034	166,511	188,113
Total Personnel Expenses	**444,330**	**483,016**	**533,241**	**606,579**
Operating				
Subscriptions & Memberships	-	-	1,600	13,000
Education & Travel	3,860	823	4,550	5,000
Office Expense and Supplies	1,829	2,576	-	-
Equipment Supplies and Maintenance	15,245	4,471	15,000	20,000
Insurance	45,496	71,151	71,000	71,000
Utilities	166,223	97,647	200,000	200,000
Telephone	9,178	6,997	9,000	9,000
Professional and Technical	106,162	66,770	70,000	55,000
Clothing Allowance	750	1,766	1,400	2,000
Debris Hauling	4,999	3,147	5,000	5,250
Department Expense and Supplies	95,645	55,107	90,000	70,000
CUP-Water Assessment and Fees	577,369	580,000	805,000	-
Postage	11,821	9,176	16,000	16,000
Credit Card/Bank Processing Fees	36,128	41,510	32,000	40,000
No Fault Liability Claims	-	-	50,000	-

(continued on next page)

DEPARTMENT BUDGET

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works - Culinary Water Fund

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
EXPENSES				
Operating				
Land Lease	7,700	8,879	8,000	8,000
Meter Replacement	357,202	308,073	150,000	300,000
Depreciation	1,057,903	1,100,000	-	1,150,000
Admin Charge-General Fund	473,721	429,007	429,007	480,076
Admin Charge-Broadband	2,627	2,913	2,913	2,926
Internal Charges-Fleet Operations	22,000	18,597	18,597	20,000
Internal Charges-Fleet Capital	-	207,309	125,000	-
Internal Charges-Technology	15,575	17,466	17,466	32,380
Total Operating Expenses	**3,011,433**	**3,033,385**	**2,121,533**	**2,499,632**
Capital				
Equipment	-	5,300	106,500	-
Backhoe Lease	6,500	-	-	26,500
Water Line Projects	-	578,132	1,182,613	335,333
Water Line Replacement	41,117	59,841	500,000	500,000
Water Line Replacement-CDBG	-	25,500	500,000	500,000
Large Meter Replacement	-	-	25,000	-
Meters-AMI Reading Equipment	-	840,000	840,000	-
Well Repairs	-	17,400	40,000	-
Fire Hydrants	21,489	32,810	40,000	40,000
Spring Line Replacement	17,675	514,480	582,325	-
36" Water Line Replacement	-	13,171,122	13,171,122	10,035,000
Main & State - 1100 E Utility Betterments	-	-	-	600,000
100 E Water Improvements	-	2,403	-	-
Country Club Well	-	470,000	470,000	-
Hospital Well	-	875,000	875,000	-
Lower Tank Xeroscape	-	-	-	50,000
Valve Replacement Program	-	-	-	50,000
Covered Parking for Yard	-	-	-	10,000
Total Capital Expenses	**86,781**	**16,591,988**	**18,332,560**	**12,146,833**
Debt Service				
2020 Waterline Bonds	128,421	209,058	119,573	176,183
2012 Water Revenue Bonds	(11,481)	52,221	52,257	-
Cost of Issuance/Bond Fees	-	22,000	-	2,000
Total Debt Service	**116,940**	**283,279**	**171,830**	**178,183**
TOTAL EXPENSES	**$ 3,659,484**	**$ 20,391,668**	**$ 21,159,164**	**$ 15,431,227**
Culinary Water Fund Net Revenue	7,872,684	2,165,710	(7,853,974)	211,096
Beginning Available Fund Balance	1,740,797	9,613,481	9,613,481	11,779,191
Ending Available Fund Balance	**$ 9,613,481**	**$ 11,779,191**	**$ 1,759,507**	**11,990,287**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works - Culinary Water Fund

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
Water Superintendent	0.50	0.70	0.70	-
Water System Lead Operator	0.50	0.70	0.70	-
Water System Technicians	2.00	2.80	3.50	0.70
Water System Specialist	0.50	0.70	0.70	-
Public Infrastructure Manager	0.25	0.25	0.25	-
Water Meter Specialist	1.00	1.00	1.00	-
Total Culinary Water Positions	**4.75**	**6.15**	**6.85**	**0.70**

STAFFING NOTES

1) Propose to add .70 FTE Water System Operator for the fiscal year 2022-23 budget.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Culinary Water Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Impact Fees	$ 1,798,911	$ 2,310,855	$ 1,300,000	$ 1,800,000
Interest Earnings	10,473	10,233	15,000	12,000
Total Operating and Capital Revenues	**1,809,384**	**2,321,088**	**1,315,000**	**1,812,000**
TOTAL REVENUES	**$ 1,809,384**	**$ 2,321,088**	**$ 1,315,000**	**$ 1,812,000**
EXPENSES				
Operating				
Professional and Technical	1,545	24,172	29,172	33,605
Total Operating Expenses	**1,545**	**24,172**	**29,172**	**33,605**
Capital				
36" Water Line	-	-	-	1,500,000
Developer Reimbursement	1,693,797	500,000	500,000	750,000
Total Capital Expenses	**1,693,797**	**500,000**	**500,000**	**2,250,000**
Debt Service				
Loan Debt Service	-	627,173	677,578	528,548
Total Debt Service	**-**	**627,173**	**677,578**	**528,548**
TOTAL EXPENSES	**$ 1,695,342**	**$ 1,151,345**	**$ 1,206,750**	**2,812,153**
Culinary Water Impact Net Revenue	114,042	1,169,743	108,250	(1,000,153)
Beginning Fund Balance	1,914,773	2,028,815	2,028,815	3,198,558
Ending Fund Balance	**$ 2,028,815**	**$ 3,198,558**	**$ 2,137,065**	**2,198,405**



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works - Pressurized Irrigation Fund

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Water Sales	$ 2,845,118	$ 2,887,451	$ 2,887,000	$ 2,947,000
Connection Fee	124,053	155,475	81,000	81,000
Capital Projects Inspection	6,793	6,837	-	-
Interest Earnings	1,080	-	1,500	1,500
Grant Revenue	-	-	1,500,000	1,500,000
Intergovernmental	-	1,962,313	1,962,313	1,962,313
Developer Contributions	470,048	450,000	-	-
Total Operating and Capital Revenues	**3,447,092**	**5,462,076**	**6,431,813**	**6,491,813**
TOTAL REVENUES	**$ 3,447,092**	**$ 5,462,076**	**$ 6,431,813**	**$ 6,491,813**
EXPENSES				
Personnel				
Salaries and Wages	154,883	155,131	175,309	216,861
Benefits	6,866	71,373	93,010	98,615
Total Personnel Expenses	**161,749**	**226,504**	**268,319**	**315,476**
Operating				
Education and Travel	-	823	-	-
Office Expense and Supplies	998	1,724	-	1,500
Equipment Supplies/Maintenance	1,377	24,773	50,000	50,000
Insurance	22,622	52,259	52,200	52,200
Telephone	-	103	-	-
Professional and Technical	2,356	2,585	80,000	80,000
Clothing	750	806	600	800
Department Expense and Supplies	16,783	6,514	15,000	20,100
CUP-Water Assessment and Fees	-	-	-	870,000
Postage	8,905	8,872	14,000	9,000
Credit Card/Bank Processing Fees	19,112	21,967	18,787	20,000
Depreciation	1,263,608	1,280,000	1,280,000	1,310,000
Admin Charge-General Fund	271,503	276,543	276,543	286,808
Admin Charge-Broadband	58	56	56	208
Internal Charges-Fleet Operations & Mainte	4,500	3,487	3,487	5,800
Internal Charges-Technology	10,425	12,316	12,316	32,380
Total Operating Expenses	**1,622,997**	**1,692,828**	**1,802,989**	**2,738,796**
Capital				
Equipment	-	9,200	10,000	-
PI Meters-City-wide	-	1,500,000	6,360,000	4,962,313
PI Meters-City Facilities	-	-	50,000	-
Total Capital Expenses	**-**	**1,509,200**	**6,420,000**	**4,962,313**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works - Pressurized Irrigation Fund

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
EXPENSES				
Debt Service				
2016 General Obligation Bonds	1,055,244	2,470,750	2,470,750	2,470,000
2015 General Obligation Bonds	203,394	515,438	515,438	512,238
Trustee Fees	1,000	1,000	1,000	1,000
Total Debt Service	**1,259,638**	**2,987,188**	**2,987,188**	**2,983,238**
TOTAL EXPENSES	**$ 3,044,384**	**$ 6,415,720**	**$ 11,478,496**	**$ 10,999,823**
Pressurized Irrigation Fund Net Revenue	402,708	(953,644)	(5,046,683)	(4,508,010)
Beginning Available Fund Balance	9,781,346	10,184,054	10,184,054	9,230,410
Ending Available Fund Balance	**$ 10,184,054**	**$ 9,230,410**	**$ 5,137,371**	**4,722,400**

DEPARTMENT STAFFING

Full-time Equivalent Positions	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Increase (Decrease)
Water Superintendent	0.50	0.30	0.30	-
Water System Lead Operator	0.50	0.30	0.30	-
Water System Technicians	2.00	1.20	1.50	0.30
Water System Specialist	0.50	0.30	0.30	-
Public Infrastructure Manager	0.25	0.25	0.25	-
Forester	-	-	0.25	0.25
Conservation Enforcement	-	0.50	0.50	-
Total Secondary Water Positions	**3.75**	**2.85**	**3.40**	**0.55**

STAFFING NOTES

1) Propose to add .30 FTE Water System Operator for the fiscal year 2022-23 budget.



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Secondary Water Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Impact Fees	$ 767,252	$ 899,838	$ 830,000	$ 850,000
Total Operating and Capital Revenues	**767,252**	**899,838**	**830,000**	**850,000**
TOTAL REVENUES	**$ 767,252**	**$ 899,838**	**$ 830,000**	**$ 850,000**
EXPENSES				
Operating				
Professional and Technical	1,599	21,998	26,998	36,342
Total Operating Expenses	**1,599**	**21,998**	**26,998**	**36,342**
Capital				
Water Recycling	-	7,250	1,987,058	500,000
Developer Reimbursement	521,411	667,099	500,000	500,000
Total Capital Expenses	**521,411**	**674,349**	**2,487,058**	**1,000,000**
TOTAL EXPENSES	**$ 523,010**	**$ 696,347**	**$ 2,514,056**	**1,036,342**
Secondary Water Impact Net Revenue	244,242	203,491	(1,684,056)	(186,342)
Beginning Fund Balance	(14,690,936)	(14,446,694)	(14,446,694)	(14,243,203)
Ending Fund Balance	**$ (14,446,694)**	**$ (14,243,203)**	**$ (16,130,750)**	**$ (14,429,545)**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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.

DEPARTMENT ACCOMPLISHMENTS

- Cleaned 139,500 feet of main line and televisioned 13,450 feet of main line.
- Inspected and made as-built drawings for 800+ new sewer laterals.
- Sewer flows are down 130.231 million gallons, thereby saving about $362,082. We are seeing big savings this year, thanks to the slip lining project and infiltration elimination program. With the growth we have experienced the flow and bill should be going up.
- Slip lined over 4,000 feet of main line.
- Hauled 949.95 tons of street sweepings and water leak debris from salt dome area and cleared and cleaned over 2,000 feet of ditch line.
- Cleaned and sampled 71 drainage boxes, sumps, and vaults.
- Trimmed and cleared trees on the river from 520 north to 700 north.



- Walked the river twice to clean trees and debris to prevent backups. There was no river flooding.
- Removed trees and replaced all damaged sidewalk and curb and gutter from 300 E. to 400 E. on 600 N. and from 580 N. to 700 N. on 360 E. we replaced over 800 feet of curb.
- Some SWPPP statistics- IDDE inspections: 9. – Corrective actions issued: 466.- We had 84 active construction sites that we inspected 1,032 times so far this year - 19 stop work orders were issued.

DEPARTMENT GOALS

- Continue pipe bursting from Pacific Dr to 400 N/400 W.
- Continue yearly slip lining projects.
- Clean 20 percent of American Fork outfalls (boxes that flow directly into the river).
- Add boxes and sumps to areas that have excessive pooling.

DEPARTMENT OPERATING INDICATORS

Sewer and Storm Drain	2020	2021	2022
Sewer line cleaning	135,550 feet	176,320 feet	152,660 feet
Sewer line camera	15,300 feet	16,550 feet	14,558 feet
Inspections on residential sewer laterals	221	242	886
Sewer main backups	0	0	0
Oversaw TSSD line cleaning	385,900 feet	376,000 feet	367,000 feet
TSSD line camera	65,440	63,300	61,300
SWPPP inspections	888	871	724

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works - Sewer Fund

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Sewer Sales	$ 5,941,973	$ 6,278,299	$ 5,610,750	$ 6,125,750
Connection Fee	143,371	212,775	84,500	150,000
Capital Projects Inspection	6,793	6,836	-	-
Interest Earnings	56,299	42,257	100,000	50,000
Developer Contributions	402,420	400,000	-	-
Total Operating and Capital Revenues	**6,550,856**	**6,940,167**	**5,795,250**	**6,325,750**
Transfers In				
Transfer From Fleet Capital	-	-	-	-
Total Transfers In	**-**	**-**	**-**	**-**
TOTAL REVENUES	**$ 6,550,856**	**$ 6,940,167**	**$ 5,795,250**	**$ 6,325,750**
EXPENSES				
Personnel				
Salaries and Wages	179,529	177,390	182,110	225,635
Benefits	55,953	84,739	97,374	120,520
Total Personnel Expenses	**235,482**	**262,129**	**279,484**	**346,155**
Operating				
Education and Travel	1,616	1,646	4,500	4,500
Office Expense and Supplies	1,065	1,906	-	-
Equipment Supplies and Maintenance	1,276	-	15,000	15,000
Insurance	45,245	67,760	67,500	67,500
Telephone	4,694	3,506	4,200	4,200
Professional and Technical	1,673	607	25,000	25,000
Clothing	450	771	1,000	1,200
Debris Hauling	2,624	-	-	-
Department Expense and Supplies	7,187	5,850	2,500	2,650
Timpanogos Special Service District	2,547,345	2,783,105	3,100,000	3,100,000
Postage	9,309	9,394	12,000	9,500
Credit Card/Bank Processing Fees	37,220	42,779	32,000	35,000
Sewer System Maintenance	9,206	10,000	30,000	30,000
Depreciation	322,882	320,000	400,000	320,000
Trackhoe Lease	11,500	11,500	11,500	11,500
Admin Charge-General Fund	486,502	482,711	482,711	474,147
Admin Charge-Broadband	1,324	1,389	1,389	1,476
Internal Charges-Fleet Operations	30,000	23,246	23,246	14,000
Internal Charges-Fleet Capital	-	80,000	40,000	150,000
Internal Charges-Technology	10,125	11,882	11,882	28,437
Total Operating Expenses	**3,531,243**	**3,858,052**	**4,264,428**	**4,294,110**

(continued on next page)

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works - Sewer Fund

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Capital				
Equipment	-	15,000	15,000	480,000
Sewer Lining	-	-	325,000	390,000
Sewer Bursting	3,295	-	550,000	660,000
450 W Upsizing	-	-	239,034	310,744
36" Water Line (Sewer Portion)	-	1,289,378	1,289,378	-
Total Capital Expenses	**3,295**	**1,304,378**	**2,418,412**	**1,840,744**
TOTAL EXPENSES	**$ 3,770,020**	**$ 5,424,559**	**$ 6,962,324**	**$ 6,481,009**
Sewer Fund Net Revenue	2,780,836	1,515,608	(1,167,074)	(155,259)
Beginning Available Fund Balance	7,837,922	10,618,758	10,618,758	12,134,366
Ending Available Fund Balance	**$ 10,618,758**	**$ 12,134,366**	**$ 9,451,684**	**$ 11,979,107**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
Wastewater Superintendent	0.50	0.50	0.50	-
Wastewater Operator	1.00	0.50	1.00	0.50
Wastewater Maintenance Specialist	1.00	1.00	1.00	-
Technician	-	0.75	0.75	-
Public Infrastructure Manager	0.25	0.25	0.25	-
Total Sewer Positions	**2.75**	**3.00**	**3.50**	**0.50**



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Sewer Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Impact Fees	$ 605,237	$ 734,338	$ 400,000	$ 650,000
Interest Earnings	8,770	6,683	21,774	7,000
Total Operating and Capital Revenues	**614,007**	**741,021**	**421,774**	**657,000**
TOTAL REVENUES	**$ 614,007**	**$ 741,021**	**$ 421,774**	**$ 657,000**
EXPENSES				
Operating				
Professional and Technical	3,805	23,963	28,963	37,018
Total Operating Expenses	**3,805**	**23,963**	**28,963**	**37,018**
Capital				
450 W Upsizing	-	172,129	172,129	223,768
Property Purchase	-	88,125	-	-
Developer Reimbursement	660,759	300,000	300,000	500,000
Total Capital Expenses	**660,759**	**560,254**	**472,129**	**723,768**
TOTAL EXPENSES	**$ 664,564**	**$ 584,217**	**$ 501,092**	**760,786**
Sewer Impact Fee Fund Net Revenue	(50,557)	156,804	(79,318)	(103,786)
Beginning Fund Balance	1,659,713	1,609,156	1,609,156	1,765,960
Ending Fund Balance	**$ 1,609,156**	**$ 1,765,960**	**$ 1,529,838**	**1,662,174**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works - Storm Drain Fund

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Storm Drain Fee	1,472,297	1,545,235	1,325,000	2,189,134
SWPPP Inspections	36,742	32,276	-	-
SWPPP Citations	-	-	34,500	12,000
Intergovernmental	74,101	325,899	-	480,000
Capital Projects Inspection	6,793	6,912	-	-
Interest Earnings	17,186	11,608	-	-
Developer Contributions	894,402	500,000	-	-
Total Operating and Capital Revenues	**2,501,521**	**2,421,930**	**1,359,500**	**2,681,134**
TOTAL REVENUES	**$ 2,501,521**	**$ 2,421,930**	**$ 1,359,500**	**$ 2,681,134**
EXPENSES				
Personnel				
Salaries and Wages	136,125	171,684	169,785	280,428
Benefits	29,090	84,670	92,694	152,058
Total Personnel Expenses	**165,215**	**256,354**	**262,479**	**432,486**
Operating				
Education and Travel	-	480	-	-
Office Expense and Supplies	998	1,724	-	-
Equipment Supplies/Maintenance	3,201	-	5,000	10,000
Insurance	45,245	15,896	16,000	17,000
Telephone	-	103	-	-
Professional & Technical	11,578	20,297	30,000	12,000
Storm Water Management	-	64,347	64,500	64,500
Clothing	450	450	-	1,600
Debris Basin	4,000	4,000	7,500	7,500
Debris Hauling	1,455	5,458	6,000	5,000
Department Expense and Supplies	2,805	3,874	10,000	10,200
Tree Trimming and Hauling	-	50,000	50,000	100,000
Postage	8,894	8,573	12,000	12,000
Credit Card/Bank Processing Fees	9,097	10,442	9,000	11,000
Depreciation	262,665	270,000	-	280,000
Backhoe Lease	11,000	-	-	-
Admin Charge-General Fund	290,124	296,049	296,049	320,577
Admin Charge-Broadband	-	56	56	208
Internal Charges-Fleet Operations	1,500	1,162	1,162	1,000
Internal Charges-Fleet Capital	-	-	-	45,000
Internal Charges-Technology	10,125	11,882	11,882	28,437
Total Operating Expenses	**663,137**	**764,793**	**519,149**	**926,022**

(continued on next page)

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Public Works - Storm Drain Fund

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
Capital				
Equipment	-	15,000	15,000	48,000
AF River Rehabilitation	-	259,868	211,325	-
Curb and Gutter Repairs	8,222	50,000	50,000	170,000
Curb and Gutter Replacements	-	674,069	719,679	2,100,000
Curb and Gutter - Infrastructure Plan	-	-	-	67,433
Debris Basin Outlet Rebuild	-	-	-	720,000
Storm Drain Improvements-200 E 200 N	-	-	50,000	-
400 S at Orchard to 400 E	-	-	-	-
Total Capital Expenses	**8,222**	**998,937**	**1,046,004**	**3,105,433**
TOTAL EXPENSES	**$ 836,574**	**$ 2,020,084**	**$ 1,827,632**	**$ 4,463,941**
Storm Drain Fund Net Revenue	1,664,947	401,846	(468,132)	(1,782,807)
Beginning Available Fund Balance	1,475,990	3,140,937	3,140,937	3,542,783
Ending Available Fund Balance	**$ 3,140,937**	**$ 3,542,783**	**$ 2,672,805**	**1,759,976**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	Increase (Decrease)
Wastewater Superintendent	0.50	0.50	0.50	-
Wastewater Operator	0.50	0.50	0.50	-
SWMPP Coordinator	-	-	1.00	1.00
SWMPP Inspector	-	-	1.00	1.00
Stormwater Maintenance Specialist	1.00	1.00	0.50	(0.50)
Technician	0.25	0.25	0.25	-
Public Infrastructure Manager	0.25	0.25	0.25	-
Total Storm Drain Positions	**2.50**	**2.50**	**4.00**	**1.50**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Storm Drain Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Impact Fees	$ 439,568	$ 726,422	$ 400,000	$ 750,000
Interest Earnings	8,753	5,410	25,218	5,500
Total Operating and Capital Revenues	**448,321**	**731,832**	**425,218**	**755,500**
TOTAL REVENUES	**$ 448,321**	**$ 731,832**	**$ 425,218**	**$ 755,500**
EXPENSES				
Operating				
Professional and Technical	8,598	20,000	25,780	35,169
Total Operating Expenses	**8,598**	**20,000**	**25,780**	**35,169**
Capital				
Property Purchase	-	88,125	-	-
Developer Reimbursement	1,026,687	500,000	500,000	730,500
Total Capital Expenses	**1,026,687**	**588,125**	**500,000**	**730,500**
TOTAL EXPENSES	**$ 1,035,285**	**$ 608,125**	**$ 525,780**	**765,669**
Storm Drain Impact Net Revenue	(586,964)	123,707	(100,562)	(10,169)
Beginning Fund Balance	1,815,003	1,228,039	1,228,039	1,351,746
Ending Fund Balance	**$ 1,228,039**	**$ 1,351,746**	**$ 1,127,477**	**1,341,577**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Refuse Collection Fees	$ 1,233,896	$ 1,334,004	$ 1,217,500	$ 1,360,684
Recycling Fees	348,405	379,546	339,000	387,137
Miscellaneous	810	17	-	-
Interest Earnings	1,945	1,431	6,750	1,500
Total Operating and Capital Revenues	**1,585,056**	**1,714,998**	**1,563,250**	**1,749,321**
TOTAL REVENUES	**$ 1,585,056**	**$ 1,714,998**	**$ 1,563,250**	**$ 1,749,321**
EXPENSES				
Operating				
Recycling Fees	335,826	329,533	323,909	341,067
Office Expense and Supplies	998	1,724	-	1,000
Waste Disposal/Garbage Pickup	-	-	-	-
Waste Disposal-First Can	548,844	520,900	560,706	582,538
Waste Disposal-Additional Can	100,425	96,340	89,109	99,712
Solid Waste/Tipping Fees	444,902	513,018	542,631	590,014
Communications	1,395	-	-	-
Department Expense and Supplies	225	550	-	567
Credit Card/Bank Processing Fees	10,511	12,081	10,332	12,444
Postage	8,662	8,549	15,065	8,805
Bad Debt Expense	-	11,157	13,267	11,492
Admin Charge-General Fund	102,757	102,004	102,004	96,089
Internal Charges-Technology	6,532	7,862	7,862	5,593
Total Operating Expenses	**1,561,077**	**1,603,718**	**1,664,885**	**1,749,321**
TOTAL EXPENSES	**$ 1,561,077**	**$ 1,603,718**	**$ 1,664,885**	**$ 1,749,321**
Sanitation/Recycling Net Revenue	23,979	111,280	(101,635)	-
Beginning Fund Balance	362,321	386,300	386,300	497,580
Ending Fund Balance	**$ 386,300**	**$ 497,580**	**$ 284,665**	**497,580**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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.

DEPARTMENT ACCOMPLISHMENTS

- Intent to Negotiate for a Fiber to The Home/Business City-Wide network was responded to by Strata Networks. Parameters resolution is headed to City Council soon. Continued due diligence is continuing with Strata Networks.
- Meeting owl is purchased, and procedures are in place for conference room use. City Council will decide how to best utilize this technology, but it is ready for implementation.
- First Digital/Veracity is the VoIP Phone system we have chosen. Final agreement is ready for signatures. Implementation will be fall 2022.
- Grants have been researched and applications will be going out soon for several broadband initiative grants.
- Design standards are in place for our fiber-optic network.
- The Art Dye Park fiber network backbone is completed.
- Analog phone lines have been updated and improved for all analog city needs for city alarm systems, elevator phones, and SCADA system.
- Nitro Pro has been installed to all city employees for use with Accounts Payable and other applications where signatures are needed.
- Bluebeam planner and engineering software has been upgraded and implemented. Updated all licenses and removed old licenses.

DEPARTMENT GOALS

- Complete negotiations with Strata Networks, working toward an agreement for a Public-Private-Partnership for a FTTH city-wide network which includes all residential and commercial/businesses. Final decision will need approval from the City Council.
- Finish implementation of City Works training and software implementation and be the Administrator over City Works for the city, from an IT standpoint.
- Install fiber into the Police and Courts Building for software systems related to the HVAC system for remote access by Building Maintenance.
- Replace fiber at the Public Works Complex from the Public Works Offices. The current fiber is old and is not the best standard and needs to be replaced due to continuing issues with connectivity.
- Look at the Water Division SCADA system to get a texting solution for Water Division remote access to the system.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Broadband Fund

- Replace Cat5e cabling with Cat6 cabling at the Public Works complex to increase network performance.
- Upgrade old wireless radios and access points to increase performance of the WiFi network systems in all of the city buildings.
- Research WiFi connectivity for the public's access at Art Dye Park.
- Continue to implement cybersecurity measures to protect our computer network.



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Broadband

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Leasing Fiber Lines	$ 76,535	$ 102,890	$ 85,000	$ 85,000
Administrative Charges	91,235	96,417	96,417	96,179
Total Operating and Capital Revenues	**167,770**	**199,307**	**181,417**	**181,179**
Transfers In				
Transfer From General Fund	296,376	147,883	224,624	248,958
Contribution from General Fund	-	17,360	20,322	21,507
Total Transfers In	**296,376**	**165,243**	**244,946**	**270,465**
TOTAL REVENUES	**$ 464,146**	**$ 364,550**	**$ 426,363**	**$ 451,644**
EXPENSES				
Personnel				
Salaries and Wages	175,825	183,621	180,143	187,728
Benefits	32,539	89,450	101,569	97,838
Total Personnel Expenses	**208,364**	**273,071**	**281,712**	**285,566**
Operating				
Utilities	291	280	500	500
Office Supplies	1,171	1,169	-	-
Equipment Maintenance Agreement	-	-	1,850	2,000
Insurance	22,622	3,636	2,200	2,200
Telephone	2,052	1,680	2,640	2,640
Professional & Technical	115	16,063	35,000	25,000
Pole Fees	27	27	50	50
Blue Stakes	5,607	3,631	9,600	9,600
Bandwith for Connection	8,399	7,199	8,500	8,500
Uniform	200	343	200	200
Department Expense and Supplies	126	-	500	600
Depreciation	51,252	-	-	50,000
Broadband System	1,473	8,382	15,000	15,000
Admin Charge-General Fund	33,483	21,505	21,505	17,210
Internal Charges-Fleet Operations	1,800	1,395	1,395	1,200
Internal Charges-Technology	6,515	8,809	8,809	9,906
Total Operating Expenses	**135,133**	**74,119**	**107,749**	**144,606**
TOTAL EXPENSES	**343,497**	**347,190**	**389,461**	**430,172**
Broadband Fund Net Revenue	120,649	17,360	36,902	21,472
Beginning Fund Balance	(2,098,045)	(1,977,396)	(1,977,396)	(1,960,036)
Ending Fund Balance	**$ (1,977,396)**	**$ (1,960,036)**	**$ (1,940,494)**	**(1,938,564)**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2020-21	FTE 2021-22	Proposed 2022-23	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: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Charges From General Fund	$ 412,242	$ 339,240	$ 339,240	$ 389,050
Charges From Fitness Center Fund	1,000	775	775	1,200
Charges From Culinary Water	22,000	18,597	18,597	20,000
Charges From Secondary Water	4,500	3,487	3,487	5,800
Charges From Sewer Fund	30,000	23,246	23,246	14,000
Charges From Storm Drain Fund	1,500	1,162	1,162	1,000
Charges From Broadband Fund	1,800	1,395	1,395	1,200
Interest Earnings	202	-	-	-
Total Operating and Capital Revenues	**473,244**	**387,902**	**387,902**	**432,250**
TOTAL REVENUES	**$ 473,244**	**$ 387,902**	**$ 387,902**	**$ 432,250**
EXPENSES				
Operating				
Insurance	5,000	-	-	-
Vehicle Maintenance	333,830	373,178	357,800	386,350
Vehicle Repair	128,917	100,434	142,800	108,600
Total Operating Expenses	**467,747**	**473,612**	**500,600**	**494,950**
TOTAL EXPENSES	**$ 467,747**	**$ 473,612**	**$ 500,600**	**$ 494,950**
Fleet Operations Fund Net Revenue	5,497	(85,710)	(112,698)	(62,700)
Beginning Fund Balance	162,698	168,195	168,195	82,485
Ending Fund Balance	**$ 168,195**	**$ 82,485**	**$ 55,497**	**19,785**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenues				
Charges From General Fund	$ 951,317	$ 816,802	$ 1,005,588	$ 1,123,122
Charges From Culinary Water	-	207,309	125,000	-
Charges From Sewer Fund	-	80,000	-	-
Charges From Storm Drain	-	-	-	45,000
Capital Lease Proceeds	-	-	285,000	-
Sale of Capital Assets	38,419	-	20,000	-
Interest Earnings	304	-	-	-
Miscellaneous	-	41,921	-	-
Total Operating and Capital Revenues	**990,040**	**1,146,032**	**1,435,588**	**1,168,122**
Transfers In				
Transfer From General Fund	515,170	379,589	-	276,344
Transfer From Fire Impact Fee Fund	212,323	212,322	212,323	211,890
Total Transfers In	**727,493**	**591,911**	**212,323**	**488,234**
TOTAL REVENUES	**$ 1,717,533**	**$ 1,737,943**	**$ 1,647,911**	**$ 1,656,356**
EXPENSES				
Operating				
Depreciation	1,038,938	-	-	-
Total Operating Expenses	**1,038,938**	**-**	**-**	**-**
Capital				
Police Vehicles and Upfitting	(2,617)	432,000	432,000	558,122
Fire Vehicles and Upfitting	13,966	356,722	334,000	395,000
Tree Maintenance Vehicles	-	-	-	55,000
Building Maintenance Vehicles	-	25,000	5,000	-
Streets Vehicles	-	-	152,000	15,000
Engineering Vehicles	-	-	5,000	10,000
Building Inspection Vehicles	-	40,000	80,000	90,000
Planning Vehicles	-	5,000	5,000	-
Culinary Water Vehicles	-	207,309	130,000	-
Sewer Vehicles	-	80,000	-	-
Storm Drain Vehicles	-	-	-	45,000
Total Capital Expenses	**11,349**	**1,146,031**	**1,143,000**	**1,168,122**
Debt Service				
Capital Lease-Principal	-	548,459	548,459	456,280
Capital Lease-Interest	50,185	43,453	43,453	31,954
Total Debt Service Expenses	**50,185**	**591,912**	**591,912**	**488,234**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Fleet Capital Fund

TOTAL EXPENSES	$ 1,100,472	$ 1,737,943	$ 1,734,912	$ 1,656,356
Fleet Capital Fund Net Revenue	617,061	-	(87,001)	-
Beginning Fund Balance	(292,813)	324,248	324,248	324,248
Ending Fund Balance	**$ 324,248**	**$ 324,248**	**237,247**	**324,248**



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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. This was a department of the general fund prior to FY2020.

DEPARTMENT BUDGET

Description	Actual 2020-21	Estimated 2021-22	Approved 2021-22	Proposed 2022-23
REVENUES				
Operating and Capital Revenue				
Charges From General Fund	$ 397,472	$ 438,210	$ 438,210	$ 566,213
Charges From Fitness Center Fund	16,819	23,242	23,242	29,394
Charges From Culinary Water	15,575	17,466	17,466	32,380
Charges From Secondary Water	10,425	12,316	12,316	32,380
Charges From Sewer Fund	10,125	11,882	11,882	28,437
Charges From Storm Drain Fund	10,125	11,882	11,882	28,437
Charges From Sanitation Fund	6,532	7,862	7,862	5,593
Charges From Broadband Fund	6,515	8,809	8,809	9,906
Interest Earnings	2,214	876	-	-
Total Operating and Capital Revenue	475,802	532,545	531,669	732,740
Transfers In				
Transfers from General Fund	415,183	-	-	-
Total Transfers In	415,183	-	-	-
TOTAL REVENUES	**$ 890,985**	**$ 532,545**	**$ 531,669**	**$ 732,740**
EXPENSES				
Operating				
Contracted IT Support	54,950	50,970	65,000	66,261
Software Maintenance	59,242	44,541	91,500	122,986
Software Renewals	207,079	363,390	233,069	346,043
Telephone System	48,761	49,928	48,000	50,000
Admin Charge-Broadband	44,100	44,100	44,100	44,100
Total Operating Expenses	**414,132**	**552,929**	**481,669**	**629,390**
Capital				
Hardware Purchases	63,341	118,077	105,150	103,350
Software Purchases	19,533	7,148	20,000	-
Total Capital Expenses	**82,874**	**125,225**	**125,150**	**103,350**
TOTAL EXPENSES	**$ 497,006**	**$ 678,154**	**$ 606,819**	**$ 732,740**
Information Technology Net Revenue	393,979	(145,609)	(75,150)	-
Beginning Fund Balance	132,809	526,788	526,788	381,179
Ending Fund Balance	**$ 526,788**	**381,179**	**451,638**	**381,179**

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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Investment

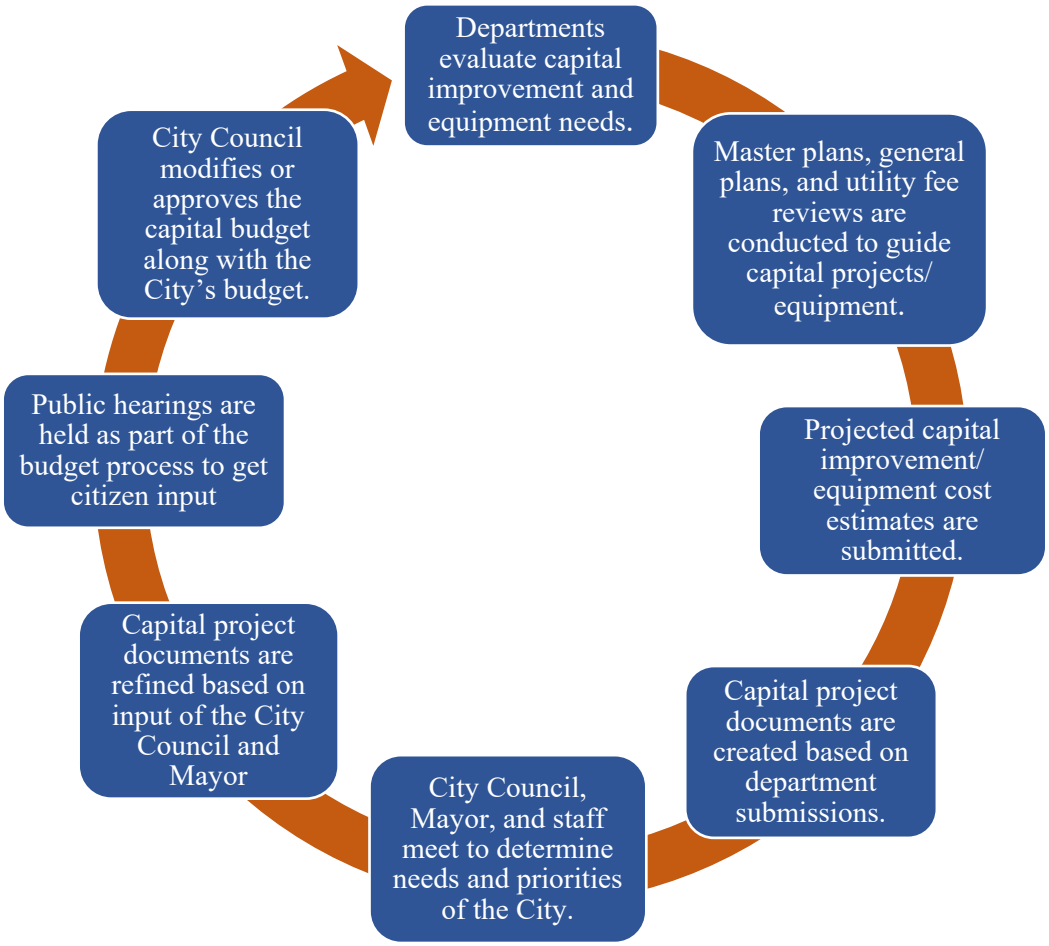


Capital Projects Overview

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: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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:

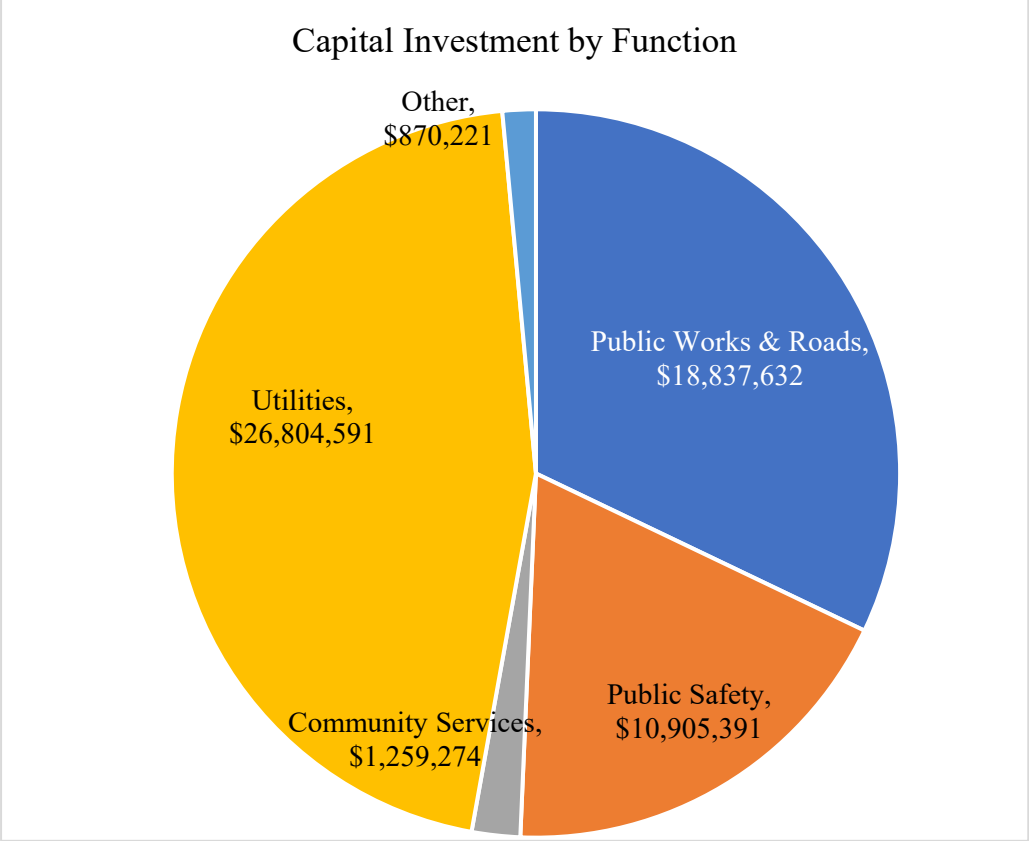
1. Have their own funding source.
2. Remedy safety issues.
3. Are necessary for the continuation of the City's core services.

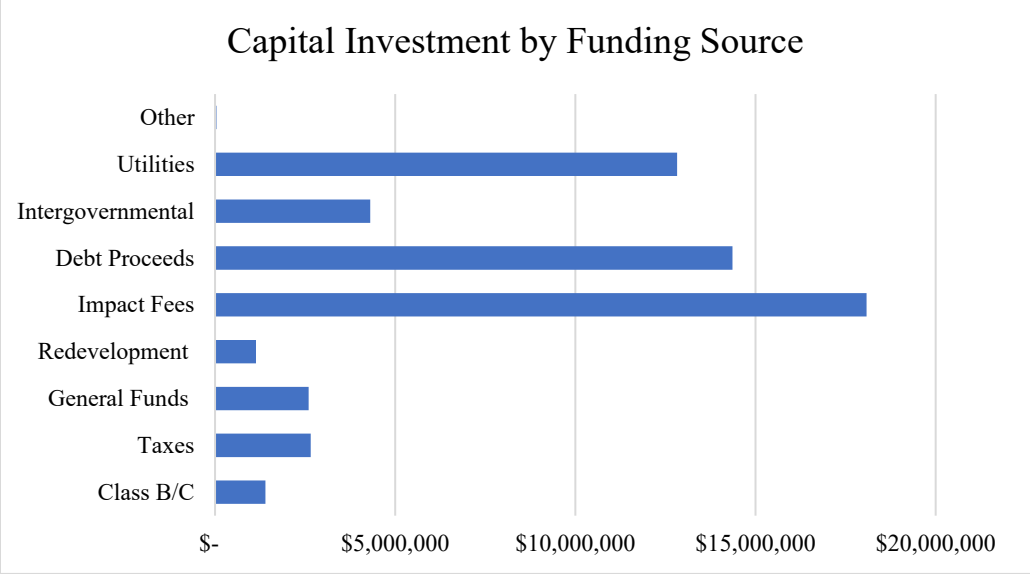
Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Capital Projects Overview

CAPITAL PROJECT FUNDING SOURCES AND USES

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





Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Capital Projects Overview

FISCAL YEAR 2023 CAPITAL PROJECTS

Total Capital projects proposed for fiscal year 2022-223 totals $57,753,159. Significant recommended projects (greater than $1,000,000) are as follows:

- **36" Water Line Replacement—$11,535,00**— This project replaces and upsizes aging pipes to 36 inches as well as bringing culinary water to the southern portion of the City. Work includes installing new and existing culinary service connections and fire hydrants to the new 36" pipe. Total project costs are $25.9 million and is funded through a revenue bond and impact fees.



- **Infrastructure Management Plan/Road Repairs—$6,941,716—** The city developed a 5-year comprehensive infrastructure plan to address not only the road repairs, but the infrastructure underneath the roads for a more holistic and cost-effective approach. Total funding of $4,438,950 million from Class B/C Funds, $.25 transportation sales tax, and appropriated general property tax dedicated to road improvements are proposed for fiscal year 2023. Of the remaining budget, $335,333 is dedicated to water line improvements, $2,100,000 for curb and gutter improvements, and $67,433 is appropriated for storm drain improvements.
- **700 North Connection – $1,504,282** - This project constructs 700 North between 100 East and 200 East to complete a regional east and west connection. Most of the funding for this project is through federal fund through Mountainland Association of Governments, with matching portions from Utah Department of Transportation and road impact fees.
- **Sam White Lane Widening (1100 South)—$1,138,960—** The Egg Farm EDA Project Area was created with the intent of incentivizing commercial development in American Fork City. The financing of infrastructure improvements, including road widening, has spurred the development of the North Pointe Business Park, which has housed some of the first high-tech businesses in northern Utah County. Sam White Land widening is funded through tax increment revenues.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Capital Projects Overview

- **Fire Station 52—$7,347,469—**This is for a second fire station and police shooting range in the northeast quadrant of the City. General obligation bonds were issued May 2020 to finance the construction. Site selection and architectural/engineering work is ongoing, and construction is anticipated to be completed summer of 2023.
- **Pressurized Irrigation Meters—$4,962,313—**In an effort to promote water conservation and comply with State mandates, this multi-year project installs pressurized irrigation meters throughout the City with AMI (advanced metering infrastructure) end points. A grant was secured through the Bureau of Reclamation in the amount of $1,500,000, with the remaining funding from secondary irrigation. Total project costs are still being estimated. The appropriation for fiscal year 2022-2023 will install two-thirds of the total meters and is anticipated to be completed by Spring of 2024.

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—Dedicated funding sources including transportation sales tax, Class C road funds, and discretionary property tax are used to fund $3.5 million in road repairs per year as part of the infrastructure improvement plan. Previous allocations have been $2.6 million per year. The public works department has identified $4.0 million in repairs per year, leaving an annual shortfall of $1.4 million. In order to address the shortfall, City Council has proposed a property tax increase to help with the funding. With the increase, the city has strategically planned 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.
- 200 South Reconstruction/Expansion—The City is currently redesigning 200 South, a key component of the City's Transit Oriented Development (TOD). The City recently created a CRA (Community Reinvestment Area) to fund a portion of the road project and in the process of securing bond funding. Tax increment revenue from the CRA will be used to pay debt service.
- 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 is striving to keep up with demand while providing excellent quality services to its constituents. Staff is outgrowing city facilities in the fitness center, police station and engineering/public works buildings and is strategically looking at expansion opportunities as part of the current budget's strategic goals.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2022-23	Proposed 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27
Streets & Public Works						
Pavement Management Plan	Various	$ 4,438,950	$ 4,572,119	$ 4,709,282	$ 4,850,561	$ 4,996,077
400 S Connection to 500 E*	Impact Fees	-	300,000	250,000	-	-
700 N Connection*	Grants	1,504,282	-	-	-	-
700 N Connection ROW*	Impact Fees	272,000	-	-	-	-
300 W Pacific Dr Improvements	Impact Fees	826,772	-	-	-	-
100 E 200 S to Roundabout	Various	-	1,995,000	-	-	-
200 S Improvements	Impact Fees	8,532,668	-	-	-	-
ADA/Sidewalk Improvements	General Funds	52,000	55,000	57,000	60,000	63,000
Safe Route to Schools	Grants	-	100,000	120,000	135,000	150,000
Traffic Calming	General Funds	32,000	35,000	37,000	40,000	45,000
Flyover 200 South Design	Grants	-	-	-	3,000,000	-
Street Lighting Upgrades	General Funds	100,000	100,000	100,000	100,000	100,000
Meadows Roundabout Improvements	General Funds	-	-	-	100,000	-
Automall Drive Extension to 100 E	Impact Fees	-	-	-	120,000	-
1100 South Widening*	Redevelopment	1,138,960	-	-	-	-
Storm Drain Pipe	Redevelopment	-	-	-	589,671	-
1500 South Widening	Redevelopment	-	-	-	2,002,725	-
Intersection Improvements	Impact Fees	-	-	1,500,000	-	-
Public Works Building Design	Impact Fees	40,000	1,000,000	-	-	-
Land/Storage Bay for Yards	Impact Fees	-	-	1,000,000	-	-
Developer Reimbursements	Impact Fees	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Streets & Public Works		18,437,632	9,657,119	9,273,282	12,497,957	6,854,077

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Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

2.2.3.a

Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2022-23	Proposed 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27
Parks						
Fox Hollow Subsidy	General Funds	$ 240,000	$ 240,000	$ 240,000	$ 240,000	$ 240,000
Open Space Land Purchase	Impact Fees	-	-	-	-	-
Trail Maintenance	General Funds	6,800	7,000	7,000	7,000	7,000
Parking Lot Maintenance	General Funds	15,000	16,000	17,000	-	-
Pickleball Resurfacing	General Funds	6,000	6,600	7,200	7,800	8,400
Rotary Sidewalk Replacement	General Funds	7,000	7,000	-	-	-
Restroom Upgrades	General Funds	8,000	8,000	8,000	8,000	8,000
Rockscapes	General Funds	7,000	-	-	-	-
Art Dye Trail*	Grants	592,000	-	-	-	-
Art Dye Trail*	Impact Fees	45,000	-	-	-	-
Total Parks		926,800	284,600	279,200	262,800	263,400
Fitness Center						
Deck Drain Replacement	General Funds	$ 15,000	$ 11,000	$ -	$ -	$ -
Pool Deck Resurfacing	General Funds	14,000	15,000	-	-	-
Facility Paint and Flooring	General Funds	19,000	8,000	10,000	-	-
Roof Replacement	General Funds	-	-	100,000	100,000	-
Pool & Spa Resurfacing	General Funds	-	-	175,000	-	-
HVAC Units	General Funds	20,000	-	-	-	-
Pool Boiler	General Funds	-	100,000	-	-	-
Revolving Door Replacement	General Funds	18,000	-	19,000	-	-
Bubble Door Replacement	General Funds	44,000	41,000	-	-	-
New Bubble, Air Handler	General Funds	-	-	500,000	-	-
Fitness Center Roof	General Funds	-	-	90,000	90,000	-
Locker Room Improvements	General Funds	30,000	580,000	-	-	-
Fitness Center Expansion	General Funds	-	-	-	10,000,000	-
Total Fitness Center		160,000	755,000	894,000	10,190,000	-

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Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

2.2.3.a

Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2022-23	Proposed 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27
Cemetery						
Pioneer Grove Road Improvements	General Funds	-	150,000	-	-	-
Expansion Land Purchase	Perpetual Care	40,800	-	-	-	300,000
Wall Repair	General Funds	10,000	10,000	10,000	10,000	10,000
Total Cemetery		50,800	160,000	10,000	10,000	310,000
Building & Grounds						
HVAC System Replacements	General Funds	35,000	35,000	35,000	-	-
Cemetery Office Renovation	General Funds	-	70,000	-	-	-
Fire Station Roof	General Funds	90,000	-	-	-	-
Library Lighting Upgrades	General Funds	-	10,000	-	-	-
Library Paint & Flooring	General Funds	30,000	-	-	-	-
Library Interior Signage	General Funds	4,000	-			
Library Roof	General Funds	-	-	100,000	50,000	50,000
Public Works Truck Washout	General Funds	25,000	-	-	-	-
Public Works Unit Heaters	General Funds	-	9,000	9,000	9,000	-
Police Roof	General Funds	100,000	70,000	70,000	-	-
Police Facility Improvements	General Funds	23,371	-	-	-	-
Police Boiler Replacement	General Funds	118,000	-	-	-	-
Engineering Paint & Carpet	General Funds	40,000	-	-	-	-
Engineering Basement Remodel	General Funds	73,000	-	-	-	-
Administration Paint & Carpet	General Funds	-	40,000	-	-	-
Total Building & Grounds		538,371	234,000	214,000	59,000	50,000

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Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

2.2.3.a

Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2022-23	Proposed 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27
Other						
Main Street Revitalization	Redevelopment	-	100,000	100,000	100,000	100,000
Courts Building	Impact Fees	-	500,000	10,000,000	-	-
Police Facility	Impact Fees	-	-	1,000,000	20,000,000	-
Police Shooting Range*	Impact Fees	165,000	-	-	-	-
Fire-Station 52*	Bonds	7,347,469	-	-	-	-
Fire-Station 53	Impact Fees	2,000,000	-	-	10,000,000	-
Total Other		9,512,469	600,000	11,100,000	30,100,000	100,000
TOTAL EXPENDITURES		**$ 29,626,072**	**$ 11,690,719**	**$ 21,770,482**	**$ 53,119,757**	**$ 7,577,477**

ENTERPRISE FUNDS

Department/Project	Funding 2022-23	Proposed 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27
Culinary Water						
36" Water Line Replacement	Bonds	$ 7,015,000	$ -	$ -	$ -	$ -
36" Water Line Replacement	Impact Fees	1,500,000	-	-	-	-
36" Water Line Replacement	Culinary Water	3,020,000	-	-	-	-
New Culinary Well in TOD Area	Impact Fees	-	250,000	4,062,500	-	-
Main & State - 1100 E Betterment	Culinary Water	600,000	-	-	-	-
Valve Replacement Program	Culinary Water	50,000	-	-	-	-
Lower Tank Xeroscape	Culinary Water	50,000	-	-	-	-
Fire Hydrants	Culinary Water	40,000	40,000	40,000	40,000	40,000
Annual CDBG Water Line Replacement	Culinary Water/	250,000	350,000	350,000	350,000	350,000
Annual CDBG Water Line Replacement	Grants	250,000	300,000	300,000	300,000	300,000
Annual Water Line Replacement	Culinary Water	500,000	500,000	500,000	500,000	500,000
Water Line Repairs-Infrastructure Plan	Culinary Water	335,333	1,317,867	634,000	1,170,320	850,000

ENTERPRISE FUNDS

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Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

2.2.3.a

Capital Projects - General Capital Projects

Department/Project	Funding 2022-23	Proposed 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27
Culinary Water (continued)						
Water Line Repairs	Culinary Water	-	100,000	100,000	100,000	100,000
Covered Parking/Storage Bays for Yard	Culinary Water	10,000	-	250,000	-	-
Developer Reimbursement	Impact Fees	750,000	500,000	500,000	500,000	500,000
Total Culinary Water		14,370,333	3,357,867	6,736,500	2,960,320	2,640,000
Secondary Irrigation						
Filter Screens	Irrigation	-	400,000	-	-	-
PI Meters for City Facilities	Irrigation	-	50,000	50,000	50,000	50,000
PI Meters throughout City*	Irrigation	3,000,000	3,000,000	-	-	-
PI Meters throughout City	Intergovernmen	1,962,313		-	-	-
Lower Filter Station	Irrigation	-	-	-	1,200,000	-
Water Recycling*	Impact Fees	500,000	5,000,000	-	-	-
Mitchell Springs Booster	Irrigation	-	-	83,000	725,000	-
Storage Bays for Yard	Irrigation	-	-	250,000	-	-
Developer Reimbursement	Impact Fees	500,000	500,000	500,000	500,000	500,000
Total Secondary Irrigation		5,962,313	8,950,000	883,000	2,475,000	550,000
Sewer						
450 W Upsizing*	Sewer	$ 310,744	$ -	$ -	$ -	$ -
450 W Upsizing*	Impact Fees	223,768	-	-	-	-
Annual Slip lining	Sewer	390,000	350,000	375,000	400,000	425,000
Semi-annual Pipe Bursting	Sewer	660,000	-	575,000	-	600,000
Storage Bays for Yard	Sewer	-	-	250,000	-	-
Developer Reimbursement	Impact Fees	500,000	300,000	300,000	300,000	300,000
Total Sewer		2,084,512	650,000	1,500,000	700,000	1,325,000

Capital Projects - General Capital Projects

ENTERPRISE FUNDS

Department/Project	Funding 2022-23	Proposed 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27
Storm Drains						
Curb and Gutter Repairs	Storm Drain	170,000	-	-	-	-
Curb and Gutter Replacement	Storm Drain	2,100,000	700,000	700,000	700,000	700,000
Curb and Gutter - Infrastructure Plan	Storm Drain	67,433	487,500	25,667	181,600	200,000
36" storm drain 200 E 200 N	Storm Drain	-	450,000	-	-	-
River Rehab Channel South Main St.	Storm Drain	-	75,000	750,000	-	-
Storage Bays for Yard	Storm Drain	-	-	250,000	-	-
Debris Basin Rebuild	Storm Drain	720,000				
Developer Reimbursement	Impact Fees	730,500	500,000	500,000	500,000	500,000
Total Storm Drains		3,787,933	2,212,500	2,225,667	1,381,600	1,400,000
TOTAL EXPENDITURES		**$ 26,205,091**	**$ 15,170,367**	**$ 11,345,167**	**$ 7,516,920**	**$ 5,915,000**
TOTAL CITY-WIDE		**$ 55,831,163**	**$ 26,861,086**	**$ 33,115,649**	**$ 60,636,677**	**$ 13,492,477**

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Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

2.2.3.a

Capital Projects - General Capital Projects

PROJECT FUNDING

Description	Proposed 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27
Class B & C Allotment	$ 1,400,000	$ 1,442,000	$ 1,485,260	$ 1,529,818	$ 1,575,712
Sales Tax	1,100,000	1,133,000	1,166,990	1,202,000	1,238,060
Property Tax	1,557,125	1,603,839	1,651,954	1,701,513	1,752,558
General Funds	1,563,996	2,016,880	1,996,278	11,239,030	961,147
Redevelopment	1,138,960	100,000	100,000	2,692,396	100,000
Impact Fees	18,085,708	10,485,000	21,112,500	33,420,000	3,300,000
Debt Proceeds	14,362,469	-	-	-	-
Grants	2,346,282	2,260,000	420,000	3,435,000	450,000
Intergovernmental	1,962,313	-	-	-	-
Perpetual Care Funds	40,800	-	-	-	300,000
Culinary Water	4,855,333	2,307,867	1,874,000	2,160,320	1,840,000
Secondary Irrigation	3,000,000	3,450,000	383,000	1,975,000	50,000
Sewer	1,360,744	350,000	1,200,000	400,000	1,025,000
Storm Drain	3,057,433	1,712,500	1,725,667	881,600	900,000
TOTAL REVENUES	**$ 55,831,163**	**$ 26,861,086**	**$ 33,115,649**	**$ 60,636,677**	**$ 13,492,477**

*Projects budgeted in prior years; remaining appropriations carried forward to fiscal year 2023.

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Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)
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Capital Projects - Capital Equipment

GOVERNMENTAL FUNDS

Department/Project	Funding 2022-23	Proposed 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27
Streets & Public Works						
Tow-behind air compressor	General Funds	$ 27,000	$ -	$ -	$ -	$ -
S4 10-wheeler	General Funds	-	245,000	-	-	-
Bobtail	General Funds	125,000	125,000	-	-	-
Crack sealer	General Funds	-	-	75,000	-	-
Trackhoe (lease)	General Funds	23,000	23,000	23,000	23,000	-
Grader	General Funds	100,000	-	-	-	-
Chip box	General Funds	-	8,000	-	-	-
Chip roller	General Funds	10,000	-	-	-	-
Sweeper	General Funds	-	-	260,000	-	-
Skid Steer	General Funds	-	60,000	-	-	-
Mini-X/Trailer/Compactor/Hammer	General Funds	-	96,000	-	-	-
Heater Bed	General Funds	-	27,000	-	-	-
Total Streets & Public Works		**285,000**	**584,000**	**358,000**	**23,000**	**-**
Cemetery						
Mower Program	General Funds	11,380	16,000	-	18,000	-
Backhoe Lease	General Funds	9,620	9,620	11,063	11,063	11,063
Mini X Lease	General Funds	11,380	11,380	13,087	13,087	13,087
Total Cemetery		**32,380**	**37,000**	**24,150**	**42,150**	**24,150**
Parks						
Mower Program	General Funds	36,794	36,794	36,844	25,294	-
Playground Replacement	General Funds	150,000	100,000	100,000	100,000	100,000
Dump Trailer	General Funds	7,500	-	-	-	-
Total Parks		194,294	136,794	136,844	125,294	100,000

Capital Projects - Capital Equipment

GOVERNMENTAL FUNDS

Department/Project	Funding 2022-23	Proposed 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27
Recreation						
Machine Pitch Machine	General Funds	$ 5,000	$ -	$ 5,000	$ -	$ 5,000
Soccer Goals	General Funds	-	8,000	-	-	-
Storage Unit for Art Dye	General Funds	10,000	-	-	-	-
Total Recreation		15,000	8,000	5,000	-	5,000
Fitness Center						
Cardio & Weight Equipment	General Funds	63,000	42,000	27,000	36,000	36,000
Black Tarp Replacement	General Funds	-	25,000	-	-	-
Comp Pool Sand Filter Replacement	General Funds	-	-	150,000	-	-
Total Fitness Center		63,000	67,000	177,000	36,000	36,000
Fire						
Technical Rescue Gear	General Funds	20,000	20,000	20,000	20,000	20,000
Radio Replacement	General Funds	60,000	-	-	-	-
SCBA air packs and bottles	General Funds	327,800	-	-	-	-
Total Fire		407,800	20,000	20,000	20,000	20,000
Police						
Radio Replacement	General Funds	$ 16,000	$ 16,480	$ 16,974	$ 17,484	$ 18,008
Equipment, Radios, Tasers	General Funds	16,000	16,480	16,974	17,484	18,008
Total Police		32,000	32,960	33,948	34,968	36,016
Other						
Holiday Decorations	General Funds	5,500	-	-	-	-
Total Other		5,500	-	-	-	-
TOTAL EXPENDITURES		**$ 1,034,974**	**$ 885,754**	**$ 754,942**	**$ 281,412**	**$ 221,166**

Capital Projects - Capital Equipment

ENTERPRISE FUNDS

Department/Project	Funding 2022-23	Proposed 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27
Public Works						
Vac truck	Sewer	$ 480,000	$ -	$ -	$ -	$ -
Vac truck	Storm Drain	48,000	-	-	-	-
Street Sweeper	Storm Drain	-	260,000	-	-	-
Backhoe Lease	Culinary Water	26,500	26,500	26,500	26,500	26,500
Mini-X	Culinary Water	-	-	84,000	-	-
Hydro Excavator	Culinary Water	-	-	-	480,000	-
Valve Exercise Machine	Culinary Water	-	75,000	-	-	-
Total Public Works		554,500	361,500	110,500	506,500	26,500
TOTAL EXPENDITURES	-	**$ 554,500**	**$ 361,500**	**$ 110,500**	**$ 506,500**	**$ 26,500**
TOTAL CITY-WIDE		**$ 1,589,474**	**$ 1,247,254**	**$ 865,442**	**$ 787,912**	**$ 247,666**

PROJECT FUNDING

Description	Proposed 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27
General Funds	$ 1,034,974	$ 885,754	$ 754,942	$ 281,412	$ 221,166
Culinary Water	26,500	101,500	110,500	506,500	26,500
Sewer	480,000	-	-	-	-
Storm Drain	48,000	260,000	-	-	-
TOTAL REVENUES	**$ 1,589,474**	**$ 1,247,254**	**$ 865,442**	**$ 787,912**	**$ 247,666**

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Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

2.2.3.a

Capital Projects - Operating Budget Effects

GOVERNMENTAL FUNDS

Department/Project	Funding Source	Increase/(Decrease) in Operating Expenditures 2022-23	2023-24	2024-25	2025-26	2026-27
Fitness Center						
Fitness Center Expansion	General Fund	$ -	$ -	$ -	$ 53,045	$ 54,636
Total Fitness Center		-	-	-	53,045	54,636
Building & Grounds						
Courts Building	General Fund	-	50,000	51,500	53,045	54,636
Police Facility	General Fund	-	-	-	53,045	54,636
Fire-Station 52	General Fund	-	30,900	31,827	32,782	33,765
Fire-Station 53	General Fund	-	-	-	-	33,765
Total Other		-	80,900	83,327	138,872	176,802
TOTAL EXPENDITURES		**$ -**	**$ 80,900**	**$ 83,327**	**$ 191,917**	**$ 231,438**

ENTERPRISE FUNDS

Department/Project	Funding Source	Increase/(Decrease) in Operating Expenditures 2022-23	2023-24	2024-25	2025-26	2026-27
Culinary Water						
AMI Meters throughout City	Culinary Water	90,000	92,700	95,481	98,345	101,296
Total Culinary Water		90,000	92,700	95,481	98,345	101,296
Secondary Irrigation						
PI Meters throughout City	Irrigation	72,900	75,087	77,340	79,660	82,050
Total Secondary Irrigation		72,900	75,087	77,340	79,660	82,050
TOTAL EXPENSES		**$ 162,900**	**$ 167,787**	**$ 172,821**	**$ 178,005**	**$ 183,345**

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Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

2.2.3.a

Capital Projects - Operating Budget Effects

CAPITAL EQUIPMENT

Department/Project	Funding Source	Increase/(Decrease) in Operating Expenditures 2022-23	2023-24	2024-25	2025-26	2026-27
Streets						
Bobtail	General Fund	$ -	$ 2,500	$ 2,575	$ 2,652	$ 2,732
Grader	General Fund	2,000	2,060	2,122	2,185	2,251
Crack Sealer	General Fund	-	-	1,875	1,931	1,989
Sweeper	General Fund	-	-	5,150	5,305	5,464
Skid Steer	General Fund	-	1,200	1,236	1,273	1,311
Mini-X	General Fund	-	1,920	1,978	2,037	2,098
Total Streets		**2,000**	**7,680**	**14,935**	**15,383**	**15,845**
Enterprise Funds						
Vac Truck	Culinary Water	5,000	5,150	5,305	5,464	5,628
Sweeper	Storm Drain	-	5,000	5,150	5,305	5,464
Hydro Excavator	Culinary Water	-	-	-	5,305	5,464
Total Enterprise Funds		**5,000**	**10,150**	**10,455**	**16,073**	**16,555**
TOTAL EXPENSES		**$ 7,000**	**$ 17,830**	**$ 25,390**	**$ 31,457**	**$ 32,400**
TOTAL CITY-WIDE		**$ 169,900**	**$ 266,517**	**$ 281,538**	**$ 401,379**	**$ 447,184**

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Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

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Appendi



Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Glossary

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.

Ad Valoem 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 Budget—The annual budget 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.

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.

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.

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

Bond Rating—A methodology used to measure the fiscal health of the City. Generally, analyst firms such as Standard and Poor's, Moody's Investor Service, and Fitch Ratings provide bond ratings to municipalities. 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.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Glossary

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.

Building Authority Bonds—Bonds secured by specified asset(s).

CAFR—See Comprehensive Annual Financial Report.

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.

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.

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

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.

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.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Glossary

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.

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.

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

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

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.

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.

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.

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

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

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Glossary

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

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.

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

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.

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.

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.

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.

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.

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

Glossary

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.

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.

Sales Tax—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 Improvement District—An area of the City where the property owners come together and vote on incurring the costs of making special improvements to the area (such as putting in custom streetlights). A special improvement district is created and a bond is issued to pay for the project. Then the property owners within the district pay a special assessment in addition to their taxes in order to repay the bond.

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.

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 $100 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.

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.

Undesignated Fund Balance—A portion of a fund balance that has not been designated or reserved for any specific use.

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

Attachment: FY2023 Budget DRAFT 6.21.22 (FY 2022-2023 Budget)

RESOLUTION NO. _____

A RESOLUTION ADOPTING A BUDGET FOR AMERICAN FORK CITY FOR FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023.

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

WHEREAS, the tentative budgets, together with supporting schedules and data have been available for public inspection and presented to City Council on May 12, 2022 as required by law, and

WHEREAS, on June 14, 2022, City Council held a duly noticed public hearing to receive public comment regarding the tentative budgets, and

WHEREAS, American Fork City is required by Utah State Law §10-6-118 to adopt a balanced budget prior to June 30, 2022; and,

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

NOW THEREFORE, be it resolved that the attached budgets including budgets for capital improvements are hereby adopted for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

PASSED AND SIGNED THIS 21 DAY OF JUNE, 2022.

APPROVED:

_____
Bradley J. Frost, Mayor

ATTEST:

_____
Terilyn Lurker, City Recorder

Attachment: 06.21.22 - Resolution Budget Adoption 6.21.22 (FY 2022-2023 Budget)

CITY COUNCIL STUDY ITEM

City of American Fork
COUNCIL WORK SESSION
JUNE 21, 2022

Department Recorder Department Terilyn Lurker

STUDY ITEM Discussion on the 620 South/700 South cross section.

BACKGROUND
Staff and the City Council will review the current cross section for 620 South/700 South and discuss possible options. Action on the 620 South/700 South cross section was tabled at the May 10th City Council meeting and is now before the council for discussion.

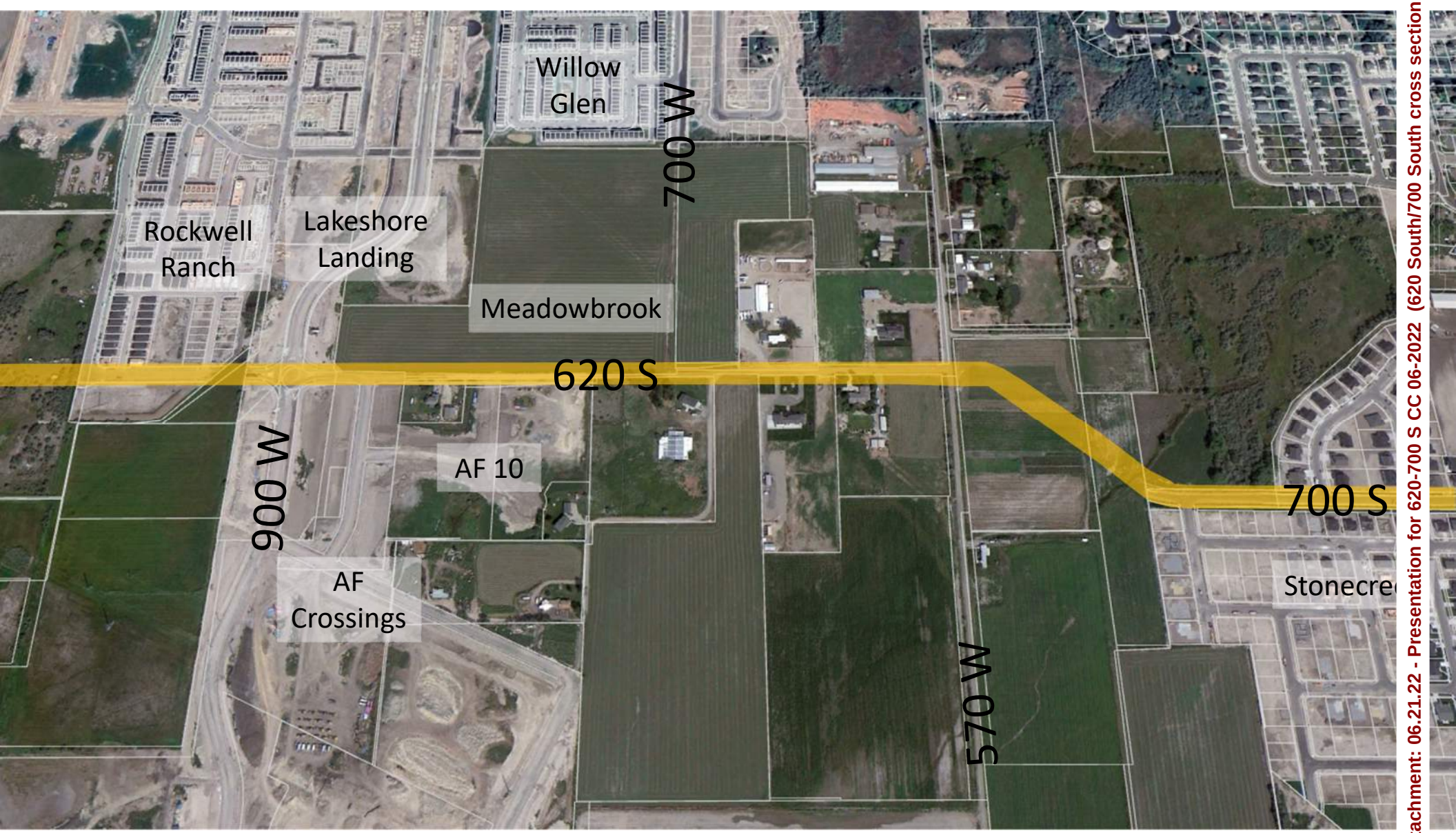
SUPPORTING DOCUMENTS

06.21.22 - Presentation for 620-700 S CC 06-2022 (PDF)

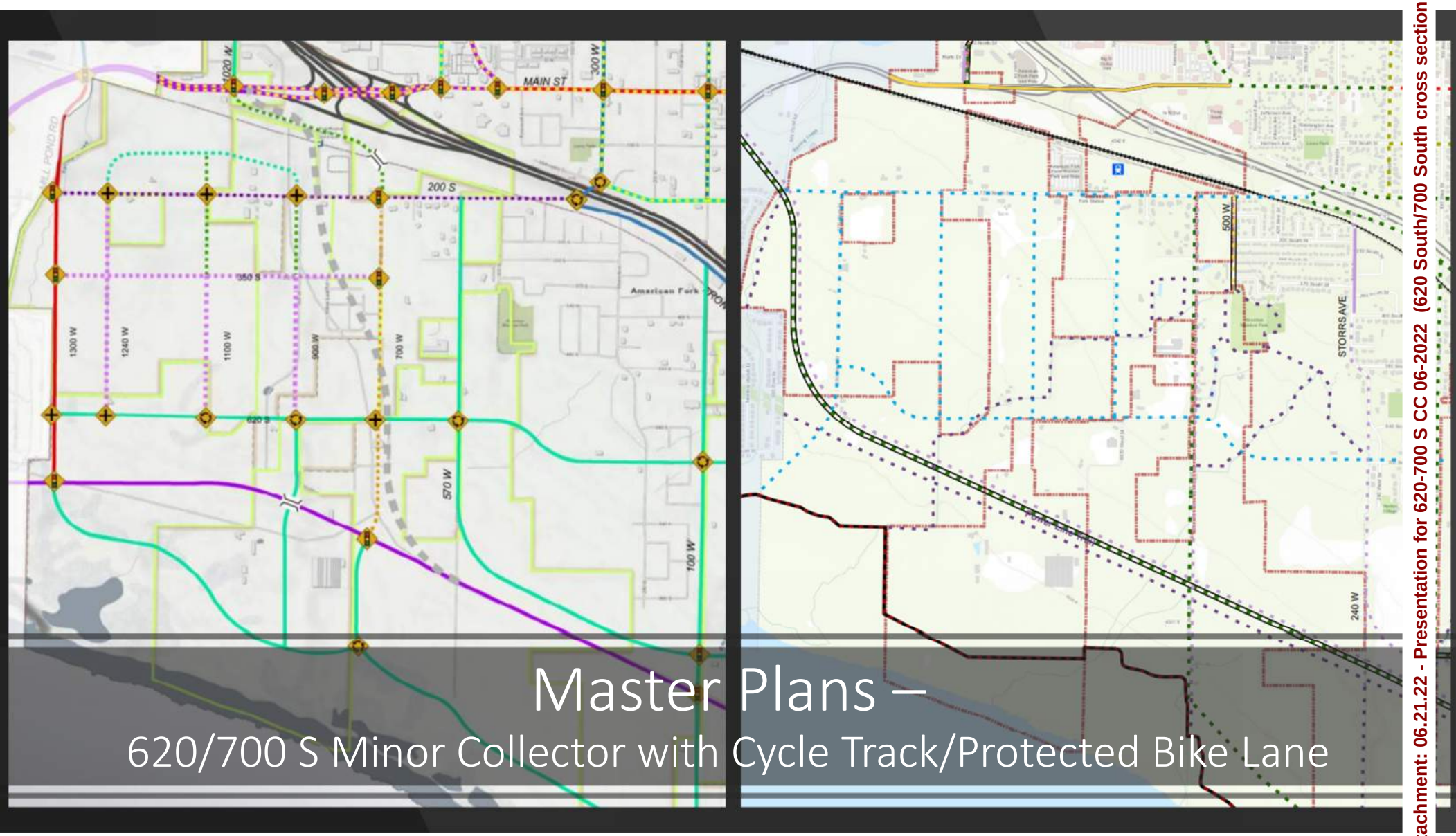
620/700 South Cross Section Alternatives

City Council Work Session June 21, 2022

Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section



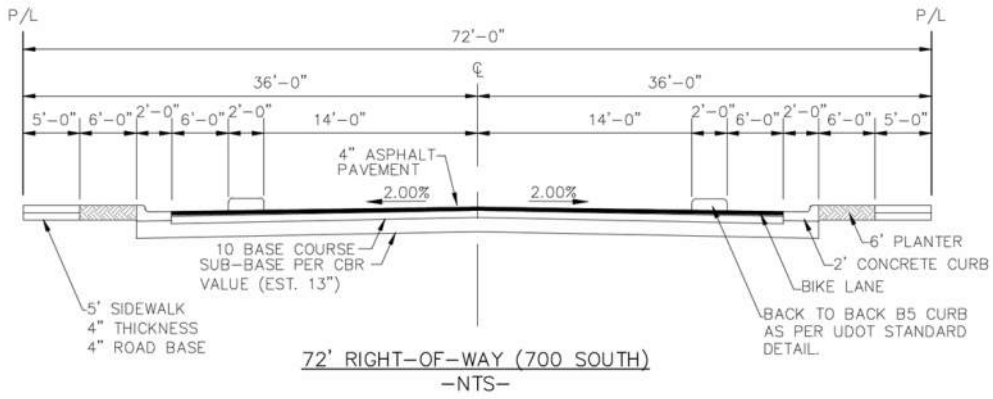
Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section



Master Plans –
620/700 S Minor Collector with Cycle Track/Protected Bike Lane

Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section

Cross Section Alternatives

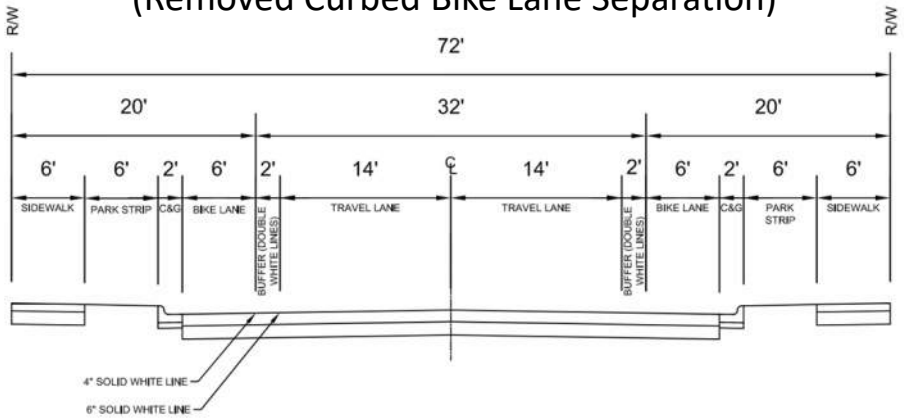


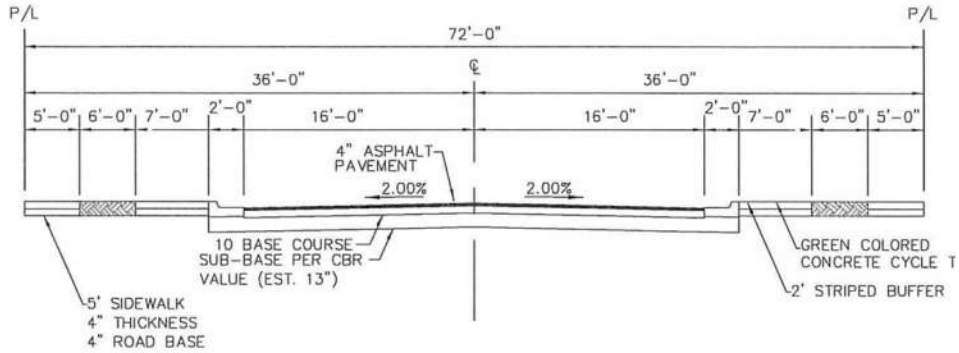
Current Cross Section

(Approved 2020)

Proposed Cross Section

(Removed Curbed Bike Lane Separation)

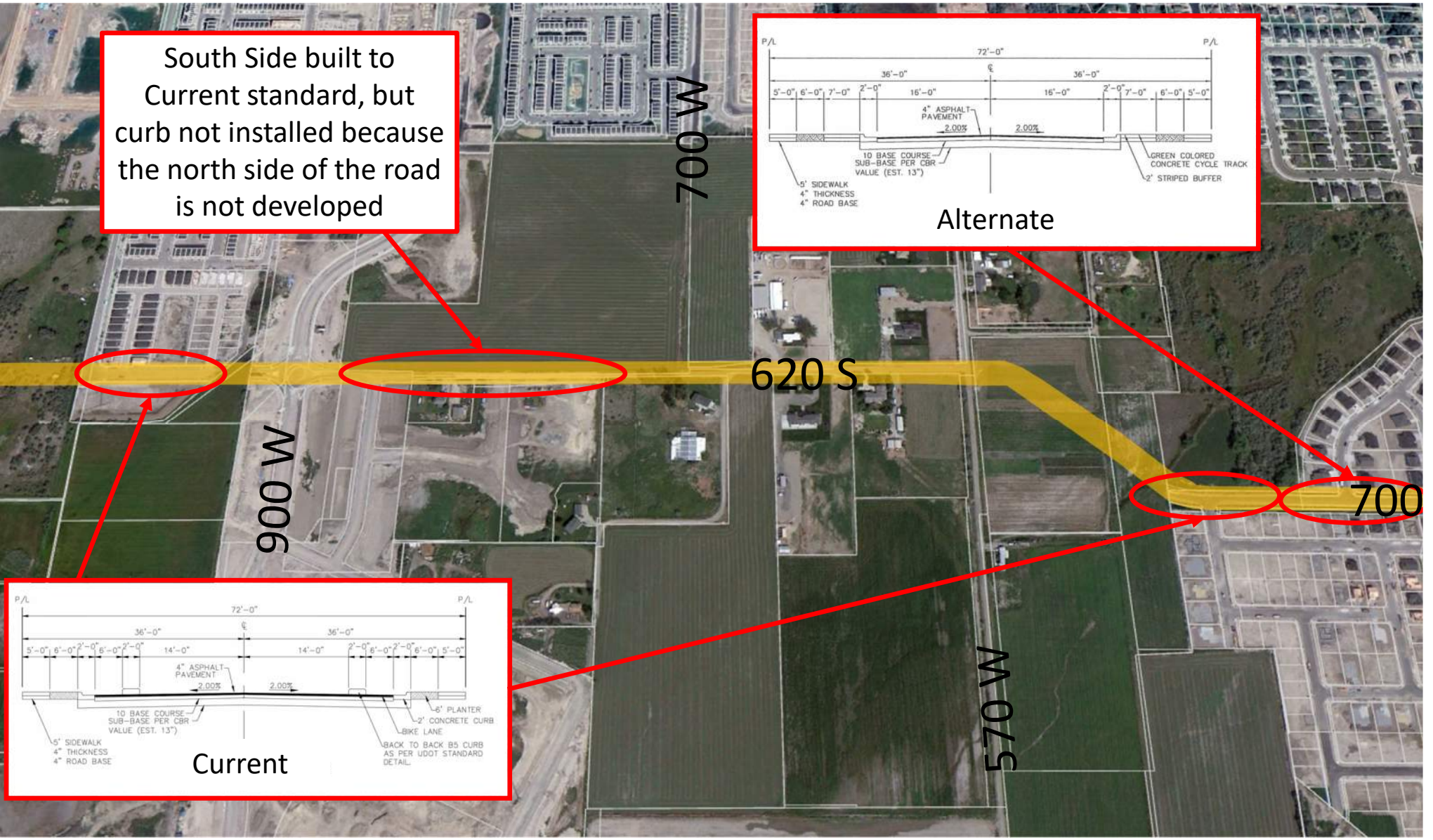




Alternate Cross Section

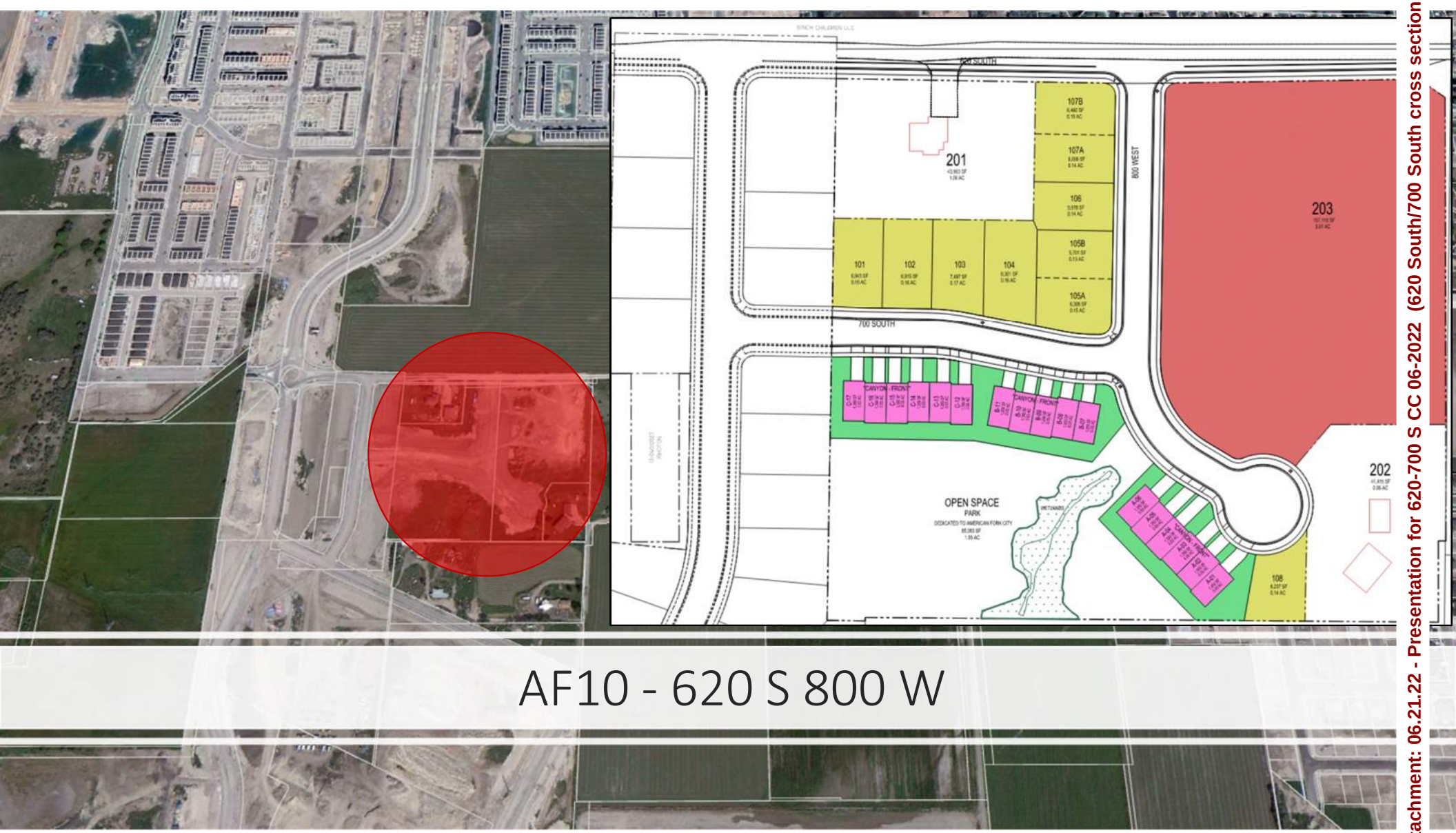
(Elevated Bike Lanes)

Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section



Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section


850 W - Facing East
800 W - Facing East
620 S 800 W



AF10 - 620 S 800 W

Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section



Transition to Current (Facing West)



Transition to Current (Facing West)



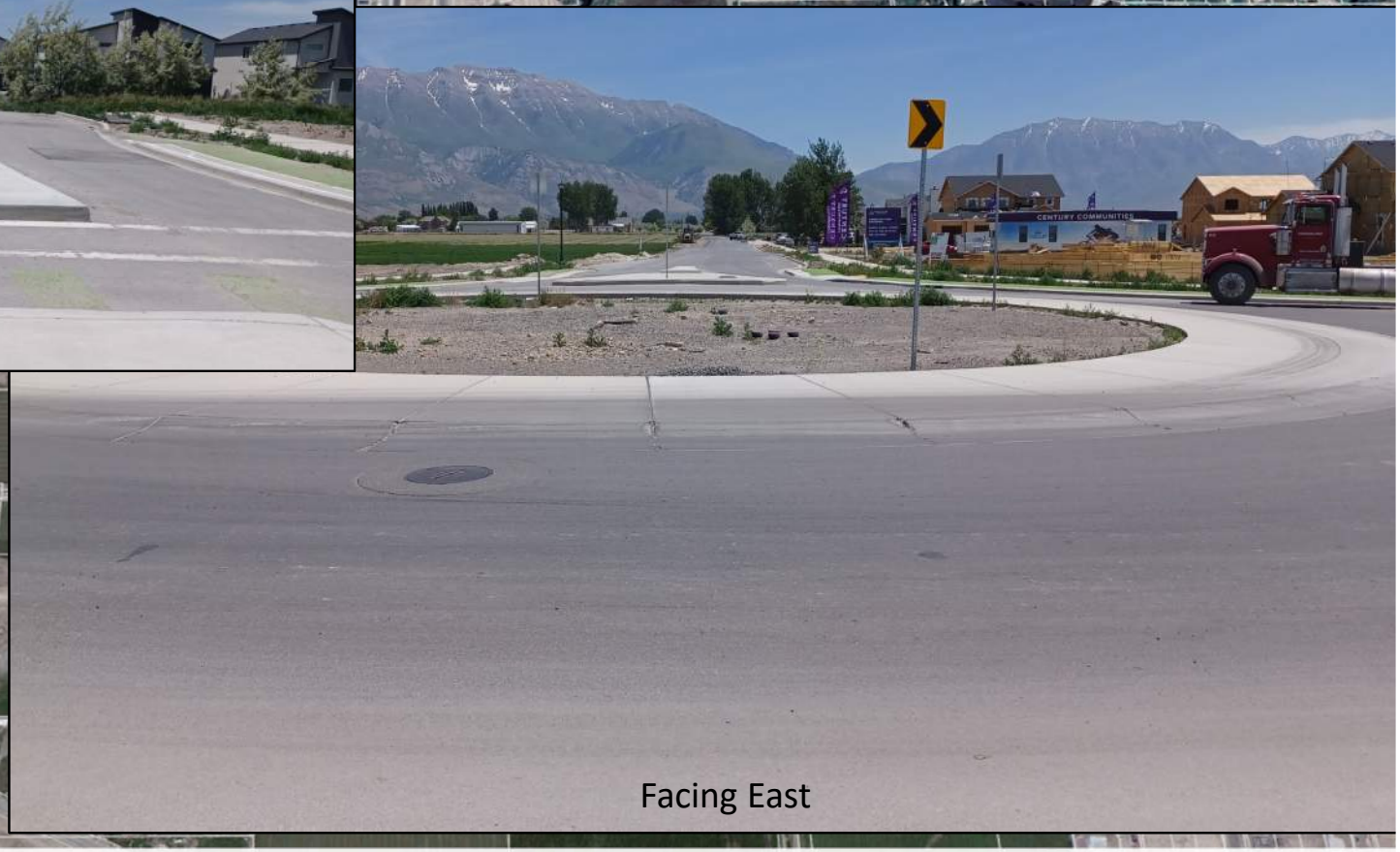
Transition to Alternate (Facing East)



700 S 400 W



Facing West



Facing East

620 S 900 W Roundabout

Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section



Facing East

620 S 900 W Roundabout

Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section



620 S 1000 W



Questions

900 W 620 S
Roundabout
Facing
Southeast



Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section

900 W 620 S
Roundabout
Facing South



Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section

900 W 620 S
Roundabout
Facing
Northwest



Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section

900 W 620 S
Roundabout
Facing North



Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section

700 S 400 W
Facing West



Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section

700 S 400 W
Facing West



Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section

700 S 400 W
Facing East



Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section

700 S 450 W
Facing West



Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section



1100 W 630 S - Facing North



1100 W 630 S - Facing South

1100 W 630 S

620 S 700 W
Facing North



Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section

700 W
Facing
North



Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section

620 S 650 W
Facing East



Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section

620 S 570 W
Facing West



Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section

620 S 570 W
Facing East



Attachment: 06.21.22 - Presentation for 620-700 S CC 06-2022 (620 South/700 South cross section