AMERICAN FORK CITY COUNCIL
JUNE 20, 2023
SPECIAL SESSION AGENDA

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

The American Fork City Council will meet in a special session on Tuesday, June 20, 2023, in the American Fork City Hall, 31 North Church Street, commencing at 7:00 p.m. The agenda shall be as follows:

ACTION ITEMS

1. Review and action on an ordinance approving the disbursement of 2022-2023 PARC Tax funds.
2. Review and action on a resolution approving the proposed Certified Tax Rate.
3. Review and action on a resolution approving the fiscal year ending June 30, 2024, city budgets.
4. Review and action on a resolution approving an interlocal agreement with the American Fork City Redevelopment Agency for the Patriot Station Community Reinvestment Project area.
5. Review and action on a code text amendment of the American Fork Municipal Code Section 17.12.201 (A) of the American Fork City Municipal Code relating to Affected Area.
6. Adjournment.

Dated this 15th day of June, 2023.

/s/Terilyn Lurker
City Recorder

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

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
JUNE 20, 2023

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

AGENDA ITEM Review and action on an ordinance approving the disbursement of fiscal year 2022/2023 PARC Tax Funds

SUMMARY RECOMMENDATION
It is recommended the council approve the proposed disbursement.

BACKGROUND
The PARC Tax Advisory Board has reviewed the applications for PARC Tax funds, with the applicants presenting their requests to the board. After deliberations, the PARC Tax Board has presented their recommended allocations to the council. The board and the council held discussions on the allocations at two work sessions.

It is proposed the council approve the following disbursements:

American Fork Library	$ 40,652.00
Friends of American Fork Library	$ 58,964.00
Harrington Center for the Arts	$ 193,160.00
Timpanogos Arts Foundation	$ 284,500.00
Wasatch Music Alliance	$ 39,286.00
Live AF	$ 23,650.00
Regalo Theater Company	$ 38,000.00
Timpanogos Chamber Music	$ 6,011.00
Wasatch Contemporary Dance Company	$ 2,000.00
American Fork Parks and Recreation	$ 1,149,557.00

See the attached ordinance for a further breakdown of allocations.

BUDGET IMPACT
$1,835,780.00

SUGGESTED MOTION
Move to adopt the ordinance approving the disbursement of the fiscal year 2022/2023 PARC Tax funds as presented and allow the city administrator to enter into the disbursement contracts, with terms substantially similar to those presented, under the direction of the mayor.

OR

Move to adopt the ordinance approving the disbursement of the fiscal year 2022/2023 PARC Tax funds as follows: (list approved disbursements), and allow the city administrator to enter into disbursement contracts, with terms substantially similar to those presented, under the direction of the mayor.

SUPPORTING DOCUMENTS

2022-2023 PARC Tax Allocations (DOCX)
PARC Contract Template 2023 (DOCX)
PARC 2023 Applications v6 (PDF)

ORDINANCE NO. _____

AN ORDINANCE PROVIDING FOR THE DISTRIBUTION OF FISCAL YEAR 2022/2023 PARC TAX REVENUES

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

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

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

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

WHEREAS, the purpose of this ordinance is to provide for the distribution of the Fiscal Year 2022/2023 PARC Tax revenues.

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

1. The American Fork City Council hereby authorizes the distribution of Fiscal Year 2022/2023 PARC Tax revenues to **American Fork City Library** in the amount of $40,652.00 for the following projects:

• South Booth for Library Media	$	9,245.00
• Library Rotunda Sound System	$	19,851.00
• Mural	$	7,143.00
• Imaginative Play Areas	$	4,413.00

2. The American Fork City Council hereby authorizes the distribution of Fiscal Year 2022/2023 PARC Tax revenues to **Friends of American Fork Library** in the amount of $58,964.00 for the following projects:

• Introduction to Writing & Publishing Course	$	3,600.00
• First Grade Book Fairy Project	$	18,750.00
• AF Library 100 Years: Activity Book	$	27,329.00
• AF Library 100 Years: Author Event Series	$	9,285.00

3. The American Fork City Council hereby authorizes the distribution of Fiscal Year 2022/2023 PARC Tax Revenues to the **Harrington Center for the Arts** in the amount of $193,160.00 for the following projects:

• American Fork Sculpture Exhibit	$	9,400.00
• American Fork Concerts in the Park	$	28,000.00
• Portable Stage	$	6,143.00
• Timpanogos Chorale	$	22,350.00
• Holiday Market & Live Nativity	$	25,000.00
• Fork Fest	$	85,077.00

Attachment: 2022-2023 PARC Tax Allocations (FY2022/2023 PARC Tax Allocations)

- Exploration of New Works $ 10,619.00
- Empowering Women in the Arts Mentorship Program $ 6,571.00

4. The American Fork City Council hereby authorizes the distribution of Fiscal Year 2022/2023 PARC Tax Revenues to the **Timpanogos Arts Foundation** in the amount of $284,500.00 for the following projects:
   - Administration $ 90,000.00
   - Theater Program $ 110,000.00
   - Instrumental Program $ 49,000.00
   - Visual Arts Programming $ 15,900.00
   - Youth Choir $ 16,700.00
   - Mary Kawakami Youth Speech Contest $ 2,900.00

5. American Fork City Council hereby authorizes the distribution of Fiscal Year 2022/2023 PARC Tax revenues to the **Wasatch Music Alliance** in the amount of $39,286.00 for the following project:
   - Programming $ 39,286.00

6. American Fork City Council hereby authorizes the distribution of Fiscal Year 2022/2023 PARC Tax revenues to **Live AF** in the amount of $23,650.00 for the following project:
   - Steel Days $ 23,650.00

7. American Fork City Council hereby authorizes the distribution of Fiscal Year 2022/2023 PARC Tax revenues to **Regalo Theater Company** in the amount of $38,000.00 for the following projects:
   - Sound Technician Class $ 10,000.00
   - Technical Director Class $ 8,000.00
   - Lighting Design Class $ 10,000.00
   - Costuming Class $ 5,000.00
   - Improv Class $ 2,000.00
   - Audition Symposium $ 2,000.00
   - Audition Dance Training Program $ 1,000.00

8. American Fork City Council hereby authorizes the distribution of Fiscal Year 2022/2023 PARC Tax revenues to **Timpanogos Chamber Music** in the amount of $6,011.00 for the following projects:
   - Concert Series $ 6,011.00

9. American Fork City Council hereby authorizes the distribution of Fiscal Year 2022/2023 PARC Tax revenues to **Wasatch Contemporary Dance Company** in the amount of $2,000.00 for the following project:
   - Culminating Performance $ 2,000.00

Attachment: 2022-2023 PARC Tax Allocations (FY2022/2023 PARC Tax Allocations)

10. American Fork City Council hereby authorizes the distribution of Fiscal Year 2022/2023 PARC Tax revenues to **American Fork City – Parks and Recreation** in the amount of $1,149,557.00 for the following projects:

• Art Dye Bond	$ 350,000.00
• Hindley Park – Restroom	$ 156,000.00
• Miller Park – Playground	$ 93,265.00
• Art Dye – Trailhead Restroom	$ 252,800.00
• Rotary Park – Basketball Court	$ 49,000.00
• Greenwood Park – Playground	$ 99,492.00
• Greenwood Park – Restroom	$ 124,000.00
• Bike Rack Program	$ 5,000.00
• Park Amenities	$ 20,000.00

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

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

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

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

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

Passed by the American Fork City Council on this 23th day of May 2023.

_____
Bradley J. Frost, Mayor

ATTEST:

_____
Terilyn Lurker, City Recorder

Attachment: 2022-2023 PARC Tax Allocations (FY2022/2023 PARC Tax Allocations)

PARC TAX RECIPIENT AGREEMENT
Cultural Organization

Contract No. _____

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

RECITALS

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

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

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

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

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

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

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

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

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

Attachment: PARC Contract Template 2023 (FY2022/2023 PARC Tax Allocations)

1. **Term.** The term of this Agreement shall extend through June 30, 2024 (the "Term"). Either party may enforce its rights under this Agreement after the expiration of the Term and/or after termination of the Agreement.

2. **PARC Tax Revenues.** The City agrees to distribute to Recipient _____ of the FY 22/23 PARC Tax revenues (the "Funds") as set forth herein.

2.1. **Payment Time.** The City shall distribute the Funds to Recipient in quarterly distributions as set forth herein.

2.1.1. The first quarterly distribution shall occur within thirty (30) days of the date that both parties sign this Agreement and the City's receipt of the PARC Funding Disbursement Request attached hereto as Exhibit B submitted by Recipient.

2.1.2. Future quarterly distributions shall occur within thirty (30) days of the Recipients submittal and the City's Administrative approval of the PARC Funding Disbursement Request for each quarter, but shall be no sooner than the following for each quarter:

QUARTER	EARLIEST SUBMITTAL	EARLIEST DISTRIBUTION
Q2	September 15, 2023	October 1, 2023
Q3	December 15, 2023	January 1, 2024
Q4	March 15, 2024	April 1, 2024

2.1.3. No Funds shall be distributed unless and until the reporting requirements set forth in Section 5.1 have been satisfied.

2.2. **Interest on Funds.** Recipient agrees that any interest or dividends earned on the Funds received by recipient will be treated as part of Recipient's grant and will be used in the same manner that Funds may be used pursuant to this Agreement. Interest or dividends earned on Funds not distributed to a Recipient shall be retained by City for future distribution.

2.3. **No Transfer or Assignment.** Recipient acknowledges that it shall not transfer or assign the Funds to another entity, but shall use them for the purposes set forth in this Agreement.

2.4. **Future Years.** Recipient acknowledges that future years' PARC Tax revenues will be awarded based on merit and availability of funds. Receipt of PARC Tax Funds for FY 23/24 does not guarantee PARC Tax funding for Recipient in future years.

2.5. **Compliance with Agreement.** Recipient agrees to comply with all requirements of this Agreement.

Attachment: PARC Contract Template 2023 (FY2022/2023 PARC Tax Allocations)

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

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

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

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

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

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

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

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

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

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

Attachment: PARC Contract Template 2023 (FY2022/2023 PARC Tax Allocations)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Attachment: PARC Contract Template 2023 (FY2022/2023 PARC Tax Allocations)

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

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

5. **Reporting/Audit Requirements.**

5.1. **Quarterly Reports.** Recipient shall submit to the City a quarterly summary detailing how it has expended the funds received in the prior quarter, or, if all monies have not been spent, how it intends to expend the Funds during the forthcoming quarter. Said reports shall be provided prior to each quarterly distribution. Additionally, Recipient shall comply with any requested audit consistent with Section 5.2.

5.2 **Right to Audit.** The City reserves the right to require the Recipient to submit to an informal or formal audit by the City or an auditor designated by the City. The Recipient shall provide access to all of its records related directly or indirectly to the funds received pursuant to this Agreement. Recipient shall retain all records pertaining to this Agreement and upon request make them available to the City for five (5) calendar years following the expiration of this Agreement. If an audit inspection or examination pursuant to this section discloses a use of funds in violation of the terms of this Agreement, Recipient shall reimburse to the City said funds and pay the reasonable, actual costs related to the audit.

5.3. **Annual Written Reports.** Recipient shall submit to the City a written report (the "Written Report") detailing how it has expended Funds including submission of receipts supporting the detailed expenditures. Or, if all monies have not been spent prior to May 1, 2024, how it intends to expend the Funds during the Term. The Recipient shall submit the Written Report on or before May 15, 2024. Further, Recipient agrees to appear and provide supplemental reporting to City Council, including financial documents, at any time upon request of City Council.

5.4. **Effect on Future Funding.** Recipient acknowledges that future PARC funding may be withheld from Recipient due to inadequate, incomplete, or non-submitted reports.

5.5. **Presentation to City Council.** If requested by the City Council, Recipient agrees to make a presentation to the City Council regarding how Recipient used the Funds and how American Fork residents benefitted from Recipient's use of the Funds.

5.6. **Records.** The Recipient agrees to keep and maintain detailed and accurate records of its use of all Funds that it receives pursuant to this Agreement and its compliance

Attachment: PARC Contract Template 2023 (FY2022/2023 PARC Tax Allocations)

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

6. **Termination of Agreement.** Either party may terminate this Agreement based on the other party's failure to perform the terms of the Agreement. (Recipient may terminate for non-payment by the City and the City may terminate for Recipient's failure to comply with any of the requirements of this Agreement.) Termination shall occur as follows:

   6.1. **Written Notice.** The terminating party shall give the other party written notice of its intent to terminate and of the grounds for the termination (the "Notice of Default"). The terminating party shall deliver the Notice of Default by United States mail, postage prepaid and registered or certified with return receipt requested, or by delivery by a nationally recognized over-night delivery service.

   6.2. **Cure.** Following receipt of the Notice of Default, the noticed party shall have thirty (30) days to cure the default described in the Notice of Default. If the noticed party cures the default to the satisfaction of the terminating party, then the parties shall continue performing under this Agreement.

   6.3. **Termination.** If the noticed party fails to cure the default as described in paragraph 6.2, then the terminating party may, without prejudice to any other rights or remedies of that party, terminate this Agreement.

   6.4. **Unspent Funds.** If the City terminates this Agreement based on Recipient's failure to comply with any of the terms of the Agreement, Recipient shall immediately deliver to the City any unused or unspent Funds, including interest or dividends earned on the Funds. Recipient shall also, if applicable, return expended funds to the City pursuant to Section 7 of this Agreement.

7. **Return of Funds.** At the conclusion of the Term, Recipient shall return to the City (1) the dollar amount of any Funds not used as required by this Agreement, (2) the dollar amount of any Funds used contrary to the requirements of this Agreement, and (3) the dollar amount of any Funds expended after Recipient failed to meet any of the Recipient Status requirements listed in Section 3 of this Agreement. If Recipient is required to return Funds to the City, the Recipient shall also return to the City any interest or dividends earned on the Funds. The

Attachment: PARC Contract Template 2023 (FY2022/2023 PARC Tax Allocations)

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

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

9. **General Provisions**.

9.1. **Lawful Agreement.** The parties represent that they have lawfully entered into this Agreement, having complied with all relevant statutes, ordinances, resolutions, by-laws and other legal requirements applicable to their operation.

9.2. **Entire Agreement.** This Agreement represents the entire agreement of the parties and supersedes and replaces all prior understandings and agreements of the parties, whether written or oral, related to the use of City funds or PARC tax revenues to support Recipient's operations or activities.

9.3. **Utah Law.** This Agreement shall be interpreted pursuant to Utah law.

9.4. **Time of Essence.** Time shall be of the essence of this Agreement.

9.5. **Attorney's Fees.** If any party retains, uses or consults an attorney because of the default, breach or failure to perform of any other party to the Agreement, or to enforce or defend its rights under this Agreement, then the non-breaching or non-defaulting party shall be entitled to a reasonable attorney's fee, whether or not the matter is actually litigated.

9.6. **Interpretation of Agreement.** Whenever the context of any provision shall require it, the singular number shall be held to include the plural number, and vice versa, and the use of any gender shall include any other and all genders. The paragraph and section headings in this Agreement are for convenience only and do not constitute a part of the provisions hereof.

9.7. **No Presumption.** All parties have participated in preparing this Agreement. Therefore, the parties stipulate that any Court interpreting or construing the Agreement shall not apply the rule of construction that the Agreement should be more strictly construed against the drafting party.

9.8. **Amendments.** This Agreement may be modified or amended by written agreement only. No oral modifications or amendments shall be effective.

9.9. **No Assignment.** No party shall pledge or assign this Agreement without the prior written consent of the other party.

Attachment: PARC Contract Template 2023 (FY2022/2023 PARC Tax Allocations)

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

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

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

CITY OF AMERICAN FORK

_____
By: David Bunker, City Administrator

ATTEST:

_____
Terilyn Lurker, City Recorder

RECIPIENT ENTITY

_____
By:
Its:

STATE OF UTAH)
:ss
COUNTY OF UTAH)

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

_____
NOTARY PUBLIC

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

Attachment: PARC Contract Template 2023 (FY2022/2023 PARC Tax Allocations)

EXHIBIT A

Recipient Entity

PURPOSE	FUNDS AWARDED

Attachment: PARC Contract Template 2023 (FY2022/2023 PARC Tax Allocations)

American Fork PARC Fund Allocation

Org.	Type	Project	Cat.	Adjusted Request	PARC Recommendation	Council Adjustments	Revised Recommendations	Unfunde
ACT	Cult. Org.	Programming	C	$ 52,750	-		-	52,75
AFC (lib)	Cult. Fac	Imaginative Play Areas	C	$ 4,413	4,413		4,413	-
AFC	Cult. Fac	Cemetery-Veteran Memorial Stone	C	$ 17,000	-		-	17,0(
AFC	Rec. Fac.	Art Dye Bond	P	$ 350,000	350,000		350,000	-
AFC	Rec. Fac.	Hindley Park-Restroom	P	$ 156,000	156,000		156,000	-
AFC	Rec. Fac.	Miller Park-Playground	P	$ 93,265	93,265		93,265	-
AFC	Rec. Fac.	Art Dye-Trailhead Restroom	P	$ 285,881	155,000	97,800	252,800	33,0
AFC	Rec. Fac.	Rotary Park-Basketball Court	R	$ 49,000	49,000		49,000	-
AFC	Rec. Fac.	Greenwood Park-Playground	P	$ 99,492	99,492		99,492	-
AFC	Rec. Fac.	Greenwood Park-Restroom	P	$ 124,000	124,000		124,000	-
AFC	Rec. Fac.	Easton Dog Park-Shade	R	$ 30,000	-		-	30,0(
AFC	Rec. Fac.	Bike Rack Program	R	$ 5,000	5,000		5,000	-
AFC	Rec. Fac.	Centennial Park Playground	P	$ 106,470	-		-	106,4
AFC	Rec. Fac.	Evergreen Park-ADA WE-GO Swing	R	$ 83,154	-		-	83,1
AFC	Rec. Fac.	Park Ammenities	P	$ 30,000	20,000		20,000	10,0(
AFC (lib)	Cult. Fac	Sound Booth for Library Media	C	$ 9,245	9,245		9,245	-
AFC (lib)	Cult. Fac	Library Rotunda Sound System	C	$ 19,851	19,851		19,851	-
AFC (lib)	Cult. Fac	Mural	A	$ 10,000	7,143		7,143	2,8
FOX	Rec. Fac.	Funds for Beverage Cart at Fox Hollow Golf club	R	$ 29,000	-		-	29,0(
FOL	Cult. Org.	Introduction to Writing and Publishing Course	C	$ 3,600	3,600		3,600	-
FOL	Cult. Org.	First Grade Book Fairy Project	C	$ 18,750	18,750		18,750	-
FOL	Cult. Org.	AF Library 100 Years: Activity Book	C	$ 34,300	27,329		27,329	6,9
FOL	Cult. Org.	AF Library 100 Years: Author Event Series	C	$ 22,000	9,286		9,286	12,7
HCA	Cult. Org.	American Fork Sculpture Exhibit	A	$ 15,000	9,400		9,400	5,6(
HCA	Cult. Org.	American Fork Concerts in the Park	C	$ 30,300	28,000		28,000	2,3(
HCA	Cult. Org.	~~Chalk It Up~~ (Portable Stage)	A	$ 10,000	6,143		6,143	3,8
HCA	Cult. Org.	Timpanogos Chorale	C	$ 29,450	22,350		22,350	7,1(
HCA	Cult. Org.	Holiday Market & Live Nativity	C	$ 32,220	25,000		25,000	7,2
HCA	Cult. Org.	Fork Fest	C	$ 92,042	85,077		85,077	6,9(
HCA	Cult. Org.	Exploration of New Works	C	$ 20,000	10,619		10,619	9,3
HCA	Cult. Org.	Empowering Women in the Arts Mentorship Prog	A	$ 9,500	6,571		6,571	2,9
LAF	Cult. Org.	Holiday Magic at the Park	C	$ 134,100	-		-	134,1(
LAF	Cult. Org.	Steel Days	C	$ 44,000	23,650		23,650	20,3
RTC	Cult. Org.	Overall Regalo Theater Company	C	$ 62,500	-		-	62,5(
RTC	Cult. Org.	Sound Technician Class	C	$ 10,000	10,000		10,000	-
RTC	Cult. Org.	Technical Director Class	C	$ 8,000	8,000		8,000	-
RTC	Cult. Org.	Lighting Design class	C	$ 10,000	10,000		10,000	-
RTC	Cult. Org.	Costuming class	C	$ 5,000	5,000		5,000	-
RTC	Cult. Org.	Improv Class	C	$ 2,000	2,000		2,000	-
RTC	Cult. Org.	Audition Simposium	C	$ 2,000	2,000		2,000	-
RTC	Cult. Org.	Audition Dance Training Program	C	$ 1,000	1,000		1,000	-
RTC	Cult. Org.	Fall 2023 Play/Musical Production	C	$ 30,000	-		-	30,0(
RTC	Cult. Org.	Winter Production	C	$ 30,000	-		-	30,0(
RTC	Cult. Org.	Spring Production	C	$ 30,000	-		-	30,0(
RTC	Cult. Org.	Summer Musical Production	C	$ 55,000	-		-	55,0(
TAF	Cult. Org.	TAF Administrative	C	$ 139,000	90,000		90,000	49,0(
TAF	Cult. Org.	TAF's Theater Program	C	$ 160,230	110,000		110,000	50,2
TAF	Cult. Org.	TAF's Instrumental Programs	C	$ 49,000	49,000		49,000	-
TAF	Cult. Org.	Timpanogos Visual Arts Programming	C	$ 15,900	15,900		15,900	-
TAF	Cult. Org.	Timpanogos Youth Choirs	C	$ 16,700	16,700		16,700	-
TAF	Cult. Org.	History & Heritage Pageant	C	$ 7,800	7,800	(7,800)	-	7,8(
TAF	Cult. Org.	Mary Kawakami Youth Speech Contest	C	$ 2,900	2,900		2,900	-
TCM	Cult. Org.	Concert Series	C	$ 7,025	6,011		6,011	1,0
WCD	Cult. Org.	Culminating Performance	C	$ 4,800	2,000		2,000	2,8(
WMA	Cult. Org.	Programming	C	$ 53,000	39,286		39,286	13,7
		Frontage Rd. Project (2021 AFC Project)				(90,000)	-	
				$ 2,751,638	$ 1,745,780	$ -	$ 1,835,780	

Available	1,745,780

Available Funds	$ 1,745,780	$ 1,745,780	$ 1,745,780	$ 1,835,780
Balance	$ (1,005,858)	$ -	$ 1,745,780	$ -

P	$ 1,245,108	$ 997,757	$ 97,800	$ 1,095,557
A	$ 44,500	$ 29,257	$ -	$ 29,257
R	$ 196,154	$ 54,000	$ -	$ 54,000
C	$ 1,265,876	$ 664,766	$ (7,800)	$ 656,966
	$ 2,751,638	$ 1,745,780	$ 90,000	$ 1,835,780

A&C	48%	40%	-9%	37%
P&R	52%	60%	109%	63%

ACRONYMS

WCD	Wasatch Comtemporary Dance
TCM	Timpanogos Chamber Music
ACT	Alpine Community Theater
WMA	Wasatch Music Alliance
FoL	Friends of the Library
HCA	Harrington Center for the Arts
TAF	Timpanogos Arts Foundation
AFC	American Fork City
Fox	Fox Hollow Golf Course
RTC	Regalo Theater Company

Attachment: PARC 2023 Applications v6 (FY2022/2023 PARC Tax Allocations)

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
JUNE 20, 2023

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

AGENDA ITEM Review and Action on a Resolution Setting the Certified Tax Rate for Fiscal Year Ending June 30, 2024.

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

BACKGROUND
Utah state code requires American Fork City to adopt the certified tax rate by June 22nd of each year if an increase to the certified tax rate is not being proposed. The certified tax rate is a rate that generates the same amount of property tax revenue as the previous calendar year, plus any new growth. Staff recommends accepting the certified tax rate calculated by the Utah County Auditor for the fiscal year 2023-2024 budget.

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

SUGGESTED MOTION
I move to approve the resolution accepting the Utah County Auditor's calculated certified tax rate for General Operations and Tort Liability and setting budgeted tax revenue for Interest and Sinking Fund/Bond at $580,388.

SUPPORTING DOCUMENTS

06.20.23 - Certified Tax Rate resolution (DOCX)
Form 693 Tax Rate Summary 2023 (PDF)
Form PT-800 Resolution Adopting Certified Tax Rate 2023(PDF)

RESOLUTION NO. _____

A RESOLUTION SETTING AMERICAN FORK CITY'S PROPOSED 2023 CERTIFIED TAX RATE.

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

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

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

Section 1. Enactment. American Fork City's 2023 Certified Tax Rate be set at the amount calculated by the Utah County Auditor as follows:

Fund / Budget Type	Tax Rate	Revenue
General Fund	0.001606	$ 6,958,458
Interest and Sinking Fund/Bond	0.000134	$ 580,388
Tort Liability	0.000038	$ 164,646
Total Tax Rate	0.001778	$ 7,703,492

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 20 DAY OF JUNE, 2023.

APPROVED:

_____
Bradley J. Frost, Mayor

ATTEST:

_____

Terilyn Lurker, City Recorder

Attachment: 06.20.23 - Certified Tax Rate resolution (Adopting the 2023 Certified 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: 2023**

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	0.001606	0.001606	.007	6,958,458
20 Interest and Sinking Fund/Bond §17-12-1	0.000134	0.000134	Sufficient	580,388
50 Tort Liability §63G-1-704	0.000038	0.000038	0.0001	164,646
Total Tax Rate	**0.001778**	**0.001778**	**Total Revenue**	**$7,703,492**

Certification by Taxing Entity

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

Signature: _____ Date: _____

Title: _____ Telephone: _____

Mailing address: _____

Attachment: Form 693 Tax Rate Summary 2023 (Adopting the 2023 Certified Tax Rate)

Utah State Tax Commission - Property Tax Division **Resolution Adopting Final Tax Rates and Budgets**	**Form PT-800** Rev. 02/15

County: **UTAH** **Tax Year:** **2023**

It is hereby resolved that the governing body of:

AMERICAN FORK CITY

approves the following property tax rate(s) and revenue(s) for the year: **2023**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	6,958,458	0.001606
20 Interest and Sinking Fund/Bond	580,388	0.000134
50 Tort Liability	164,646	0.000038
190 Discharge of Judgement		
	$7,703,492	**0.001778**

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair

Signature: _____ Date: _____

Title: _____

Attachment: Form PT-800 Resolution Adopting Certified Tax Rate 2023 (Adopting the 2023 Certified Tax Rate)

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
JUNE 20, 2023

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, 2024.

SUMMARY RECOMMENDATION
Staff recommends approval of the fiscal year ending June 30, 2024 budget.

BACKGROUND
American Fork city advertised and held a public hearing on June 13, 2023, 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 9, 2023 meeting. Additionally, state statue (Utah Code 10-6-118) requires the city to adopt a final budget on or before June 30, 2023, or in the case of a property tax increase, before September 1, 2022. No property tax increase is proposed for the fiscal year 2024 budget.

The City Council held many budget work sessions between February through May 2023, where budget materials were presented and discussed. The City also held a budget open house on May 2, 2023, and made the tentative budget available on the city website. Changes to the tentative budget are discussed below:

Budget Change	*Budget Page*	*Fund*	*Department*	*Amount*
Position Change - Records Specialist	108	General Fund	Police	$40,093
Range Adjustment - Police	108	General Fund	Police	$53,654
Range Adjustment- Fire	114	General Fund	Fire	$87,391
Range Adjustment - Community Services	97	General Fund	Library	$32,177
Range Adjustment - Public Works	119	General Fund	Streets	$51,450
Range Adjustment - Public Works	122	General Fund	Engineering	$20,097
Range Adjustment - Development Services	129	General Fund	Building Inspection	$33,514
Range Adjustment - Development Services	127	General Fund	Planning	$13,183
Range Adjustment - Public Works	163	Culinary Water Fund	Public Works	$49,289
Range Adjustment - Public Works	167	Pressurized	Public Works	$27,096

		Irrigation Fund		
Range Adjustment - Public Works	171	Sewer Fund	Public Works	$30,851
Range Adjustment - Public Works	174	Storm Drain Fund	Public Works	$37,387
Add Position - Grant Administrator	83	General Fund	Administration	$32,484
Reduced Expenditure - Public Safety Radios	152	General Capital Projects Fund	Police & Fire	$(330,330)
Increase Expenditure - Design Costs Automall Connection	155	Road Impact Fee Fund	Public Works	$130,000
Net Change	$308,336			

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, 2023 and ending June 30, 2024.

SUPPORTING DOCUMENTS

Resolution Budget Adoption 6.20.23 (DOCX)
FY 2024 Proposed Budget 6.20.23 (PDF)

RESOLUTION NO. _____

A RESOLUTION ADOPTING A BUDGET FOR AMERICAN FORK CITY FOR FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024.

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 9, 2023 as required by law, and

WHEREAS, on June 13, 2023, 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, 2023; and,

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

WHEREAS, City Council desires to evaluate the need for truth in taxation biennially on every even numbered calendar year beginning in June 2024;

NOW THEREFORE, be it resolved that the attached budgets including budgets for capital improvements are hereby adopted for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

PASSED AND SIGNED THIS 22 DAY OF JUNE, 2023.

APPROVED:

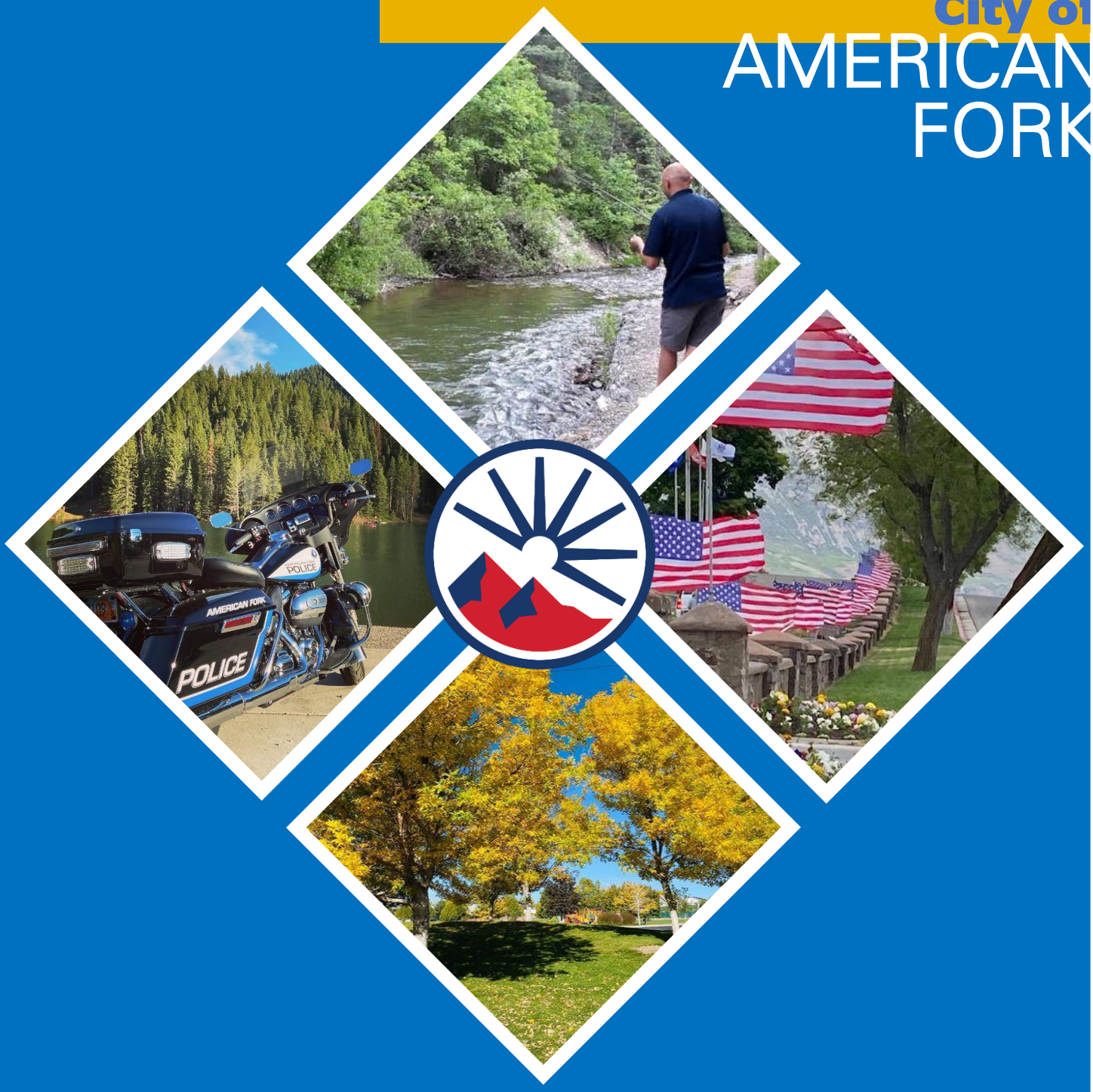
_____
Bradley J. Frost, Mayor

ATTEST:

_____
Terilyn Lurker, City Recorder

Attachment: Resolution Budget Adoption 6.20.23 (Adoption of FY2024 Budget)

City of
AMERICAN
FORK



PROPOSED
ANNUAL BUDGET

FY 2023-2024

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

American Fork City, Utah

Proposed Budget

Fiscal Year 2023-2024

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

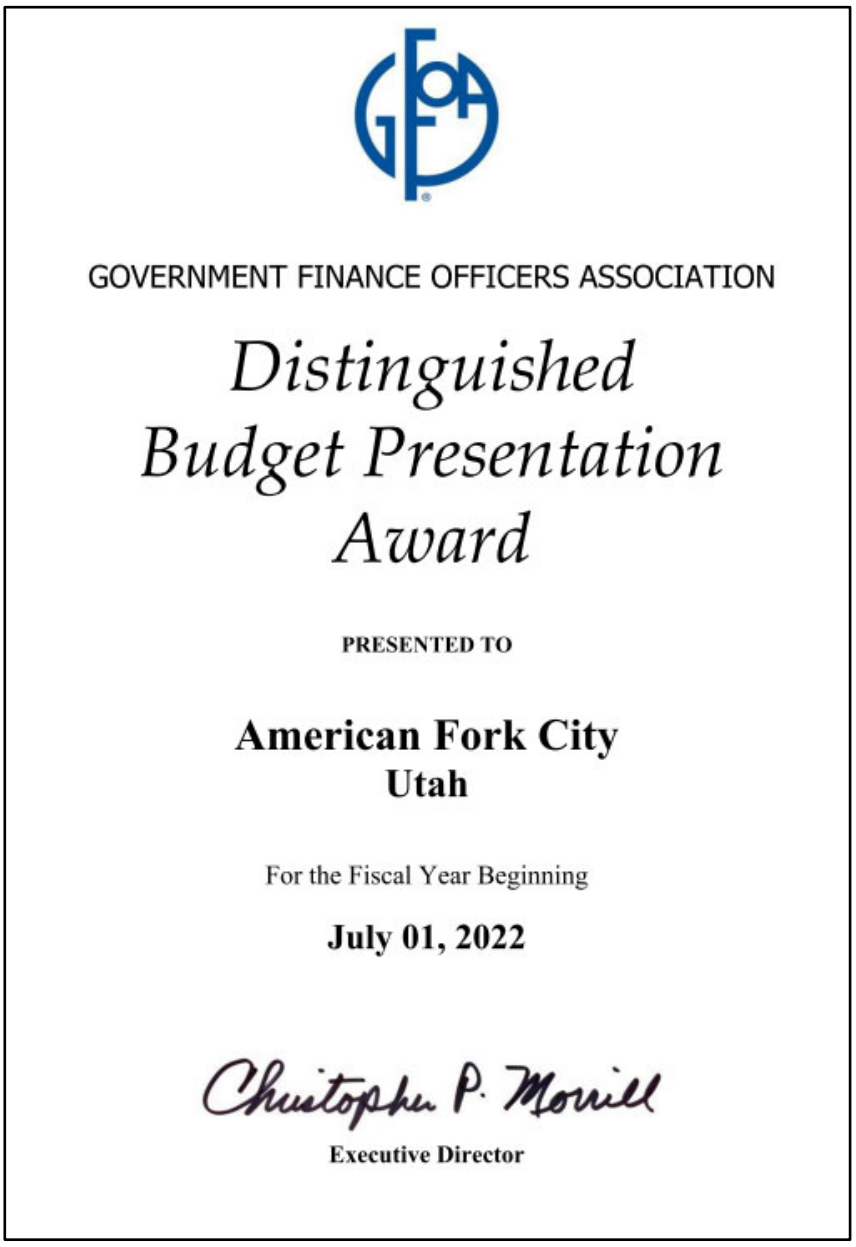
Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

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, 2022.

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, 2022

Christopher P. Morrill

Executive Director

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

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Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

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Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

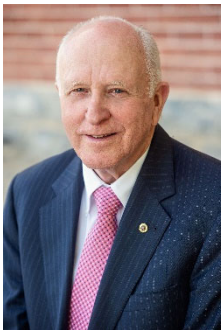
Introductio



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

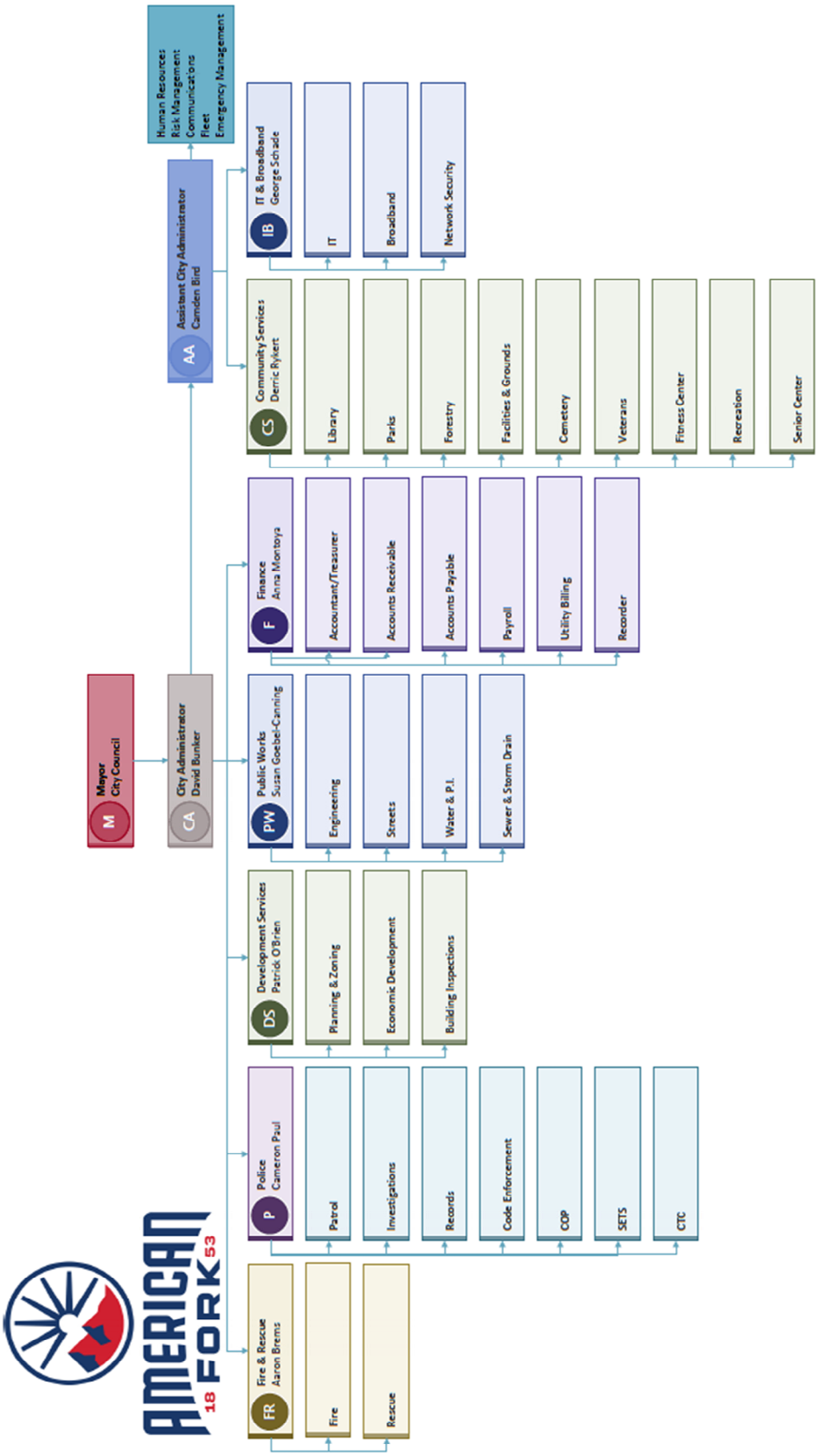
City Administrator ..... David Bunker
City Recorder ..... Terilyn Lurker
City Treasurer ..... Brian Freeman

DEPARTMENT DIRECTORS

Assistant City Administrator ..... Camden Bird
Police Chief ..... Cameron Paul
Fire Chief ..... Aaron Brems
City Attorney (Contract) ..... Cherylyn Egner
Public Works Director ..... Susan Goebel-Canning
Finance Director ..... Anna Montoya
Development Services Director ..... Patrick O'Brien
Community Services Director ..... Derric Rykert
Broadband & Technology Director ..... George Schade

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

City-Wide Organizational Chart



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 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.
- Update the city's general plan. This blueprint will shape the community's long-term vision and development goals for the future.
- Develop facilities master plan that incorporates the city's facility and personnel growth needs over the next 30 years.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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.
- Continue implementation of a pressurized irrigation metering plan, including smart metering, to promote water conservation throughout the city.
- Submit a water reuse plan to Utah State outlining the city's 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

- Define, standardize and streamline the development process.
- Adopt new state processes related to plat and site plan reviews.
- Rewrite the municipal code to update current definitions to meet present needs, making the code navigation process more user friendly, and organizing the code to reflect the goals, language and strategies of the city.
- Continue customer service training for staff.
- Implement a single point of contact and online payment portal.



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2024 for your review. The 2024 fiscal year, which begins July 1, 2023, and ends June 30, 2024, represents the estimated annual revenues and expenses throughout each fund within the budget. This budget has been prepared using budgetary practices and techniques recommended by the Government Finance Officers Association (GFOA). As required by State law, the adopted budget is balanced, meaning governmental expenditures will not exceed governmental revenues.

This budget is the culmination of many hours of work which began with the budget workshop in February. The budget is presented based on priorities identified by the City Council and proposals presented by City staff. I commend our City Departments for their dedication to providing quality services for our residents and keeping within budget restraints. All requests were made with this focus in mind - to enhance services provided by the city.

Budget forecasts continue to be made conservatively for the City to respond to changing economic and growth conditions. The intent is to maintain a high level of service, take care of the City's employees, while responding to inflationary realities. Although revenue estimates in fiscal year 2024 are slightly higher by only 2.5% than the previous budget year, demand for services continues to increase. Unfortunately, based on budget estimates and funding availability, many requests will need to be reconsidered next year.

In accordance with sound financial practices, the City has built healthy reserves over several years. These reserves will be drawn down significantly during the 2024 budget year on key capital improvements for projects that have been carried forward from previous fiscal years. By using a portion of these reserves, American Fork residents will see gradual or no increases in rates rather than the dramatic volatility currently occurring in the market. Culinary water and pressurized irrigation rates will remain steady, while a scheduled monthly storm drain fee increase of $2.00 per month will become effective on January 1, 2024. Also, the fee for garbage and recycling collections are proposed to increase $2.10 and $1.11, respectively, per month due to the increased fees assessed to the city by its contracted provider.

During the prior budget year, a public hearing was held to determine a property tax rate increase, the first in over 14 years. After input from residents, smaller incremental increases were preferred in lieu of larger periodic increases. As such, the city council has directed annual truth in taxation hearings be held every other calendar year in even years to evaluate the need for a property tax rate increase. The next increase will be evaluated in the next budget year in August 2024, if needed.

We continue to follow city budgeting policies and best practices that allow for flexibility in the future. As part of the planning and prioritization efforts for the fiscal year 2024 budget, a significant focus has been placed on upholding superior levels of service in public safety, improving infrastructure while preparing for significant growth, and providing water sustainability through infrastructure and preservation. Please consider the following highlights:

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Budget Message

PUBLIC SAFETY



Public safety continues to be a top priority for both the City Council and staff of American Fork City, with 51% of the general fund budget dedicated to police and fire services. Currently, Fire Station 51 is the busiest fire station in Utah County that responds out of a single station. Construction on second fire station with integrated police shooting range began in the prior budget year. 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. Station 52 will become operational in Fall 2023. A new battalion chief is also proposed to be added to the fire department staffing. For the police department, an allocation of $554,035 is proposed to replace one unmarked and six marked vehicles, add one new marked vehicle, and continue leasing four police administration vehicles. In addition, one additional fulltime equivalent (FTE) is proposed in for police administration for a records specialist and evidence technician.

INFRASTRUCTURE

Several capital projects are included within the framework of the fiscal year 2023-2024 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, 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 2024, $12,234,337 is proposed to fund the infrastructure management plan for road improvements and sidewalks, as well as $4.9 million for waterline and well improvements and $2.5 million for curb and gutter replacements.



The recently formed Patriot Station Community Reinvestment Area (CRA) 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 has secured bond financing for this project, with an estimated cost of $28,251,000 for the first phase of the project. Construction is projected to begin in the 2024 budget year.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Budget Message

The desire for quality, reliable fiber internet is paramount for residents and businesses in American Fork. The city has dedicated $8,960,000 to kickstart this initiative and has partnered with Strata Networks for the design and deployment of this citywide open access network.

Other projects of note are listed as follows:

- 700 North Connector Road – estimated cost $1,733,503
- 200 South Bike & Pedestrian Path – estimated cost $3,652,528
- 1100 South Sam White Lane widening and intersection improvements (ongoing) - $1,866,315

WATER IMPROVEMENT AND PRESERVATION

The city is projected to complete water line replacement projects totaling $25 million, of which $5.7 million is budgeted in the current 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. Work includes installing new culinary service connections and fire hydrants within the project area.



To promote water conservation and comply with state mandates, the city is continuing a metering improvement project for pressurized irrigation throughout the city. Grants have been secured to fund up to $12 million of the project costs, of which $6.3 million is included in the 2024 budget to complete the project.

To buffer and strengthen City supply sources in time of drought, American Fork City is also moving forward with a water reuse program. Costs for project design are proposed in the amount of $3 million with expected construction to begin in fiscal year 2024.

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.

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.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Budget Message

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 committed service and input. We look forward to the continued collaboration with the Mayor and City Council, city staff, and American Fork residents.

Thank you for taking the time to participate in the 2023-2024 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: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 34,422.

SETTLEMENT

American Fork was settled in 1850 by Mormon pioneers and incorporated as Lake City in 1853. Settlers changed the name from Lake City to American Fork in 1860, due to the river that runs through the City and to avoid confusion with Salt Lake City. In the 1860's American Fork established a public school, making it the first community in the territory of Utah to offer free public education to its citizens.



During World War II the town's population expanded when the Columbia Steel plant was built. The City's annual summer celebration is still called "Steel Days" to honor the economic importance of the mill, which closed in 2001.

EDUCATIONAL OPPORTUNITIES

There are a number of higher education institutions located in the state. These include Brigham Young University, Utah Valley University, University of Utah, Utah State University, Weber State University, Southern Utah University, Snow College, Dixie State University, and Salt Lake Community College. Alpine School District is located within the City's boundaries, and the City takes great pride in the American Fork High School (AFHS). AFHS was ranked as one of the top-scoring 25 high schools in Utah and has many successful athletic teams. The American Fork High School marching band is one of the nation's top marching bands, having been invited to parades and celebrations across the nation, including the Rose Parade and former President George W. Bush's second inauguration parade.

MEDICAL INSTITUTIONS

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



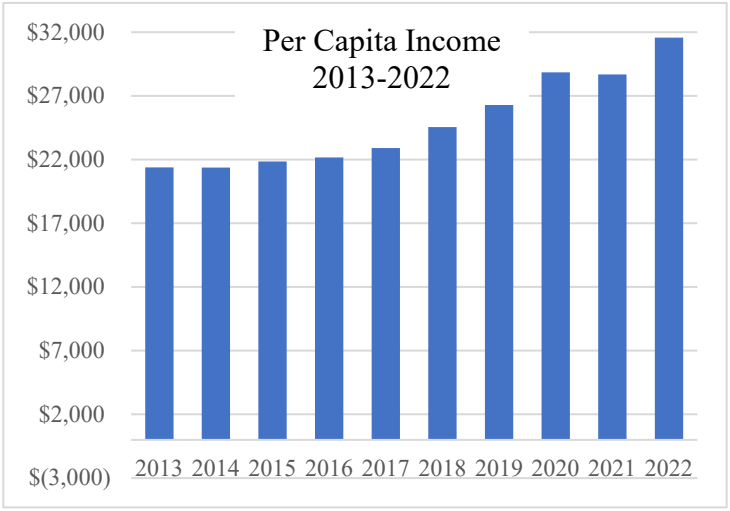
American Fork Hospital

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Profile

DEMOGRAPHIC PROFILE

Population 2010 26,263
Population 2021 34,422
Households 9,807
Persons per households.....3.30
Median home value.....$351,400
Median household Income.....$82,772



ECONOMIC DEVELOPMENT

The city recognizes the need to develop the city's economic base to provide necessary services, such as roads, recreation, and public safety to its citizens.



The city has a mix of retail, light manufacturing, professional office, and commercial space. Located along Interstate 15, "The Meadows," a large shopping and entertainment center located in American Fork, provides a substantial tax base for the city and has become a destination hub in Utah County. The city is also home to a number of automotive dealerships and large retail stores.

The city has been able to successfully use its redevelopment agency to redevelop specific areas in the city. The city currently has two active project areas. The Egg Farm Economic Development Area (EDA) project area has attracted a number of major employers to the city and is the location of the North Pointe Business Park. Overall assessed values have increased 23,288% between 1999 and 2022.

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)
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	5.2%
2021	33,422	Not available	$28,676	2.8%
2022	34,422	Not available	$31,571	2.5%

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

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Budget and Financial Overview



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Budget Process and Overview


American Fork River

American Fork City's budget process complies with the Utah Fiscal Procedures Act. The city seeks to maintain budgetary control by monitoring monthly revenues and expenditures and by holding each department responsible for costs incurred within budgeted limits. Financial information and reports are provided to the city Administrator, department directors, department leads, and other city staff to assist them in monitoring expenditures and keeping expenditures within approved limits. In addition, the City Council is provided a monthly budget versus actual report, and all transactions are uploaded to the state of Utah's transparency website monthly.

The fiscal year 2023-2024 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 2023-2024 budget for each division, department, and fund includes actual expenditures for the prior year, the prior year's estimated financial information and amended budget, and the proposed budget for the coming fiscal year. The City Council shall approve the fiscal year 2023-2024 budget after thoroughly reviewing policy issues related to the budget and proposals to assist the city in achieving program objectives for the upcoming year. The budget process is intended to provide an opportunity for public participation and full disclosure to the residents of American Fork as to the intent of the City Council in funding the city's various programs and services.

BASIS OF BUDGETING

The city's proprietary funds (enterprise and internal service) are budgeted on a modified accrual basis but reported in the city's Annual Comprehensive Financial Report (ACFR) on a full accrual basis. The city's internal monthly reporting for these funds is done on a modified accrual basis, with year-end adjustments to present statements on a full accrual basis for the ACFR. The major year-end adjustments include capitalizing fixed assets purchased during the year, reversing principal debt payments, recording depreciation, and recording developer contributions.

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

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 workshop is held with the Mayor, City Council, Department Heads, and other key staff to outline priorities, goals, and initiatives for the upcoming budget year.
March-April	Between the budget workshop and adoption of the tentative budget, staff presents several budget work sessions to the Mayor and City Council highlighting each fund within the budget. These meetings are open to the public to facilitate budget discussions and give the Council and public a chance to ask questions and provide feedback and input.
May	A budget open house is held for the public to answer any questions and solicit feedback regarding the upcoming year's budget. During this meeting, a budget in brief is published and reviewed. During the first City Council meeting in May, a tentative budget is presented to the Council. The budget document includes the proposed amounts to be spent for the operating needs of each department as well as capital needs for all fund types.
June	On or before June 30, a balanced budget is adopted for the fiscal year beginning July 1 after a public hearing is held to receive input from the residents of American Fork on all aspects of the proposed budget. The hearing is advertised as required by state law, and budget documents are available for inspection at least ten days prior to the public hearing. In addition, the City Council adopts the Certified Tax Rate by June 22nd to be used by the City for property tax (assuming no proposed property tax increase) or by September 1 if the City proposes a tax increase.

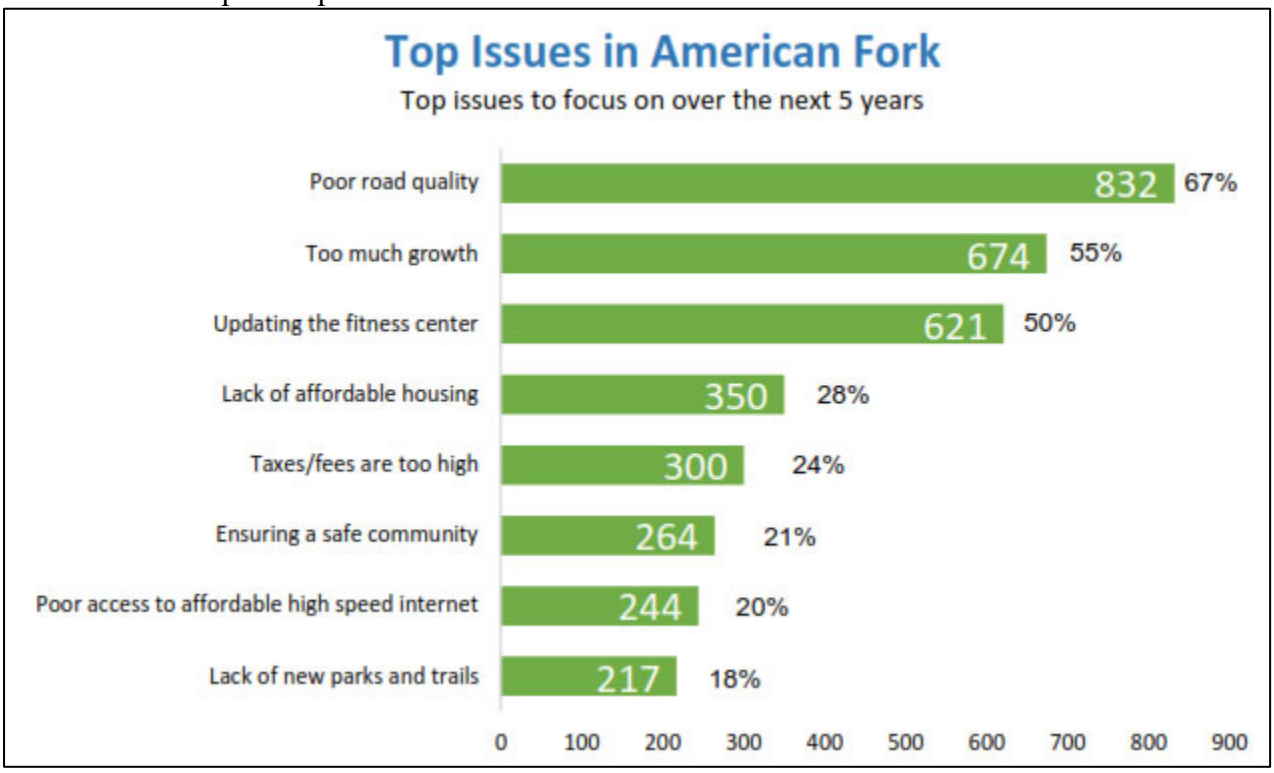
Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

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 improving and repairing roads, managing growth, and updating the fitness center and as the top three priorities.



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

BUDGET OVERVIEW

The comprehensive annual city budget is a combination of all the individual funds, which include general, enterprise, special revenue, and capital projects funds. The graphs below break down the budget by fund and expenditures type, respectively, by the percentage of the total budget. The individual funds generally serve a distinct purpose or will cover the costs of operation for specific departments. The total combined city budget for fiscal year 2024 is $154,439,135 for all funds.

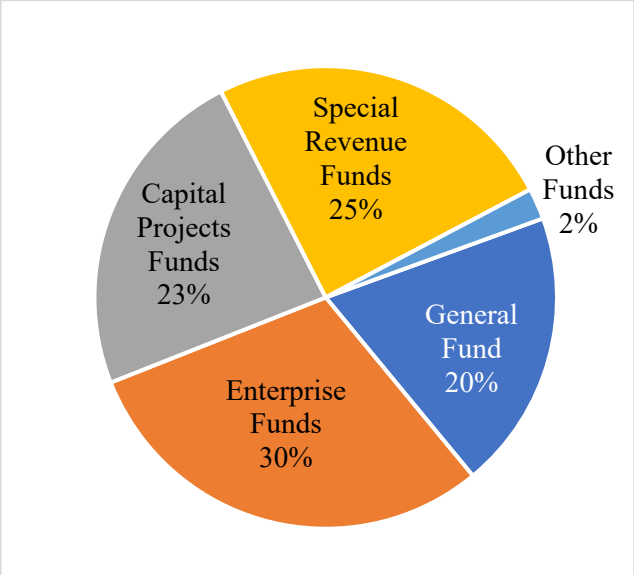
The Total Budget by Fund Type graph below shows the majority of the City's budget, $46,359,123 or 30%, is comprised of enterprise funds. These funds include utility funds (water, sewer, storm drain and sanitation) and are supported by user fees. The City's general fund accounts for all resources that are

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

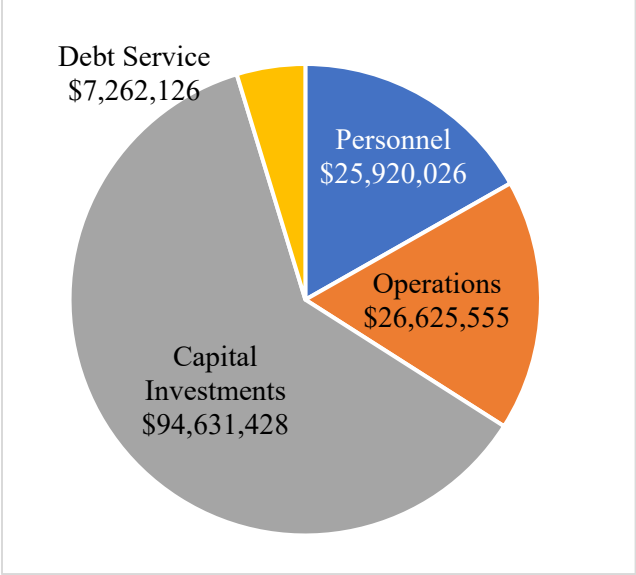
Budget Process and Overview

not restricted to specific purposes. The General fund is 20% of the total budget and pays for services such as police, fire, parks, and recreation.

Total Budget by Fund Type



Total Budget by Expenditure Type



The total budget by expenditure type graph above shows most expenditures are capital in nature with 61% of the budget dedicated to capital improvements. These capital projects include, but are not limited to, $12.2 million in streets and sidewalk improvements, $28.3 million for 200 South widening, $9 million for fiber design and deployment, $10.6 million for water line replacement and repairs, and $9.6 million for pressurized irrigation metering and water reuse. Of the total budget, 17% 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 9, 2023 to the adoption of the final budget on June 13, 2023. The changes are as follows:

1. General Fund – Police: An estimated $40,093 was added to change a part-time records specialist to full-time. This position will help with full coverage of the front desk and meet increased demands for records management within the police department. In addition, a range adjustment for certain personnel in the police department is proposed in the amount $53,654.
2. General Fund – Fire: A range adjustment is proposed for certain fire staff with an additional cost estimated at $87,391.
3. General Fund – Library: A range adjustment is proposed for certain part-time library staff with an estimated cost of $32,177.
4. General Fund – Public Works: A range adjustment is proposed for certain personnel in the engineering and streets divisions. The total increased cost for the range adjustment is estimated at $51,450 for streets and $20,097 for engineering. Engineering increases will be offset by additional development and capital project inspection revenue of $20,000.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Budget Process and Overview

5. General Fund – Development Services: A range adjustment is proposed for certain personnel in the building inspection and planning divisions. The total increased cost for the range adjustment is estimated at $33,514 for building inspection and $13,183 for planning.
6. Utility Funds – Public Works: A range adjustment is proposed for personnel in the culinary water, pressurized irrigation, sewer and storm drain divisions. The total increased cost for the range adjustments are estimated at $76,385 for culinary water and pressurized irrigation and $68,238 for sewer and storm drain.
7. General Fund – Administration: A part-time grant administrator position is proposed to review and manage PARC tax awards and expenditures as well as centralizing and assisting other departments in grant management. This position would be under the direction of the Finance Director and be funded in part by applicable grant funds. Estimated cost for this position is $32,484.
8. General Capital Equipment – Public Safety: State mandated radios for police and fire have been ordered and received earlier than anticipated. Budget amendments will be proposed to accommodate the expense in the 2023 fiscal year, which will decrease the budget in fiscal year 2024 by $330,330.
9. Road Impact Fee Fund – Public Works: Property was purchased in fiscal year 2023 for an extension of Automall Drive. $130,000 was added to the Road Impact Fee fund to design work on the connection. Construction is anticipated in fiscal year 2025.

Budget Change	*Item No.*	*Fund*	*Department*	*Amount*
Position Change - Records Specialist	1	General Fund	Police	$40,093
Range Adjustment – Police	1	General Fund	Police	$53,654
Range Adjustment- Fire	2	General Fund	Fire	$87,391
Range Adjustment - Community Services	3	General Fund	Library	$32,177
Range Adjustment – Public Works	4	General Fund	Streets	$51,450
Range Adjustment – Public Works	4	General Fund	Engineering	$20,097
Range Adjustment – Development Services	5	General Fund	Building Inspection	$33,514
Range Adjustment – Development Services	5	General Fund	Planning	$13,183
Range Adjustment – Public Works	6	Culinary Water Fund	Public Works	$49,289
Range Adjustment – Public Works	6	Pressurized Irrigation Fund	Public Works	$27,096
Range Adjustment – Public Works	6	Sewer Fund	Public Works	$30,851
Range Adjustment – Public Works	6	Storm Drain Fund	Public Works	$37,387
Add Position – Grant Administrator	7	General Fund	Administration	$32,484
Reduced Expenditure – Public Safety Radios	8	General Capital Projects Fund	Police & Fire	$(330,330)
Increase Expenditure – Design Costs Automall Connection	9	Road Impact Fee Fund	Public Works	$130,000
Net Change				$308,336

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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.

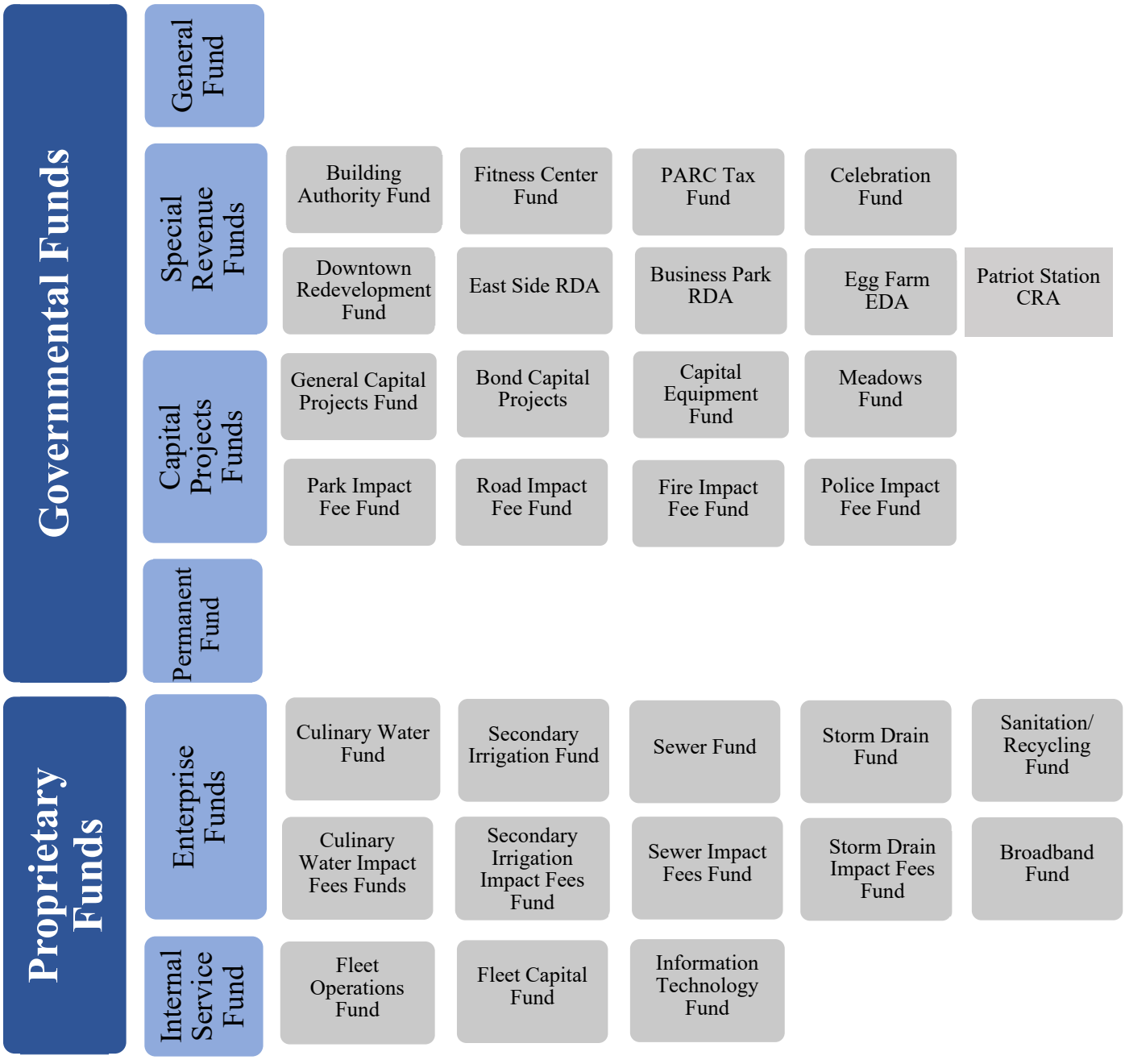
Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

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: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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
  - Recreation
  - Tree Maint
  - Building & Grounds
- Police
- Fire & Rescue
- Public Works
  - Administration
  - Engineering
  - Streets
  - Public Infrastructure
- Development Services
  - Building Inspection
  - Planning

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: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

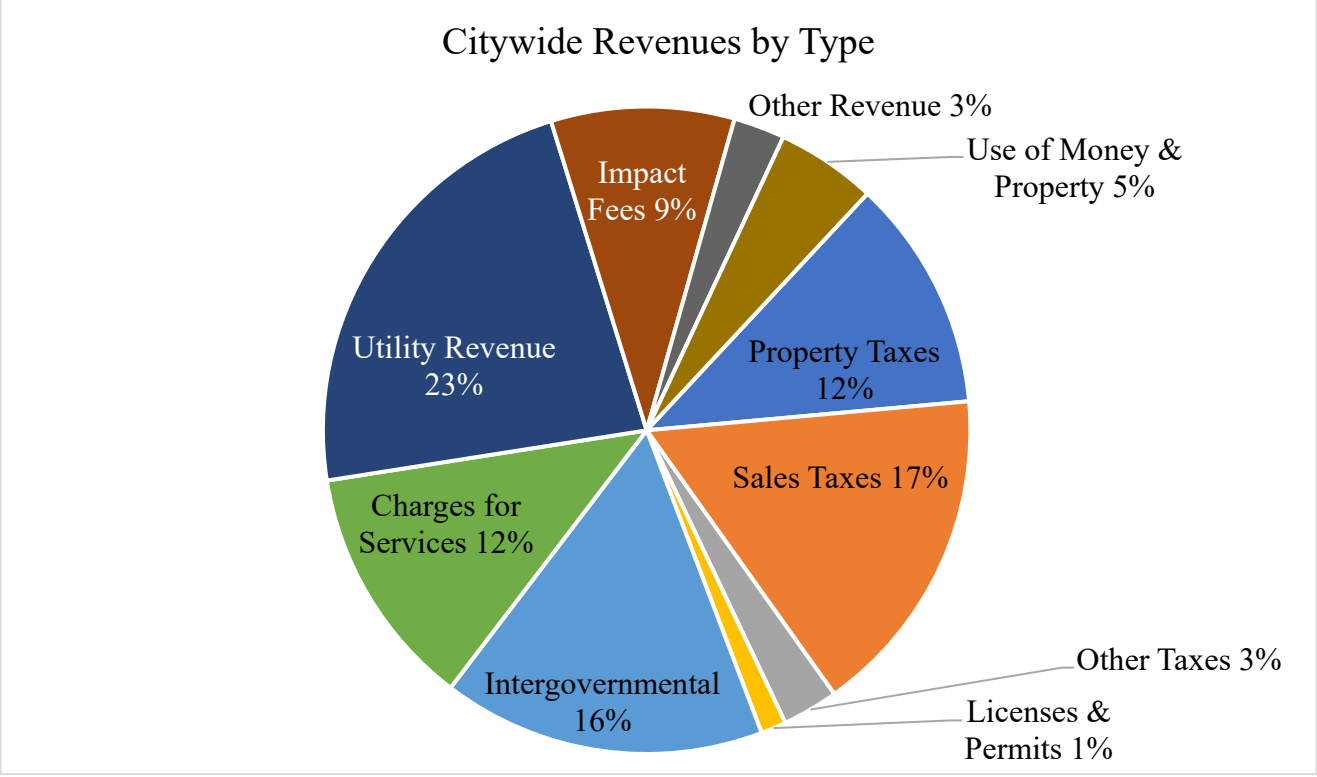
Revenue Overview

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



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Revenue Overview

PROPERTY TAX

Property Tax Summary

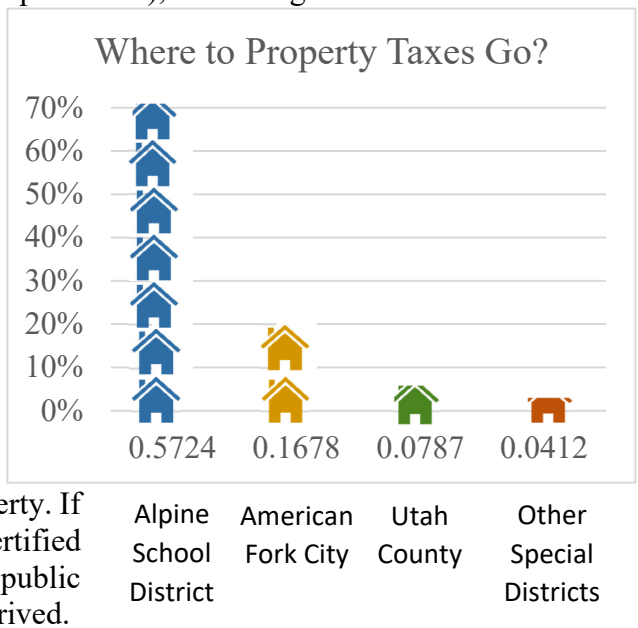
Certified Tax Rate (2023-2024)-1.515%

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.

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

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



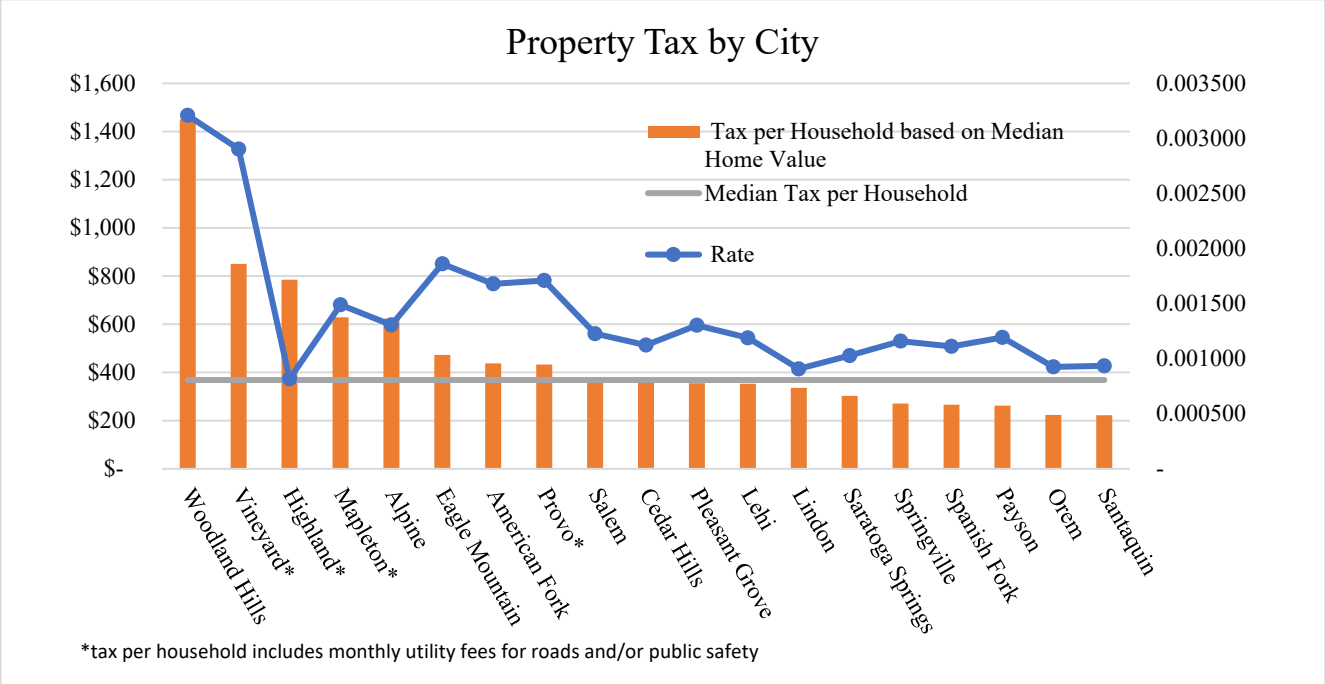
In order to understand property tax in Utah, it is necessary to understand a section of Utah state law known as "truth in taxation." Each county in the state is responsible for administrating property taxes. Each June, Utah County submits to the city a certified tax rate, a rate that will generate the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

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

Although the total tax rate during the Fiscal Year 2022-2023 for American Fork property owners was .8602% of taxable home value, only 20 percent or .1679% was received by American Fork City for general fund and debt service. The remaining allocations went to Alpine School District, Utah County, Central Utah Water Conservation District, and other districts.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Revenue Overview



Based on feedback from residents in the prior year, small incremental increases are preferred over larger periodic tax rate increases. City Council will aim to hold biannual truth in taxation hearings to evaluate the need for a smaller increase every other year. The public hearings will take place in August every even numbered calendar, if needed. For fiscal year 2023-24, no property tax increase is proposed. However, due to increasing costs of providing services and the need to address crucial core services deficiencies as surveyed by the community, the city may need to peg or keep the tax rate in future years. Any time a tax increase is considered, city council will need to go through truth in taxation every year of a proposed increase. The above chart shows the city's base property tax rate relative to other Utah County cities for 2022.

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 37 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.

Sales Tax Summary

Current Tax Rate (2023-2024) – 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.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

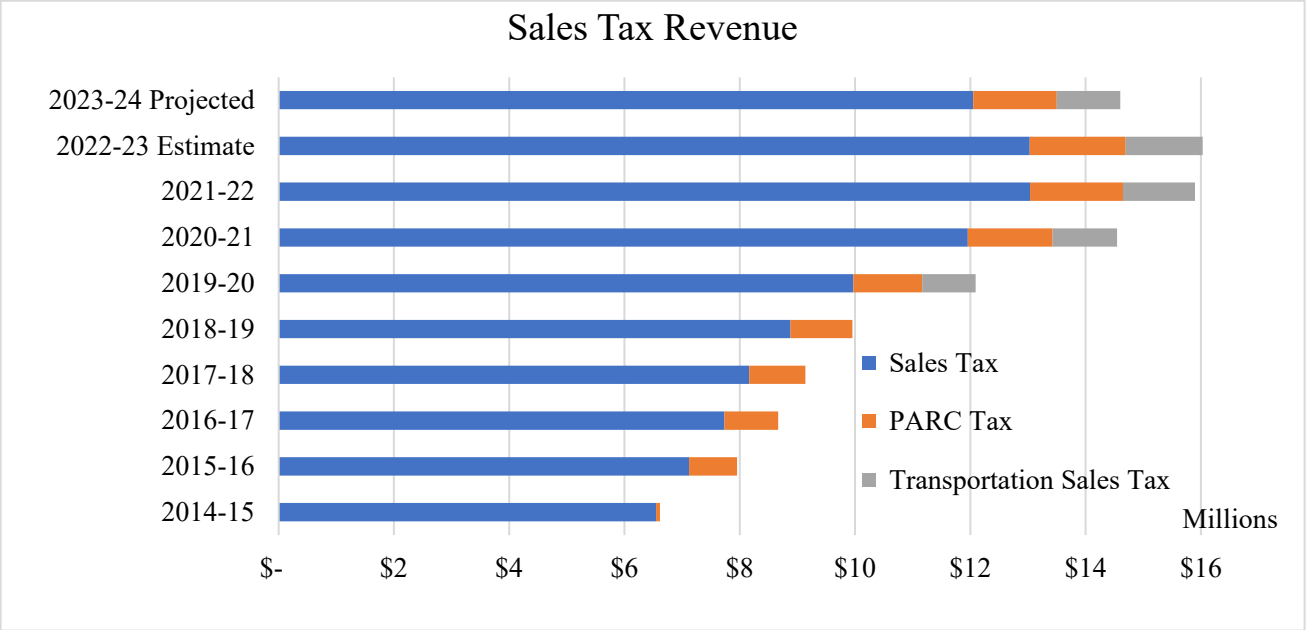
Revenue Overview

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 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.*



FRANCHISE TAX

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

- **Energy Sales & Use Tax** - levied on electric and gas utilities and has a maximum allowable rate of 6%. The electric and natural gas utilities tax is remitted to the city by Dominion Energy (formerly Questar Gas) and Pacificorp (parent company of Rocky Mountain Power) on a monthly basis.

- **Telecommunication Tax** - business providing telecommunication services is required to have a Telecommunication Franchise Agreement with the city. These agreements ensure the collection of

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Revenue Overview

Franchise Tax Summary

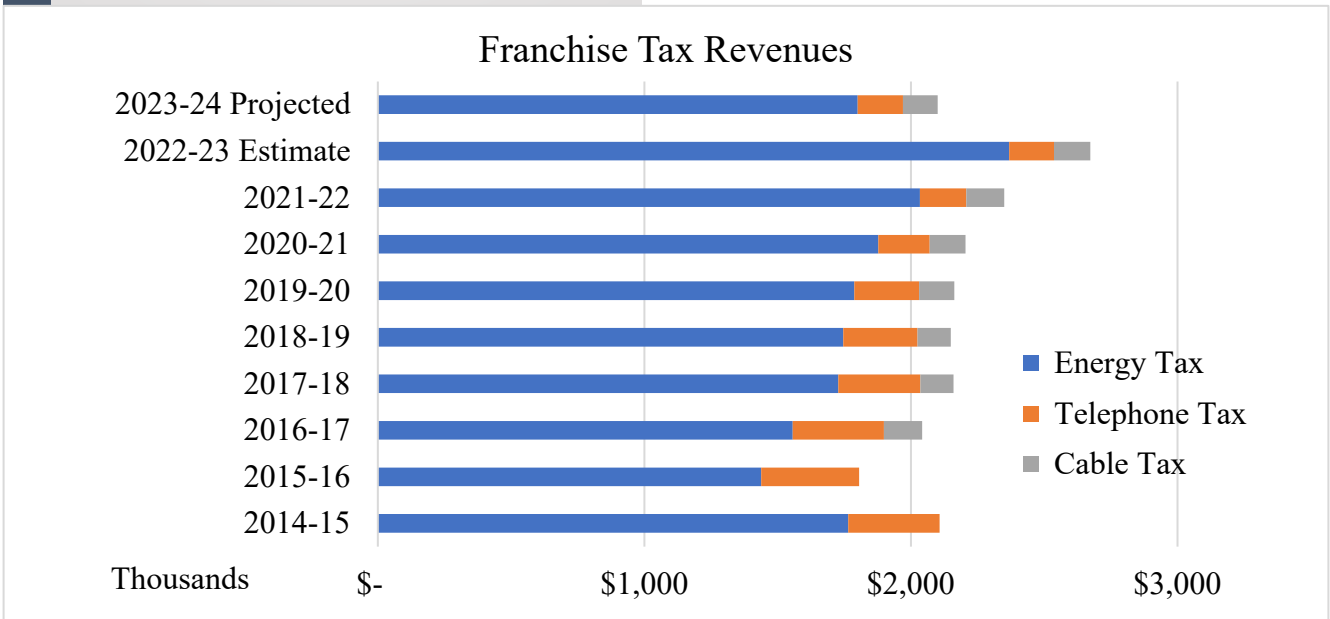
Current Tax Rate (2023-2024):
Energy – 6%
Telecommunications – 3.5%
Cable TV – 5%

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

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 2023-2024, the only entity providing this service is Comcast (also known as Xfinity). As of fiscal year 2023-2024, the current rate is 5%. Revenue is projected to decrease in fiscal year 2023-2024 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.



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Revenue Overview

LICENSES AND PERMITS

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

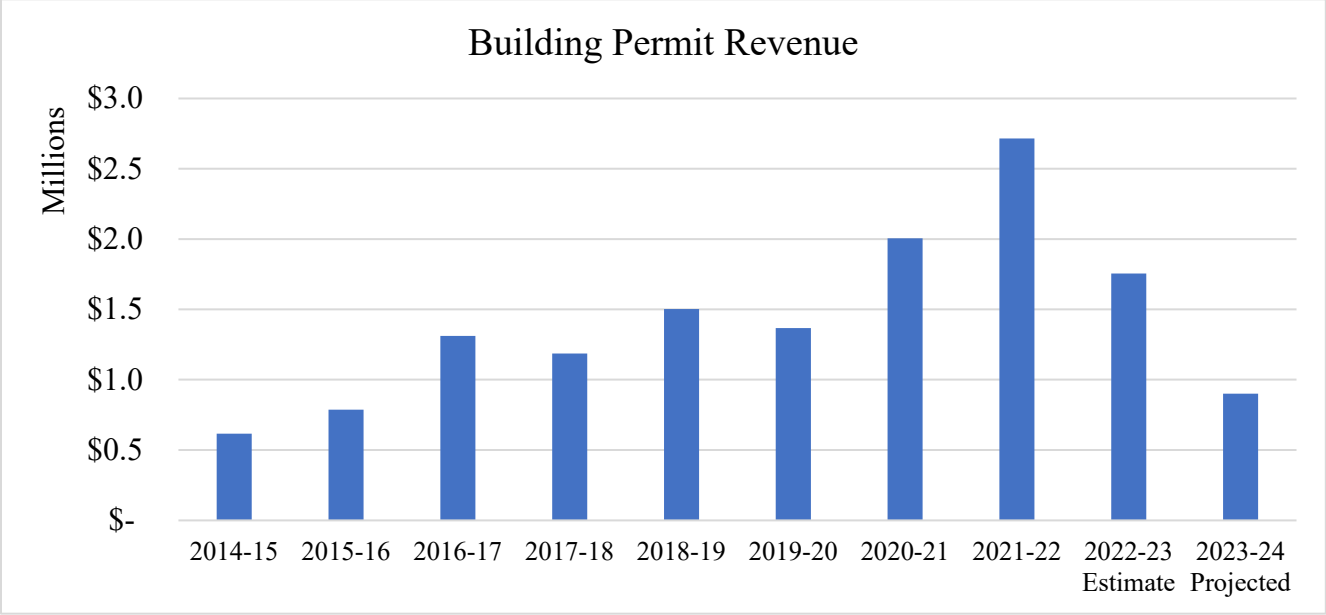
American Fork has seen a slowdown of permits issued for single family development within the city. Despite the slowdown, the city is expecting continued growth in multiunit housing in the southwest portion of the city in upcoming years. Despite the growth, the city budgeted permit revenues conservatively during fiscal year 2023-2024 due to increased levels of inflation, higher interest rates and record home valuations.

Licenses and Permits Summary

Current Rate (2023-2024):
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.



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Revenue Overview

CHARGES FOR SERVICES

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

The city has realized an increase beginning fiscal year 2020 due to the City of Cedar Hills fire contract beginning July 2019 and increased ambulance billing revenue. Both revenue increases are already dedicated to providing fire service to Cedar Hills City and increasing ambulance transport personnel.

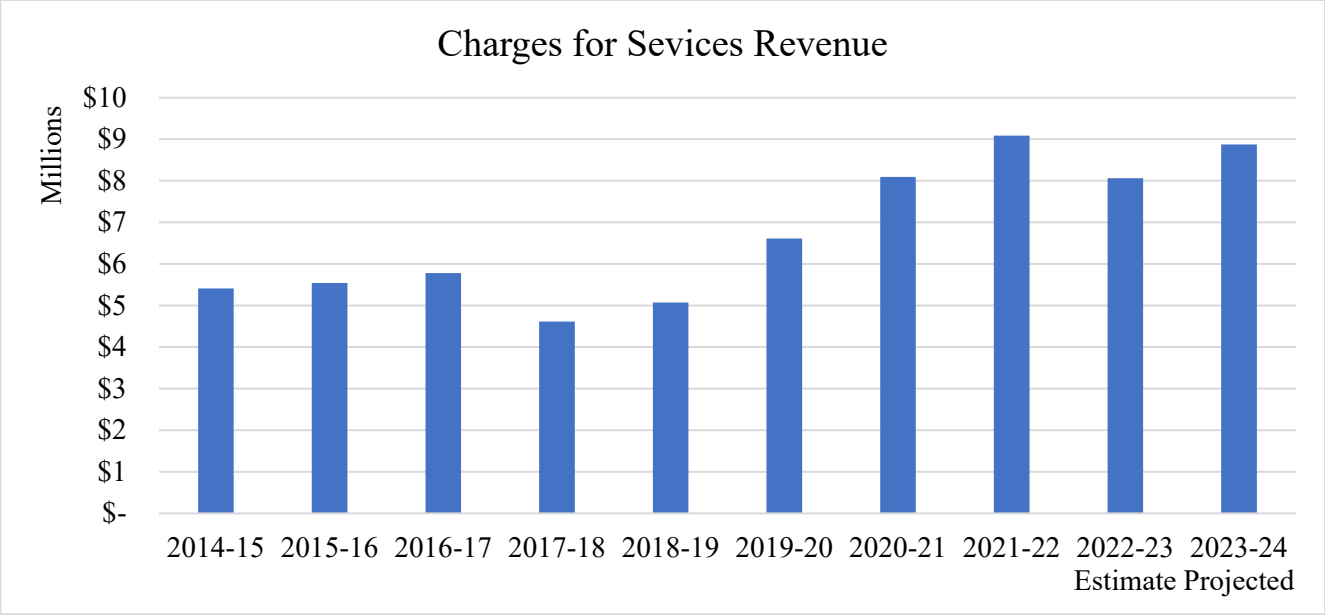
Charges for Services Summary

Current Rate (2023-2024):
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.

Other revenues, including development inspections, have been somewhat volatile with rising inflation and other post pandemic economic uncertainties. and is starting to see the level of services return to pre-pandemic levels. Other decreases in charges for services revenue between fiscal year 2017 and fiscal year 2018 is due to sanitation, recycling, and utility late fee revenue being moved to an enterprise fund.



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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.

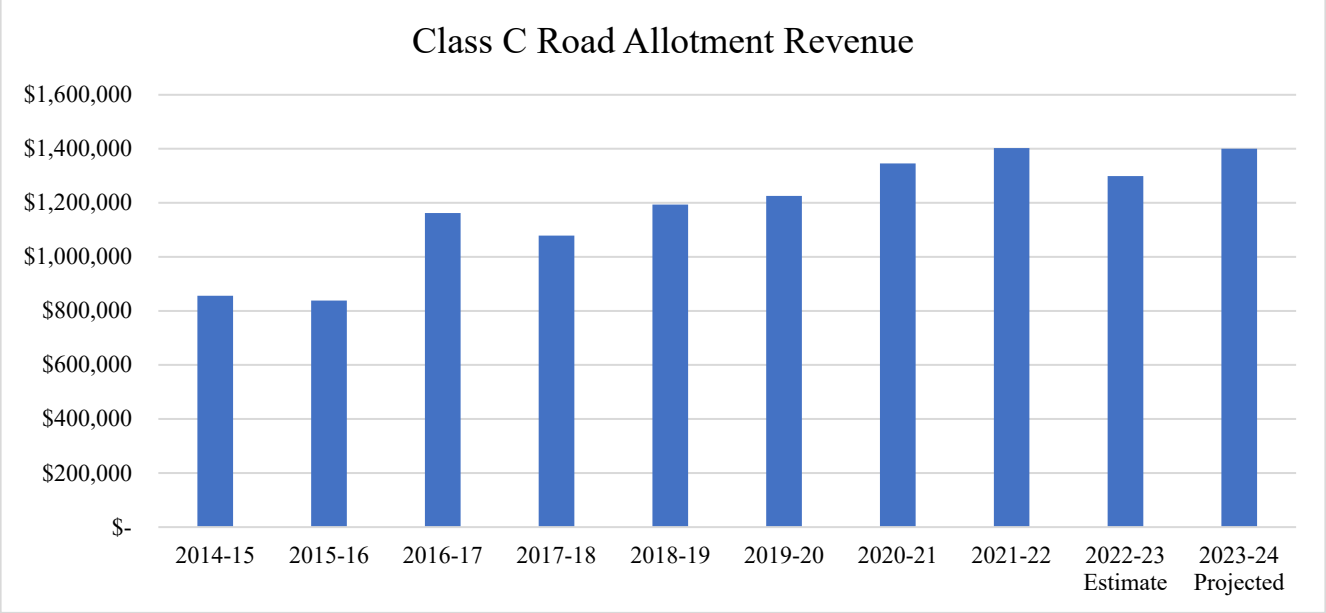
Class C Road Allotment Summary

Current Rate (2023-2024):
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 2023-2024 than the last three fiscal years' service levels.



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Revenue Overview

FITNESS CENTER FEES

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

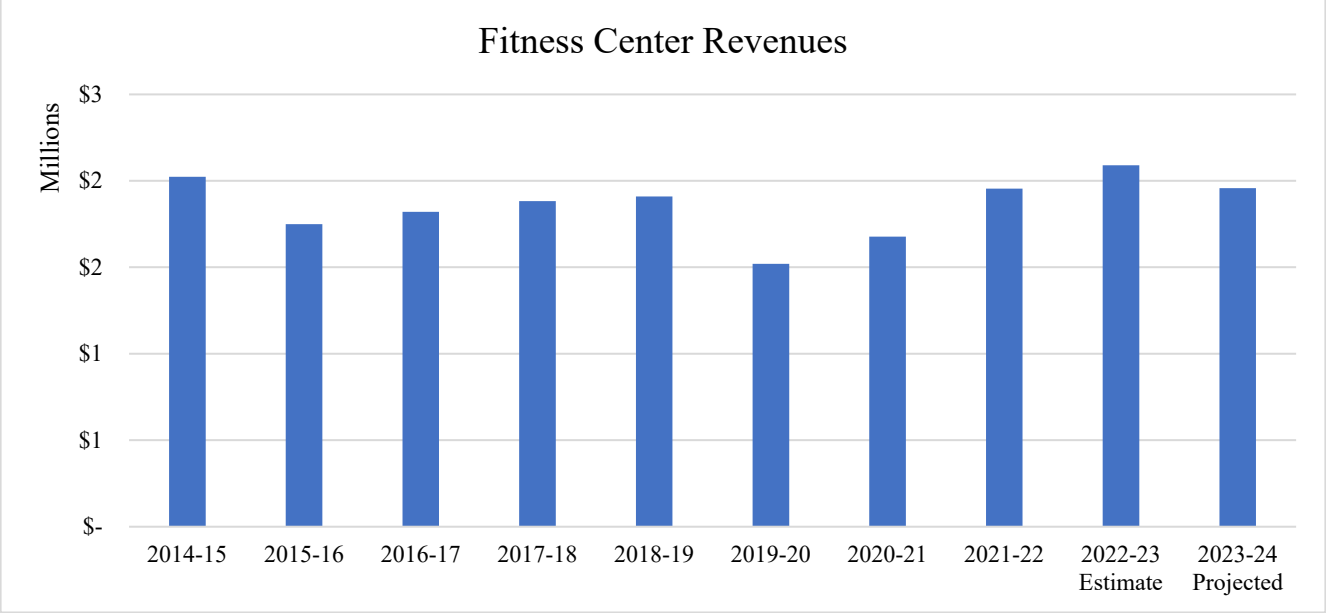
For fiscal year 2023-2024, approximately 32% of the center's operating expenditures are subsidized by the general fund (subsidy not included below). The center's general fund subsidy has been increasing faster than fitness center revenues. The city proposed a 4% increase in fees to address the increasing costs of services and to bridge the subsidy gap. The large increase in fiscal year 2015 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 2023-2024 is expected to see increased service levels as more people are using the fitness center post-pandemic.

Fitness Center Revenue Summary

Current Fees (2023-2024):
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.



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Revenue Overview

CULINARY WATER AND PRESURIZED IRRIGATION RATES

Water Rates Summary

Current Rate (2023-2024) – Rates are set in a separate fee schedule available on thec website or at city offices.

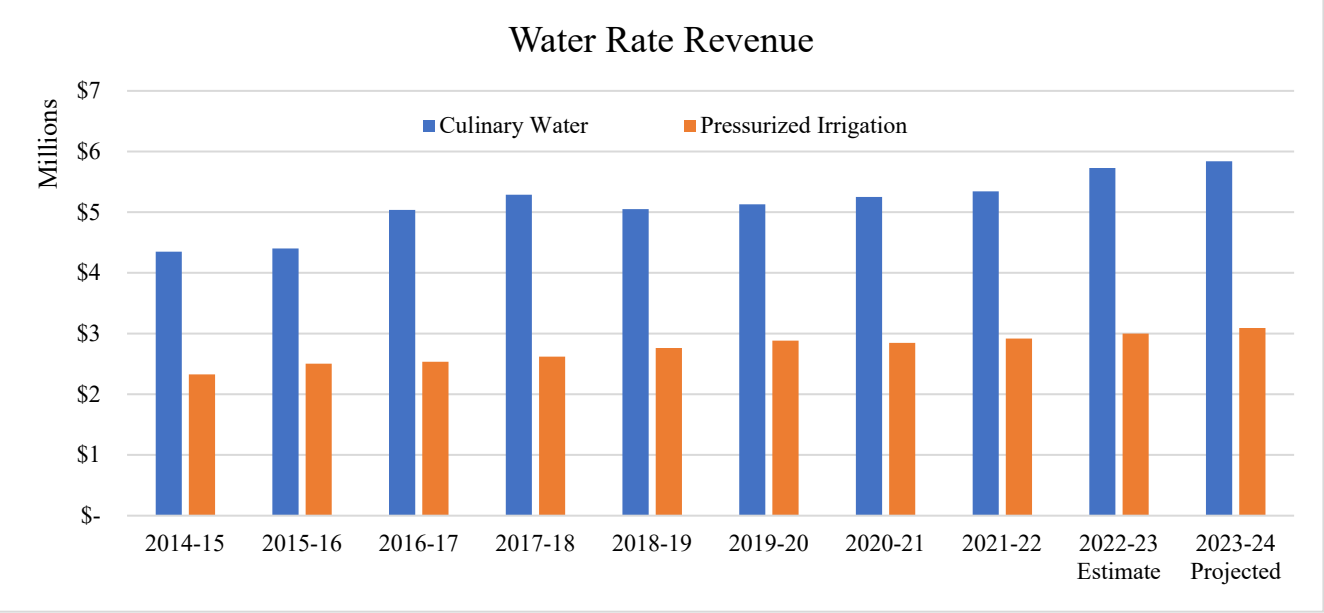
Authorized Uses – All collected funds are restricted to use within the Culinary Water Fund and Pressurized Irrigation Fund, respectively.

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

The 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.

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

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



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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.

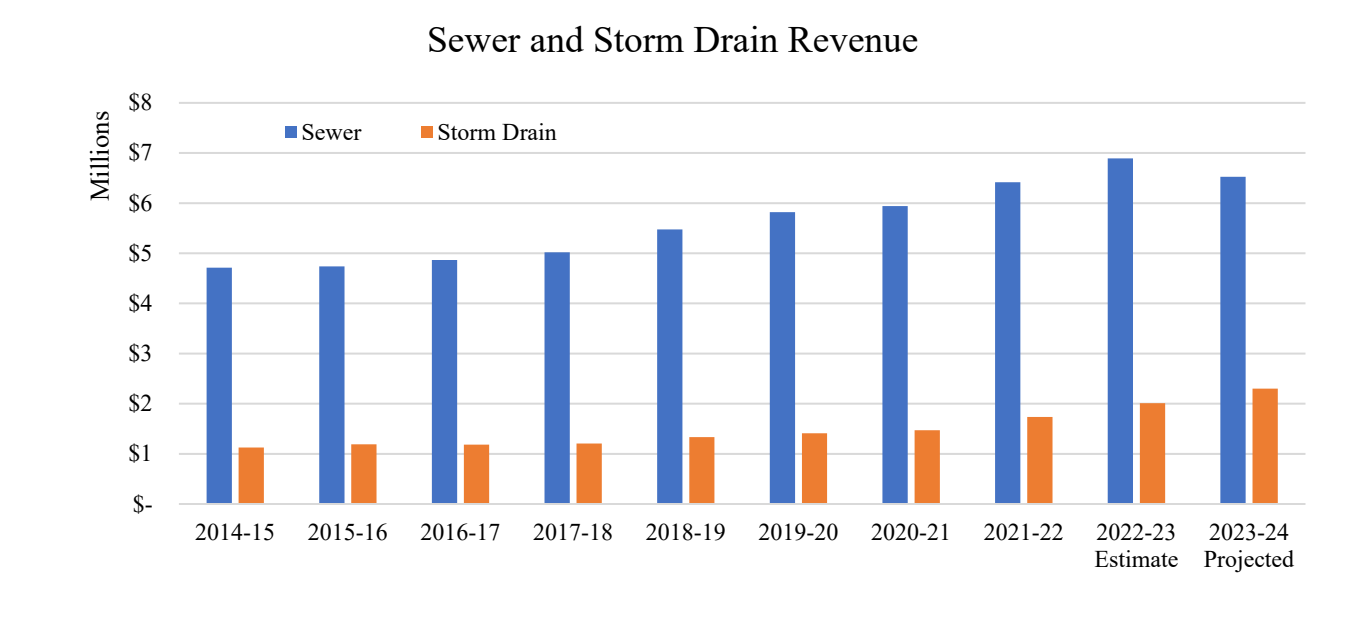
Sewer and Storm Drain Rates Summary

Current Rate (2023-2024) – Rates are set in a separate fee schedule available on the City's website or at City offices.

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

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

The City underwent a rate study and approved a storm rate increase in December 2021 from $6.00 per unit to $8.50, with a biannual increase of $2.00 through January 1, 2026. The change also specified a fee for multi-unit residential customers. All collected funds are restricted to use within the Sewer and Storm Drain funds, respectively.



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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.

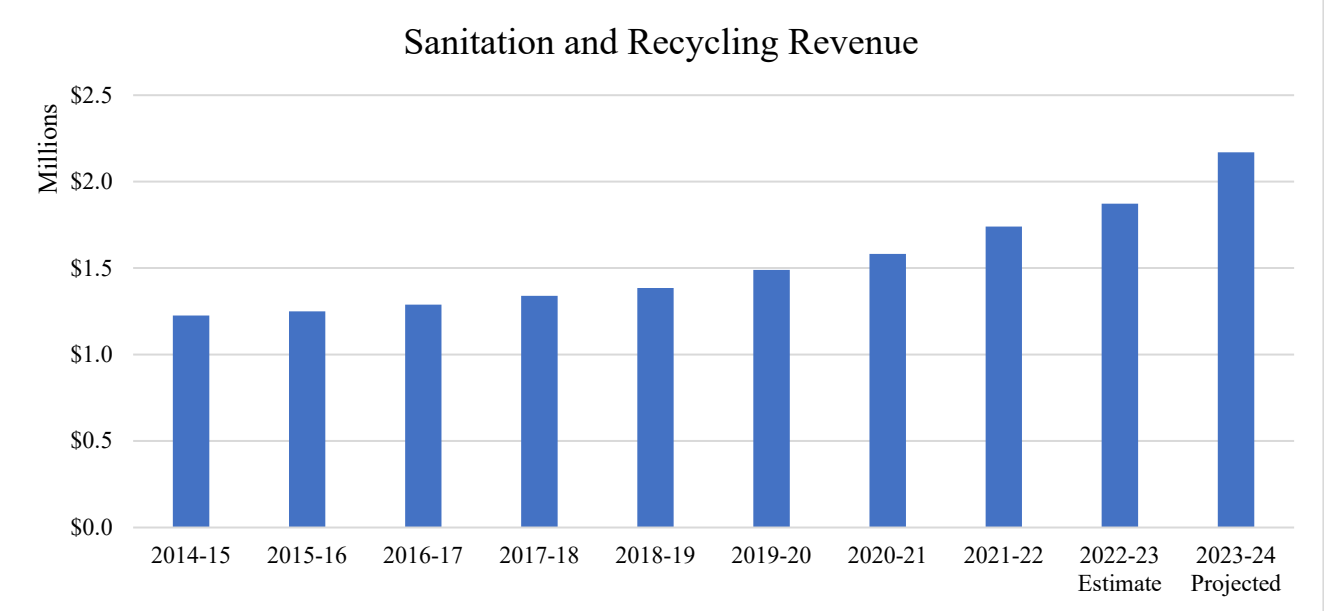
Sanitation and Recycling Revenue Summary

Current Rate (2023-2024) – Rates are set in a separate fee schedule available on the City's website or at City offices.

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

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

Sanitation and recycling fund revenue is projected using several methodologies, including trend analysis, new accounts, and rates charged by the city's outside providers. Predicted rate increases from external providers are also factored into future estimates. Because contract rates from sanitation providers have increased, the city proposes in increase in fiscal year 2023-2024 of $2.10 for first can, $1.28 per extra can, and $1.11 per recycling can. 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.



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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 (RDA). The city has several redevelopment areas as follows:

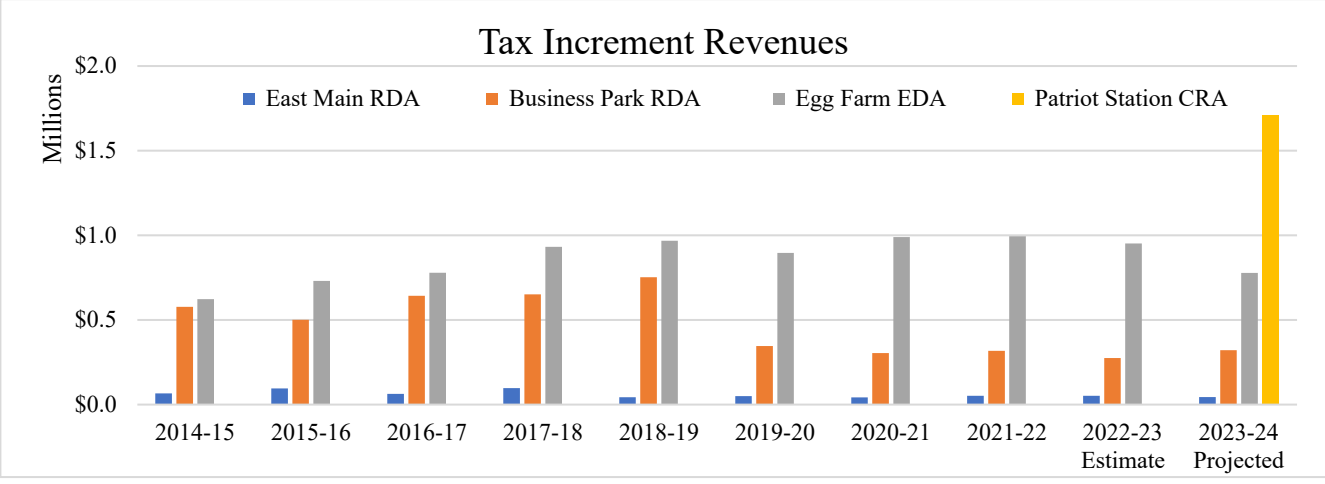
- The East Side RDA fund accounts for activities of the East Main RDA Project Area created in 1992 (triggered in 1994). The RDA received its last tax increment distribution in fiscal year 2018. The RDA will continue to receive tax increment "haircut" monies through fiscal year 2024. All collected funds are used for activities within the East Main RDA project area.
- The Business Park RDA fund accounts for activities of the North Valley RDA Project Area created in 1987 (triggered in 1995). The city will receive its last tax increment distribution in fiscal year 2019. The RDA will continue to receive tax increment "haircut" monies through FY2024. All collected funds are used for activities within the North Valley RDA project area.
- The Egg Farm Economic Development Area (EDA) fund accounts for activities of the Egg Farm EDA Project Area created in 2001 (triggered in 2005). The EDA will receive its last tax increment distribution in fiscal year 2028, or sooner if the maximum cap is reached. The EDA is required to distribute 20% of tax increment received to affordable housing projects. All collected funds are used for activities within the Egg Farm EDA project area.
- The Patriot Station Community Reinvestment Area (CRA) accounts for activities of the in the Transit Oriented Development (TOD) zone in the vicinity of the American Front Runner Station created in 2020 (triggered in 2024). The CRA will receive its last tax increment distribution in fiscal year 2043. The CRA is required to distribute 20% of tax increment received to affordable housing projects. All collected funds are used for activities within the Patriot Station project area.

Tax Increment Revenue Summary

Current Tax Rate (2023-2024) – 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.

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



Tibble Fork Reservoir
American Fork Canyon

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

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Financial Policies

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



American Fork Fitness Center

Refunding

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

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

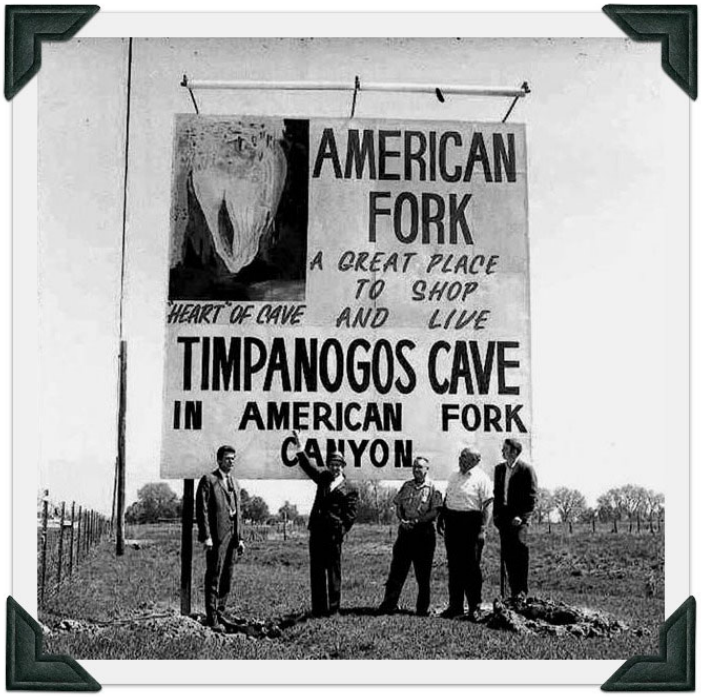
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Financial Policies

Conduit Debt

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

GRANTS



A grant is an award of financial assistance in the form of money or property by a funding source including the Federal Government, State Government, other local governments, non-profit agencies, and private businesses and citizens. The city will seek grant funding whenever possible and feasible. The city program, department, or division desiring to submit a grant application soliciting funds will prepare a request as outlined by the grantor's requirements. The department head or designee should sign the grant application as approval that funds are available and that they are supportive of the fiscal impacts to the department. The department applying for the grant should make every effort to project all initial and ongoing costs associated with the grant program, including but not limited to staff support, needed assistance for computer systems, office space, utilities, systems furniture, vehicles, office equipment, office supplies, computer software, and hardware/telephone charges.

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

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

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Financial Policies

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

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



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

AUDITING AND FINANCIAL REPORTING

Accounting Practices

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

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

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

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billing. The city will record an allowance for uncollectible accounts in the General Fund for ambulance billing and development fees billed, in the Enterprise Funds for utility billing, and the Broadband Fund for leased fiber lines.

For inventory, the city will use a "first in, first out" (FIFO) basis.

The Finance Director, under the direction of the City Administrator, will have the authority to make procedural decisions with respect to specific accounting treatments, such as interpretation of accounting principles, design of the general ledger and chart of accounts, and similar items. However, in certain special or unique situations, review by the City Council may be necessary. The City Council will be made known of any issue that:

1. Creates controversy among those responsible for audit oversight, or between said individuals and the external auditors.
2. Is or will be material to the financial statements.
3. Involves significant uncertainty or volatility that could materially affect an estimate.
4. Is or will be a matter of public interest or exposure.
5. Must be reported to an external body, and those responsible for audit oversight are unclear or undecided on its presentation.
6. Relates to the application of a standard in a way that is not consistent with general practice or in a way that is different from how it has been applied in previous years.
7. Relates to key controls over financial information that are being designed or redesigned or have failed or are otherwise being addressed by the city.



Financial Reporting

The Annual Comprehensive Annual Financial Report (ACFR) will include the General Fund, all special revenue, debt service, capital project, permanent, proprietary, fiduciary funds (if using), and component units, which the city is required to report under GAAP. The report will be made for general public as soon as possible.

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

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a comprehensive financial plan, an operations guide for all organizational units, and a communication device. The Adopted Budget will be posted online and in compliance with State statutes. The city will follow all state statutes regarding financial reporting.

The Finance Director, under the direction of the City Administrator, will prepare financial reports for the Mayor and City Council in a format consistent with the annual adopted budget monthly. Such reports will enable the City Council to be constantly informed of the financial status of the city. The city Administrator and Department heads will also be issued monthly reports. Upon issuance of the financial reports, the previous month will be closed in the accounting system to prevent back-dated transactions that could materially change the issued reports.

The ACFR will be audited annually by a Certified Public Accounting firm. The annual audit encompasses areas of financial reporting, internal control, federal grants, and departmental audits.

Audit Oversight

As required by Utah State Code, an independent audit of the City's financial condition and procedures shall be obtained by means of a third-party independent certified audit firm. The Finance Director shall be the primary contact with the independent auditors and is in charge of arranging audit schedules and managing requirements of the annual audit.

The Finance Director will bring important issues identified during, or related to, the audit to the Mayor, City Council, and City Administrator, as necessary. The city will request proposals for audit services from qualified independent certified public accounting firms a minimum of every five (5) years through a Request for Proposal (RFP) process. In accordance with the Government Finance Officers Association (GFOA) best practice guidelines, the current auditors can be included in the RFP process. While price is an important part of the selection process, the principal factor in the selection of an independent auditor is the auditor's ability to perform a quality audit.

In addition, general oversight will be conducted by the Mayor, City Administrator, and Finance Director. At the Mayor's discretion, an audit committee was formed and duly appointed. The audit committee shall provide oversight of the financial reporting process, the audit process, the system of internal controls and general compliance with laws and regulations.

INTERNAL CONTROL

Overall Objective

The city's system of internal controls should be able to provide reasonable, but not absolute, assurance that the following objectives have been met:

1. Reliable reporting of financial transactions.
2. Effective and efficient city operations.
3. Compliance with applicable laws, regulations, contracts, and grant agreements.

Control Environment

The control environment is the foundation for all other components of internal control, providing

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discipline and structure. Management establishes the "tone at the top" regarding the importance of internal control and expected standards of conduct and reinforces expectations at various levels. Control environment factors include the integrity, ethical values, and competence of the city's personnel; the way management assigns authority, responsibility, and organizes and develops its personnel; and the attention and direction provided by the Mayor and City Council.



The legislative body has adopted a personnel policies and procedures manual, prepared by the city Administrator, that details policies, expectations, and other employment-related topics. This manual is to be reviewed annually to determine needed revisions to comply with state and federal laws, as well as practices of the city. Each employee receives a copy of the personnel manual, which includes a policy on business ethics and conduct, and signs an acknowledgement of receipt. The city will hold a minimum of one training course a year where human resource topics are covered.

Management has developed job descriptions for each position and reviews employee compliance on a semi-annual basis (at a minimum) through performance evaluations. Each department head will review applicable job descriptions annually to ensure accuracy and completeness.

The City Administrator prepares an annual budget with input from department heads, using historical data from the three previous years. The City Administrator, with input from the department heads, will also prepare an annual capital budget. A proposed budget is presented to the Mayor and City Council during at least one budget workshop. The City Administrator, Finance Director, and department heads are present to explain their budgets. Finally, organizational charts reviewed periodically as job descriptions and positions are added or changed to determine if the reporting structure, authority, and responsibility documented is still accurate.

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Financial Policies

RISK ASSESSMENT

City officials and management assess the risk of operations continually. The city has chosen to transfer the most common types of risk, such as property, casualty, liability, errors, omissions, worker's compensation, and surety bonds, through the purchase of insurance.

The city faces several financial risks in normal operations, including the following:

- Collections could be lost or misappropriated.
- Collections could be recorded improperly.
- Collections may not be deposited in the bank and recorded in a timely manner.
- Disbursements could be unauthorized.
- Disbursements could be made for personal items.
- Disbursements could be made for items never received.
- Bank balances may be inaccurate due to a failure to reconcile bank accounts.
- Capital assets or inventory items could be missing.
- Inventory is not available when needed.
- Grant funds could be spent for unallowable items.
- Grant rules may not be followed which could result in having to return funds.
- Reporting requirements are not met.



CONTROL ACTIVITIES

Control activities are objectives, policies, and implemented procedures designed to address significant areas identified in the Risk Assessment section.

Collections/ACH

The city has implemented a number of policies regarding collections and ACH:

1. All collections will be receipted in the appropriate fund and revenue code and recorded in the general ledger daily.
2. A pre-numbered receipt will be issued for each collection made. Walk-in customers must be offered a receipt.
3. The cash drawer and night drop box (if applicable) will be reconciled daily by two personnel. One of the personnel must be independent of the collections process.
4. No checks will be cashed from the cash drawer.
5. All funds will be deposited within three business days or state statute, whichever is shorter.
6. The cash drawer will be locked when unattended and placed in a designated area after hours.
7. At no time will cash be unattended.
8. Employees are prohibited from comingling City assets with personal assets.
9. Chart of accounts coding will be reviewed by the Finance Director monthly as part of the month-end closing procedure.

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

Disbursements/Drafts

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

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



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

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

Safeguarding of Assets

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

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

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Financial Policies

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

Compliance

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

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


Fox Hollow Golf Course

Information and Communication

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

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

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Financial Policies

Monitoring

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

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

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
    - 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

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- 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.

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.

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REVENUE POLICY

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

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

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



Timpanogos Cave
American Fork Canyon

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

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

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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.

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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.



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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, 2022 (expressed in thousands):

Computation of Legal Debt Margin – June 30, 2022 (in thousands)	
Assessed Valuation	$3,513,565
Estimated Actual Value	5,121,252
Debt Limit (12% of estimated actual value)	614,550
Less Outstanding General Obligation Bonds	37,840
Total Amount of Debt Applicable to Debt Limit	37,840
Legal Debt Margin	$576,710

A brief description of American Fork City's debt issues (as of June 30, 2022) is included below:

Lease Commitments

- 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, 2023	Additions FY2024	Principal Due FY 2024	End Balance June 30, 2024
2015 General Obligation Bonds	$5,090,000	-	$350,000	$4,740,000
2016 General Obligation Bonds	23,535,000	-	1,550,000	21,985,000
2020 General Obligation Bonds	7,050,000	-	355,000	6,695,000
2018 Sales Tax Revenue Refunding Bonds	2,143,000	-	405,000	1,738,000
2020 Water Revenue Bonds	21,438,000	-	1,030,000	20,408,000
2022 Tax Increment Revenue Bonds	28,975,000	-	665,000	28,310,000
2018 Capital Lease – Police Vehicles	51,204	-	51,204	0
2019 Capital Lease – Ambulance/Brush Truck	257,007	-	73,432	183,575
2019 Capital Lease – Ladder Truck	895,586	-	196,010	699,576
Total Long-term Debt	$89,434,797	-	$4,675,646	$84,759,151

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

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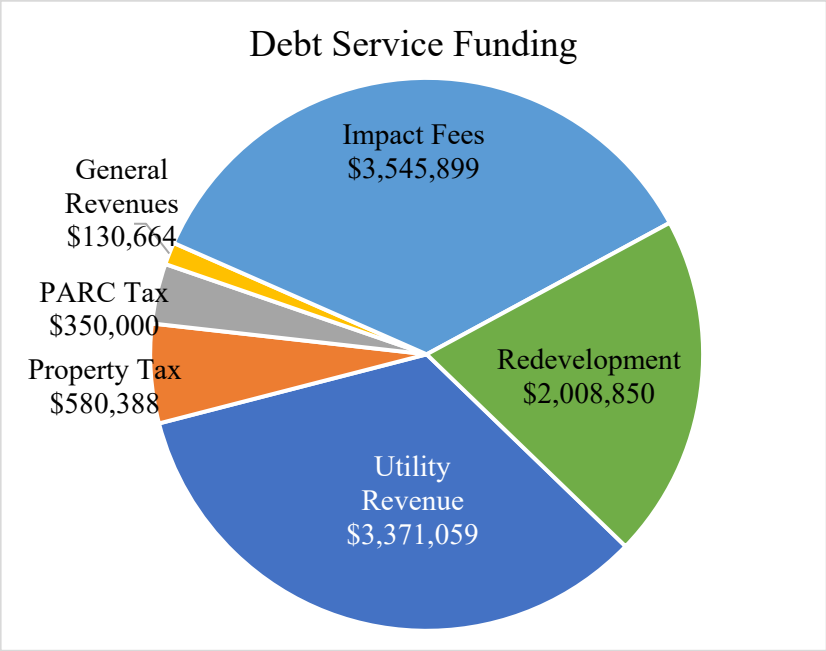
Debt Overview

in annual principal and semi-annual interest payments through May 2035 – Interest is at a varying rate of 2.00% to 5.00%. Proceeds were used to advance refund the 2008 GO Bonds, which partially financed the City's pressurized irrigation system.

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

Revenue Bonds:

- 2018 Sales Tax Revenue and Refunding Bonds: $4,000,000 Sales Tax Revenue and Refunding Bonds due in annual principal and semi-annual interest payments through May 2028 – Interest is at a rate of 3.04%. Proceeds were used expand Art Dye park and to refinance the 2012 Sales Tax Revenue Bonds.
- 2020 Water Revenue Bonds: $22,015,000 Water Revenue Bonds due in annual principal interest payments through December 2022 – Interest is at a rate of 1.00%. Proceeds are used for construction of improvements to the City's water infrastructure.
- 2022 Subordinate Sales Tax and Increment Revenue Bonds: $30,000,000 due in annual principal and semi-annual interest payments through May 2047 – Interest is at a rate of 3.00 to 5.00%. Proceeds are used for 200 South road improvements.



Debt Service:

The majority of debt service payments are paid through impact fees paid through development growth. User rates in the secondary irrigation fund also pay for a large majority of debt service. 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, 2024, the total general obligation bonded debt equals $971 per capita. Total Water Revenue Bonds debt represents approximately $1,931 per utility rate customer.

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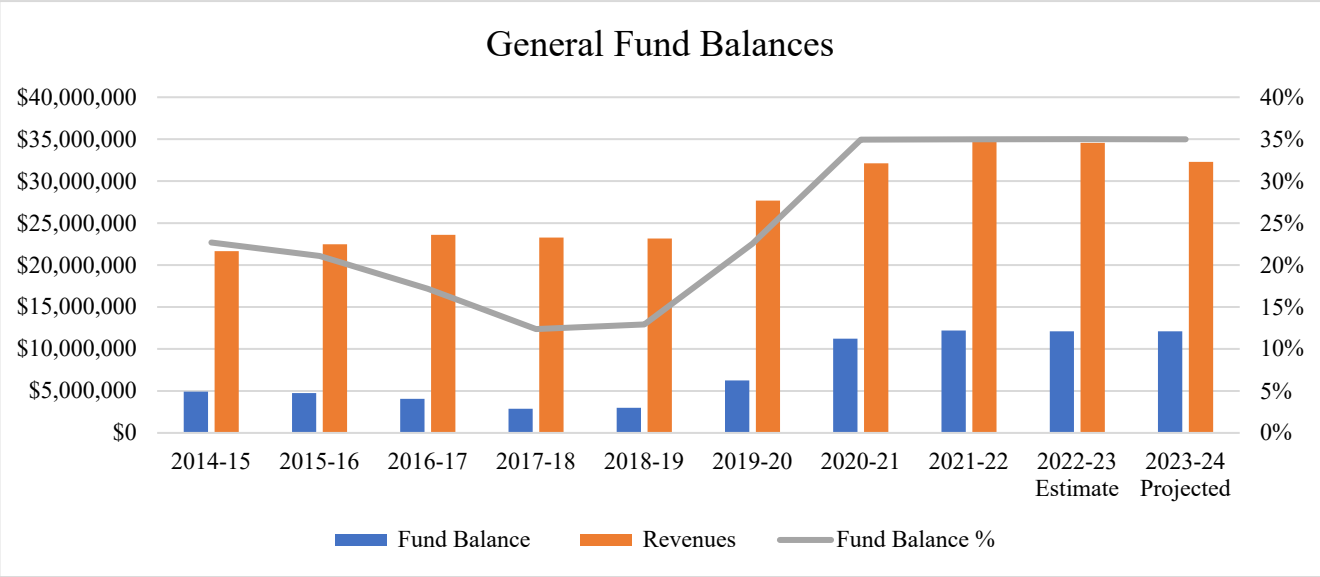
Fund Balance Overview



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 2023-2024, the City anticipates having a General Fund balance of 37% of budgeted revenues and will transfer any audited excess to meet the maximum threshold as defined by state code. As per the fund balance policy, any reserves in excess of 35% will be transferred to the general capital project fund.



The decrease in fund balance in fiscal years ending 2018 and 2019 were due to the reallocation of reserves for creation of separate funds for sanitation and capital projects/streets that were previously included as 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 increase in reserves in the coming years.

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Fund Balance Overview

SPECIAL REVENUE/DEBT SERVICE FUNDS

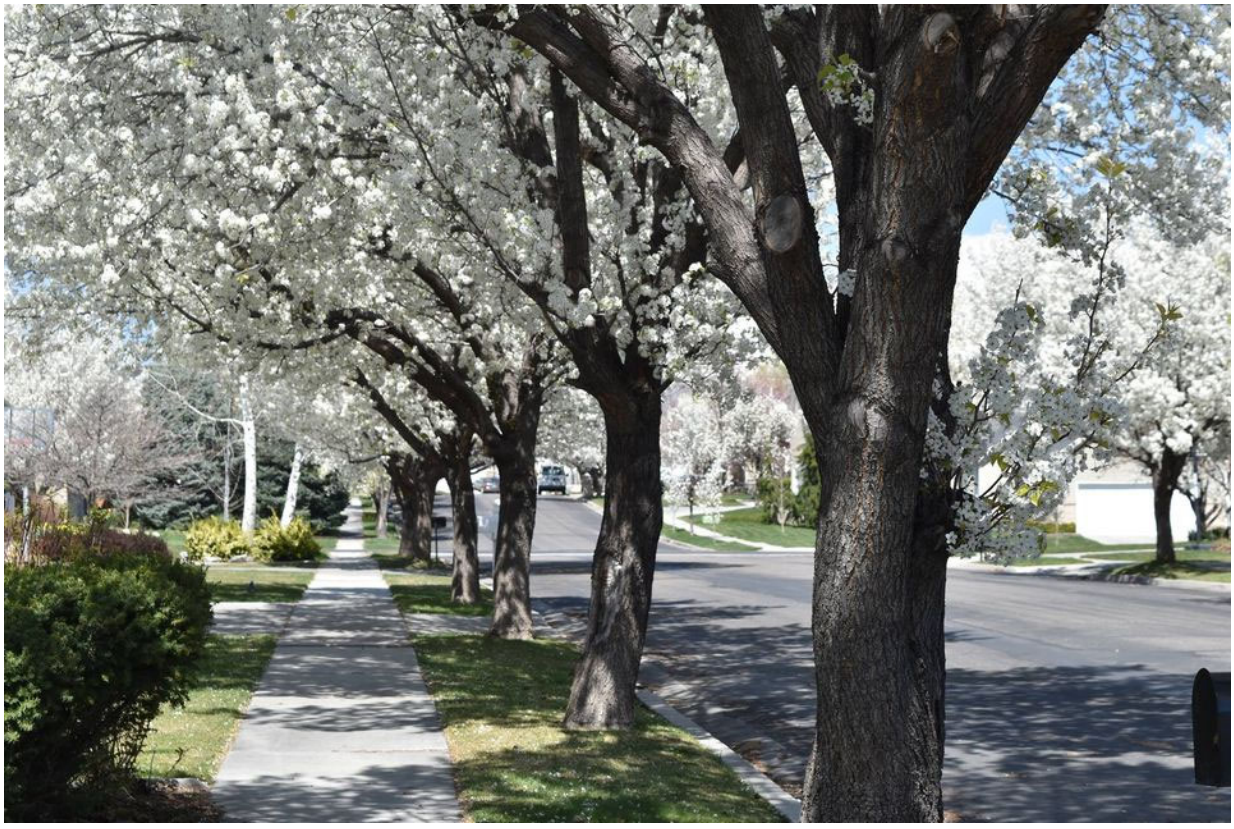
The state does not impose limits on the accumulation of fund balances for special revenue funds or debt service funds. Most of the special revenue and debt service fund balances will be depleted with the construction of capital projects in the Egg Farm EDA and Patriot Station CRA. The fund balance in the Egg Farm EDA Fund will be depleted by $1.9 million, due in part to improvements and widening of Sam White Lane. In the Patriot Station CRA, the construction and widening of 200 South will deplete the fund balance in that fund.

CAPITAL PROJECTS FUNDS

The City will see several fund balance decreases in capital project funds. The General Capital Projects Fund will see expenditures related to the road improvements and the fiber project, thus reducing fund balance by $17.9 million. Many capital projects are multi-year projects which will require the use of fund balance in the subsequent year or require multiple years to accumulate enough resources to perform a project. All projects expended in the impact fee funds are in the City's Impact Fee Facilities Plan (IFFP) or are impact fee eligible projects.

ENTERPRISE FUNDS

Overall fund balances in the enterprise funds will be decreased by $9.8 million, 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: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Budget Summaries



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Fund Balances

GOVERNMENTAL FUNDS

Fund	Available Fund Balance 2021-22	Estimated Fund Balance 2022-23	Estimated Revenues 2023-24	Proposed Expenditures 2023-24	Net Transfers 2023-24	Increase (Decrease) 2023-24	Estimated Fund Balance 2023-24
General Fund	**$ 12,192,569**	**$ 12,098,643**	**$ 32,321,974**	**$ 30,539,556**	**$ (1,782,418)**	**$ -**	**$ 12,098,643**
Special Revenue Funds							
Municipal Building Authority	796	746	-	100	-	(100)	646
Fitness Center	-	-	1,957,200	2,713,400	756,200	-	-
PARC Tax	390,030	317,197	1,453,500	1,640,145	(37,000)	(223,645)	93,552
Celebration	-	-	2,500	30,000	27,500	-	-
Downtown Redevelopment	96,735	101,009	500	101,509	-	(101,009)	-
RDA - West Side	17,677	17,677	-	-	-	-	17,677
RDA - East Side	149,164	205,972	45,081	45,081	-	-	205,972
RDA - Business Park	2,682,685	3,038,177	350,943	350,943	-	-	3,038,177
EDA - Egg Farm	2,260,362	1,898,938	788,008	2,515,537	(171,409)	(1,898,938)	-
CRA - Patriot Station TOD	(201,297)	29,070,459	2,011,539	30,701,089	-	(28,689,550)	380,909
CRA - Main Street	(13,007)	(13,007)	-	-	-	-	(13,007)
Total Special Revenue Funds	**5,383,145**	**34,637,168**	**6,609,271**	**38,097,804**	**575,291**	**(30,913,242)**	**3,723,926**
Debt Service Fund	**347,838**	**360,119**	**933,888**	**1,052,535**	**120,147**	**1,500**	**361,619**
Capital Projects Funds							
General Capital Projects	17,408,112	23,268,841	8,552,144	27,817,317	1,096,917	(18,168,256)	5,100,585
Bond Capital Projects	7,360,688	-	-	-	-	-	-
Capital Projects - Equipment	21,009	21,009	-	280,618	280,618	-	21,009
Meadows Special Improvement District	66,619	66,619	-	-	-	-	66,619
Park Impact Fees	14,701,166	16,935,298	3,122,000	677,282	(120,147)	2,324,571	19,259,869
Road Impact Fees	7,476,218	7,748,291	2,550,000	4,832,299	-	(2,282,299)	5,465,992
Fire Impact Fees	2,037,067	2,062,506	357,500	2,000,000	(531,103)	(2,173,603)	(111,097)
Police Impact Fees	2,290,841	2,265,472	270,000	465,000	(261,175)	(456,175)	1,809,297
Total Capital Project Funds	**51,361,720**	**52,368,036**	**14,851,644**	**36,072,516**	**465,110**	**(20,755,762)**	**31,612,274**
Permanent Fund							
Perpetual Care Fund	973,798	1,085,555	60,500	-	(2,000)	58,500	1,144,055
Total Permanent Fund	**973,798**	**1,085,555**	**60,500**	**-**	**(2,000)**	**58,500**	**1,144,055**
TOTAL GOVERNMENTAL FUNDS	**$ 70,259,070**	**$ 100,549,521**	**$ 54,777,277**	**$ 105,762,411**	**$ (623,870)**	**$ (51,609,004)**	**$ 48,940,517**

Fund Balances

ENTERPRISE FUNDS

Fund	Available Fund Balance 2021-22	Estimated Fund Balance 2022-23	Estimated Revenues 2023-24	Proposed Expenditures 2023-24	Net Transfers 2023-24	Increase (Decrease) 2023-24	Estimated Fund Balance 2023-24
Enterprise Funds							
Culinary Water	$ 25,476,181	$ 28,436,186	$ 6,810,000	$ 15,692,892	$ 791,602	$ (8,091,290)	$ 20,344,896
Culinary Water Impact Fees	3,828,845	4,006,097	1,020,000	517,009	(636,000)	(133,009)	3,873,088
Secondary Irrigation	13,377,227	12,761,279	9,727,500	11,946,591	-	(2,219,091)	10,542,188
Secondary Irrigation Impact Fees	(13,968,586)	(13,262,855)	3,750,000	3,332,120	-	417,880	(12,844,975)
Sewer	16,404,783	19,669,765	6,675,750	6,248,683	-	427,067	20,096,832
Sewer Impact Fees	2,218,399	2,397,810	415,000	517,113	-	(102,113)	2,295,697
Storm Drain	5,564,162	7,011,949	2,340,000	4,696,867	-	(2,356,867)	4,655,082
Storm Drain Impact Fees	1,103,204	1,141,915	507,500	834,321	-	(326,821)	815,094
Sanitation and Recycling	398,120	381,359	2,174,484	2,140,350	-	34,134	415,493
Broadband	(1,858,897)	(1,763,161)	198,458	433,177	256,378	21,659	(1,741,502)
Total Enterprise Funds	**52,543,438**	**60,780,344**	**33,618,692**	**46,359,123**	**411,980**	**(12,328,451)**	**48,451,893**
Internal Service Funds							
Fleet Operations & Maintenance	9,988	11,688	544,900	544,900	-	-	11,688
Fleet Capital	1,094,008	1,094,008	838,298	1,050,188	211,890	-	1,094,008
Information Technology	475,875	410,646	372,513	722,513	-	(350,000)	60,646
Total Internal Service Funds	**1,579,871**	**1,516,342**	**1,755,711**	**2,317,601**	**211,890**	**(350,000)**	**1,166,342**
TOTAL ENTERPRISE FUNDS	**$ 54,123,309**	**$ 62,296,686**	**$ 35,374,403**	**$ 48,676,724**	**$ 623,870**	**$ (12,678,451)**	**$ 49,618,235**
TOTAL CITY-WIDE	**$ 124,382,379**	**$ 162,846,207**	**$ 90,151,680**	**$ 154,439,135**	**$ -**	**$ (64,287,455)**	**$ 98,558,752**

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Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)
2.3.b

Combined Revenue Summary - All Funds

BY FUND

Fund	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES (Excludes Transfers)				
General Fund	**$ 34,782,084**	**$ 34,529,957**	**$ 32,256,589**	**$ 32,321,974**
Special Revenue Funds				
Fitness Center	1,954,352	2,089,521	1,855,500	1,957,200
PARC Tax	1,607,675	1,697,923	1,451,200	1,453,500
Celebration	18,101	17,500	5,000	2,500
Downtown Redevelopment	(317)	4,274	500	500
RDA - East Side	54,965	56,808	49,622	45,081
RDA - Business Park	290,375	355,492	357,837	350,943
EDA - Egg Farm	971,851	1,014,406	1,047,249	788,008
CRA - Patriot Station TOD	-	32,579,027	697,536	2,011,539
Total Special Revenue Funds	**4,897,002**	**37,814,951**	**5,464,444**	**6,609,271**
Debt Service Fund	**930,219**	**946,169**	**932,388**	**933,888**
Capital Projects Funds				
General Capital Projects	3,586,453	4,993,470	9,515,958	8,552,144
Bond Capital Projects	15,166	8,855	15,000	-
Capital Projects - Equipment	62,984	247,818	247,818	-
Park Impact Fees	6,552,818	3,437,772	5,622,000	3,122,000
Road Impact Fees	4,560,265	3,854,323	3,030,000	2,550,000
Fire Impact Fees	916,681	557,642	507,500	357,500
Police Impact Fees	557,727	401,706	458,000	270,000
Total Capital Project Funds	**16,252,094**	**13,501,586**	**19,396,276**	**14,851,644**
Permanent Fund				
Perpetual Care Fund	83,041	113,757	47,900	60,500
Total Permanent Fund	**83,041**	**113,757**	**47,900**	**60,500**
Enterprise Funds				
Culinary Water	10,224,365	9,451,921	15,495,353	6,810,000
Culinary Water Impact Fees	2,580,583	1,388,729	1,812,000	1,020,000
Secondary Irrigation	6,149,742	5,567,607	6,547,313	9,727,500
Secondary Irrigation Impact Fees	1,148,611	855,805	850,000	3,750,000
Sewer	7,391,683	7,947,668	6,381,250	6,675,750
Sewer Impact Fees	836,880	535,338	657,000	415,000
Storm Drain	2,957,370	3,221,191	2,736,634	2,340,000
Storm Drain Impact Fees	662,364	331,754	755,500	507,500
Sanitation and Recycling	1,735,661	1,882,868	1,749,321	2,174,484
Broadband	196,832	211,138	181,179	198,458
Total Enterprise Funds	**33,884,091**	**31,394,019**	**37,165,550**	**33,618,692**
Internal Service Funds				
Fleet Operations & Maintenance	433,236	555,715	432,250	544,900
Fleet Capital	1,242,903	1,202,352	1,168,122	838,298
Information Technology	703,375	738,452	732,740	372,513
Total Internal Service Funds	**2,379,514**	**2,496,519**	**2,333,112**	**1,755,711**
TOTAL REVENUES	**$ 93,208,045**	**$ 120,796,958**	**$ 97,596,259**	**$ 90,151,680**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Combined Revenue Summary - All Funds

BY TYPE

Category Type	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES (Excludes Transfers)				
Property Taxes	$ 7,117,912	$ 8,929,594	$ 9,450,856	$ 10,482,844
Sales Taxes	16,248,253	16,378,415	14,922,520	14,950,000
Other Taxes	2,725,996	3,085,790	2,510,000	2,520,000
Licenses & Permits	3,030,020	1,996,391	2,030,000	1,145,000
Intergovernmental	4,176,589	4,678,991	11,751,969	14,546,144
Charges for Services	30,406,757	30,526,227	30,336,732	31,436,760
Impact Fees	18,023,675	10,612,396	13,000,000	8,250,000
Fines & Forfeitures	394,259	320,797	325,000	340,000
Miscellaneous	1,704,798	1,385,648	607,500	120,000
Proceeds from Debt	-	31,736,067	9,265,000	-
Developer Contributions	7,290,710	3,900,000	-	-
Administrative Charges	2,419,195	2,580,998	2,429,291	1,854,169
Use of Money & Property	(330,119)	4,665,644	967,391	4,506,763
TOTAL REVENUES	**$ 93,208,045**	**$ 120,796,958**	**$ 97,596,259**	**$ 90,151,680**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Combined Expenditure Summary - All Funds

Fund	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
EXPENDITURES (Excludes Transfers)				
General Fund	**$ 26,660,016**	**$ 28,726,703**	**$ 29,245,527**	**$ 30,539,556**
Special Revenue Funds				
Municipal Building Authority	35	50	-	100
Fitness Center	2,686,793	2,861,385	2,522,109	2,713,400
PARC Tax	1,286,864	1,770,756	1,699,900	1,640,145
Celebration	47,020	50,625	25,000	30,000
Downtown Redevelopment	-	-	-	101,509
RDA - East Side	-	-	-	45,081
RDA - Business Park	-	-	357,837	350,943
EDA - Egg Farm	69,673	1,149,888	1,153,531	2,515,537
CRA - Patriot Station TOD	24,598	2,295,271	154,507	30,701,089
Total Special Revenue Funds	**4,114,983**	**8,127,975**	**5,912,884**	**38,097,804**
Debt Service Fund	**1,053,714**	**1,052,952**	**1,053,452**	**1,052,535**
Capital Projects Funds				
General Capital Projects	2,564,528	3,848,269	25,629,320	27,817,317
Bond Capital Projects	1,154,720	7,369,543	7,347,469	-
Capital Projects - Equipment	419,449	1,105,411	1,400,628	280,618
Park Impact Fees	365,313	1,084,576	1,492,718	677,282
Road Impact Fees	3,705,112	4,039,250	13,450,027	4,832,299
Fire Impact Fees	-	-	2,000,000	2,000,000
Police Impact Fees	-	165,000	201,000	465,000
Total Capital Project Funds	**8,209,122**	**17,612,049**	**51,521,162**	**36,072,516**
Enterprise Funds				
Culinary Water	3,972,426	7,593,075	18,219,058	15,692,892
Culinary Water Impact Fees	692,429	364,643	2,263,605	517,009
Secondary Irrigation	3,078,964	6,288,562	10,545,323	11,946,591
Secondary Irrigation Impact Fees	575,296	92,067	2,496,318	3,332,120
Sewer	4,257,719	4,787,693	6,936,509	6,248,683
Sewer Impact Fees	139,512	310,920	760,786	517,113
Storm Drain	984,323	1,878,410	4,619,441	4,696,867
Storm Drain Impact Fees	699,075	260,037	765,669	834,321
Sanitation and Recycling	1,723,842	1,899,629	1,749,321	2,140,350
Broadband	323,278	385,868	430,072	433,177
Total Enterprise Funds	**16,446,864**	**23,860,904**	**48,786,102**	**46,359,123**
Internal Service Funds				
Fleet Operations & Maintenance	591,443	554,015	494,950	544,900
Fleet Capital	1,086,817	1,690,586	1,940,876	1,050,188
Information Technology	754,286	803,681	732,740	722,513
Total Internal Service Funds	**2,432,546**	**3,048,282**	**3,168,566**	**2,317,601**
TOTAL EXPENDITURES	**$ 58,917,245**	**$ 82,428,865**	**$ 139,687,693**	**$ 154,439,135**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Combined Expenditure Summary - All Funds

BY TYPE

Category Type	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
EXPENDITURES (Excludes Transfers)				
Personnel	$ 20,571,124	$ 22,551,462	$ 24,377,199	$ 25,920,026
Operations	24,144,401	25,320,705	25,505,100	26,625,555
Capital	11,771,070	29,308,481	85,102,287	94,631,428
Debt Service	2,430,650	5,248,217	4,703,107	7,262,126
TOTAL EXPENDITURES	**$ 58,917,245**	**$ 82,428,865**	**$ 139,687,693**	**$ 154,439,135**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Full-time Equivalent Summary

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2022-23	Increase 2023-24
GENERAL FUND				
Executive	0.50	0.50	0.50	-
Legislative	2.50	2.50	2.50	-
Adminstration	11.00	14.80	15.05	0.25
Community Services	3.00	1.25	2.00	0.75
Parks and Boat Harbor	14.16	14.66	14.16	(0.50)
Tree Maintenance	-	0.25	0.70	0.45
Cemetery	5.68	5.18	5.18	-
Library and Learning Center	13.65	13.97	13.97	-
Police	62.22	67.22	68.22	1.00
Fire and Rescue	56.44	56.94	57.94	1.00
Public Works Administration	2.75	3.00	3.00	-
Streets	6.83	7.83	7.83	-
Building Maintenance	4.00	4.00	4.00	-
Engineering	10.00	10.00	7.00	(3.00)
Public Infrastructure	-	-	3.00	3.00
Recreation	7.92	8.69	8.53	(0.16)
Planning	2.63	2.45	2.45	-
Building Inspection	8.00	9.55	9.55	-
Senior Center	4.75	5.00	5.00	-
Total General Fund	216.03	227.79	230.58	2.79
SPECIAL REVENUE FUNDS				
Fitness Center	39.35	40.22	40.47	0.25
ENTERPRISE FUNDS				
Culinary Water	6.15	7.35	7.35	-
Secondary Irrigation	2.85	3.90	3.90	-
Sewer	3.00	4.00	4.00	-
Storm Drain	2.50	4.50	4.50	-
Broadband	2.00	2.00	2.00	-
Total Enterprise Funds	16.50	21.75	21.75	-
TOTAL FTE POSITIONS	**271.88**	**289.76**	**292.80**	**3.04**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Full-time Equivalent Summary

STAFFING NOTES

Staffing Additions:

1) Administration - Addition of a part-time grant adminstrator. Total FTE added is .50.
2) Community Services Administration - addition of a full-time administrative assistant. This position is offset by the elimination of a part-time administrative assistant .50 FTE in the Parks Department and the reduction of .50 FTE part-time hours in the Fitness Center. There is no change in overall FTE.
3) Tree Maintenance - Urban arborist for was approved in fiscal year 2022-23 budget for half of the year. This position will be full year in the current budget and split with Irrigation to promote and educate regarding waterwise landscaping. Total added FTE is .50.
4) Police - Added 0.50 FTE part-time evidence technician.
5) Police - Changed part-time records specialist to full-time. Total FTE added is .50.
6) Police - addition of a full-time code enforcement officer. This position is offset by the elimination of 2 part-time code enforcement positions that have remained vacant. There is no change in overall FTE.
7) Fire - Added 1.0 FTE full-time battalion chief.

Staffing Reallocations:

8) Assistant city administrator reallocated .25 FTE from Administration to Community Services Administration.
9) The community services director is reallocated to .25 FTE to Fitness Center from Community Services Administration.
10) 3.0 FTE Public Infrastrucure inspectors were moved from the Engineering division to a new Public Infrastructure division.
11) The fitness center director position was eliminated (.50 FTE in Fitness Center and .50 FTE in Recreation department) and replaced by a Fitness Center Superintendent in the Fitness Center.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

General Fund



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

General Fund Summary

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Taxes	$ 20,427,836	$ 21,828,435	$ 19,934,715	$ 21,017,885
Licenses & Permits	3,030,020	1,996,391	2,030,000	1,145,000
Grants & Intergovernmental	352,455	489,587	214,000	195,000
Charges for Services	9,085,897	8,061,856	9,111,974	8,894,326
Fines & Forfeitures	394,259	320,797	325,000	340,000
Miscellaneous	1,203,574	611,042	77,500	70,000
Use of Money & Property	288,043	1,221,849	563,400	659,763
Transfers In	53,828	37,617	37,617	54,807
TOTAL REVENUES	**$ 34,835,912**	**$ 34,567,574**	**$ 32,294,206**	**$ 32,376,781**
EXPENDITURES				
General Services	$ 2,237,480	$ 2,685,289	$ 2,795,111	$ 3,051,358
Community Services	4,883,583	5,189,989	5,128,140	5,344,566
Public Safety	13,848,119	15,174,427	15,506,187	16,373,370
Public Works	4,473,095	4,242,421	4,172,529	4,050,775
Development Services	1,217,739	1,434,577	1,643,560	1,719,487
Transfers Out	7,215,586	5,934,797	2,801,667	1,837,225
TOTAL EXPENDITURES	**$ 33,875,602**	**$ 34,661,500**	**$ 32,047,194**	**$ 32,376,781**
General Fund Net Revenue	960,310	(93,926)	247,012	-
Beginning Fund Balance	11,232,259	12,192,569	12,192,569	12,098,643
Ending Fund Balance	**$ 12,192,569**	**$ 12,098,643**	**$ 12,439,581**	**12,098,643**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

General Fund Expenditure Summary

BY FUNCTION AND DEPARTMENT

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
EXPENDITURES				
General Services				
Executive	$ 54,200	$ 53,501	$ 57,616	$ 57,884
Legislative	170,352	200,784	211,183	198,122
Legal	543,344	588,301	470,000	534,000
Administration	1,469,584	1,842,703	2,056,312	2,261,352
Total General Services	**2,237,480**	**2,685,289**	**2,795,111**	**3,051,358**
Community Services				
Community Services Administration	388,682	174,534	190,886	262,509
Parks & Boat Harbor	953,511	997,932	1,079,878	1,168,084
Tree Maintenance	-	231,900	240,555	245,041
Cemetery	479,613	463,651	459,580	485,081
Building Maintenance	1,098,661	1,207,706	1,100,042	1,161,160
Library & Literacy Center	1,074,698	1,209,149	1,142,334	1,187,577
Recreation	752,933	747,126	774,406	695,261
Citizens Committees	135,485	157,991	140,459	139,853
Total Community Services	**4,883,583**	**5,189,989**	**5,128,140**	**5,344,566**
Public Safety				
Police	7,427,427	8,462,301	8,686,348	9,230,510
Fire	6,420,692	6,712,126	6,819,839	7,142,860
Total Public Safety	**13,848,119**	**15,174,427**	**15,506,187**	**16,373,370**
Public Works				
Public Works Administration	386,960	322,666	396,976	413,559
Streets	2,697,237	2,386,533	2,146,490	2,015,421
Engineering	1,388,898	1,533,222	1,629,063	1,112,784
Public Infrasructure	-	-	-	509,011
Total Public Works	**4,473,095**	**4,242,421**	**4,172,529**	**4,050,775**
Development Services				
Planning	241,877	281,920	356,813	488,260
Building Inspection	975,862	1,152,657	1,286,747	1,231,227
Total Development Services	**1,217,739**	**1,434,577**	**1,643,560**	**1,719,487**
Total Departmental Expenditures	**26,660,016**	**28,726,703**	**29,245,527**	**30,539,556**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

General Fund Expenditure Summary

BY FUNCTION AND DEPARTMENT

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
EXPENDITURES				
Transfers Out				
Transfer to Fitness Center Fund	856,922	1,079,189	939,609	925,400
Transfer to Celebration Fund	28,919	33,125	20,000	27,500
Transfer to Capital Projects Fund	5,730,020	3,602,241	514,783	372,329
Transfer to Capital Equipment	354,779	769,167	1,056,810	255,618
Transfer to Pressurized Irrigation	-	-	-	-
Transfer to Broadband Fund	244,946	153,223	248,958	234,719
Fund Balance Contribution to Broadband	-	21,508	21,507	21,659
Transfer to Fleet Maintenance Fund	-	-	-	-
Transfer to Fleet Capital Fund	-	276,344	-	-
Transfer to Information Technology Fund	-	-	-	-
Total Transfers Out	**7,215,586**	**5,934,797**	**2,801,667**	**1,837,225**
TOTAL EXPENDITURES	**$ 33,875,602**	**$ 34,661,500**	**$ 32,047,194**	**$ 32,376,781**

BY TYPE

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
EXPENDITURES				
Personnel	17,774,395	19,448,909	20,652,671	21,953,099
Operations	7,760,776	8,770,294	8,592,856	8,586,457
Capital	1,124,845	507,500	-	-
Transfers Out	7,215,586	5,934,797	2,801,667	1,837,225
TOTAL EXPENDITURES	**$ 33,875,602**	**$ 34,661,500**	**$ 32,047,194**	**$ 32,376,781**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

General Fund Revenue Detail

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Taxes				
Property Taxes	$ 4,250,954	$ 5,427,320	$ 5,142,195	$ 6,187,885
Motor Vehicle Fees	376,056	413,091	380,000	380,000
Delinquent Taxes	405,305	269,642	250,000	250,000
Sales Tax	13,035,693	13,030,836	12,022,520	12,050,000
Cable TV Franchise Tax	142,286	136,075	130,000	130,000
Energy Sales & Use Tax	2,033,875	2,368,253	1,800,000	1,800,000
Municipal Telephone Tax	173,779	168,371	200,000	170,000
Transient Room Tax	-	-	-	40,000
Penalties and Interest	9,888	14,847	10,000	10,000
Total Taxes	**20,427,836**	**21,828,435**	**19,934,715**	**21,017,885**
Licenses & Permits				
Business Licenses	90,786	89,505	90,000	90,000
Building Permits	2,714,989	1,754,680	1,800,000	900,000
Occupancy Fee	107,615	29,467	50,000	50,000
Alarm Permit	22,515	38,600	15,000	20,000
Other Permits	85,654	81,522	70,000	70,000
Special Events Permits	8,461	2,617	5,000	15,000
Total Licenses & Permits	**3,030,020**	**1,996,391**	**2,030,000**	**1,145,000**
Grants & Intergovernmental				
Grants-Library	39,545	24,400	8,000	8,000
Grants-Police	236,758	402,102	161,000	126,000
Grants-Fire	13,183	-	10,000	10,000
Grants-Other	14,563	-	-	-
Other Reimbursements	-	6,240	-	6,000
State Liquor Fund Allotment	48,406	56,845	35,000	45,000
Total Grants & Intergovernmental	**352,455**	**489,587**	**214,000**	**195,000**
Charges for Services				
Fire Protection Agreement-County	7,214	8,834	7,000	7,000
Ambulance Fees	3,036,768	2,635,746	3,100,000	2,900,000
Admin Charge-Water	429,007	480,076	480,076	554,726
Admin Charge-Water Impact	4,172	3,605	3,605	2,009
Admin Charge-Sewer	482,711	474,147	474,147	551,784
Admin Charge-Sewer Impact	3,963	7,018	7,018	2,113
Admin Charge-Storm Water	296,049	320,577	320,577	431,887
Admin Charge-Storm Water Impact	780	5,169	5,169	4,321
Admin Charge-Irrigation	276,543	286,808	286,808	363,252
Admin Charge-Irrigation Impact	1,998	6,342	6,342	2,120

(continued on next page)

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

General Fund Revenue Detail

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Charges for Services				
Admin Charge-Park Impact	330	5,718	5,718	282
Admin Charge-Road Impact	9,171	17,707	17,707	3,631
Admin Charge-Sanitation Fund	102,004	96,089	96,089	92,228
Admin Charge-Fitness Center	217,955	206,743	206,743	205,625
Admin Charge-PARC Tax Fund	7,794	7,794	7,794	21,750
Admin Charge-Egg Farm EDA	-	14,571	14,571	23,593
Admin Charge-Broadband Fund	21,505	17,210	17,210	22,086
Capital Projects Inspection	152,226	177,889	230,000	150,000
Development Engineering	-	-	-	310,000
Capital Projects Engineering	-	-	-	310,000
Development Inspection-Engineering	536,250	391,043	1,030,000	200,000
Development Inspection-Building	-	-	162,400	-
Development Fees	30,894	32,053	35,000	25,000
Recording Fees	-	-	5,000	5,000
Plan Check Fees	984,100	524,729	500,000	300,000
Fire Plan Check Fees	7,250	17,417	-	6,000
Fire Site Inspection Fees	10,073	10,097	10,000	25,000
Police Services-Cedar Hills	552,703	563,757	566,535	577,866
Alpine School District Officers	111,716	140,000	100,000	150,000
Fire-Cedar Hills Contract	848,743	728,327	731,915	796,553
Boat Harbor Fees	33,112	28,921	50,000	35,000
Park Fees	9,642	11,275	8,000	8,000
Amphitheater Reservation Fees	36,440	33,765	20,000	35,000
Recreation Fees	528,065	507,119	360,000	500,000
Library Development Funds	4,153	3,836	-	-
Library Fees	23,849	23,809	20,000	20,000
Senior Citizen Fees	69,197	77,208	50,000	70,000
Fire Fees	4,810	4,613	2,000	2,000
Cemetery Lot Sales	100,700	80,940	50,050	56,000
Grave Opening Fees	137,960	105,840	120,000	120,000
Other Cemetery Fees	5,300	5,064	4,500	4,500
After Hours Fees	750	-	-	-
Total Charges for Services	**9,085,897**	**8,061,856**	**9,111,974**	**8,894,326**
Fines & Forfeitures				
Fines	194,079	275,673	50,000	150,000
Fines - Prosecution Restitution	134,115	4,591	215,000	150,000
Traffic School	66,065	40,533	60,000	40,000
Total Fines & Forfeitures	**394,259**	**320,797**	**325,000**	**340,000**
Miscellaneous				
Application Processing Fee	19,590	30,593	12,000	12,000
Sale of AF History Books	285	100	-	-
Resale Merchandise	-	915	-	-
Rents and Concessions	1,105	-	-	-
Youth Council	960	-	-	-

(continued on next page)

Miscellaneous

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

General Fund Revenue Detail

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Donations	13,657	12,699	-	-
Purchasing Card Rebate	7,642	8,204	15,000	7,500
Other Revenue	4,745	18,939	4,500	4,500
Police Revenue	36,701	38,619	35,000	35,000
GRAMA Requests	1,710	1,083	11,000	11,000
Over & Short	(213)	(110)	-	-
Developer Contributions-St Lights	1,117,392	500,000	-	-
Total Miscellaneous	**1,203,574**	**611,042**	**77,500**	**70,000**
Use of Money & Property				
Interest Earnings	(235,780)	537,860	90,000	200,000
Credit Card Processing Fees	-	-	-	-
Sale of Capital Assets	18,619	3,415	-	-
Police/Courts Building Lease	447,765	621,992	438,400	386,363
Other Rents	783	11,380	-	24,000
Cell Tower Lease	56,656	47,202	35,000	49,400
Total Use of Money & Property	**288,043**	**1,221,849**	**563,400**	**659,763**
Transfers In				
Transfer From Perpetual Care	2,000	2,000	2,000	2,000
Transfer From RDA	51,828	35,617	35,617	15,807
Transfer From PARC Tax	-	-	-	37,000
Total Transfers In	**53,828**	**37,617**	**37,617**	**54,807**
TOTAL REVENUES	**$ 34,835,912**	**$ 34,567,574**	**$ 32,294,206**	**$ 32,376,781**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Mayor & City Council



DEPARTMENT MISSION

The mission of the mayor and city council is to enhance the health, safety, and welfare of each person within the community (both resident and visitor). This is accomplished by developing, reviewing, and implementing ordinances, resolutions, and policies.

DEPARTMENT SUMMARY

The Mayor and City Council are elected to office by the citizens of American Fork and serve four-year terms. The Mayor acts as the Chief Executive Officer of the City and is responsible for upholding and executing the laws and ordinances adopted by the City Council. The City Council is responsible for creating and modifying ordinances for the betterment of the community.



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 24,976	$ 24,700	$ 24,700	$ 24,700
Benefits	23,231	22,085	25,686	25,954
Total Personnel Expenses	**48,207**	**46,785**	**50,386**	**50,654**
Operating				
Travel Allowance	5,693	4,550	4,550	4,550
Education and Travel	-	1,500	1,500	1,500
Office Supplies and Expense	-	-	500	500
Telephone	300	480	480	480
Department Branding	-	186	-	-
Department Expense and Supplies	-	-	200	200
Total Operating Expenditures	**5,993**	**6,716**	**7,230**	**7,230**
TOTAL EXECUTIVE	**$ 54,200**	**$ 53,501**	**$ 57,616**	**$ 57,884**

DEPARTMENT PERSONNEL

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
Mayor	0.50	0.50	0.50	-
Total Executive Positions	**0.50**	**0.50**	**0.50**	**-**

STAFFING NOTES

The Mayor's compensation is a set amount and not dependent on the number of hours worked. Therefore, the position has been counted as 0.50 FTE on this schedule.



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 52,580	$ 52,000	$ 48,000	$ 52,000
Benefits	66,389	62,848	80,723	74,412
Total Personnel Expenses	**118,969**	**114,848**	**128,723**	**126,412**
Operating				
Travel Allowance	21,923	16,250	15,000	16,250
Office Supplies and Expense	2,680	-	-	-
Education and Travel	-	5,077	6,000	6,000
Planning Commission	2,162	1,512	2,800	2,800
Department Branding	-	375	-	500
Department Expense and Supplies	3,560	543	3,500	1,000
Other Council Unassigned	-	-	2,500	2,500
Special Projects	21,058	62,179	42,660	42,660
Steel Days Services	-	-	10,000	-
Total Operating Expenditures	**51,383**	**85,936**	**82,460**	**71,710**
TOTAL LEGISLATIVE	**$ 170,352**	**$ 200,784**	**$ 211,183**	**$ 198,122**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
City Council Members	2.50	2.50	2.50	-
Total Legislative Positions	**2.50**	**2.50**	**2.50**	**-**

STAFFING NOTES

The Council's compensation is a set amount and not dependent on the number of hours worked. Therefore, the City Council has been counted as 2.50 FTE on this schedule.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Operating				
Youth Court	$ -	$ 386	$ 2,000	$ 2,000
Attorney-Civil	240,642	213,778	147,000	151,880
Attorney-Special Assignments	7,600	63,030	10,000	60,000
Attorney-Public Defender	139,540	132,250	132,000	134,640
Attorney-Criminal	155,562	178,857	179,000	185,480
Total Operating Expenditures	**543,344**	**588,301**	**470,000**	**534,000**
TOTAL LEGAL	**$ 543,344**	**$ 588,301**	**$ 470,000**	**$ 534,000**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Administration

DEPARTMENT MISSION

The mission of the office of the city administrator is to provide general oversight and direction for all city services and operations and to provide management assistance to the mayor and city council.

DEPARTMENT SUMMARY

The administration department encompasses administrative, human resources, communications, risk management, financial, utility billing, business licensing, and recorder functions. The City Administrator administers the day-to-day functions of the city and makes executive-level decisions regarding operations.



Finance Division

The finance division is responsible for the financial operations of the City. This division provides budgeting, purchasing, accounting, payroll, utility billing, business license, treasury, and funding direction for the city. The treasurer maintains a system of cash management and is responsible for reporting the cash position to the Mayor and City Council.

PERFORMANCE MEASURES

Department/Division Objective: Properly monitor and report the City's finances.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Number of Active Utility Billing Accounts	9,767	10,571	10,675	11,299	12,000
Utility Bills Created	128,148	145,592	138,449	132,595	136,000
Total Cash Receipts Processed		114,376	144,217	144,265	144,000
Accounts Payable Checks Issued	3,378	2,960	3,147	3,208	3,200
ACH Payments Issued	753	888	919	903	900
Payroll/Direct Deposit Issued	10,379	11,391	13,015	13,269	14,400

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Administration

Records

The recording division is responsible for custody and maintenance of all records, minutes, ordinances, and resolutions of the city. This division also oversees annexations and elections.

PERFORMANCE MEASURES

Department/Division Objective: Accurately keep records in accordance with legal requirements and make them available to the public.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Number of Action Items	285	274	214	222	248
Number of Discussion Items	46	48	44	41	44
Hours of Council Meetings	83	79	64	72	74
Resolutions	36	44	39	60	44
Ordinances	61	65	59	42	56
Approved Annexations	2 – 21 acres	3 – 70.72 acres	1 – 91.7 acres	4 – 31.86 acres	2 – 53 acres
Recorded Annexations	3 – 69 acres	3 – 70.72 acres	0	5 – 32.93 acres	2 – 53 acres
GRAMA Requests	129	142	219	190	170
New Lots/Units Created	593	985	250	222	500
Number of Action Items	285	274	214	222	248
Percent of department records officers trained on Open Meetings Act	100%	100%	100%	100%	100%
Percent of departments records officers trained on GRAMA & records retention	50%	50%	50%	50%	50%

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Administration

Human Resources

The Human Resources Division is responsible for maintaining employee records, coordinating employee benefits and education programs, communicating personnel policies and procedures, and ensuring quality recruitment.

PERFORMANCE MEASURES					
Department/Division Objective: Assist the city administrator in keeping the cost of employe at a reasonable level					
Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Benefits Expense per FTE	$21,733	$23,461	$23,583	$23,100	$27,655
Department/Division Objective: Keep the employee turnover rate low and employee satisfaction high.					
Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Full-time Employee Turnover Rate	8%	9%	11%	10.5%	10%

Communications

The Communications division is responsible for public and community relations, management analysis, and special events.

PERFORMANCE MEASURES					
Department/Division Objective: Strive to make city information readily available so residents are informed regarding city news, announcements, special events, etc.					
Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Total city social media posts (not including dept. specific platforms)	Not Available	996	1,300	1,697	2,215
Number of Facebook Page "Likes"	Not Available	3,500	4,400	5,531	6,954
Number of Twitter Followers	Not Available	1,200	1,282	1,370	1,463
Number of Instagram Followers	Not Available	1,200	1,656	2,285	3,154
Email List Subscribers	Not Available	2,114	3,145	4,679	6,961

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Administration

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 670,375	$ 880,032	$ 1,000,558	$ 1,132,238
Benefits	257,039	310,488	396,120	384,902
Total Personnel Expenses	**927,414**	**1,190,520**	**1,396,678**	**1,517,140**
Operating				
Promotional	-	14,678	25,000	25,000
Subscriptions and Memberships	5,790	2,121	6,850	6,235
Ordinances and Publications	3,616	1,817	5,000	1,000
Education and Travel	3,458	4,001	5,000	10,000
Training	-	-	-	5,000
Office Supplies and Expense	14,689	15,415	12,000	15,000
Telephone	1,680	2,040	2,160	2,880
Professional and Technical	52,265	48,788	50,000	42,000
Auditing	27,349	34,050	28,000	35,000
Communications	-	44,142	60,110	30,110
Employee Appreciation	1,199	19,967	20,000	21,000
Human Resources	-	40,403	16,160	17,060
Human Resources-Health/Wellness	-	8,994	14,400	12,500
Department Branding	-	825	-	700
Department Expense and Supplies	6,504	10,283	6,550	6,000
Insurance Premium	329,515	326,889	330,000	356,400
Postage and Shipping	7,586	7,967	7,200	7,200
Covid-19 Response	-	-	-	-
Credit Card/Bank Processing Fees	9,862	3,483	15,000	3,000
Election Expense	35,930	-	-	90,000
Recording Fees	1,006	1,784	5,000	2,500
Department Technology	-	-	-	18,787
Admin Charge-Broadband	2,150	15,957	2,624	2,769
Internal Charges-Fleet Operations	775	1,076	1,077	1,600
Internal Charges-Technology	38,796	47,503	47,503	32,471
Total Operating Expenditures	**542,170**	**652,183**	**659,634**	**744,212**
TOTAL ADMINISTRATION	**$ 1,469,584**	**$ 1,842,703**	**$ 2,056,312**	**$ 2,261,352**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Administration

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
City Administrator	1.00	1.00	1.00	-
Assistant City Administrator	-	1.00	0.75	(0.25)
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	-
Senior Accountant	1.00	1.00	1.00	-
Management Analyst	0.50	0.50	0.50	-
Grant Administrator	-	-	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	3.10	3.00	(0.10)
Deputy City Recorder	0.40	0.40	0.50	0.10
Total Administration Positions	**11.00**	**14.80**	**15.05**	**0.25**

STAFFING NOTES

1) Assistant City Administrator is allocated partially to the Community Services Administration Division for fiscal year 2023-24.
2) Propose to add part-time grants administrator to finance division for fiscal year 2023-24.



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services

DEPARTMENT MISSION

The mission of the Community Services department is to enrich the lives of American Fork's residents by providing high quality recreational and educational opportunities and to provide the citizens of American Fork an enjoyable, safe, clean, easily accessible, and well-maintained, parks, cemetery, and buildings.

DEPARTMENT GOALS

Community services will continue to take a Hungry, Humble and Smart approach to accomplishing our goals. We are always hungry to do our best at providing services to our residents, participants, fellow employees, etc. We are always looking for more efficient, innovative, and effective ways to do our work. We stay humble and recognize it is a privilege to work for and with American Fork residents. We strive to be smart in all that we do. We operate a fiscally responsible budget, we find ways to be more efficient with our resources, train our top-notch staff, take care of our equipment and supplies and always do our best.

DEPARTMENT SUMMARY

The Community Services department focuses on building and supporting the social infrastructure needed for a healthy, well-rounded community. This social infrastructure are those public spaces that allow people to gather, communicate, recreate, socialize, learn and bond in safe and enjoyable ways. The department primarily focuses on developing and maintaining parks, trails, a cemetery, and a library.



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services-Administration

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 205,820	$ 116,145	$ 101,088	$ 175,060
Benefits	70,985	39,359	59,768	60,776
Total Personnel Expenses	**276,805**	**155,504**	**160,856**	**235,836**
Operating				
Promotional	14,887	1,601	-	1,500
Subscriptions and Memberships	519	191	320	300
Education and Travel	1,063	1,733	2,500	3,550
Training	-	-	2,500	-
Office Supplies and Expense	462	330	500	500
Telephone	960	960	960	720
Communications	38,169	-	-	-
Community Events	-	-	7,500	7,500
Employee Appreciation	19,411	-	-	-
Human Resources	18,832	-	-	-
Human Resources-Health/Wellness	5,308	-	-	-
Department Branding	-	-	-	150
Department Supplies and Expense	957	915	2,450	2,250
Admin Charge-Broadband	530	705	705	738
Internal Charges-Technology	10,779	12,595	12,595	9,465
Total Operating Expenditures	**111,877**	**19,030**	**30,030**	**26,673**
TOTAL COMMUNITY SERVICES	**$ 388,682**	**$ 174,534**	**$ 190,886**	**$ 262,509**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
Community Services Director	1.00	1.00	0.75	(0.25)
Assistant City Administrator	-	0.25	0.25	-
Human Resources Manager	1.00	-	-	-
Administrative Assistant	-	-	1.00	1.00
Communications Specialist	1.00	-	-	-
Total Community Services Positions	**3.00**	**1.25**	**2.00**	**0.75**

STAFFING NOTES

1) Community Services Administration - addition of a full-time administrative assistant. This position is offset by the elimination of a part-time administrative assistant .50 FTE in the Parks Department and the reduction of .50 FTE part-time hours in the Fitness Center. There is no change in overall FTE.
2) The community services director is reallocated to .25 FTE to Fitness Center from Community Services Administration.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services – Parks & Boat Harbor

DIVISION SUMMARY

The Parks division is responsible for the maintenance of the parks system throughout the city. The Parks division also manages the grounds of less traditional open spaces, such as those at city facilities, park strips, flowers on Main Street, and even the city's freeway interchanges.



PERFORMANCE MEASURES

Department/Division Objective: Ensure the city's parks and open space are maintained at the highest levels of quality and efficiency.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Acres of Landscaped Parks	132	132	132	132	162
Total Acres of Park Space (excluding Fox Hollow golf course and Meadows shopping center wetlands)	235	255	285	285	285
Boat Harbor Passes Sold	125				
Playgrounds	27	27	27	27	28
Swing sets	10	10	10	11	12
Number of Parks	30	30	30	30	31
Existing Bike/Shared Use Pathways	6.76	6.76	6.76	6.76	7.5

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services - Parks

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 420,141	$ 476,591	$ 551,649	$ 561,952
Benefits	184,230	202,455	202,182	232,093
Total Personnel Expenses	**604,371**	**679,046**	**753,831**	**794,045**
Operating				
Education and Travel	1,740	3,830	3,500	3,500
Office Supplies and Expense	133	162	-	-
Mower Supplies and Maintenance	16,764	23,552	22,000	23,700
Building and Grounds Maintenance	34,960	32,057	29,700	32,600
Tree Purchase & Maintenance	54,724	-	-	-
Portable Restrooms	6,943	7,669	5,500	6,100
Irrigation Repair and Maintenance	24,043	20,521	27,500	31,625
Utilities	56,877	55,615	25,000	25,000
Telephone	4,395	4,232	5,440	5,440
Professional and Technical	32,294	31,119	33,400	33,400
Employee Appreciation	-	-	-	120
Clothing Allowance	1,200	3,190	1,800	1,800
Debris Hauling	3,400	6,745	6,000	6,000
Department Branding	-	-	-	1,200
Department Supplies	965	5,048	4,150	4,410
Fertilizer Program	-	8,090	12,000	15,000
Equestrian Park Coop	-	-	25,000	25,000
Interchange Landscaping	6,485	1,672	10,670	10,670
Christmas Decorations	11,376	12,891	11,000	15,000
City Wide Horticulture	6,534	7,665	9,350	9,900
Department Technology	-	-	-	9,000
Admin Charge-Broadband	1,839	1,851	1,851	1,892
Internal Charges-Fleet Operations	32,545	27,559	27,559	38,000
Internal Charges-Fleet Capital	-	-	-	8,000
Internal Charges-Technology	6,578	8,468	8,468	8,795
Equipment Purchases	6,004	3,005	6,600	6,600
Total Operating Expenditures	**309,799**	**264,941**	**276,488**	**322,752**
Capital				
Park Furnishings	3,050	7,500	-	-
Improvements	-	-	-	-
Total Capital Expenditures	**3,050**	**7,500**	**-**	**-**
TOTAL PARKS	**$ 917,220**	**$ 951,487**	**$ 1,030,319**	**$ 1,116,797**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services - Parks

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	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	6.78	6.78	6.78	-
Total Parks Positions	**12.78**	**13.28**	**12.78**	**(0.50)**

STAFFING NOTES

1) Propose to move part-time Administrative Assistant to full-time in the Community Services Administration divison for the fiscal year 2023-24 budget.



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

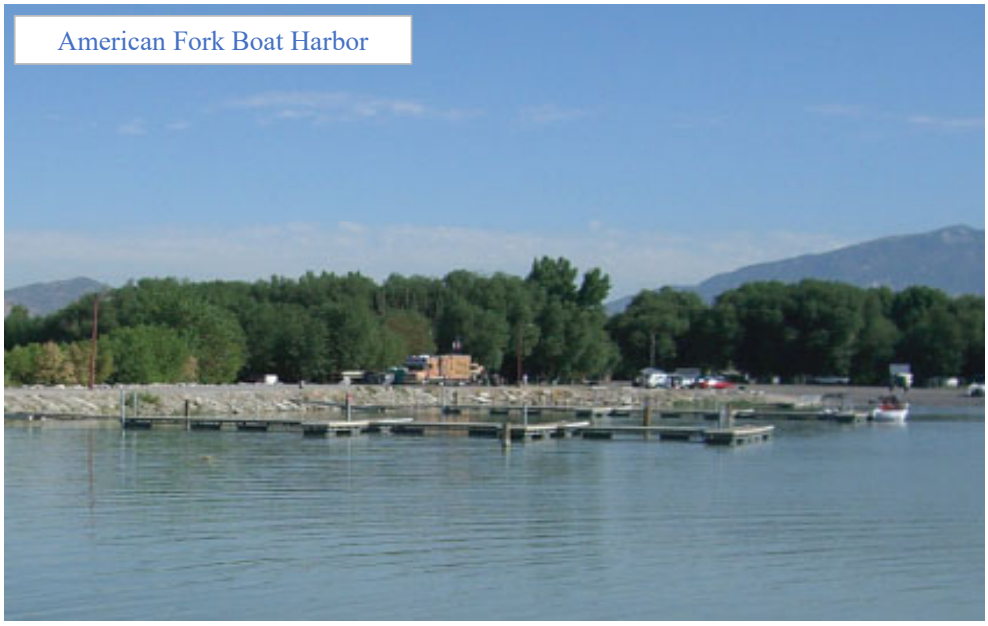
Community Services - Boat Harbor

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 27,335	$ 32,251	$ 36,689	$ 38,205
Benefits	3,334	3,731	3,180	3,281
Total Personnel Expenses	**30,669**	**35,982**	**39,869**	**41,486**
Operating				
Building and Grounds Maintenance	737	1,019	2,599	2,600
Restroom Maintenance	99	173	1,100	1,200
Telephone	-	-	1,582	1,600
Department Branding	-	-	-	175
Department Expense and Supplies	1,849	4,593	1,891	1,700
Credit Card/Bank Processing Fees	2,043	4,200	2,040	2,040
Admin Charge-Broadband	894	478	478	486
Total Operating Expenditures	**5,622**	**10,463**	**9,690**	**9,801**
TOTAL BOAT HARBOR	**$ 36,291**	**$ 46,445**	**$ 49,559**	**$ 51,287**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	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: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services - Tree Maintenance

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ -	$ 17,500	$ 15,399	$ 44,526
Benefits	-	6,125	9,936	27,889
Total Personnel Expenses	**-**	**23,625**	**25,335**	**72,415**
Operating				
Education and Travel	-	-	250	1,500
Office Expense and Supplies	-	250	750	750
Mower Supplies and Maintenance	-	-	750	-
Building and Grounds Maintenance	-	-	1,000	2,000
Telephone	-	-	20	720
Professional and Technical	-	97,125	100,000	50,000
Clothing Allowance	-	150	150	2,300
Department Branding	-	-	50	50
Department Supplies	-	1,250	1,250	2,000
Tree Purchase & Maintenance	-	50,000	50,000	50,000
Department Technology	-	-	-	2,800
Admin Charge-Broadband	-	-	-	6
Internal Charges-Fleet Operations	-	-	-	500
Internal Charges-Fleet Capital	-	55,000	55,000	-
Internal Charges-Technology	-	-	1,500	-
Equipment Purchases	-	4,500	4,500	60,000
Total Operating Expenditures	**-**	**208,275**	**215,220**	**172,626**
TOTAL TREE MAINTENANCE	**$ -**	**$ 231,900**	**$ 240,555**	**$ 245,041**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
Arborist	-	0.25	0.70	0.45
Total Tree Maintenance Positions	**-**	**0.25**	**0.70**	**0.45**

STAFFING NOTES

1) Urban Arborist for was approved in fiscal year 2022-23 budget for half of the year. This position will be full year in the current budget and split with Irrigation to promote and educate regarding waterwise landscaping.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services – Cemetery

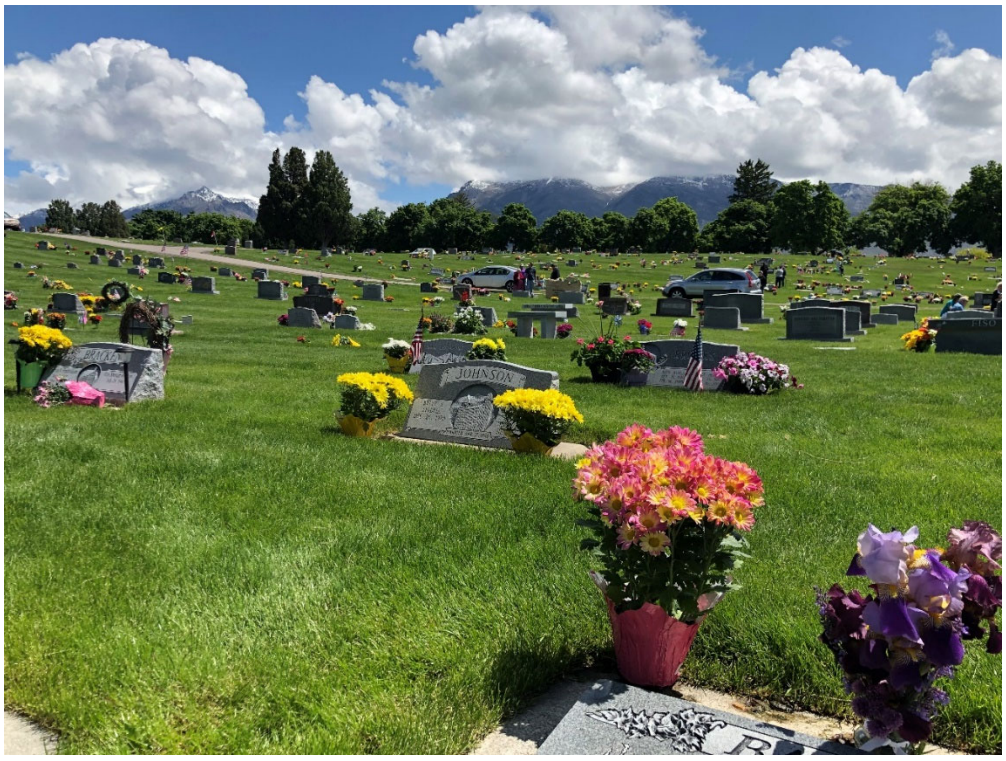
DIVISION SUMMARY

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

PERFORMANCE MEASURES

Department/Division Objective: Serve the community well when the need arises and maintain the cemetery grounds in an attractive and orderly condition that benefits their designated use.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Burials	164	218	181	180	180
Lot Sales	102	219	214	215	220
Estimated Years Until All Lots are Sold	13	13	13	12	11
Estimated Years Until All Burials Occur	43	43	43	42	41



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services - Cemetery

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 253,425	$ 247,408	$ 237,124	$ 248,141
Benefits	104,081	93,767	99,581	102,408
Total Personnel Expenses	**357,506**	**341,175**	**336,705**	**350,549**
Operating				
Education and Travel	-	-	2,500	2,500
Office Supplies and Expense	2,448	3,074	3,600	3,600
Small Engine Repair	14,607	26,726	20,865	21,200
Tools and Equipment	31,644	28,980	27,450	29,200
Tree Purchase and Maintenance	12,394	6,000	13,910	13,900
Telephone	1,240	1,200	3,180	3,180
Professional and Technical	475	143	-	-
Employee Appreciation	969	879	470	550
Clothing Allowance	794	1,350	1,200	1,200
Department Branding	-	2,823	-	340
Department Expense and Supplies	7,721	2,714	4,070	3,900
Headstone Replacement	6,674	6,584	4,895	4,850
Flag Rotation and Maintenance	4,917	6,804	6,955	6,900
Christmas Decorations	805	4,977	990	1,500
Postage and Shipping	129	158	-	-
Credit Card/Bank Processing Fees	5,263	2,371	2,500	2,500
Department Technology	-	-	-	7,000
Admin Charge-Broadband	871	1,064	1,064	1,087
Internal Charges-Fleet Operations	10,073	13,021	12,918	16,000
Internal Charges-Technology	9,242	8,608	8,608	8,125
Equipment Purchases	7,438	5,000	7,700	7,000
Total Operating Expenditures	**117,704**	**122,476**	**122,875**	**134,532**
Capital				
Improvements	4,403	-	-	-
Total Capital Expenditures	**4,403**	**-**	**-**	**-**
TOTAL CEMETERY	**$ 479,613**	**$ 463,651**	**$ 459,580**	**$ 485,081**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	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	0.50	0.50	-
Laborer	1.68	1.68	1.68	-
Total Cemetery Positions	**5.68**	**5.18**	**5.18**	**-**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services – Building Maintenance

DIVISION SUMMARY

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

PERFORMANCE MEASURES

Department/Division Objective: Provide quality maintenance, repair, and operations to City buildings with a commitment to ensuring safe and reliable facilities for visitors and employees of the city.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Toilet and shower fixes	86	72	86	88	88
Service of City A/C and heating units	6	6	6	7	7



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works - Building Maintenance

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 260,889	$ 273,376	$ 280,455	$ 290,872
Benefits	136,904	135,142	148,277	152,018
Total Personnel Expenses	**397,793**	**408,518**	**428,732**	**442,890**
Operating				
Education and Travel	-	270	2,500	2,500
Telephone	4,561	2,714	2,910	2,160
Janitorial Service and Supplies	96,586	86,573	90,000	108,000
Clothing Allowance	800	1,800	1,200	1,200
Department Branding	-	1,172	200	300
Department Expense and Supplies	-	402	-	-
Maintenance - Legion Hall	2,117	3,491	6,000	4,000
Maintenance - Public Works	69,305	99,041	74,000	74,000
Maintenance - 187 N 300 E	587	680	-	2,000
Maintenance - Library	82,424	107,747	75,000	75,000
Maintenance - Senior Center	15,692	18,238	11,000	13,000
Maintenance - Admin Building	27,680	29,898	21,000	22,000
Maintenance - Cemetery	8,987	15,748	14,000	12,000
Maintenance - Police	103,415	96,329	95,000	95,000
Maintenance - Courts	101,088	119,832	95,000	95,000
Maintenance - City Hall	14,773	21,495	17,000	17,000
Maintenance - Station 51	49,354	75,258	48,000	48,000
Maintenance - Station 52	-	-	-	24,100
Asphalt Maintenance	-	20,000	20,000	20,000
Admin Charge-Broadband	1,036	1,087	1,087	1,115
Internal Charges-Utility Funds	85,473	82,300	82,300	82,300
Internal Charges-Fleet Operations	3,642	5,856	5,856	10,800
Internal Charges-Fleet Capital	25,470	-	-	-
Internal Charges-Technology	7,878	9,257	9,257	8,795
Total Operating Expenditures	**700,868**	**799,188**	**671,310**	**718,270**
TOTAL BUILDING MAINTENANCE	**$ 1,098,661**	**$ 1,207,706**	**$ 1,100,042**	**$ 1,161,160**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	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: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services - Library

DIVISION MISSION

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

DIVISION SUMMARY

American Fork Library's values: Hope, Community, Life-Long Learning, Respect. We seek to give our community members access, regardless of their circumstances. This means free use of our space, our collection (both digital and physical), our programs, and our one-on-one professional assistance. We serve American Fork residents as we provide reference and independent learning services; actively meet the needs of the community for timely, accurate information in their pursuit of job-related, personal interest, and education objectives; and encourage children to discover the excitement of learning and exploring a wide range of educational opportunities programs and services; and to emphasize high interest, popular materials in a variety of formats for persons of all ages.

The Bryan McKay Eddington Learning Center provides one-on-one reading, tutoring, and homework help to K-12 students throughout the community. The tutoring is provided as a public service from the City, as an ongoing part of the community's commitment to enhance basic literacy skills of all our citizens. The Learning Center helps students with homework in all subjects.

PERFORMANCE MEASURES

Department/Division Objective: Increase the number of online resources for our community and provide quarterly activities for families.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Registered Users	22,233	21,586	19,951	21,000	22,000
Items Checked Out	369,778	475,772	485,136	547,700	550,000
Physical Volumes	84,343	84,213	87,078	88,000	90,000
Teen Programs	31	69	68	240	250
Public Computer Internet Sessions	7,746	5,160	7,172	8,200	8,500
Wireless Network Sessions	24,390	58,958	33,345	35,500	36,000
Library Volunteer Hours	185	192	1,874	2,500	2,500
Downloadable Volumes	254,637	278,501	343,747	425,000	450,000
Library Program Attendance	17,642	24,175	10,172	12,035	13,000
Children's Programs	249	126	177	350	375
All Programs	322	395	587	681	675
Library Visits	148,444	118,313	212,403	237,891	240,000

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services - Library

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 588,334	$ 656,711	$ 639,047	$ 689,795
Benefits	192,738	191,957	212,770	215,331
Total Personnel Expenses	**781,072**	**848,668**	**851,817**	**905,126**
Operating				
Subscriptions and Memberships	1,022	1,073	1,030	1,030
Education and Travel	3,810	1,572	4,000	4,000
Office Supplies and Expense	14,698	15,140	12,200	14,200
Equipment Supplies and Maintenance	562	9,800	9,000	-
Telephone	480	480	480	480
Grant Expenditures	35,762	47,677	8,000	8,000
Employee Appreciation	1,100	727	660	660
Department Branding	-	1,400	-	1,040
Department Expense and Supplies	5,170	4,997	4,510	6,000
Audio/Visual	6,159	3,132	6,180	6,180
Subscriptions Material	295	491	500	500
Cataloging	10,674	16,717	11,073	11,073
Non-Fiction Material	21,729	23,551	24,296	24,296
Fiction Material	25,059	34,597	26,059	26,840
Children's Material	27,265	33,844	27,192	28,008
Young Adult Fiction	10,390	11,945	10,764	11,087
Electronic Resources	33,326	40,050	29,551	30,438
Nontraditional Materials	-	2,200	2,500	2,500
Literacy	3,700	4,304	3,700	3,700
Programs Expense and Supplies	11,296	13,695	15,350	15,350
Postage and Shipping	322	138	-	-
Credit Card/Bank Processing Fees	1,280	1,479	2,000	2,000
Department Technology	2,500	-	-	42,246
Admin Charge-Broadband	2,180	1,286	1,286	1,367
Internal Charges-Technology	70,682	90,186	90,186	41,456
Equipment Purchases	4,165	-	-	-
Total Operating Expenditures	**293,626**	**360,481**	**290,517**	**282,451**
TOTAL LIBRARY	**$ 1,074,698**	**$ 1,209,149**	**$ 1,142,334**	**$ 1,187,577**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services - Library

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	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	0.72	0.72	-
Clerks/Pages	5.27	5.27	5.27	-
Total Library Positions	**13.65**	**13.97**	**13.97**	**-**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services - Recreation

DIVISION MISSION

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



DIVISION SUMMARY

The Recreation Division is responsible for offering health, recreation, and social activities to residents in the American Fork community at the lowest possible cost. The division includes sports, classes, and community programs.

PERFORMANCE MEASURES

Department/Division Objective: Ensure that American Fork City residents and non-residents are taking advantage of the recreation programs American Fork City offers.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Flag Football	851	913	875	925	950
Spring Soccer	1,000	1,353	1,391	1,473	1,500
Fall Soccer	715	933	866	900	950
Baseball/Softball	782	1,095	1,174	1,225	1,400
Adult Softball		492	800	800	800
Tennis	152	164	173	175	180
Golf	0	90	106	110	115
Ski Bus	50	53	53	53	53
Basketball	1,750	2,163	1925	2000	1,900

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services-Recreation

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 378,608	$ 356,102	$ 416,074	$ 358,335
Benefits	119,881	118,967	137,420	111,296
Total Personnel Expenses	**498,489**	**475,069**	**553,494**	**469,631**
Operating				
Subscriptions & Memberships	375	263	400	500
Advertising	-	1,138	1,200	1,200
Education and Travel	2,565	5,675	2,200	2,200
Office Supplies and Expense	14,678	14,471	13,000	13,000
Recreation Supplies & Maintenance	2,320	630	3,200	1,600
Telephone	2,040	1,620	6,000	2,400
Professional and Technical	-	-	-	-
Employee Appreciation	1,821	972	1,000	1,000
Department Branding	-	-	1,360	1,225
Department Expense and Supplies	3,565	1,659	500	500
Programs Expense and Supplies	209,640	225,377	171,800	29,800
Programs-Youth Soccer	-	-	-	26,000
Programs-Adult Softball	-	-	-	8,200
Programs-Flag Football	-	-	-	9,800
Programs-Youth Basketball	-	-	-	61,000
Programs-Youth Baseball/Softball	-	-	-	37,000
Department Technology	-	-	-	5,416
Admin Charge-Broadband	2,298	2,228	2,228	2,286
Internal Charges-Fleet Operations	3,409	1,895	1,895	3,000
Internal Charges-Fleet Capital	-	-	-	3,300
Internal Charges-Technology	11,733	16,129	16,129	16,203
Total Operating Expenditures	**254,444**	**272,057**	**220,912**	**225,630**
TOTAL RECREATION	**$ 752,933**	**$ 747,126**	**$ 774,406**	**$ 695,261**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
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	4.42	5.19	5.53	0.34
Total Recreation Positions	**7.92**	**8.69**	**8.53**	**(0.16)**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services – Senior Citizens

DIVISION SUMMARY

The American Fork Senior Center provides daily activities and meals Monday through Friday. We are an active aging facility that brings the community together. Meal service is in person, inside the Senior Center, where you can stay and eat, enjoy the company of good friends, live entertainment and fun activities. Programs and activities at the Senior Center include movies, games, book clubs, health clinics, aerobics, art groups, fitness challenges, service projects and more.

PERFORMANCE MEASURES

Department/Division Objective: Bring the senior community together through engaging programs and activities.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Memberships	N/A	N/A	273	285	290



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services - Senior Center

DEPARTMENT SUMMARY

The Senior Citizens Center provides programs and support for the seniors in American Fork and surrounding communities. The center strives to give the community a central place to gather and to get access to resources to help meet the needs they face in their daily lives.

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
EXPENDITURES				
Personnel				
Salaries and Wages	$ 49,081	$ 54,409	$ 57,024	$ 52,222
Benefits	4,426	4,961	5,123	4,658
Total Personnel Expenses	**53,507**	**59,370**	**62,147**	**56,880**
Operating				
Office Expense and Supplies	1,077	851	1,200	1,500
Department Branding	-	-	-	160
Department Expense and Supplies	6,162	6,528	8,250	8,500
Programs Expense and Supplies	28,440	40,294	20,434	24,000
Programs-Senior Meals	26,698	30,273	27,000	27,000
Credit Card/Bank Processing Fees	414	513	-	500
Admin Charge-Broadband	338	350	311	333
Internal Charges-Technology	7,942	9,117	9,117	8,980
Total Operating Expenditures	**71,071**	**87,926**	**66,312**	**70,973**
TOTAL SENIOR CENTER	**$ 124,578**	**$ 147,296**	**$ 128,459**	**$ 127,853**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	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	0.50	0.50	-
Janitor	0.50	0.50	0.50	-
Total Senior Center Positions	**4.75**	**5.00**	**5.00**	**-**

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: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Community Services-Citizen Committees

DEPARTMENT SUMMARY

Citizen committees are volunteer boards who support the City in many ways. The Historical Committee and Beautification Committee have small budgets for expenditures furthering the purpose of their respective boards.

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
EXPENDITURES				
Operating				
Historical Committee	$ -	$ -	$ 1,000	$ 1,000
Beautification	9,797	8,500	8,500	8,500
Veterans	1,110	2,195	2,500	2,500
Total Operating Expenditures	**10,907**	**10,695**	**12,000**	**12,000**
TOTAL CITIZEN COMMITTEES	**$ 10,907**	**$ 10,695**	**$ 12,000**	**$ 12,000**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Safety - Police

DEPARTMENT MISSION

To provide exceptional, community-engaged law enforcement and victim services to all people it encounters in accordance with the department's three core values of courage, unity, and respect.

DEPARTMENT SUMMARY

The American Fork Police Department is comprised of 53 full-time sworn law enforcement officers, 3 reserve law enforcement officers, 14 full- and part-time support staff members, and numerous volunteers and interns engaged in various aspects of police work. The police department also provides contract police services to the City of Cedar Hills.

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

- Patrol operations
- General investigative operations
- Special enforcement team (set) detectives
- Utah county major crimes task force (mctf) detectives
- Special victims (svu) detectives
- Victim advocacy
- Mental health and police social work
- Crime analytics
- Tactical team operations and response
- K-9 team (comprised of four dual-certified police canines)
- Police bicycle operations
- Police motorcycle operations
- Police drone operations
- N.O.V.A. program (all seven elementary schools)
- School resource (SRO) officers
    - American fork high school
    - American fork junior high school
    - Polaris & summit high schools
- Community services and events
- School safety/security programs and operations



DEPARTMENT GOALS

Complete Radio P25 Compliance & Migration – The department will complete its acquisition of all the required mobile (in-car) and portable radios by December 2023 in preparation for the full statewide system migration that is expected to happen around January 2024.

Community Events: The department will complete various community engagement events between July 2023 and June 2024. These community engagement events will include at a minimum:

- Night Out Against Crime event
- Shop with a Cop event
- Utah Special Olympics Torch Run event

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Safety - Police

- 2 citizen academies
- 1 youth summer camp
- 1 youth crime scene academy
- at least 5 safety/security classes for local businesses
- at least 8 total law enforcement classes offered at secondary schools
  - American Fork High School (two classes each semester)
  - American Fork Junior High School (one class each semester)
  - Summit & Polaris High Schools (one class each semester)
- N.O.V.A. programs implemented in all seven elementary schools

Core Training Program: The department will implement a better training model that will establish a mandatory minimum training curriculum for ALL sworn officers. This will result in our officers receiving at least 80 hours of mandated training per year. This curriculum includes, among others:



- active shooter response [3 hours]
- arrest control / defensive tactics [12 hours]
- Autism [2 hours]
- chemical agents (e.g., OC/pepper spray) [1 hour]
- crisis intervention & mental health response [2 hours]
- de-escalation [6 hours]
- duty to intervene [1 hour]
- emergency vehicle operations (e.g., emergency response, pursuit, etc.) [3 hours]
- firearms [6 hours]
- impact munitions (e.g., bean bag & sponge munitions) [2 hours]
- medical (e.g., NARCAN administration, basic first aid, CPR, etc.) [3 hours]
- sexual assault response & investigation [1 hour]
- taser applications [2 hours]

Officer Wellness Program: The department will develop and implement a formal officer wellness program that will help to address the mental, emotional, and physical health of our officers and staff. Some of these components will include:

- physical fitness awareness and incentive program
- continued growth of the department's peer support team
- continued required mental wellness checks for all sworn officers each year
- full implementation of a department wellness app through CORDICOSHIELD

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Safety - Police

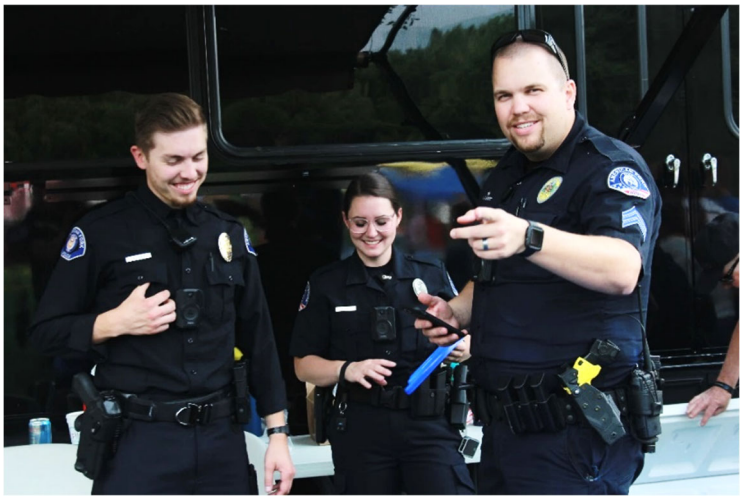


Traffic Enforcement & Safety Team: The department will finish its implementation of a 4-officer traffic team. Traffic safety, operations, and flow play a significant role in the quality of life for our community. This team will also be focused on the interdiction of impaired drivers and drugs.

Some of this final implementation will include:

- each traffic officer certified in advanced traffic crash investigation
- each traffic officer to have an assigned lidar
- each traffic officer certified on police motorcycles
- each traffic officer to have an assigned motorcycle helmet with integrated communications
- each traffic officer to have a traffic enforcement police vehicle
- an assessment of our current motorcycle fleet and a cost-benefit analysis involving a potential switchover to BMW police motorcycles from Harley Davidson
- continued participation in the Utah Highway Safety Task Force

Public Relations Team: The department will develop and implement a 4-6 member public relations team to better serve the communication needs of the department and community. This team will include trained public information officers (PIO) to engage in reactive and proactive communication through myriad types of media.



The department's public relations team will also facilitate a media day where members of the media outlets will be invited to participate in a one-day law enforcement event, similar to a citizen's academy but condensed into a single day.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Safety - Police

PERFORMANCE MEASURES

Department/Division Objective: To provide the best possible law enforcement services through effective, efficient, and proactive crime and traffic enforcement.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Total Calls for Service	28,709	32,641	26,258	27,047	29,000
Total Officer-Initiated Calls for Service	12,550	14,248	10,439	10,969	11,500
Total Adult Arrests	1,161	1,346	1,035	1,036	1,100
Total Juvenile Referrals	238	207	307	292	300
DUI's	79	122	83	77	90
Total Traffic Collision	1,384	1,290	1,408	1,383	1,250
Total Traffic Stops	6,862	9,393	7,174	7,220	7,750

Department/Division Objective: To continue to establish excellent relationships with our community through consistent and positive interactions with children, youth, and adults.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Adult Citizen Academy Attendees	28	28	14	27	28
Youth Citizen Academy Attendees	0	15	10	10	12
Elementary Students Taught (N.O.V.A.)	750	760	775	770	750
Jr. High and High School Students Taught (Law Enforcement Class)	255	260	260	262	260
Individuals Engaged through Communities that Care (CTC) Programs	427	20	421	462	600
Hours Spent on Engagement through Communities that Care (CTC) Programs	191	20	840	1,037	1,200

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Safety - Police

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 3,806,504	$ 4,474,670	$ 4,435,450	$ 4,615,552
Benefits	2,048,104	2,232,992	2,441,165	2,611,860
Total Personnel Expenses	**5,854,608**	**6,707,662**	**6,876,615**	**7,227,412**
Operating				
Human Resources-Health/Wellness	4,736	3,001	5,000	7,000
Post Retiree Mental Health	-	-	-	900
Subscriptions and Memberships	4,424	2,675	5,250	3,000
Education and Travel	12,375	14,629	14,500	12,500
Training	10,049	28,509	30,000	30,000
Office Supplies and Expense	9,452	10,980	9,000	10,354
Telephone	46,722	31,661	50,000	64,133
Professional and Technical	2,233	-	-	-
Dispatch/UCAN Fees	293,855	328,350	382,800	477,143
Miscellaneous Grant Expense	425	23,336	-	-
Communities that Care	69,399	23,341	26,000	26,000
VOCA Grant	-	-	55,000	55,000
Employee Appreciation	3,496	2,880	-	1,640
Uniforms and Accessories	90,621	100,778	85,000	93,780
Department Branding	-	4,989	-	5,820
Department Expense and Supplies	65,800	73,694	80,000	72,420
Ammunition/Firearms	15,022	16,346	13,200	10,717
Insurance Claims	25,000	18,120	-	-
Postage	967	1,204	-	890
Special Enforcement Fund	16,176	42,951	33,000	33,000
Credit Card/Bank Processing Fees	1,142	1,270	1,000	1,000
Animal Control	64,658	72,417	65,000	79,318
NOVA and Citizens Programs	12,009	20,431	13,000	13,000
K-9 Program	26,247	11,925	5,200	5,200
Alcohol Grant Expenditures	11,604	49,169	48,000	48,000
Department Techology	-	-	-	68,118
Equipment Purchases	16,683	-	16,800	16,800
Admin Charge-Broadband	18,202	18,444	18,444	19,566
Internal Charges-Fleet Operations	119,331	132,626	132,626	166,400
Internal Charges-Fleet Capital Fund	463,180	558,122	558,122	606,842
Internal Charges-Technology	169,011	162,791	162,791	74,557
Total Operating Expenditures	**1,572,819**	**1,754,639**	**1,809,733**	**2,003,098**
TOTAL POLICE	**$ 7,427,427**	**$ 8,462,301**	**$ 8,686,348**	**$ 9,230,510**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Safety - Police

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	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	36.00	39.00	39.00	-
Records Supervisor	1.00	1.00	1.00	-
Records/Information Specialist	3.00	4.00	4.50	0.50
Evidence Technician	1.00	1.00	1.50	0.50
Code Enforcement/Animal Control	2.00	2.00	2.00	-
Victim Advocate	1.00	1.00	1.00	-
Crossing Guard	3.72	3.72	3.72	-
Records Clerk	1.00	1.00	1.00	-
Social Worker (Grant Funded)	-	1.00	1.00	-
Communities that Care Coordinator	0.50	0.50	0.50	-
Total Police Positions	**62.22**	**67.22**	**68.22**	**1.00**

STAFFING NOTES

1) Propose to add a part-time evidence technician to the fiscal year 2023-24 budget.
2) Police - addition of a full-time code enforcement officer. This position is offset by the elimination of 2 part-time code enforcement positions that have remained vacant. There is no change in overall FTE.



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Safety – Fire and Rescue

DEPARTMENT MISSION

The mission of the fire department is to create a safer everyday life, so you can live better. We back that up with our passionate people, premier performance, and an almost obsessive drive to innovate and improve as progressive partners-with both the citizens of American Fork, as well as other in the Fire and Rescue community.



DEPARTMENT SUMMARY

American Fork Fire & Rescue provides emergency medical services to American Fork City, Cedar Hills City, and parts of surrounding Utah County areas. The city is staffed 24/7 with full-time personnel, which are supplemented with paid-call staff when needed. 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).

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Safety – Fire and Rescue

The fire department has capabilities for extrication of entrapped victims, aerial capabilities up to 105 feet, and various other technical rescue specialties. The fire department has a highly respected reputation for its dedication to serving the community through activities such as fire safety open houses and several community risk reduction programs.

DEPARTMENT GOALS

- Continual evaluation of our fire and EMS response area to analyze the current deployment of emergency service resources in relation to demand and response times.
- **Maintain ISO rating of 2**. This involves a lot of resource tracking in hydrant testing, training hours, staffing levels, equipment, apparatus, dispatch capabilities, water system modeling, mutual aid agreements.
- Determine performance indicators to measure if the quality of department services is adequate. Review performance indicators frequently.
- Memorial Day Breakfast-Safety Open House and all PR events and programs such as Car Seat, CO/Smoke detector, and Bike Helmets.
- Construct and open Station 52.
- 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 Battalion Chief
- Develop plan for Fire Station 53. Determine Scope and Cost and timeline.
- Keep employees' 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.
- Retain all full-time members and bolster the part-time ranks for future full-time employees.
- Replace 2011 ambulance with a newly purchased ambulance.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Safety – Fire and Rescue

- Design and build another 2 ambulances to replace 2016 and 2011 ambulances. Remount option is about 50% cost savings.
- Design and build another fire engine to replace the 1996 fire engine.
- Build fleet tracking system for maintenance repairs, out of service hours, and expenses for each emergency vehicle.
- Continue to build upon the mental health program for well-being of firefighters and family members.
- Work with Alpine School District to get repeaters and improve radio communications in the schools for emergency responses.
- Submit for the Safer Grant for full-time firefighter paramedics.
- Test and hire 6 part-time firefighter paramedics.



- Continue to replace mobile/portable radios to bring all radios into compliance with phase one of the P25 upgrade.
- Conduct a station and service model delivery study for deployment of emergency services south of I-15 to meet the growth and service demand.
- Maintain fiscal responsibility.
- Officer Development and Leadership development course for current company officers and future officers.



- Support and work with all other departments in the city.
- Support the vision of the city and keep progressing together as a team.
- Comply with the audit mandate from Medicare and Medicaid for resource tracking to keep current reimbursement levels the same or even increase for future ambulance revenue to help offset costs for the department and city.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Safety – Fire and Rescue

PERFORMANCE MEASURES

Department/Division Objective: Provide quality fire and EMS services through efficient response times, well trained staff, proactive preventative maintenance, and quality public education.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Calls for Service	4,180	4,766	4704	4750	4900
EMS Related Calls for Service	3,167	3,602	3,573	3,600	3,680
Fire Related Calls for Service	1,013	1,170	1,131	1,150	1,220
Mutual Aid Responses	378	253	217	185	150
Mutual Aid Received from Surrounding Jurisdictions	54	97	66	50	40
Man, Hours of Fire/EMS Training	1,000+	800+	900+	900+	1000+
Medical Transports from AF Hospital	1,187	1,447	1,441	1,500	1,600
Average EMS Response (Dispatched to Arrival)	6.58	7.09	7.64	7.30	6.00
Average Fire Response (Dispatched To Arrival)	6.12	6.39	6.99	6.71	6.00
ISO Rating	2	2	2	2	2
Total Fire Inspections	300	400	450	570	800
Total Training Hours	1000+	1000+	1000+	1000+	1000+



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Safety - Fire

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 3,502,827	$ 3,775,165	$ 3,729,925	$ 4,142,910
Benefits	1,581,059	1,573,785	1,767,182	1,897,808
Total Personnel Expenses	**5,083,886**	**5,348,950**	**5,497,107**	**6,040,718**
Operating				
Human Resources-Health/Wellness	5,873	4,200	4,000	5,700
Post Retiree Mental Health	-	-	-	500
Subscriptions and Memberships	2,205	1,890	1,100	1,100
Education and Travel	24,531	36,768	30,000	9,500
North Utah County Training Alliance	-	-	-	3,000
Training	11,277	9,207	22,500	27,600
Medic Program	-	-	-	12,000
Office Supplies and Expense	6,138	8,093	7,200	7,200
Equipment Supplies and Maintenance	4,978	27,288	12,500	12,500
Telephone	16,768	16,552	13,420	13,420
Professional and Technical	28,819	30,467	30,000	30,000
Dispatch/UCAN Fees	43,247	49,064	58,951	69,695
Attorney Fees	61,234	-	-	-
Fire Prevention and Education	13,665	16,416	12,000	12,000
Employee Appreciation	3,113	1,795	-	-
Clothing Allowance	38,236	36,000	35,000	38,000
Janitorial Services and Supplies	7,631	9,705	7,500	7,500
Department Expense and Supplies	48,616	43,624	50,000	52,000
Medical Supplies	99,712	165,787	145,000	135,000
Flag Rotation	3,480	-	2,600	2,600
Personal Protection Equipment	57,815	81,213	70,000	91,000
Postage	332	202	-	-
Credit Card/Bank Processing Fees	17,727	17,511	15,000	20,000
Ambulance Billings	153,378	140,315	140,000	140,000
Ambulance Assessments	81,666	72,105	60,000	60,000
Department Technology	-	-	-	25,554
Equipment Purchases	24,810	20,614	31,601	40,000
Admin Charge-Broadband	5,386	4,884	4,884	5,008
Internal Charges-Fleet Operations	98,409	132,626	132,626	175,000
Internal Charges-Fleet Capital	435,782	395,000	395,000	87,157
Internal Charges-Technology	41,978	41,850	41,850	19,108
Total Operating Expenditures	**1,336,806**	**1,363,176**	**1,322,732**	**1,102,142**
TOTAL FIRE	**$ 6,420,692**	**$ 6,712,126**	**$ 6,819,839**	**$ 7,142,860**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Safety - Fire

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
Fire Station 51 Positions				
Fire Chief	1.00	1.00	1.00	-
Battalion Chief	1.00	1.00	2.00	1.00
Captain	4.00	4.00	4.00	-
Deputy Fire Marshal	0.50	1.00	1.00	-
Lieutenant	4.69	4.69	4.69	-
Fire Marshal	1.00	1.00	1.00	-
EMT	6.69	6.69	6.69	-
Firefighter/Paramedic	24.88	24.88	24.88	-
Ambulance Transport	3.17	3.17	3.17	-
Office Manager	1.00	1.00	1.00	-
Total Station 51 Positions	**47.93**	**48.43**	**49.43**	**1.00**
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	**56.44**	**56.94**	**57.94**	**1.00**

STAFFING NOTES

1) Propose to add full-time battalion chief to fiscal year 2023-24 budget.



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works - Administration

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 240,421	$ 195,452	$ 242,970	$ 249,231
Benefits	99,296	85,574	113,887	116,144
Total Personnel Expenses	**339,717**	**281,026**	**356,857**	**365,375**
Operating				
Subscriptions and Memberships	75	666	1,000	400
Education and Travel	230	837	2,000	2,000
Office Supplies and Expense	6,128	6,414	4,575	4,575
Telephone	960	600	960	960
Employee Appreciation	-	25	-	60
Clothing Allowance	-	-	-	300
Department Branding	-	225	-	150
Department Expense and Supplies	481	4,905	8,050	7,600
Postage and Shipping	235	775	525	525
Credit Card/Bank Processing Fees	14,656	14,184	10,000	15,000
Department Technology	-	-	-	273
Admin Charge-Broadband	981	705	705	738
Internal Charges-Fleet Operations	1,085	775	775	1,200
Internal Charges-Fleet Capital	-	-	-	3,300
Internal Charges-Technology	22,412	11,529	11,529	11,103
Total Operating Expenditures	**47,243**	**41,640**	**40,119**	**48,184**
TOTAL STREETS	**$ 386,960**	**$ 322,666**	**$ 396,976**	**$ 413,559**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
Public Works Director	1.00	1.00	1.00	-
Administrative Assistant	1.75	2.00	2.00	-
Total Public Works Admin Positions	**2.75**	**3.00**	**3.00**	**-**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works – Streets

DIVISION SUMMARY

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

PERFORMANCE MEASURES

Department/Division Objective: Maintain the city's streets at the lowest reasonable cost to taxpayers and the highest level of quality and efficiency.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Cut and T-patched water leaks	74	40	81	79	75
Out of compliance street signs replaced	225	255	240	225	225
Miles of Snow and Ice Removal	4548	2,776	2,535	7,541	2,500
Potholes replaced	2100	1,700	1,200	3,500	1,500
Sidewalk Defects Repaired	115	250	150	135	150
Roadways treated with chip seal (square feet)	810,000	745,025	517,015	632,296	1,080,183
Roadways treated with high density mineral bond (square feet)		705,879	659,374	722,302	1,010,584



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works - Streets

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 367,359	$ 389,315	$ 483,619	$ 511,930
Benefits	206,756	197,045	260,078	257,054
Total Personnel Expenses	**574,115**	**586,360**	**743,697**	**768,984**
Operating				
Education and Travel	285	3,008	3,000	3,000
Office Supplies and Expense	375	523	-	-
Equipment Supplies & Maintenance	3,149	22,830	30,000	30,000
Street Lights Power	49,166	55,846	75,000	78,750
Street Lights Maintenance	193,027	91,544	110,000	133,500
Traffic Signal Maintenance	1,875	1,057	7,500	12,500
Telephone	4,478	4,882	6,480	6,000
Professional & Technical	-	3,315	35,000	35,000
Employee Appreciation	-	-	-	140
Clothing Allowance	2,400	4,500	3,200	3,500
Department Branding	-	134	400	350
Debris Hauling	3,212	2,722	5,000	5,000
Department Expense and Supplies	11,491	10,643	15,000	15,000
Pavement Markings/Signs	106,366	183,983	145,000	145,000
Sidewalk Repair	177,177	335,304	228,600	328,600
Road Maintenance & Repair	365,777	474,380	633,111	350,000
Admin Charge-Broadband	2,282	2,580	2,580	2,655
Internal Charges-Fleet Operations	60,440	58,562	58,562	75,000
Internal Charges-Fleet Capital	-	15,000	15,000	10,000
Internal Charges-Technology	24,230	29,360	29,360	12,442
Total Operating Expenditures	**1,005,730**	**1,300,173**	**1,402,793**	**1,246,437**
Capital				
Street Lights Capital Improvement	1,117,392	500,000	-	-
Total Capital Expenditures	**1,117,392**	**500,000**	**-**	**-**
TOTAL STREETS	**$ 2,697,237**	**$ 2,386,533**	**$ 2,146,490**	**$ 2,015,421**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works - Streets

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
Street Superintendent	1.00	1.00	1.00	-
Street Lead Maintenance Operator	1.00	1.00	1.00	-
Street Maintenance Operator I	1.83	1.83	1.83	-
Public Works Technician II	2.00	2.00	2.00	-
Public Works Technician I	1.00	2.00	2.00	-
Total Streets Positions	**6.83**	**7.83**	**7.83**	**-**





Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works – Engineering

DIVISION SUMMARY

The Engineering division is responsible for planning and managing the capital projects program of the city and for reviewing and approving plans showing proposed public infrastructure associated with private development projects.



PERFORMANCE MEASURES

Department/Division Objective: Participate in the design, development, and construction of infrastructure throughout the city.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Active Developments (Including plan reviews)	73	72	179	60	60
Right of Way Permits	191	130	181	150	150
200 South Design			65%	100%	
200 South Construction				10%	75%
700 North Connector Design				100%	
700 North Connector Construction					100%
Fire Station 52 Design			75%	100%	
Fire Station 52 Construction				75%	100%
Segment 3 Waterline Design			100%		
Segment 3 Waterline Construction			35%	100%	
Segment 4 Waterline Design			50%	100%	
Segment 4 Waterline Construction				30%	100%

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works - Engineering

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 585,277	$ 694,357	$ 758,263	$ 605,703
Benefits	297,112	335,711	394,040	278,700
Total Personnel Expenses	**882,389**	**1,030,068**	**1,152,303**	**884,403**
Operating				
Subscriptions & Memberships	1,915	3,993	7,000	2,815
Education and Travel	5,715	2,715	7,500	6,460
Office Supplies and Expense	726	1,556	-	1,000
Telephone	4,487	8,139	3,948	3,780
Professional & Technical	16,587	14,536	20,000	70,000
Development Inspections	192,508	30,024	200,000	-
Development Review	216,456	285,292	150,000	50,000
Pioneering Agreements	-	66,423	-	-
Employee Appreciation	-	-	-	100
Clothing Allowance	1,200	2,700	1,200	1,500
Department Branding	-	675	-	250
Department Expense and Supplies	3,442	3,439	3,450	3,400
Department Technology	1,690	-	-	36,907
Admin Charge-Broadband	1,790	2,230	2,230	2,321
Internal Charges-Fleet Operations	3,022	7,234	7,234	4,500
Internal Charges-Fleet Capital	-	-	-	9,900
Internal Charges-Technology	56,971	64,198	64,198	20,448
Equipment Purchases	-	10,000	10,000	15,000
Total Operating Expenditures	**506,509**	**503,154**	**476,760**	**228,381**
TOTAL ENGINEERING	**$ 1,388,898**	**$ 1,533,222**	**$ 1,629,063**	**$ 1,112,784**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
City Engineer	1.00	1.00	1.00	-
GIS Supervisor	1.00	1.00	1.00	-
Project Engineer	3.00	3.00	4.00	1.00
Engineer	1.00	1.00	-	(1.00)
Construction Inspector	3.00	3.00	-	(3.00)
Intern	1.00	1.00	1.00	-
Total Engineering Positions	**10.00**	**10.00**	**7.00**	**(3.00)**

STAFFING NOTES

1) Reallocate Construction Inspectors to Public Infrastructure division for the fiscal year 2023-24 budget.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works – Public Infrastructure

DIVISION SUMMARY

The public infrastructure division performs inspections on infrastructure improvements for new developments, capital projects and implements safety procedures to ensure the installation of quality public infrastructure.

PERFORMANCE MEASURES

Department/Division Objective: Provide oversight of construction projects and ensure compliance with standards.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Improvement Construction Guarantee Inspections	29	41	56	25	25
Durability Inspections	29	22	37	15	15
Site Inspections (Occupancy)	58	191	283	476	250
Capital Projects Inspected	6	4	6	7	5
Blue staking	n/a	n/a	10,090	9,500	8,000



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works - Public Infrastructure

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ -	$ -	$ -	$ 195,274
Benefits	-	-	-	119,517
Total Personnel Expenses	**-**	**-**	**-**	**314,791**
Operating				
Subscriptions & Memberships	-	-	-	1,500
Education and Travel	-	-	-	2,300
Equipment Supply & Maintenance	-	-	-	6,000
Telephone	-	-	-	5,040
Professional & Technical	-	-	-	50,000
Development Inspections	-	-	-	100,000
Employee Appreciation	-	-	-	80
Clothing Allowance	-	-	-	1,600
Department Branding	-	-	-	200
Department Expense and Supplies	-	-	-	15,000
Department Technology	-	-	-	8,000
Internal Charges-Fleet Operations	-	-	-	4,500
Total Operating Expenditures	**-**	**-**	**-**	**194,220**
TOTAL PUBLIC INFRASTRUCTURE	**$ -**	**$ -**	**$ -**	**$ 509,011**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
Construction Inspector	-	-	3.00	3.00
Total Public Infrastructure Positions	**-**	**-**	**3.00**	**3.00**

STAFFING NOTES

1) Reallocate Construction Inspectors from Engineering division for the fiscal year 2023-24 budget.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Development Services

DEPARTMENT MISSION

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

DEPARTMENT GOALS

1. Revise development review process – continue to update and adapt as opportunities come up to enhance the process for the public and for staff.
2. Update of Municipal Code – currently in process. This is being managed cooperatively between the City Attorney and Development Services. Should be completed in Q2 of FY24.
3. Creation of single Point of Contact for Development Projects and to manage review process. This role is being finalized and should be rolled out before the end of FY23.
4. Update of General Plan – awaiting funding cycle to open. Once an opportunity comes up to submit an application for funding, we will do so. If funding is secured, we will go through the required process of selecting a consultant through the MAG process. If funding is not received, the City will follow its own RFP process for soliciting interest in the project.

DEPARTMENT SUMMARY

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

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Development Services – Planning

DIVISION SUMMARY

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

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

PERFORMANCE MEASURES

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

Performance Measure	Actual 2020	Actual 2021	Actual 2022	Estimated 2023	Target 2024
Acres in process of annexation	0	0	0	47.8	30
Units approved – residential lots	1,763	660	730	500	650
Commercial site plan approvals	15	6	18	18	18

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Development Services-Planning

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 147,793	$ 155,094	$ 156,270	$ 181,280
Benefits	57,927	59,982	99,130	68,985
Total Personnel Expenses	**205,720**	**215,076**	**255,400**	**250,265**
Operating				
Subscriptions & Memberships	-	2,445	1,661	1,712
Education and Travel	1,672	428	4,110	2,500
Office Expense and Supplies	456	821	900	900
Telephone	1,050	1,272	1,920	2,160
Professional and Technical	575	16,350	40,000	170,000
Economic Development	22,103	22,095	25,400	25,400
Clothing Allowance	-	-	600	600
Department Branding	-	150	100	300
Department Expense and Supplies	631	1,108	4,547	5,400
Department Technology	-	-	-	12,399
Admin Charge-Broadband	739	746	746	922
Internal Charges-Fleet Operations	620	861	861	1,000
Internal Charges-Fleet Capital	-	-	-	3,300
Internal Charges-Technology	8,311	20,568	20,568	11,402
Total Operating Expenditures	**36,157**	**66,844**	**101,413**	**237,995**
TOTAL PLANNING	**$ 241,877**	**$ 281,920**	**$ 356,813**	**$ 488,260**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
Development Services Director	-	0.20	0.20	-
Planning Director	1.00	-	-	-
Planner	1.00	2.00	2.00	-
Administrative Assistant	0.63	0.25	0.25	-
Total Planning Positions	**2.63**	**2.45**	**2.45**	**-**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Development Services – Building Inspection

DIVISION SUMMARY

The Building Inspection division is responsible for maintaining the integrity of the buildings throughout the city through permitting and inspections during the construction process. The division is also responsible for calculating and collecting impact fees during the permitting process.



PERFORMANCE MEASURES

Department/Division Objective: Provide timely building permits and inspections.

Performance Measure	Actual 2020	Actual 2021	Actual 2022	Estimated 2023	Target 2024
Permits issued	844	1,118	1,044	800	1,000
Number of inspections performed	12,883	14,632	30,686	22,500	24,000
Total Permit Valuations	$177,139,380	$470,690,561	$279,692,327		

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Development Services - Building Inspection

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Personnel				
Salaries and Wages	$ 502,680	$ 612,293	$ 652,661	$ 708,775
Benefits	236,478	288,364	329,458	329,312
Total Personnel Expenses	**739,158**	**900,657**	**982,119**	**1,038,087**
Operating				
Subscriptions and Memberships	2,595	2,386	7,000	8,000
Education and Travel	2,077	9,056	7,405	9,400
Office Supplies and Expense	1,638	3,115	2,000	2,000
Telephone	6,653	8,253	7,200	7,680
Professional and Technical	24,703	14,741	42,000	-
Plan Check Fees	74,583	41,640	100,000	20,000
Employee Appreciation	-	-	-	160
Clothing Allowance	1,400	2,250	3,000	3,000
Department Branding	-	750	-	2,000
Department Expense and Supplies	374	1,476	2,000	1,250
Postage	174	80	-	-
Department Technology	-	-	-	20,442
Administrative Charge-Broadband	3,244	2,907	2,907	2,876
Internal Charges-Fleet Operations	5,889	7,062	7,062	10,500
Internal Charges-Fleet Capital	80,000	124,230	90,000	90,000
Internal Charges-Technology	33,374	34,054	34,054	15,832
Total Operating Expenditures	**236,704**	**252,000**	**304,628**	**193,140**
TOTAL BUILDING INSPECTION	**975,862**	**1,152,657**	**1,286,747**	**1,231,227**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
Development Services Director	-	0.80	0.80	-
Chief Building Official	1.00	1.00	1.00	-
Deputy Building Official	1.00	-	-	-
Building Inspector	4.00	5.00	5.00	-
Administrative Assistant	2.00	2.75	2.75	-
Total Building Inspection Positions	**8.00**	**9.55**	**9.55**	**-**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Special Revenue Funds



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
EXPENDITURES				
Operating				
Ordinances and Publications	$ 35	$ 50	$ -	$ 100
Total Operating Expenditures	**35**	**50**	**-**	**100**
TOTAL EXPENDITURES	**$ 35**	**$ 50**	**$ -**	**$ 100**
Municipal Building Fund Net Revenue	(35)	(50)	-	(100)
Beginning Fund Balance	831	796	796	746
Ending Fund Balance	**$ 796**	**$ 746**	**$ 796**	**$ 646**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Fitness Center

FUND SUMMARY

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

PERFORMANCE MEASURES

Department/Division Objective: Ensure that American Fork City residents and non-residents are taking advantage of the American Fork Fitness Center recreation classes and facility.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Memberships	3,600		4,000	4,200	4,300
Members	12,300	12,000	12,500	13,000	13,100
Unique visits to facility/program participation	220,000	270,000	295,000	300,000	300,000
Program visits	85,000	105,000	115,000	120,000	120,000
Swim lesson participants	n/a	2,116	1,924	2,000	2,200
Gymnastics registrations	2,283	3,831	1,255	1,300	1,300
Itty Bitty registrations	237	632	631	650	650
Ninja class registrations	2,700	744	780	780	780
Running Camp registrations	35	55	114	0	115
Preschool registrations	25	23	32	32	32
Princess Camp registrations	0	122	292	290	290



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Fitness Center

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
General Admissions	$ 206,977	$ 276,701	$ 205,000	$ 220,000
Passes	696,700	715,839	640,000	710,000
Lessons	124,446	120,733	160,000	162,000
Swim Team	378,165	386,246	350,000	352,000
Specialty Classes	337,019	353,345	313,000	329,000
Gymnastics	23,251	29,879	20,000	20,000
Personal Training	28,060	29,823	19,000	25,200
Equipment Rental	960	953	1,500	1,000
Jogging Track	3,583	10,705	4,000	4,000
Child Care	33,245	38,617	32,000	32,000
Resale Merchandise & Concessions	52,135	53,233	59,000	62,000
Room & Pool Rental	38,033	47,926	50,000	40,000
Miscellaneous	30,078	21,476	2,000	-
Donations	1,700	4,045	-	-
Total Revenues	**1,954,352**	**2,089,521**	**1,855,500**	**1,957,200**
TRANSFERS IN				
Transfer From General Fund	856,922	1,079,189	939,609	925,400
Total Transfers In	**856,922**	**1,079,189**	**939,609**	**925,400**
TOTAL REVENUES	**$ 2,811,274**	**$ 3,168,710**	**$ 2,795,109**	**$ 2,882,600**
EXPENDITURES				
Personnel				
Salaries and Wages	$ 1,305,514	$ 1,297,322	$ 1,274,280	$ 1,323,234
Benefits	245,593	231,421	241,986	233,018
Total Personnel Expenses	**1,551,107**	**1,528,743**	**1,516,266**	**1,556,252**
Operating				
Subscriptions & Memberships	515	251	1,500	2,000
Advertising	4,117	6,513	9,000	9,000
Education & Travel	3,748	2,014	3,700	4,800
Office Expense and Supplies	3,553	5,498	-	3,000
Equipment Supply & Maintenance	41,765	27,578	29,300	31,200
Building Supply & Maintenance	88,421	120,157	80,000	80,000
Utilities	281,575	414,390	200,000	300,000
Telephone	4,667	6,171	5,900	4,400
Contracted Janitorial Service	110,405	120,122	108,300	125,500
Professional and Technical	-	548	1,000	1,000
Employee Appreciation	5,268	4,945	3,000	4,300
Resale Merchandise & Concessions	25,310	24,755	33,000	35,000
Department Branding	5,958	11,813	-	6,200
Department Expense and Supplies	14,221	8,545	31,200	28,000

(continued on next page)

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Fitness Center

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
EXPENDITURES				
Pool Chemicals	84,055	113,300	71,000	90,000
Insurance	20,748	18,984	20,750	22,410
Postage	581	1,500	-	500
COVID-19 Related Expenses	-	-	-	-
Programs Expense and Supplies	25,436	28,419	11,400	13,000
Credit Card/Bank Processing Fees	69,284	84,954	50,000	50,000
Child Care	1,830	3,597	4,000	4,000
Group Fitness	1,980	2,843	-	-
Gymnastics	21,443	24,356	20,000	18,000
Swim Team	65,295	49,091	73,500	75,000
Swimming Pool Programs	10,396	11,830	8,825	12,000
Department Technology	-	-	-	7,103
Admin Charge-General Fund	217,955	206,743	206,743	205,625
Admin Charge-Broadband	3,143	3,131	3,131	3,253
Internal Charges-Fleet Operations	775	1,200	1,200	1,200
Internal Charges-Fleet Capital	-	-	-	3,300
Internal Charges-Technology	23,242	29,394	29,394	17,357
Total Operating Expenditures	**1,135,686**	**1,332,642**	**1,005,843**	**1,157,148**
Transfers Out				
Transfer to Capital Projects	122,795	218,899	210,000	144,200
Transfer to Capital Equipment	1,686	88,426	63,000	25,000
Total Transfers Out	**124,481**	**307,325**	**273,000**	**169,200**
TOTAL EXPENDITURES	**$ 2,811,274**	**$ 3,168,710**	**$ 2,795,109**	**$ 2,882,600**
Fitness Center Fund Net Revenue	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Fitness Center

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
Community Services Director	-	-	0.25	0.25
Recreation & Fitness Center Director	0.50	0.50	-	(0.50)
Fitness Center Superintendent	-	-	1.00	1.00
Aquatics/Head Swim Coach	1.00	1.00	1.00	-
Aquatics Manager	1.00	1.00	1.00	-
Fitness Center Program Manager	1.00	1.00	1.00	-
Fitness Center Office Manager	1.00	1.00	1.00	-
Part-Time Positions (Multiple Titles)	34.85	35.72	35.22	(0.50)
Total Fitness Center Positions	**39.35**	**40.22**	**40.47**	**0.25**

STAFFING NOTES

1) Community Services Administration - addition of a full-time administrative assistant. This position is offset by the elimination of a part-time administrative assistant .50 FTE in the Parks Department and the reduction of .50 FTE part-time hours in the Fitness Center. There is no change in overall FTE.
2) The community services director is reallocated to .25 FTE to Fitness Center from Community Services Administration.
3) The fitness center director position was eliminated (.50 FTE in Fitness Center and .50 FTE in Recreation department) and replaced by a Fitness Center Superintendent in the Fitness Center.



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Sales Tax	$ 1,612,921	$ 1,665,042	$ 1,450,000	$ 1,450,000
Grants Returned	-	-		
Interest Earnings	(5,246)	32,881	1,200	3,500
Total Operating and Capital Revenues	**1,607,675**	**1,697,923**	**1,451,200**	**1,453,500**
TOTAL REVENUES	**$ 1,607,675**	**$ 1,697,923**	**$ 1,451,200**	**$ 1,453,500**
EXPENDITURES				
Operating				
Administrative	$ 13,564	$ 17,182	$ 13,957	$ 21,750
Parks and Recreation	740,206	350,000	350,000	350,000
Friends of American Fork Library	30,200	-	-	-
American Fork Library	24,500	-	-	-
Timpanogos Arts Foundation	284,800	-	-	-
Harrington Center for the Arts	134,300	-	-	-
Wasatch Music Alliance	50,000	-	-	-
Other Grants	1,500	1,395,780	1,328,149	1,268,395
Admin Charge-General Fund	7,794	7,794	7,794	-
Total Operating Expenditures	**1,286,864**	**1,770,756**	**1,699,900**	**1,640,145**
Transfers Out				
Transfer to General Fund	-	-	-	37,000
Total Transfers Out	**-**	**-**	**-**	**37,000**
TOTAL EXPENDITURES	**$ 1,286,864**	**$ 1,770,756**	**$ 1,699,900**	**$ 1,677,145**
PARC Tax Fund Net Revenue	320,811	(72,833)	(248,700)	(223,645)
Beginning Fund Balance	69,218	390,029	390,029	317,196
Ending Fund Balance	**$ 390,029**	**$ 317,196**	**$ 141,329**	**93,551**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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.

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Other Event Income	$ 18,101	$ 17,500	$ 5,000	$ 2,500
Total Operating and Capital Revenues	**18,101**	**17,500**	**5,000**	**2,500**
Transfers In				
Transfer From General Fund	28,919	33,125	20,000	27,500
Total Transfers In	**28,919**	**33,125**	**20,000**	**27,500**
TOTAL REVENUES	**$ 47,020**	**$ 50,625**	**$ 25,000**	**$ 30,000**
EXPENDITURES				
Operating				
Advertising	-	-	-	-
Carnival	14,878	15,000	-	-
Miss American Fork Pageant	12,947	10,625	5,000	10,000
Float	-	5,000	-	-
Steel Days Contract	19,195	20,000	20,000	20,000
Total Operating Expenditures	**47,020**	**50,625**	**25,000**	**30,000**
TOTAL EXPENDITURES	**$ 47,020**	**$ 50,625**	**$ 25,000**	**$ 30,000**
Celebration Fund Net Revenue	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Miscellaneous	-	1,500	-	-
Interest Revenue	$ (317)	$ 2,774	$ 500	$ 500
Total Operating and Capital Revenues	**(317)**	**4,274**	**500**	**500**
TOTAL REVENUES	**$ (317)**	**$ 4,274**	**$ 500**	**$ 500**
EXPENDITURES				
Operating				
Professional & Technical	-	-	-	101,509
Total Operating Expenses	**-**	**-**	**-**	**101,509**
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 101,509**
Downtown Redevelopment Net Revenue	(317)	4,274	500	(101,009)
Beginning Fund Balance	97,052	96,735	96,735	101,009
Ending Fund Balance	**$ 96,735**	**$ 101,009**	**$ 97,235**	**$ -**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Tax Increment	$ 4,653	$ -	$ -	$ -
Haircut-East Side	51,826	51,520	48,859	44,081
Interest Earnings	(1,514)	5,288	763	1,000
Total Operating and Capital Revenues	**54,965**	**56,808**	**49,622**	**45,081**
TOTAL REVENUES	**$ 54,965**	**$ 56,808**	**$ 49,622**	**$ 45,081**
EXPENDITURES				
Operating				
Haircut Expenditures	$ -	$ -	$ -	$ 45,081
Total Operating Expenses	**-**	**-**	**-**	**45,081**
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 45,081**
East Side RDA Fund Net Revenue	54,965	56,808	49,622	-
Beginning Fund Balance	94,199	149,164	149,164	205,972
Ending Fund Balance	**$ 149,164**	**$ 205,972**	**$ 198,786**	**$ 205,972**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Haircut	$ 317,147	$ 275,128	$ 324,039	$ 320,943
Interest Earnings	(26,772)	80,364	33,798	30,000
Total Operating and Capital Revenues	**290,375**	**355,492**	**357,837**	**350,943**
TOTAL REVENUES	**$ 290,375**	**$ 355,492**	**$ 357,837**	**$ 350,943**
EXPENDITURES				
Operating and Capital Revenues				
Haircut Expenditures	-	-	357,837	350,943
	-	**-**	**357,837**	**350,943**
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 357,837**	**$ 350,943**
Business Park RDA Fund Net Revenue	290,375	355,492	-	-
Beginning Fund Balance	2,392,310	2,682,685	2,682,685	3,038,177
Ending Fund Balance	**$ 2,682,685**	**$ 3,038,177**	**$ 2,682,685**	**$ 3,038,177**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Tax Increment	$ 795,601	$ 761,299	$ 830,971	$ 622,406
Tax Increment - Housing	198,900	190,325	207,743	155,602
Interest Earnings	(22,650)	62,782	8,535	10,000
Total Operating and Capital Revenues	**971,851**	**1,014,406**	**1,047,249**	**788,008**
TOTAL REVENUES	**$ 971,851**	**$ 1,014,406**	**$ 1,047,249**	**$ 788,008**
EXPENDITURES				
Operating				
Administrative Expenses	$ 9,025	$ 10,928	$ 14,571	$ 23,593
Total Operating Expenses	**9,025**	**10,928**	**14,571**	**23,593**
Capital				
Storm Drain Improvements	-	-	-	589,671
860 E Reconstruction	6,017	-	-	-
Widening of 1500 South	-	-	-	1,174,918
Widening of 1100 South	54,631	1,138,960	1,138,960	727,355
Total Capital Expenditures	**60,648**	**1,138,960**	**1,138,960**	**2,491,944**
Transfers Out				
Transfer to General Fund	51,828	35,617	35,617	15,807
Transfer to Culinary Water Fund	204,965	190,325	202,470	155,602
Total Transfers Out	**256,793**	**225,942**	**238,087**	**171,409**
TOTAL EXPENDITURES	**$ 326,466**	**$ 1,375,830**	**$ 1,391,618**	**$ 2,686,946**
Egg Farm EDA Fund Net Revenue	645,385	(361,424)	(344,369)	(1,898,938)
Beginning Fund Balance	1,614,977	2,260,362	2,260,362	1,898,938
Ending Fund Balance	**$ 2,260,362**	**$ 1,898,938**	**$ 1,915,993**	**$ -**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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.

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Tax Increment	$ -	$ -	$ 558,029	$ 1,271,800
Tax Increment - Housing	-	-	139,507	354,162
Tax Increment - Administration	-	-	-	85,577
Interest Earnings	-	842,960	-	300,000
Debt Proceeds	-	31,736,067	-	-
TOTAL REVENUES	**$ -**	**$ 32,579,027**	**$ 697,536**	**$ 2,011,539**
EXPENDITURES				
Operating				
Administrative Expenses	$ 24,598	$ 16,700	$ 15,000	$ 85,577
Low/Moderate Income Housing	-	-	139,507	354,162
Total Operating Expenses	**24,598**	**16,700**	**154,507**	**439,739**
Capital				
200 South Construction	-	-	-	28,251,000
Total Capital Expenditures	**-**	**-**	**-**	**28,251,000**
Debt Service				
2022 Redevelopment Bonds	-	2,009,321	-	2,008,850
Trustee Fees	-	1,500	-	1,500
Cost of Issuance	-	267,750	-	-
Total Debt Service Expenditures	**-**	**2,278,571**	**-**	**2,010,350**
Transfers Out				
Transfer to General Capital Projects Fund	-	312,000	349,630	-
Transfer to Road Impact Fee Fund	-	457,000	-	-
Transfer to Culinary Water Impact Fee Fun	-	64,000	-	-
Transfer to PI Impact Fee Fund	-	47,000	-	-
Transfer to Sewer Impact Fee Fund	-	60,000	-	-
Transfer to Storm Drain Impact Fee Fund	-	72,000	-	-
Total Transfers Out	**-**	**1,012,000**	**349,630**	**-**
TOTAL EXPENDITURES	**$ 24,598**	**$ 3,307,271**	**$ 504,137**	**$ 30,701,089**
Patriot Station CRA Fund Net Revenue	(24,598)	29,271,756	193,399	(28,689,550)
Beginning Fund Balance	(176,699)	(201,297)	(201,297)	29,070,459
Ending Fund Balance	**$ (201,297)**	**$ 29,070,459**	**$ (7,898)**	**$ 380,909**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Debt Service Funds



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Property Tax	$ 583,638	$ 582,388	$ 582,388	$ 580,388
PARC Tax Grant	350,000	350,000	350,000	350,000
Interest Earnings	(3,419)	13,781	-	3,500
Total Operating and Capital Revenues	**930,219**	**946,169**	**932,388**	**933,888**
Transfers In				
Transfer From Park Impact Fund	118,616	119,064	119,064	120,147
Transfer from Fire Impact Fees Fund	321,001	320,313	320,313	319,213
Transfer from Police Impact Fees Fund	262,637	262,075	262,075	261,175
Total Transfers In	**702,254**	**701,452**	**701,452**	**700,535**
TOTAL REVENUES	**$ 1,632,473**	**$ 1,647,621**	**$ 1,633,840**	**$ 1,634,423**
EXPENDITURES				
Debt Service				
2020 General Obligation Bonds	583,608	582,388	582,388	580,388
2018 Sales Tax Revenue Bonds	468,606	469,064	469,064	470,147
Trustee Fees	1,500	1,500	2,000	2,000
Total Debt Service Expenditures	**1,053,714**	**1,052,952**	**1,053,452**	**1,052,535**
Transfers Out				
Transfer to Capital Projects Fund	583,638	582,388	582,388	580,388
Total Transfers Out	**583,638**	**582,388**	**582,388**	**580,388**
TOTAL EXPENDITURES	**$ 1,637,352**	**$ 1,635,340**	**$ 1,635,840**	**$ 1,632,923**
Debt Service Fund Net Revenue	(4,879)	12,281	(2,000)	1,500
Beginning Fund Balance	347,838	342,959	342,959	355,240
Ending Fund Balance	**$ 342,959**	**$ 355,240**	**$ 340,959**	**$ 356,740**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Capital Projects Funds



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Property Tax	$ 500,000	$ 1,357,125	$ 1,357,125	$ 600,000
Sales Tax	1,249,639	1,332,537	1,100,000	1,100,000
Class C Road Funds	1,402,526	1,298,751	1,400,000	1,400,000
Cemetery Lot Sales	72,400	78,400	40,800	52,000
Grants-PARC Tax	414,706	414,706	414,706	-
Grants-Utah County Recreation	-	15,816	-	-
Grants-MAG	-	-	3,666,850	3,652,528
Grants-Utah DOT	44,589	-	1,504,282	1,461,503
Lease Revenue	-	-	-	236,113
Insurance Proceeds	34,648	-	-	-
Interest Earnings	(132,055)	496,135	32,195	50,000
Total Operating and Capital Revenues	**3,586,453**	**4,993,470**	**9,515,958**	**8,552,144**
Transfers In				
Transfer From General Fund	5,730,020	3,602,241	514,783	372,329
Transfer From Fitness Center	122,795	218,899	210,000	144,200
Transfer From Patriot Station CRA	-	312,000	349,630	-
Transfer From Debt Service Fund	583,638	582,388	582,388	580,388
Total Transfers In	**6,436,453**	**4,715,528**	**1,656,801**	**1,096,917**
TOTAL REVENUES	**$ 10,022,906**	**$ 9,708,998**	**$ 11,172,759**	**$ 9,649,061**
EXPENDITURES				
Capital Expenditures				
Streets				
Pavement Management Plan	1,004,678	2,000,000	9,307,887	8,934,000
Mineral Bond/Chip Seal	-	-	-	1,310,000
Overlay	-	-	-	1,680,337
Sidewalks	-	-	-	310,000
700 N Connection	116,345	42,779	1,504,282	1,461,503
ADA/Sidewalk Improvements	-	-	52,000	200,000
36" Waterline (Road Portion)	-	-	-	130,636
Transit Loop Feasibility	-	-	88,488	-
Traffic Calming	-	-	32,000	10,000
Public Works Complex Design	-	-	20,000	-
Street Lighting Upgrades	-	-	100,000	50,000
Total Streets	**1,121,023**	**2,042,779**	**11,104,657**	**14,086,476**

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Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

General Capital Projects Fund

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
EXPENDITURES				
Broadband				
Fiber Design and Materials	-	-	8,960,000	8,960,000
Total Broadband	**-**	**-**	**8,960,000**	**8,960,000**
Cemetery				
Expansion	-	-	40,800	52,000
Improvements	5,240	11,860	10,000	-
Wall Repair	-	-	10,000	-
Total Cemetery	**5,240**	**11,860**	**60,800**	**52,000**
Parks				
200 South Bike/Pedestrian Path	16,721	14,322	3,666,850	3,652,528
Art Dye Infield	-	-	-	20,000
Boat Harbor Improvements	5,445	-	-	-
Dog Park	8,553	1,567	-	-
Fox Hollow Subsidy	235,000	240,000	240,000	240,000
Park Improvements	19,645	19,906	20,000	20,000
Parking Lot Maintenance	-	16,219	15,000	16,000
Pickleball Resurfacing	-	23,890	17,250	6,500
Playground Replacement	-	-	-	100,000
Quail Cove Pavers	22,058	-	-	-
Restroom Upgrades	-	8,000	8,000	5,000
Rockscape	-	7,000	7,000	-
Sidewalk Replacement	6,204	7,000	7,000	6,500
Sprinkler Automation	101,500	40,168	25,000	8,000
Trail Maintenance	-	-	6,800	7,000
PARC-Art Dye Park	1,014	66,545	65,866	-
PARC-Frontage Trail	-	-	90,000	-
PARC-Library Balcony Arts	3,785	2,433	-	-
PARC-Library Expansion	371,002	10,812	-	-
PARC-Library Learning Center	-	19,700	19,700	-
PARC-Park Amenities	38,067	-	-	-
PARC-Pickleball Courts	-	412,500	412,500	-
PARC-Playground Enhancements	-	50,000	50,000	-
PARC-Playground Equipment	190,540	49,406	49,406	-
PARC-Pool Features	11,980	20,000	20,020	-
PARC-Pool Shade Structure	-	28,300	28,300	-
PARC-Quail Cove Restroom	1,606	-	-	-
PARC-Rotary Backstop	-	1,916	4,800	-
Total Parks	**1,033,120**	**1,039,684**	**4,753,492**	**4,081,528**
Fitness Center				
Bubble Door Replacement	-	44,000	44,000	-
Bubble Room Door	-	-	-	7,000
Facility Paint and Flooring	4,700	33,899	19,000	-
Fitness Center Renovations	-	80,000	50,000	-

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Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

General Capital Projects Fund

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
EXPENDITURES				
Fitness Center				
Front Entry Remodel	3,500	-	-	-
HVAC Units/Water Heater/Boiler	-	-	20,000	78,200
Lighting Upgrades	-	-	-	10,000
Locker Room Flooring	-	32,000	32,000	-
Pool Deck Drain Replacement	9,000	15,000	15,000	-
Pool Deck Resurfacing	-	14,000	14,000	20,000
Raquetball Court Resurfacing	4,000	-	-	6,000
Revolving Door Replacement	-	-	18,000	-
Slide Repair	1,900	-	-	-
Spa UV Replacement	-	-	-	23,000
Spin Room Remodel	57,963	-	-	-
Weight Room Expansion	45,232	-	-	-
Total Fitness Center	**126,295**	**218,899**	**212,000**	**144,200**
Building & Grounds				
Boiler Replacements	97,187	121,740	118,000	-
Engineering Basement Remodel	-	73,000	73,000	-
Facility Improvements-Administration	16,582	7,657	-	30,000
Facility Improvements-Legion Hall	53,749	-	-	10,000
Facility Improvements-Library	-	-	-	10,000
Facility Improvements-Police	29,970	-	23,371	236,113
Facility Improvements-Public Works	-	40,000	-	10,000
Facility Improvements-Senior Center	-	-	-	35,000
Facility Improvements-Sidewalks	-	-	-	30,000
Facility Paint and Flooring-Engineering	-	40,000	40,000	-
Facility Paint and Flooring-Library	35,492	28,737	30,000	-
Fencing - Police Storage	12,675	-	-	-
HVAC System Replacements	29,780	29,913	35,000	22,000
Library Interior Signage	-	4,000	4,000	-
Lighting Upgrades	-	-	-	10,000
Roof Replacement-Fire	-	90,000	90,000	-
Roof Replacement-Library	-	100,000	-	-
Roof Replacement-Police	-	-	100,000	100,000
Security Upgrades-Police	2,015	-	-	-
Truck Washout Extension	-	-	25,000	-
Total Building & Grounds	**277,450**	**535,047**	**538,371**	**493,113**
Other				
Parade Float	1,400	-	-	-
Total Other	**1,400**	**-**	**-**	**-**
Total Capital Expenditures	**2,564,528**	**3,848,269**	**25,629,320**	**27,817,317**
TOTAL EXPENDITURES	**$ 2,564,528**	**$ 3,848,269**	**$ 25,629,320**	**$ 27,817,317**
Debt Service Fund Net Revenue	7,458,378	5,860,729	(14,456,561)	(18,168,256)
Beginning Fund Balance	9,949,734	17,408,112	17,408,112	23,268,841
Ending Fund Balance	**$ 17,408,112**	**$ 23,268,841**	**$ 2,951,551**	**$ 5,100,585**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Interest Earnings	$ 15,166	$ 8,855	$ 15,000	$ -
Total Operating and Capital Revenues	**15,166**	**8,855**	**15,000**	**-**
TOTAL REVENUES	**$ 15,166**	**$ 8,855**	**$ 15,000**	**$ -**
EXPENDITURES				
Capital Expenditures				
Fire Station 52	1,154,220	7,369,543	7,347,469	-
Cost of Issuance/Bond Fees	500	-	-	-
Total Capital Expenditures	**1,154,720**	**7,369,543**	**7,347,469**	**-**
TOTAL EXPENDITURES	**$ 1,154,720**	**$ 7,369,543**	**$ 7,347,469**	**$ -**
Debt Service Fund Net Revenue	(1,139,554)	(7,360,688)	(7,332,469)	-
Beginning Fund Balance	8,500,242	7,360,688	7,360,688	-
Ending Fund Balance	**$ 7,360,688**	**$ -**	**$ 28,219**	**$ -**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Lease Proceeds	$ 62,984	$ -	$ -	$ -
Grants	-	247,818	247,818	-
Total Operating and Capital Revenues	**62,984**	**247,818**	**247,818**	**-**
Transfers In				
Transfer From General Fund	354,779	769,167	1,056,810	255,618
Transfer From Fitness Center	1,686	88,426	96,000	25,000
Total Transfers In	**356,465**	**857,593**	**1,152,810**	**280,618**
TOTAL REVENUES	**$ 419,449**	**$ 1,105,411**	**$ 1,400,628**	**$ 280,618**
EXPENDITURES				
Capital Expenditures				
Police				
Equipment, Radios & Tasers	$ 16,220	$ 16,000	$ 16,000	$ -
Message Board & Trailer	14,130	-	-	-
Radio Replacement	-	16,000	237,154	-
Total Police	**30,350**	**32,000**	**253,154**	**-**
Fire				
Tech/Rescue Equipment	14,570	20,000	20,000	20,000
Radio Replacement	-	60,000	171,500	2,324
Thermal Cameras	8,815	-	-	-
Air Packs	-	333,013	327,800	-
Other Equipment	11,200	2,520	-	18,000
Total Fire	**34,585**	**415,533**	**519,300**	**40,324**
Parks				
Mower Replacement	35,987	36,794	36,794	25,294
Snowplow/Salter	11,946	-	-	17,000
Playground Replacement	48,448	150,000	150,000	-
Park Furnishings	5,910	17,000	17,000	-
SDI Sprayer	17,392	-	-	-
Toolcat & Stump Grinder	-	-	-	68,000
Dump Trailer	-	7,500	7,500	-
Total Parks	**119,683**	**211,294**	**211,294**	**110,294**

(continued on next page)

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Capital Equipment Fund

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Streets				
Trackhoe Lease	$ 23,000	$ 23,000	$ 23,000	$ 23,000
Roller	59,650	-	-	-
Trailer	-	-	-	40,000
Loader	(1,406)	-	-	-
Chip Box	15,000	-	-	-
Mini-X	9,180	-	-	-
Tow Behind Air Compressor	-	27,669	27,000	-
Grader	-	108,300	100,000	-
Bobtail	-	125,000	125,000	-
Chip Roller	-	10,000	10,000	-
Total Streets	**105,424**	**293,969**	**285,000**	**63,000**
Cemetery				
Backhoe Leases	39,270	9,614	9,620	9,620
Excavator Leases	46,096	11,380	11,380	11,380
Mower	14,115	11,380	11,380	-
Total Cemetery	**99,481**	**32,374**	**32,380**	**21,000**
Fitness Center/Recreation				
Gymanstics Floor	-	24,900	16,000	-
Fitness Equipment	1,686	63,526	63,000	25,000
Pitching Mounds/Utility Carts	-	5,000	5,000	-
Soccer Goals	-	-	-	6,000
Recreation Storage Unit	-	10,000	10,000	-
Total Fitness Center/Recreation	**1,686**	**103,426**	**94,000**	**31,000**
Other				
Holiday Decorations	28,240	16,815	5,500	15,000
Total Other	28,240	16,815	5,500	15,000
Total Capital Expenditures	**419,449**	**1,105,411**	**1,400,628**	**280,618**
TOTAL EXPENDITURES	**$ 419,449**	**$ 1,105,411**	**$ 1,400,628**	**$ 280,618**
Capital Equipment Fund Net Revenue	-	-	-	-
Beginning Fund Balance	21,009	21,009	21,009	21,009
Ending Fund Balance	**$ 21,009**	**$ 21,009**	**$ 21,009**	**$ 21,009**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Impact Fees	$ 6,620,565	$ 3,269,223	$ 5,000,000	$ 2,500,000
Grants-MAG	-	-	592,000	592,000
Interest Earnings	(67,747)	168,549	30,000	30,000
Total Operating and Capital Revenues	**6,552,818**	**3,437,772**	**5,622,000**	**3,122,000**
TOTAL REVENUES	**$ 6,552,818**	**$ 3,437,772**	**$ 5,622,000**	**$ 3,122,000**
EXPENDITURES				
Operating				
Professional and Technical	11,130	6,433	5,718	40,282
Total Operating Expenditures	**11,130**	**6,433**	**5,718**	**40,282**
Capital				
Art Dye Improvements	330,844	895,891	850,000	-
Art Dye Trail	6,469	10,000	637,000	637,000
Land Purchase-Parks Open Space	265	-	-	-
Developer Reimbursement	16,605	172,252	-	-
Total Capital Expeditures	**354,183**	**1,078,143**	**1,487,000**	**637,000**
Transfers Out				
Transfer to Debt Service Fund	118,616	119,064	119,064	120,147
Total Transfers Out	**118,616**	**119,064**	**119,064**	**120,147**
TOTAL EXPENDITURES	**$ 483,929**	**$ 1,203,640**	**$ 1,611,782**	**$ 797,429**
Park Impact Fee Fund Net Revenue	6,068,889	2,234,132	4,010,218	2,324,571
Beginning Fund Balance	8,632,277	14,701,166	14,701,166	16,935,298
Ending Fund Balance	**$ 14,701,166**	**$ 16,935,298**	**$ 18,711,384**	**$ 19,259,869**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Impact Fees	$ 4,638,522	$ 3,650,875	$ 3,000,000	$ 2,500,000
Interest Earnings	(78,257)	203,448	30,000	50,000
Total Operating and Capital Revenues	**4,560,265**	**3,854,323**	**3,030,000**	**2,550,000**
Transfers In				
Transfer From Patriot Station CRA	-	457,000	-	-
Total Transfers In	**-**	**457,000**	**-**	**-**
TOTAL REVENUES	**$ 4,560,265**	**$ 4,311,323**	**$ 3,030,000**	**$ 2,550,000**
EXPENDITURES				
Operating				
Professional and Technical	15,319	42,323	37,707	93,631
Total Operating Expenditures	**15,319**	**42,323**	**37,707**	**93,631**
Capital				
700 N Grant Match	-	-	272,000	272,000
200 South Project	2,273	27,548	8,532,668	-
Traffic Signal-500 E Automall	118,303	-	-	-
Traffic Signal-620 S 600 E	6,943	260,880	260,880	239,120
Traffic Signal-900 W 500 N	-	-	-	-
400 S Connection to 500 E	-	-	300,000	-
300 W Pacific Dr Improvements	20,184	-	826,772	826,772
300 N 600 E Intersection	1,403	-	-	-
36" Water line (Street Widening)	1,346,470	-	-	1,440,776
Automall Dr Connection	-	-	-	130,000
I-15 Flyover Design	-	-	-	30,000
Art Dye Bridge	-	-	-	300,000
Property Purchase	88,125	1,805,712	1,700,000	-
Public Works Campus	-	-	20,000	-
Developer Reimbursement	2,106,092	1,902,787	1,500,000	1,500,000
Total Capital Expeditures	**3,689,793**	**3,996,927**	**13,412,320**	**4,738,668**
TOTAL EXPENDITURES	**$ 3,705,112**	**$ 4,039,250**	**$ 13,450,027**	**$ 4,832,299**
Road Impact Fee Fund Net Revenue	855,153	272,073	(10,420,027)	(2,282,299)
Beginning Fund Balance	6,621,065	7,476,218	7,476,218	7,748,291
Ending Fund Balance	**$ 7,476,218**	**$ 7,748,291**	**$ (2,943,809)**	**$ 5,465,992**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Impact Fees	$ 937,839	$ 496,237	$ 500,000	$ 350,000
Interest Earnings	(21,158)	61,405	7,500	7,500
Total Operating and Capital Revenues	**916,681**	**557,642**	**507,500**	**357,500**
TOTAL REVENUES	**$ 916,681**	**$ 557,642**	**$ 507,500**	**$ 357,500**
EXPENDITURES				
Operating				
Professional and Technical	-	-	-	-
Total Operating Expenses	**-**	**-**	**-**	**-**
Capital				
Land Purchase	-	-	2,000,000	2,000,000
Total Capital Expenses	**-**	**-**	**2,000,000**	**2,000,000**
Transfers Out				
Transfer to Debt Service Fund	321,001	320,313	320,313	319,213
Transfer to Fleet Capital Fund	358,003	211,890	211,890	211,890
Total Transfers Out	**679,004**	**532,203**	**532,203**	**531,103**
TOTAL EXPENDITURES	**$ 679,004**	**$ 532,203**	**$ 2,532,203**	**$ 2,531,103**
Fire Impact Fee Fund Net Revenue	237,677	25,439	(2,024,703)	(2,173,603)
Beginning Fund Balance	1,799,390	2,037,067	2,037,067	2,062,506
Ending Fund Balance	**$ 2,037,067**	**$ 2,062,506**	**$ 12,364**	**$ (111,097)**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Impact Fees	$ 582,622	$ 333,303	$ 450,000	$ 250,000
Interest Earnings	(24,895)	68,403	8,000	20,000
Total Operating and Capital Revenues	**557,727**	**401,706**	**458,000**	**270,000**
TOTAL REVENUES	**$ 557,727**	**$ 401,706**	**$ 458,000**	**$ 270,000**
EXPENDITURES				
Operating				
Professional and Technical	-	-	36,000	-
Total Operating Expenses	**-**	**-**	**36,000**	**-**
Capital				
Police Shooting Range	-	165,000	165,000	165,000
Evidence Building	-	-	-	300,000
Total Capital Expenses	**-**	**165,000**	**165,000**	**465,000**
Transfers Out				
Transfer to Debt Service Fund	262,637	262,075	262,075	261,175
Total Transfers Out	**262,637**	**262,075**	**262,075**	**261,175**
TOTAL EXPENDITURES	**$ 262,637**	**$ 427,075**	**$ 463,075**	**$ 726,175**
Police Impact Fee Fund Net Revenue	295,090	(25,369)	(5,075)	(456,175)
Beginning Fund Balance	1,995,751	2,290,841	2,290,841	2,265,472
Ending Fund Balance	**$ 2,290,841**	**$ 2,265,472**	**$ 2,285,766**	**$ 1,809,297**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Permanent Fund



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Perpetual Care Trust Fund

FUND SUMMARY

The Perpetual Care Trust Fund is a permanent fund used to hold and manage funds for the purpose of maintenance and upkeep of the City's cemetery. Revenues come from sales of graves and interest earnings. Interest earned on idle funds is transferred to the general fund to offset upkeep of the cemetery.

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Perpetual Care	$ 40,500	$ 42,400	$ 20,400	$ 26,000
Interest Earnings	(6,609)	19,690	2,000	2,000
Loan Payment-Lot Sales	49,150	51,667	25,500	32,500
Total Operating and Capital Revenues	**83,041**	**113,757**	**47,900**	**60,500**
TOTAL REVENUES	**$ 83,041**	**$ 113,757**	**$ 47,900**	**$ 60,500**
EXPENSES				
Transfers Out				
Transfer to General Fund	2,000	2,000	2,000	2,000
Total Transfers Out	**2,000**	**2,000**	**2,000**	**2,000**
TOTAL EXPENDITURES	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ 2,000**
Perpetual Care Trust Net Revenue	81,041	111,757	45,900	58,500
Beginning Fund Balance	892,757	973,798	973,798	1,085,555
Ending Fund Balance	**$ 973,798**	**$ 1,085,555**	**$ 1,019,698**	**$ 1,144,055**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Proprietary Funds



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works – Culinary & Pressurized Irrigation

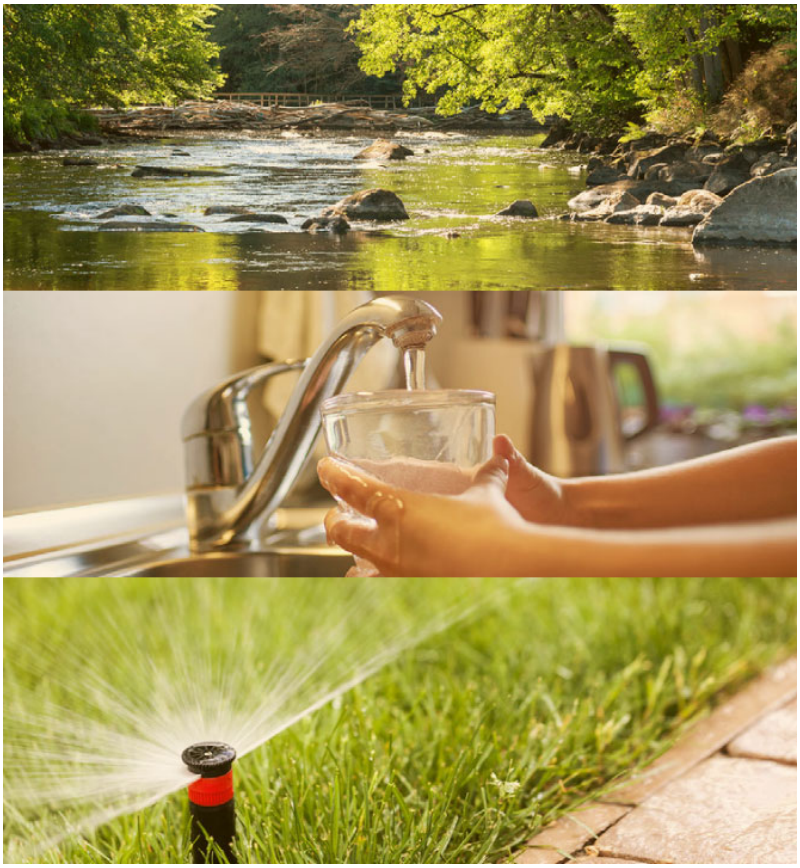
FUND SUMMARY

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

PERFORMANCE MEASURES

Department/Division Objective: Provide excellent maintenance of the City's culinary water system.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Waterline repairs	75	93	85	80	80
Hydrant Repairs	15	7	7	10	10
Work orders	3,200	3,846	5,358	5,000	5,000
Blue staking	9,500	8,684	n/a	n/a	n/a
Routine Sampling (number of 100% pass rate)	412	430	442	450	450
Culinary water usage per acre feet (yearly)		4,608	4,555	4,600	4,600
Pressurized irrigation water usage (yearly)		8,640	8,239	8,500	8,500



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works - Culinary Water Fund

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Water Sales	$ 4,364,082	$ 4,668,025	$ 4,542,853	$ 4,840,000
CUP Water Fee	979,336	1,061,281	870,000	1,000,000
Connection Fee	414,457	224,379	300,000	200,000
Late Fee	172,597	192,679	157,500	170,000
Intergovernmental	-	250,000	250,000	450,000
Miscellaneous	99,240	75,426	50,000	50,000
Note Receivable	-	-	-	-
Water Rights Review	5,500	42,309	-	-
Capital Projects Inspection	4,620	1,522	-	-
Interest Earnings	(125,368)	436,300	60,000	100,000
Developer Contributions	4,309,901	2,500,000	-	-
Loan Proceeds	-	-	9,265,000	-
Total Operating and Capital Revenues	**10,224,365**	**9,451,921**	**15,495,353**	**6,810,000**
Transfers In				
Transfer from Culinary Impact Fund	88,125	910,834	-	636,000
Transfer From Egg Farm EDA	204,965	190,325	202,470	155,602
Total Transfers In	**293,090**	**1,101,159**	**202,470**	**791,602**
TOTAL REVENUES	**$ 10,517,455**	**$ 10,553,080**	**$ 15,697,823**	**$ 7,601,602**
EXPENSES				
Personnel				
Salaries and Wages	$ 346,999	$ 360,224	$ 455,966	$ 485,294
Benefits	67,914	158,259	206,113	216,430
Total Personnel Expenses	**414,913**	**518,483**	**662,079**	**701,724**
Operating				
Subscriptions & Memberships	1,613	3,740	13,000	2,535
Education & Travel	3,812	4,149	5,000	5,000
Office Expense and Supplies	3,008	4,085	-	2,000
Equipment Supplies and Maintenance	5,924	8,555	20,000	20,000
Insurance	71,151	63,778	71,000	71,000
Utilities	71,021	99,486	200,000	200,000
Telephone	8,055	8,114	9,000	9,000
Professional and Technical	77,367	76,080	55,000	120,000
Clothing Allowance	1,030	3,053	2,000	2,240
Department Branding	-	-	-	280
Debris Hauling	3,212	2,722	5,250	5,000
Department Expense and Supplies	81,792	110,909	70,000	75,000
CUP-Water Assessment and Fees	703,140	870,000	870,000	870,000
Postage	9,625	14,636	16,000	16,000

(continued on next page)

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works - Culinary Water Fund

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
EXPENSES				
Operating				
Credit Card/Bank Processing Fees	40,872	40,343	40,000	40,000
Land Lease	9,161	9,177	8,000	8,000
Meter Replacement	387,716	269,058	300,000	300,000
Department Technology	-	-	-	13,500
Depreciation	1,150,785	1,150,000	1,150,000	1,200,000
Admin Charge-General Fund	429,007	480,076	480,076	554,726
Admin Charge-Broadband	2,913	5,259	2,926	2,985
Internal Charges-Fleet Operations	18,597	20,000	20,000	20,500
Internal Charges-Fleet Capital	185,659	-	-	3,300
Internal Charges-Technology	16,066	32,380	32,380	11,216
Total Operating Expenses	**3,281,526**	**3,275,600**	**3,369,632**	**3,552,282**
Capital				
Equipment	-	-	-	5,000
Backhoe Lease	-	26,500	26,500	26,500
Water Line Projects	-	181,882	335,333	-
Water Line Replacement	87,741	350,354	500,000	500,000
Water Line Replacement-CDBG	-	563,639	973,858	897,298
Meters-AMI Reading Equipment	-	-	840,000	840,000
Fire Hydrants	27,453	23,286	40,000	40,000
36" Water Line Replacement	-	-	10,035,000	5,680,088
Main & State - 1100 E Utility Betterments	-	600,000	600,000	-
UDOT Betterment - State Street	-	-	-	50,000
Water Main Replacement - State Street	-	-	-	1,450,000
100 E Water Improvements	2,403	1,000,000	-	-
Country Club Well	-	365,626	289,574	-
Hospital Well	-	367,483	258,899	-
Race Track Well	-	-	-	800,000
Lower Tank Xeroscape	-	50,000	50,000	-
Valve Replacement Program	-	-	50,000	300,000
Covered Parking for Yard	-	-	10,000	-
Total Capital Expenses	**117,597**	**3,528,770**	**14,009,164**	**10,588,886**
Debt Service				
2020 Waterline Bonds	151,229	268,222	176,183	848,000
Cost of Issuance/Bond Fees	7,161	2,000	2,000	2,000
Total Debt Service	**158,390**	**270,222**	**178,183**	**850,000**
TOTAL EXPENSES	**$ 3,972,426**	**$ 7,593,075**	**$ 18,219,058**	**$ 15,692,892**
Culinary Water Fund Net Revenue	6,545,029	2,960,005	(2,521,235)	(8,091,290)
Beginning Available Fund Balance	18,931,152	25,476,181	25,476,181	28,436,186
Ending Available Fund Balance	**$ 25,476,181**	**$ 28,436,186**	**$ 22,954,946**	**20,344,896**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works - Culinary Water Fund

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
Assistant Public Works Director	-	0.25	0.25	-
Water Superintendent	0.70	0.70	0.70	-
Water System Lead Operator	0.70	0.70	0.70	-
Water System Technicians	2.80	3.50	3.50	-
Water System Specialist	0.70	0.70	0.70	-
Bluestake Technician	-	0.25	0.25	-
Public Infrastructure Manager	0.25	0.25	0.25	-
Water Meter Specialist	1.00	1.00	1.00	-
Total Culinary Water Positions	**6.15**	**7.35**	**7.35**	**-**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Culinary Water Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Impact Fees	$ 2,560,978	$ 1,270,849	$ 1,800,000	$ 1,000,000
Interest Earnings	19,605	117,880	12,000	20,000
Total Operating and Capital Revenues	**2,580,583**	**1,388,729**	**1,812,000**	**1,020,000**
Transfers In				
Transfer From Patriot Station CRA	-	64,000	-	-
Total Transfers In	**-**	**64,000**	**-**	**-**
TOTAL REVENUES	**$ 2,580,583**	**$ 1,452,729**	**$ 1,812,000**	**$ 1,020,000**
EXPENSES				
Operating				
Professional and Technical	11,268	4,056	13,605	17,009
Total Operating Expenses	**11,268**	**4,056**	**13,605**	**17,009**
Capital				
36" Water Line	-	-	1,500,000	-
Developer Reimbursement	681,161	360,587	750,000	500,000
Total Capital Expenses	**681,161**	**360,587**	**2,250,000**	**500,000**
Transfers Out				
Transfer to Culinary Water	88,125	910,834	528,548	636,000
Total Transfers Out	**88,125**	**910,834**	**528,548**	**636,000**
TOTAL EXPENSES	**$ 780,554**	**$ 1,275,477**	**$ 2,792,153**	**1,153,009**
Culinary Water Impact Net Revenue	1,800,029	177,252	(980,153)	(133,009)
Beginning Fund Balance	2,028,816	3,828,845	3,828,845	4,006,097
Ending Fund Balance	**$ 3,828,845**	**$ 4,006,097**	**$ 2,848,692**	**3,873,088**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works - Pressurized Irrigation Fund

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Water Sales	$ 2,918,711	$ 2,998,253	$ 3,002,500	$ 3,092,000
Connection Fee	189,959	103,978	81,000	75,000
Capital Projects Inspection	4,620	1,522	-	-
Interest Earnings	861	1,541	1,500	1,500
Grant Revenue	-	-	1,500,000	6,559,000
Intergovernmental	1,962,313	1,962,313	1,962,313	-
Developer Contributions	1,073,278	500,000	-	-
Total Operating and Capital Revenues	**6,149,742**	**5,567,607**	**6,547,313**	**9,727,500**
Transfers In				
Transfer From Pressurized Irrigation Impac	95,207	105,007	-	-
Total Transfers In	**95,207**	**105,007**	**-**	**-**
TOTAL REVENUES	**$ 6,244,949**	**$ 5,672,614**	**$ 6,547,313**	**$ 9,727,500**
EXPENSES				
Personnel				
Salaries and Wages	159,993	168,615	254,361	286,919
Benefits	35,234	72,152	116,615	130,229
Total Personnel Expenses	**195,227**	**240,767**	**370,976**	**417,148**
Operating				
Education and Travel	1,015	-	-	-
Office Expense and Supplies	2,093	3,260	1,500	1,500
Equipment Supplies/Maintenance	14,451	23,101	50,000	50,000
Insurance	52,259	92,782	52,200	52,200
Telephone	135	173	-	-
Professional and Technical	1,508	-	80,000	80,000
Clothing	470	1,373	800	960
Department Branding	-	-	100	120
Department Expense and Supplies	11,455	40,263	20,000	20,000
Postage	9,333	11,215	9,000	9,000
Credit Card/Bank Processing Fees	21,629	22,194	20,000	20,000
Department Technology	-	-	-	13,500
Depreciation	1,294,482	1,310,000	1,310,000	1,340,000
Admin Charge-General Fund	276,543	286,808	286,808	363,252
Admin Charge-Broadband	56	208	208	222
Internal Charges-Fleet Operations & Mainte	3,487	5,800	5,800	2,500
Internal Charges-Technology	16,066	32,380	32,380	11,216
Total Operating Expenses	**1,704,982**	**1,829,557**	**1,868,796**	**1,964,470**

(continued on next page)

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works - Pressurized Irrigation Fund

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
EXPENSES				
Capital				
Filter Screens	-	-	-	300,000
PI Meters-Fox Hollow	-	60,000	-	-
PI Meters-City-wide	-	3,000,000	5,322,313	6,294,585
Total Capital Expenses	**-**	**3,060,000**	**5,322,313**	**6,594,585**
Debt Service				
2016 General Obligation Bonds	987,082	985,000	2,470,000	2,460,750
2015 General Obligation Bonds	190,673	172,238	512,238	508,638
Trustee Fees	1,000	1,000	1,000	1,000
Total Debt Service	**1,178,755**	**1,158,238**	**2,983,238**	**2,970,388**
TOTAL EXPENSES	**$ 3,078,964**	**$ 6,288,562**	**$ 10,545,323**	**$ 11,946,591**
Pressurized Irrigation Fund Net Revenue	3,165,985	(615,948)	(3,998,010)	(2,219,091)
Beginning Available Fund Balance	10,211,242	13,377,227	13,377,227	12,761,279
Ending Available Fund Balance	**$ 13,377,227**	**$ 12,761,279**	**$ 9,379,217**	**10,542,188**

DEPARTMENT STAFFING

Full-time Equivalent Positions	Actual 2021-22	Estimated 2022-23	Proposed 2023-24	Increase (Decrease)
Assistant Public Works Director	-	0.25	0.25	-
Water Superintendent	0.30	0.30	0.30	-
Water System Lead Operator	0.30	0.30	0.30	-
Water System Technicians	1.20	1.50	1.50	-
Water System Specialist	0.30	0.30	0.30	-
Bluestake Technician	-	0.25	0.25	-
Public Infrastructure Manager	0.25	0.25	0.25	-
Urban Arborist	-	0.25	0.25	-
Conservation Enforcement	0.50	0.50	0.50	-
Total Secondary Water Positions	**2.85**	**3.90**	**3.90**	**-**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Pressurized Irrigation Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Impact Fees	$ 1,148,611	$ 855,805	$ 850,000	$ 750,000
Intergovernmental	-	-	-	3,000,000
Total Operating and Capital Revenues	**1,148,611**	**855,805**	**850,000**	**3,750,000**
Transfers In				
Transfer From Patriot Station CRA	-	47,000	-	-
Total Transfers In	**-**	**47,000**	**-**	**-**
TOTAL REVENUES	**$ 1,148,611**	**$ 902,805**	**$ 850,000**	**$ 3,750,000**
EXPENSES				
Operating				
Professional and Technical	6,995	16,342	16,342	32,120
Total Operating Expenses	**6,995**	**16,342**	**16,342**	**32,120**
Capital				
Water Recycling	-	31,055	1,979,976	3,000,000
Developer Reimbursement	568,301	44,670	500,000	300,000
Total Capital Expenses	**568,301**	**75,725**	**2,479,976**	**3,300,000**
Transfers Out				
Transfer to Pressurized Irrigation	95,207	105,007	-	-
Total Transfers Out	**95,207**	**105,007**	**-**	**-**
TOTAL EXPENSES	**$ 670,503**	**$ 197,074**	**$ 2,496,318**	**3,332,120**
Secondary Water Impact Net Revenue	478,108	705,731	(1,646,318)	417,880
Beginning Fund Balance	(14,446,694)	(13,968,586)	(13,968,586)	(13,262,855)
Ending Fund Balance	**$ (13,968,586)**	**$ (13,262,855)**	**$ (15,614,904)**	**$ (12,844,975)**





Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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.

PERFORMANCE MEASURES

Department/Division Objective: Provide excellent maintenance of the City's wastewater and storm water systems.

Performance Measure	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Target FY 2024
Sewer line cleaning (linear feet)	176,320	152,660	134,400	127,600	130,000
Sewer line camera (linear feet)	16,550	14,558	12,560	8,510	8,900
Inspections on residential sewer laterals	242	886	643	562	600
Sewer main backups	0	0	0	0	0
Oversaw TSSD line cleaning (linear feet)	376,000	367,000	299,200	300,000	350,000
TSSD line camera	63,300	61,300	47,045	50,000	50,000
SWPPP inspections	871	724	682	600	600



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works - Sewer Fund

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Sewer Sales	$ 6,416,579	$ 6,893,966	$ 6,181,250	$ 6,525,750
Connection Fee	199,881	109,673	150,000	100,000
Capital Projects Inspection	4,620	1,522	-	-
Interest Earnings	(152,066)	442,507	50,000	50,000
Developer Contributions	922,669	500,000	-	-
Total Operating and Capital Revenues	**7,391,683**	**7,947,668**	**6,381,250**	**6,675,750**
Transfers In				
Transfer From Sewer Impact	88,125	105,007	-	-
Total Transfers In	**88,125**	**105,007**	**-**	**-**
TOTAL REVENUES	**$ 7,479,808**	**$ 8,052,675**	**$ 6,381,250**	**$ 6,675,750**
EXPENSES				
Personnel				
Salaries and Wages	181,490	183,451	263,135	300,383
Benefits	49,577	91,267	138,520	152,450
Total Personnel Expenses	**231,067**	**274,718**	**401,655**	**452,833**
Operating				
Subscriptions & Memberships	-	-	-	1,235
Education and Travel	2,901	2,701	4,500	4,500
Office Expense and Supplies	2,286	3,335	-	2,000
Equipment Supplies and Maintenance	-	9,455	15,000	15,000
Insurance	67,760	65,320	67,500	67,500
Telephone	4,350	4,752	4,200	3,600
Professional and Technical	354	608	25,000	13,000
Clothing	450	1,313	1,200	1,000
Department Branding	-	-	150	125
Department Expense and Supplies	6,606	5,769	2,500	2,500
Timpanogos Special Service District	2,890,492	2,945,144	3,100,000	3,100,000
Postage	9,834	11,859	9,500	9,500
Credit Card/Bank Processing Fees	42,121	45,564	35,000	35,000
Sewer System Maintenance	19,608	9,055	30,000	40,000
Department Technology	-	-	-	13,500
Depreciation	397,910	400,000	320,000	400,000
Trackhoe Lease	11,000	11,500	11,500	11,500

(continued on next page)

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works - Sewer Fund

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Operating				
Admin Charge-General Fund	482,711	474,147	474,147	551,784
Admin Charge-Broadband	1,389	1,476	1,476	1,511
Internal Charges-Fleet Operations	23,246	14,000	14,000	10,500
Internal Charges-Fleet Capital	41,410	-	150,000	3,300
Internal Charges-Technology	22,224	28,437	28,437	8,795
Total Operating Expenses	**4,026,652**	**4,034,435**	**4,294,110**	**4,295,850**
Capital				
Equipment	-	478,540	480,000	-
Sewer Lining	-	-	390,000	700,000
Sewer Bursting	-	-	660,000	800,000
450 W Upsizing	-	-	310,744	-
36" Water Line (Sewer Portion)	-	-	400,000	-
Total Capital Expenses	**-**	**478,540**	**2,240,744**	**1,500,000**
TOTAL EXPENSES	**$ 4,257,719**	**$ 4,787,693**	**$ 6,936,509**	**$ 6,248,683**
Sewer Fund Net Revenue	3,222,089	3,264,982	(555,259)	427,067
Beginning Available Fund Balance	13,182,694	16,404,783	16,404,783	19,669,765
Ending Available Fund Balance	**$ 16,404,783**	**$ 19,669,765**	**$ 15,849,524**	**$ 20,096,832**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
Assistant Public Works Director	-	0.25	0.25	-
Wastewater Superintendent	0.50	0.50	0.50	-
Wastewater Operator	0.50	1.00	1.00	-
Wastewater Maintenance Specialist	1.00	1.00	1.00	-
Bluestake Technician	-	0.25	0.25	-
Public Works Technician	0.75	0.75	0.75	-
Public Infrastructure Manager	0.25	0.25	0.25	-
Total Sewer Positions	**3.00**	**4.00**	**4.00**	**-**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Sewer Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Impact Fees	$ 860,612	$ 437,344	$ 650,000	$ 400,000
Interest Earnings	(23,732)	97,994	7,000	15,000
Total Operating and Capital Revenues	**836,880**	**535,338**	**657,000**	**415,000**
Transfers In				
Transfer From Patriot Station CRA	-	60,000	-	-
Total Transfers In	**-**	**60,000**	**-**	**-**
TOTAL REVENUES	**$ 836,880**	**$ 595,338**	**$ 657,000**	**$ 415,000**
EXPENSES				
Operating				
Professional and Technical	13,162	17,895	37,018	17,113
Total Operating Expenses	**13,162**	**17,895**	**37,018**	**17,113**
Capital				
450 W Upsizing	-	-	223,768	-
Developer Reimbursement	126,350	293,025	500,000	500,000
Total Capital Expenses	**126,350**	**293,025**	**723,768**	**500,000**
Transfers Out				
Transfer to Sewer Fund	88,125	105,007	-	-
Total Transfers Out	**88,125**	**105,007**	**-**	**-**
TOTAL EXPENSES	**$ 227,637**	**$ 415,927**	**$ 760,786**	**517,113**
Sewer Impact Fee Fund Net Revenue	609,243	179,411	(103,786)	(102,113)
Beginning Fund Balance	1,609,155	2,218,398	2,218,398	2,397,809
Ending Fund Balance	**$ 2,218,398**	**$ 2,397,809**	**$ 2,114,612**	**2,295,696**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works - Storm Drain Fund

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Storm Drain Fee	1,735,073	2,011,229	2,244,634	2,300,000
SWPPP Inspections	31,816	284	-	-
Intergovernmental	238,605	695,980	480,000	-
Capital Projects Inspection	4,620	1,522	-	-
Interest Earnings	(37,606)	112,176	12,000	40,000
Developer Contributions	984,862	400,000	-	-
Total Operating and Capital Revenues	**2,957,370**	**3,221,191**	**2,736,634**	**2,340,000**
Transfers In				
Transfer from Storm Drain Impact	88,125	105,006	-	-
Total Transfers In	**88,125**	**105,006**	**-**	**-**
TOTAL REVENUES	**$ 3,045,495**	**$ 3,326,197**	**$ 2,736,634**	**$ 2,340,000**
EXPENSES				
Personnel				
Salaries and Wages	170,785	177,016	317,928	352,953
Benefits	28,896	84,972	170,058	191,515
Total Personnel Expenses	**199,681**	**261,988**	**487,986**	**544,468**
Operating				
Education and Travel	956	-	-	-
Office Expense and Supplies	2,093	3,260	-	-
Equipment Supplies/Maintenance	-	2,813	10,000	10,000
Insurance	15,896	1,070	17,000	17,000
Telephone	135	173	-	-
Professional & Technical	11,840	7,525	12,000	12,000
Storm Water Management	64,347	11,074	64,500	64,500
Clothing	450	1,313	1,600	1,000
Department Branding	-	-	200	120
Debris Basin	4,000	-	7,500	10,000
Debris Hauling	4,561	7,952	5,000	5,000
Department Expense and Supplies	4,832	11,433	10,000	10,000
Tree Trimming and Hauling	33,935	100,000	100,000	50,000
Postage	9,046	10,846	12,000	12,000
Credit Card/Bank Processing Fees	10,281	15,738	11,000	12,000
Department Technology	-	-	-	13,500
Depreciation	308,138	310,000	280,000	300,000

(continued on next page)

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Public Works - Storm Drain Fund

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Operating				
Admin Charge-General Fund	296,049	320,577	320,577	431,887
Admin Charge-Broadband	56	208	208	222
Internal Charges-Fleet Operations	1,162	1,000	1,000	1,000
Internal Charges-Fleet Capital	-	45,000	45,000	48,300
Internal Charges-Technology	15,632	28,437	28,437	8,795
Total Operating Expenses	**783,409**	**878,419**	**926,022**	**1,007,324**
Capital				
Equipment	-	48,000	48,000	-
36" Waterline (Storm Drain Portion)	-	-	-	395,075
AF River Rehabilitation	-	69,333	100,000	100,000
Curb and Gutter Repairs	-	-	170,000	-
Curb and Gutter Replacements	1,233	230,190	2,100,000	2,000,000
Curb and Gutter - Infrastructure Plan	-	-	67,433	500,000
Debris Basin Outlet Rebuild	-	390,480	720,000	-
Bridge Repair	-	-	-	150,000
Total Capital Expenses	**1,233**	**738,003**	**3,205,433**	**3,145,075**
TOTAL EXPENSES	**$ 984,323**	**$ 1,878,410**	**$ 4,619,441**	**$ 4,696,867**
Storm Drain Fund Net Revenue	2,061,172	1,447,787	(1,882,807)	(2,356,867)
Beginning Available Fund Balance	3,502,990	5,564,162	5,564,162	7,011,949
Ending Available Fund Balance	**$ 5,564,162**	**$ 7,011,949**	**$ 3,681,355**	**4,655,082**

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
Assistant Public Works Director	-	0.25	0.25	-
Wastewater Superintendent	0.50	0.50	0.50	-
Wastewater Operator	0.50	0.50	0.50	-
SWMPP Coordinator	-	1.00	1.00	-
SWMPP Inspector	-	1.00	1.00	-
Stormwater Maintenance Specialist	1.00	0.50	0.50	-
Bluestake Technician	-	0.25	0.25	-
Public Works Technician	0.25	0.25	0.25	-
Public Infrastructure Manager	0.25	0.25	0.25	-
Total Storm Drain Positions	**2.50**	**4.50**	**4.50**	**-**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Storm Drain Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Impact Fees	$ 673,926	$ 298,760	$ 750,000	$ 500,000
Interest Earnings	(11,562)	32,994	5,500	7,500
Total Operating and Capital Revenues	**662,364**	**331,754**	**755,500**	**507,500**
Transfers In				
Transfer From Patriot Station CRA	-	72,000	-	-
Total Transfers In	**-**	**72,000**	**-**	**-**
TOTAL REVENUES	**$ 662,364**	**$ 403,754**	**$ 755,500**	**$ 507,500**
EXPENSES				
Operating				
Professional and Technical	10,242	25,827	35,169	34,321
Total Operating Expenses	**10,242**	**25,827**	**35,169**	**34,321**
Capital				
Art Dye Bridge	-	-	-	300,000
Developer Reimbursement	688,833	234,210	730,500	500,000
Total Capital Expenses	**688,833**	**234,210**	**730,500**	**800,000**
Transfers Out				
Transfer to Storm Drain Fund	88,125	105,006	-	-
Total Transfers Out	**88,125**	**105,006**	**-**	**-**
TOTAL EXPENSES	**$ 787,200**	**$ 365,043**	**765,669**	**834,321**
Storm Drain Impact Net Revenue	(124,836)	38,711	(10,169)	(326,821)
Beginning Fund Balance	1,228,040	1,103,204	1,103,204	1,141,915
Ending Fund Balance	**$ 1,103,204**	**$ 1,141,915**	**$ 1,093,035**	**815,094**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Refuse Collection Fees	$ 1,353,235	$ 1,450,921	$ 1,360,684	$ 1,680,175
Recycling Fees	386,651	421,818	387,137	489,309
Miscellaneous	10	-	-	-
Interest Earnings	(4,235)	10,129	1,500	5,000
Total Operating and Capital Revenues	**1,735,661**	**1,882,868**	**1,749,321**	**2,174,484**
TOTAL REVENUES	**$ 1,735,661**	**$ 1,882,868**	**$ 1,749,321**	**$ 2,174,484**
EXPENSES				
Operating				
Recycling Fees	399,388	462,590	341,067	536,604
Office Expense and Supplies	2,093	3,260	1,000	2,000
Waste Disposal/Garbage Pickup	-	-	-	-
Waste Disposal-First Can	630,791	728,066	582,538	851,837
Waste Disposal-Additional Can	114,226	127,705	99,712	137,922
Solid Waste/Tipping Fees	446,238	449,218	590,014	471,679
Communications	-	2,473	-	-
Department Expense and Supplies	321	763	567	500
Credit Card/Bank Processing Fees	11,896	13,056	12,444	12,000
Postage	9,023	10,816	8,805	11,000
Bad Debt Expense	-	-	11,492	18,577
Admin Charge-General Fund	102,004	96,089	96,089	92,228
Internal Charges-Technology	7,862	5,593	5,593	6,003
Total Operating Expenses	**1,723,842**	**1,899,629**	**1,749,321**	**2,140,350**
TOTAL EXPENSES	**$ 1,723,842**	**$ 1,899,629**	**$ 1,749,321**	**$ 2,140,350**
Sanitation/Recycling Net Revenue	11,819	(16,761)	-	34,134
Beginning Fund Balance	386,301	398,120	398,120	381,359
Ending Fund Balance	**$ 398,120**	**$ 381,359**	**$ 398,120**	**415,493**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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.



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Broadband

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Leasing Fiber Lines	$ 100,415	$ 114,959	$ 85,000	$ 100,000
Administrative Charges	96,417	96,179	96,179	98,458
Total Operating and Capital Revenues	**196,832**	**211,138**	**181,179**	**198,458**
Transfers In				
Transfer From General Fund	244,946	248,958	248,958	234,719
Contribution from General Fund	-	21,508	21,507	21,659
Total Transfers In	**244,946**	**270,466**	**270,465**	**256,378**
TOTAL REVENUES	**$ 441,778**	**$ 481,604**	**$ 451,644**	**$ 454,836**
EXPENSES				
Personnel				
Salaries and Wages	177,823	187,710	187,728	195,060
Benefits	26,911	90,144	97,838	99,442
Total Personnel Expenses	**204,734**	**277,854**	**285,566**	**294,502**
Operating				
Utilities	361	459	500	500
Office Supplies	1,142	1,234	-	-
Equipment Maintenance Agreement	-	-	2,000	1,950
Insurance	2,121	1,853	2,200	2,200
Telephone	1,680	1,680	2,640	2,640
Professional & Technical	9,370	-	25,000	14,000
Pole Fees	36	30	50	50
Blue Stakes	3,934	5,063	9,600	6,500
Bandwith for Connection	8,986	10,018	8,500	8,500
Uniform	200	300	200	200
Department Branding	-	-	-	100
Department Expense and Supplies	37	-	500	500
Depreciation	52,207	53,000	50,000	50,000
Broadband System	6,761	6,061	15,000	15,000
Admin Charge-General Fund	-	17,210	17,210	22,086
Internal Charges-Fleet Operations	1,395	1,200	1,200	1,200
Internal Charges-Fleet Capital	-	-	-	3,300
Internal Charges-Technology	30,314	9,906	9,906	9,949
Total Operating Expenses	**118,544**	**108,014**	**144,506**	**138,675**
TOTAL EXPENSES	**323,278**	**385,868**	**430,072**	**433,177**
Broadband Fund Net Revenue	118,500	95,736	21,572	21,659
Beginning Fund Balance	(1,977,397)	(1,858,897)	(1,858,897)	(1,763,161)
Ending Fund Balance	**$ (1,858,897)**	**$ (1,763,161)**	**$ (1,837,325)**	**(1,741,502)**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Broadband

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2021-22	FTE 2022-23	Proposed 2023-24	Increase (Decrease)
Broadband/Technology Director	1.00	1.00	1.00	-
Fiber Optic Network Manager	1.00	1.00	1.00	-
Total Broadband Positions	**2.00**	**2.00**	**2.00**	**-**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Charges From General Fund	$ 339,240	$ 521,996	$ 389,050	$ 508,000
Charges From Fitness Center Fund	775	330	1,200	1,200
Charges From Culinary Water	18,597	23,057	20,000	20,500
Charges From Secondary Water	3,487	-	5,800	2,500
Charges From Sewer Fund	23,246	8,755	14,000	10,500
Charges From Storm Drain Fund	1,162	-	1,000	1,000
Charges From Broadband Fund	1,395	(123)	1,200	1,200
Interest Earnings	(1,489)	-	-	-
Miscellaneous	46,823	1,700	-	-
Total Operating and Capital Revenues	**433,236**	**555,715**	**432,250**	**544,900**
TOTAL REVENUES	**$ 433,236**	**$ 555,715**	**$ 432,250**	**$ 544,900**
EXPENSES				
Operating				
Insurance	5,000	4,866	-	-
Vehicle Maintenance	451,698	453,890	386,350	445,300
Vehicle Repair	134,745	95,259	108,600	99,600
Total Operating Expenses	**591,443**	**554,015**	**494,950**	**544,900**
TOTAL EXPENSES	**$ 591,443**	**$ 554,015**	**$ 494,950**	**$ 544,900**
Fleet Operations Fund Net Revenue	(158,207)	1,700	(62,700)	-
Beginning Fund Balance	168,195	9,988	9,988	11,688
Ending Fund Balance	**$ 9,988**	**$ 11,688**	**$ (52,712)**	**11,688**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenues				
Charges From General Fund	$ 1,004,432	$ 1,147,352	$ 1,123,122	$ 821,798
Charges From Culinary Water	185,659	-	-	3,300
Charges From Sewer Fund	41,410	-	-	3,300
Charges From Storm Drain	-	45,000	45,000	3,300
Charges From Fitness Center	-	-	-	3,300
Charges from Broadband	-	-	-	3,300
Sale of Capital Assets	-	10,000	-	-
Interest Earnings	(7,512)	-	-	-
Miscellaneous	18,914	-	-	-
Total Operating and Capital Revenues	**1,242,903**	**1,202,352**	**1,168,122**	**838,298**
Transfers In				
Transfer From General Fund	-	276,344	560,864	-
Transfer From Fire Impact Fee Fund	358,003	211,890	211,890	211,890
Total Transfers In	**358,003**	**488,234**	**772,754**	**211,890**
TOTAL REVENUES	**$ 1,600,906**	**$ 1,690,586**	**$ 1,940,876**	**$ 1,050,188**
EXPENSES				
Operating				
Depreciation	1,035,489	-	-	-
Total Operating Expenses	**1,035,489**	**-**	**-**	**-**
Capital				
Police Vehicles and Upfitting	10,437	558,122	558,122	554,035
Fire Vehicles and Upfitting	-	395,000	679,520	9,300
Parks Vehicles	-	-	-	8,000
Tree Maintenance Vehicles	-	55,000	55,000	-
Building Maintenance Vehicles	1,100	-	-	-
Streets Vehicles	-	15,000	15,000	10,000
Engineering Vehicles	-	10,000	10,000	-
Building Inspection Vehicles	-	124,230	90,000	90,000
Storm Drain Vehicles	-	45,000	45,000	-
Total Capital Expenses	**11,537**	**1,202,352**	**1,452,642**	**671,335**

(continued on next page)

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Fleet Capital Fund

DEPARTMENT BUDGET

Description	Actual 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
Debt Service				
Capital Lease-Principal	-	456,280	456,280	356,946
Capital Lease-Interest	39,791	31,954	31,954	21,907
Total Debt Service Expenses	**39,791**	**488,234**	**488,234**	**378,853**
TOTAL EXPENSES	**$ 1,086,817**	**$ 1,690,586**	**$ 1,940,876**	**$ 1,050,188**
Fleet Capital Fund Net Revenue	514,089	-	-	-
Beginning Available Fund Balance	579,919	1,094,008	1,094,008	1,094,008
Ending Available Fund Balance	**$ 1,094,008**	**$ 1,094,008**	**1,094,008**	**1,094,008**



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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 2021-22	Estimated 2022-23	Approved 2022-23	Proposed 2023-24
REVENUES				
Operating and Capital Revenue				
Charges From General Fund	$ 519,918	$ 566,213	$ 566,213	$ 299,182
Charges From Fitness Center Fund	23,242	29,394	29,394	17,357
Charges From Culinary Water	16,066	32,380	32,380	11,216
Charges From Secondary Water	16,066	32,380	32,380	11,216
Charges From Sewer Fund	22,224	28,437	28,437	8,795
Charges From Storm Drain Fund	15,632	28,437	28,437	8,795
Charges From Sanitation Fund	7,862	5,593	5,593	6,003
Charges From Broadband Fund	8,809	9,906	9,906	9,949
Grant Revenue	77,500	-	-	-
Interest Earnings	(3,944)	5,712	-	-
Total Operating and Capital Revenue	703,375	738,452	732,740	372,513
Transfers In				
Transfers from General Fund	-	-	-	-
Total Transfers In	-	-	-	-
TOTAL REVENUES	**$ 703,375**	**$ 738,452**	**$ 732,740**	**$ 372,513**
EXPENSES				
Operating				
Contracted IT Support	51,100	66,261	66,261	75,000
Software Maintenance	24,284	122,986	122,986	122,889
Software Renewals	381,175	392,818	342,343	77,524
Telephone System	45,735	50,000	50,000	53,000
Admin Charge-Broadband	44,100	44,100	44,100	44,100
Total Operating Expenses	**546,394**	**676,165**	**625,690**	**372,513**
Capital				
Hardware Purchases	153,018	127,516	107,050	100,000
Software Purchases	54,874	-	-	250,000
Total Capital Expenses	**207,892**	**127,516**	**107,050**	**350,000**
TOTAL EXPENSES	**$ 754,286**	**$ 803,681**	**$ 732,740**	**$ 722,513**
Information Technology Net Revenue	(50,911)	(65,229)	-	(350,000)
Beginning Fund Balance	526,787	475,876	475,876	410,647
Ending Fund Balance	**$ 475,876**	**410,647**	**475,876**	**60,647**

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Capital Investments



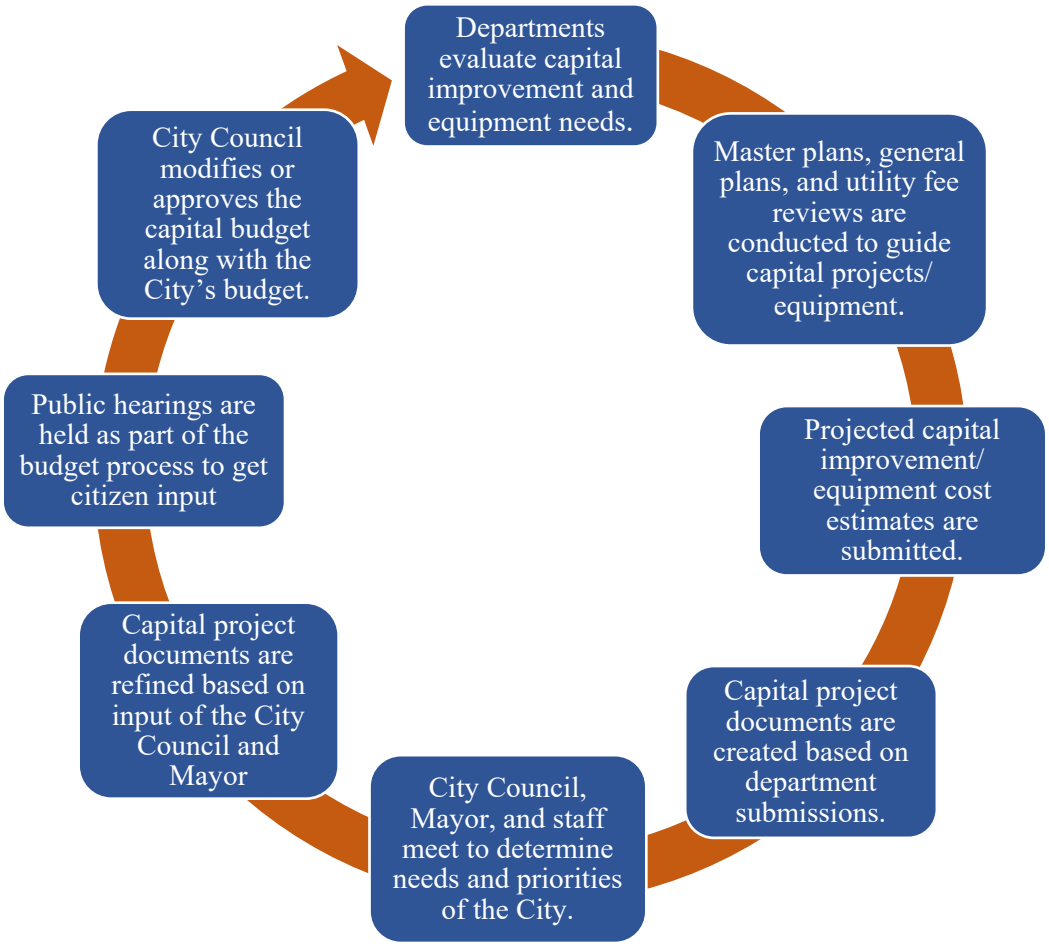
Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Capital Projects Overview

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

CAPITAL BUDGET PROCESS

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



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 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:

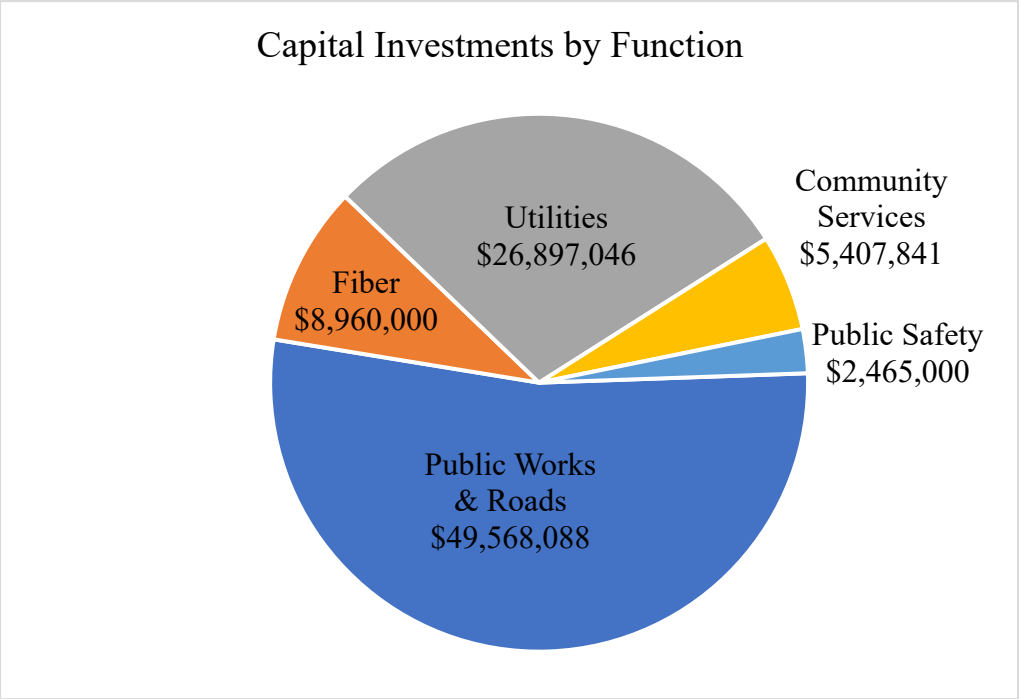
1. Have their own funding source.
2. Remedy safety issues.
3. Are necessary for the continuation of the city's core services.

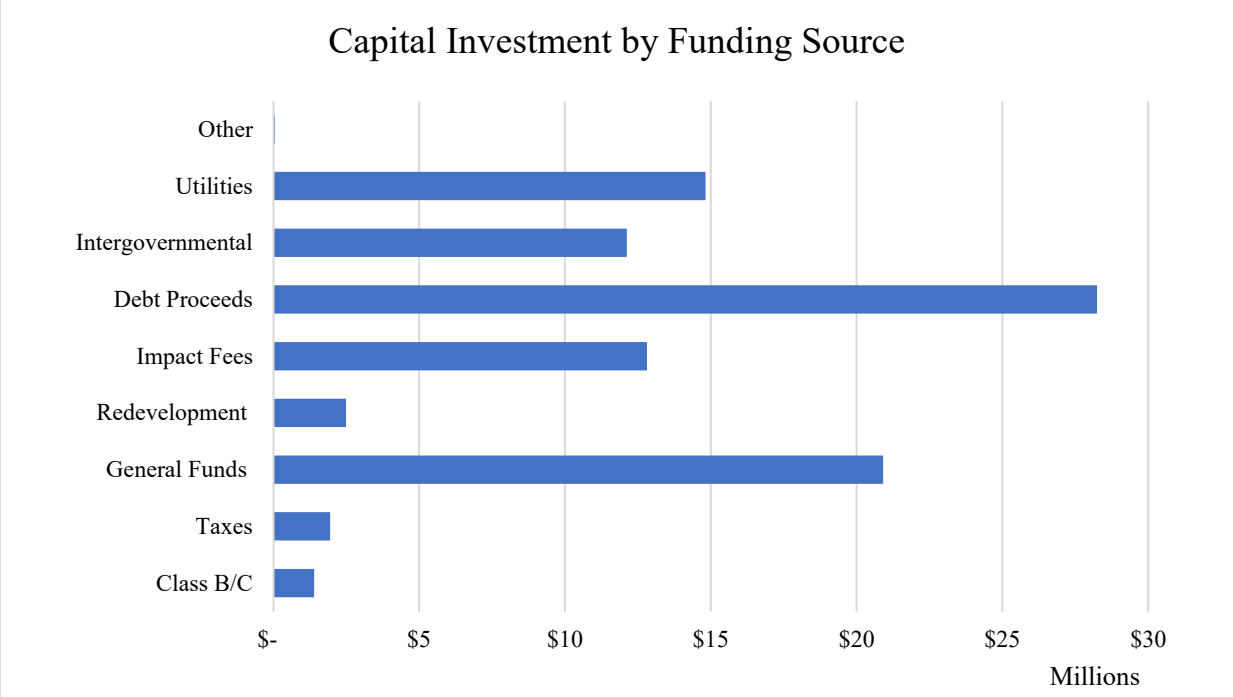
Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Capital Projects Overview

CAPITAL PROJECT FUNDING SOURCES AND USES

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





Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Capital Projects Overview

FISCAL YEAR 2024 CAPITAL PROJECTS

Total Capital projects proposed for fiscal year 2023-2024 totals $93,297,975. Significant recommended projects (greater than $1,000,000) are as follows:



- **36" Water Line Replacement—$5,680,088**— 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. Street widening for this project is estimated at $1,440,776, included in this budget year. Total project costs are $25.9 million and is funded through a revenue bond and impact fees. The city anticipates the project to be completed in fiscal year 2024.



- **200 South Road Rehabilitation - $28,251,000 –** This project will reconstruct the roadway between Mill Pond Road and I-15. Portions of 200 South by the Front Runner Station will also be widened to include two travel lanes in each direction with a new roundabout at the intersection of 200 South and Frontage Road. Also included in the design is a multi-use trail extending from Mill Pond Road to I-15 and sidewalks along Frontage Road. Funding for this project has been secured through the Patriot Station Community Reinvestment Area.



- **Infrastructure Management Plan/Road Repairs—$12,211,050—** The city developed a 5-year comprehensive infrastructure plan to address not only the road repairs, but the infrastructure underneath the roads for a more holistic and cost-effective approach. Funding of the road portion in the amount of $12,211,050 includes road improvements, chip seal, overlay and sidewalk improvements through various parts of the city. The funding for the road portion derives from Class B/C Funds, $.25 transportation sales tax, dedicated general property tax, and prior fund reserves. In addition to the road portion of the pavement management plan $2,500,000 is appropriated for curb and gutter and storm drain improvements.

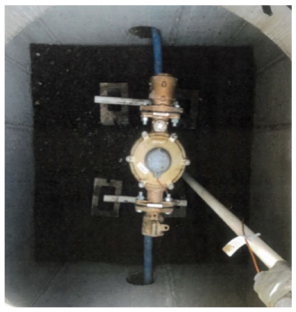


- **700 North Connection – $1,733,503** - This project constructs 700 North between 100 East and 200 East to complete a regional east and west connection. The road will provide connectivity for residents, increase mobility to nearby arterials, and improve safety of school travel along 700 North. Most of the funding for this project is through federal grants from Mountainland Association of Governments, with matching portions from Utah Department of Transportation and road impact fees.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Capital Projects Overview

- **Pressurized Irrigation Meters—$6,294,585—**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 and the America Recovery Plan Act (ARPA) through the State of Utah Board of Water Resources in the amount of $6 million. Remaining funding will come from ARPA funding received by American Fork City. Total project costs are $12 million, with anticipated completion in fiscal year 2024.



- **Egg Farm EDA Projects—$2,491,944 –** Three streets projects are budgeted in the Egg Farm Economic Development in the current year. Completion of 1100 South project, in the amount of $727,355, will be a continuation from prior year of a roundabout at 1100 South and 500 East. Also budgeted are storm drain improvements estimated at $589,671 and 1500 South Widening in the amount of $1,174,918.



- **200 South Bike & Pedestrian Path— $ 3,652,528 –** This project totaling $4,715,391 funded by Mountainland Association of Governments is a multimodal project along the 200 South corridor. This project is still in the design phase.



- **Waterline Replacement State Street – $1,450,000 –** The city plans to replace waterlines in conjunction with a Utah Department of Transportation (UDOT) improvement along State Street at 500 East.

- **Fiber Internet – $8,960,000 –** American Fork City is partnering with Strata Networks to bring residents and businesses a citywide open-access fiber network. Design is currently underway with construction beginning as early as calendar year 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—Although the city has dedicated over $12 million in road repairs this year, continuing funding sources including transportation sales tax, Class C road funds, and discretionary property tax are deficient for the current needs. Previous allocations have been $2.6 million per year; however, the public works department has identified $4.0 million in repairs per year, leaving an annual shortfall of $1.4 million. The city recently increased property tax to shorten the funding gap and will continue to strategically plan improvements to match the resources available making the best and most efficient use of funding.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Capital Projects Overview

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

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



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2023-24	Adopted 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28
Streets & Public Works						
Pavement Management Plan	Various	$ 8,934,000	$ 2,158,958	$ 3,594,224	$ 2,803,523	$ 3,663,772
Mineral Bond/Chip Seal	General Funds	1,310,000	-	-	-	-
Overlay	General Funds	1,680,337	-	-	-	-
Sidewalks	General Funds	310,000	-	-	-	-
400 S Connection to 500 E*	Impact Fees	-	300,000	250,000	-	-
700 N Connection*	Grants	1,461,503	-	-	-	-
700 N Connection ROW*	Impact Fees	272,000	-	-	-	-
Improvements-300 W Pacific Dr	Impact Fees	826,772	-	-	-	-
Roundabout-100 E 200 S	Various	-	1,995,000	-	-	-
Improvements-200 S	Debt Proceeds	28,251,000	-	-	-	-
ADA/Sidewalk Improvements	General Funds	200,000	55,000	57,000	60,000	63,000
36" Water Line - Road Portion	General Funds	130,636	-	-	-	-
36" Water Line - Street Widening	Impact Fees	1,440,776	-	-	-	-
Safe Route to Schools	Grants	-	100,000	120,000	135,000	150,000
Traffic Calming	General Funds	10,000	35,000	37,000	40,000	45,000
Flyover 200 South Design	Grants	30,000	-	-	3,000,000	-
Street Lighting Upgrades	General Funds	50,000	100,000	100,000	100,000	100,000
Meadows Roundabout Improvements	General Funds	-	-	-	100,000	-
Automall Drive Extension to 100 E	Impact Fees	130,000	3,000,000	-	-	-
1100 South Widening*	Redevelopment	727,355	-	-	-	-
Storm Drain Pipe	Redevelopment	589,671	-	-	-	-
1500 South Widening	Redevelopment	1,174,918	-	-	-	-
Traffic Signal-620 S 600 E *	Impact Fees	239,120	-	-	-	-
Bridge-Art Dye	Impact Fees	300,000	-	-	-	-
Intersection Improvements	Impact Fees	-	-	1,500,000	-	-

(continued on next page)

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Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

2.3.b

Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2023-24	Adopted 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28
Streets & Public Works (continued)						
Public Works Building Design	Impact Fees	$ -	$ 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		49,568,088	10,243,958	8,158,224	7,738,523	5,521,772
Parks						
Fox Hollow Subsidy	General Funds	$ 240,000	$ 240,000	$ 240,000	$ 240,000	$ 240,000
200 South Bike/Pedestrian Path	Grants	3,652,528	-	-	-	-
Trail Maintenance	General Funds	7,000	7,500	8,000	8,000	8,000
Parking Lot Maintenance	General Funds	16,000	1,700	17,500	17,500	17,500
Pickleball Resurfacing	General Funds	6,500	7,000	7,500	-	-
Sprinkler Automation	General Funds	8,000	-	-	-	-
Playground Replacement	General Funds	100,000	-	-	-	-
Rotary Sidewalk Replacement	General Funds	6,500	7,000	-	-	-
Park Improvements	General Funds	20,000	-	-	-	-
Restroom Upgrades	General Funds	5,000	9,000	9,000	-	-
Art Dye Infield	General Funds	20,000	33,000	-	-	35,000
Art Dye Trail*	Grants	592,000	-	-	-	-
Art Dye Trail*	Impact Fees	45,000	-	-	-	-
Development of Open Space	Impact Fees	-	-	-	-	6,000,000
Total Parks		4,718,528	305,200	282,000	265,500	6,300,500
Cemetery						
Pioneer Grove Road Improvements	General Funds	-	150,000	-	-	-
Expansion Land Purchase	Perpetual Care	52,000	52,000	52,000	52,000	300,000
Wall Repair	General Funds	-	10,000	10,000	10,000	10,000
Total Cemetery		52,000	212,000	62,000	62,000	310,000

Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2023-24	Adopted 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28
Fitness Center						
Pool Deck Resurfacing	General Funds	$ 20,000	$ 94,000	$ -	$ -	$ -
Facility Paint and Flooring	General Funds	-	-	10,000	-	-
Roof Replacement	General Funds	-	-	100,000	100,000	-
Pool & Spa Resurfacing	General Funds	-	175,000	-	-	-
HVAC Units	General Funds	14,000	28,000	14,000	-	-
LED Lighting Upgrades	General Funds	10,000	-	-	-	12,000
Slide Repair/Resurfacing	General Funds	-	-	16,000	-	-
Pool Boiler	General Funds	64,200	-	-	-	-
Revolving Door Replacement	General Funds	-	-	19,000	-	-
Boiler Door Replacement	General Funds	7,000	-	-	-	-
Bubble Door Replacement	General Funds	-	25,000	-	-	-
New Bubble, Air Handler	General Funds	-	-	450,000	-	-
Fitness Center Roof	General Funds	-	-	90,000	90,000	-
Locker Room Improvements	General Funds	-	500,000	-	-	-
Raquetball Court Resurfacing	General Funds	6,000	6,000	-	-	6,000
Spa UV Replacement	General Funds	23,000	-	-	-	-
Comp Pool Sand UV Replacement	General Funds	-	54,000	-	-	-
Leisure Pool UV Replacement	General Funds	-	-	-	-	54,000
Total Fitness Center		144,200	882,000	699,000	190,000	72,000

Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2023-24	Adopted 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28
Building & Grounds						
HVAC Replacements-Cemetery	General Funds	$ 22,000	$ -	$ 35,000	$ -	$ -
HVAC Replacements-City Hall	General Funds	-	38,000	-	-	-
HVAC Replacements-Public Works	General Funds	-	9,000	-	-	-
HVAC Replacements-Police	General Funds	-	-	90,000	-	-
Chiller Replacement-Police	General Funds	-	-	300,000	-	-
Paint & Flooring-Broadband	General Funds	-	20,000	-	-	-
Paint & Flooring-City Hall	General Funds		30,000	-	-	-
Lighting Upgrades-City Hall	General Funds	-	10,000	-	-	-
Lighting Upgrades-Police	General Funds	-	10,000	-	-	-
Lighting Upgrades-Public Works	General Funds	-	5,000	6,000	6,500	-
Cemetery Office Renovation	General Funds	-	300,000	-	-	-
Garage Door Repair-Public Works	General Funds	-	7,000	7,000	7,000	7,000
LED Lighting Upgrades	General Funds	10,000	-	-	-	-
Paint & Flooring-Administration	General Funds	-	40,000	-	-	-
Paint & Flooring-Police	General Funds	-	35,000	-	-	-
Paint & Flooring-Senior Center	General Funds	-	8,000	-	-	-
Security Upgrade-Library	General Funds	-	33,000	32,000	-	-
Security Upgrade-Police	General Funds	-	20,000	-	-	-
Rain Gutter Repair-Police	General Funds	-	30,000	-	-	-
Roof Replacement-Library	General Funds	-	-	100,000	50,000	50,000
Public Works Unit Heaters	General Funds	-	-	9,000	9,000	-
Roof Replacement-Police	General Funds	100,000	-	70,000	-	-
Facility Improvements-Legion Hall	General Funds	10,000	-	-	-	-
Facility Improvements-Police	General Funds	236,113	-	-	-	-
Facility Improvements-Public Works	General Funds	10,000	-	-	-	-

(continued on next page)

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Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

2.3.b

Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2023-24	Adopted 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28
Building & Grounds (continued)						
Facility Improvements-Senior Center	General Funds	$ 35,000	$ -	$ -	$ -	$ -
Facility Improvements-Administration	General Funds	30,000	70,000	-	-	-
Facility Improvements-Library	General Funds	10,000	-	-	-	-
Facility Improvements-Sidewalks	General Funds	30,000	-	-	-	-
Total Building & Grounds		493,113	665,000	649,000	72,500	57,000
Other						
Fiber Design & Materials	General Funds	8,960,000	-	-	-	-
Main Street Revitalization	Redevelopment	-	100,000	100,000	100,000	100,000
Patriot Station Access Improvements	Debt Proceeds	-	17,015,000	-	-	-
Police Shooting Range*	Impact Fees	165,000	-	-	-	-
Police Evidence Building	Impact Fees	300,000	-	-	-	-
Fitness Center Expansion	Debt Proceeds	-	1,000,000	20,000,000	-	-
Fire-Station 53	Impact Fees	2,000,000	-	750,000	18,500,000	-
Total Other		11,425,000	18,115,000	20,850,000	18,600,000	100,000
TOTAL EXPENDITURES		**$ 66,400,929**	**$ 30,423,158**	**$ 30,700,224**	**$ 26,928,523**	**$ 12,361,272**

Capital Projects - General Capital Projects

ENTERPRISE FUNDS

Department/Project	Funding 2023-24	Adopted 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28
Culinary Water						
36" Water Line Replacement*	Bonds	$ 5,680,088	$ -	$ -	$ -	$ -
Waterline Improvements - Infrastructure	Culinary Water	-	1,089,667	1,256,000	2,016,387	1,681,200
New Culinary Well in TOD Area	Impact Fees	-	250,000	4,062,500	-	-
AMI Metering	Culinary Water	840,000	-	-	-	-
UDOT Betterment - State Street	Culinary Water	50,000	-	-	-	-
Water Main Replacement - State Street	Culinary Water	1,450,000	-	-	-	-
Race Track Well Repairs	Culinary Water	800,000	-	-	-	-
Boley Well Repairs	Culinary Water	-	300,000	-	-	-
Valve Replacement Program	Culinary Water	300,000	-	-	-	-
Fire Hydrants	Culinary Water	40,000	40,000	40,000	40,000	40,000
Annual CDBG Water Line Replacement	Culinary Water/	447,298	350,000	350,000	350,000	350,000
Annual CDBG Water Line Replacement	Grants	450,000	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	Culinary Water	-	100,000	100,000	100,000	100,000
Covered Parking/Storage Bays for Yard	Culinary Water	-	-	250,000	-	-
Developer Reimbursement	Impact Fees	500,000	500,000	500,000	500,000	500,000
Total Culinary Water		11,057,386	3,429,667	7,358,500	3,806,387	3,471,200
Secondary Irrigation						
Filter Screens	Irrigation	300,000	-	-	-	-
PI Meters for City Facilities	Irrigation	-	50,000	50,000	50,000	50,000
PI Meters throughout City*	Grants	6,294,585	-	-	-	-
PI Meters throughout City	Intergovernmen	-	3,000,000	-	-	-
Lower Filter Station	Irrigation	-	-	-	1,200,000	-
Water Recycling*	Intergovernmen	3,000,000	-	-	-	-

(continued on next page)

Capital Projects - General Capital Projects

ENTERPRISE FUNDS

Department/Project	Funding 2023-24	Adopted 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28
Secondary Irrigation (continued)						
Mitchell Springs Booster	Irrigation	-	-	83,000	725,000	-
Storage Bays for Yard	Irrigation	-	-	250,000	-	-
Developer Reimbursement	Impact Fees	300,000	500,000	500,000	500,000	500,000
Total Secondary Irrigation		9,894,585	3,550,000	883,000	2,475,000	550,000
Sewer						
Annual Slip lining	Sewer	700,000	350,000	375,000	400,000	425,000
Semi-annual Pipe Bursting	Sewer	800,000	-	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		2,000,000	650,000	1,500,000	700,000	1,325,000
Storm Drains						
Curb and Gutter Replacement	Storm Drain	2,000,000	700,000	700,000	700,000	700,000
Curb and Gutter - Infrastructure Plan	Storm Drain	500,000	523,167	167,900	162,067	193,733
36" Water Line - Storm Drain Portion	Storm Drain	395,075	450,000	-	-	-
River Rehab Channel South Main St.	Storm Drain	-	75,000	750,000	-	-
Storage Bays for Yard	Storm Drain	-	-	250,000	-	-
AF River Rehabilitation*	Storm Drain	100,000	-	-	-	-
Bridge Repair	Storm Drain	150,000	-	-	-	-
Bridge-Art Dye	Impact Fees	300,000	-	-	-	-
Developer Reimbursement	Impact Fees	500,000	500,000	500,000	500,000	500,000
Total Storm Drains		3,945,075	2,248,167	2,367,900	1,362,067	1,393,733
TOTAL EXPENDITURES		**$ 26,897,046**	**$ 9,877,834**	**$ 12,109,400**	**$ 8,343,454**	**$ 6,739,933**
TOTAL CITY-WIDE		**$ 93,297,975**	**$ 40,300,992**	**$ 42,809,624**	**$ 35,271,977**	**$ 19,101,205**

PROJECT FUNDING

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Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

2.3.b

Capital Projects - General Capital Projects

Description	Adopted 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28
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	600,000	600,000	600,000	600,000	600,000
General Funds	19,581,286	1,186,158	2,175,974	309,706	897,500
Redevelopment	2,491,944	100,000	100,000	100,000	100,000
Impact Fees	9,318,668	7,985,000	10,862,500	21,800,000	9,300,000
Debt Proceeds	28,251,000	18,015,000	20,000,000	-	-
Grants	12,450,616	2,260,000	420,000	3,435,000	450,000
Intergovernmental	3,000,000	3,000,000	-	-	-
Perpetual Care Funds	52,000	52,000	52,000	52,000	300,000
Culinary Water	10,107,386	2,379,667	2,496,000	3,006,387	2,671,200
Secondary Irrigation	300,000	50,000	383,000	1,975,000	50,000
Sewer	1,500,000	350,000	1,200,000	400,000	1,025,000
Storm Drain	3,145,075	1,748,167	1,867,900	862,067	893,733
TOTAL REVENUES	**$ 93,297,975**	**$ 40,300,992**	**$ 42,809,624**	**$ 35,271,977**	**$ 19,101,205**

*Projects budgeted in prior years; remaining appropriations carried forward to fiscal year 2024.

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Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

2.3.b

Capital Projects - Capital Equipment

GOVERNMENTAL FUNDS

Department/Project	Funding 2023-24	Adopted 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28
Streets & Public Works						
S4 10-wheeler	General Funds	$ -	$ 245,000	$ -	$ -	$ -
Bobtail	General Funds	-	240,000	-	-	-
Crack sealer	General Funds	-	-	75,000	-	-
Trackhoe (lease)	General Funds	23,000	23,000	23,000	23,000	-
Sweeper	General Funds	-	-	260,000	-	-
Skid Steer Snow Removal Attacement	General Funds	-	64,000	-	-	-
Commercial Ice Machine	General Funds	-	5,000	-	-	-
Trailer	General Funds	40,000	-	-	-	-
Total Streets & Public Works		**63,000**	**577,000**	**358,000**	**23,000**	**-**
Cemetery						
Mower Program	General Funds	-	19,750	19,750	-	19,750
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		**21,000**	**40,750**	**43,900**	**24,150**	**43,900**
Parks						
Mower Program	General Funds	25,294	-	-	-	-
Snow Plow/Salter	General Funds	17,000	-	-	-	-
Toolcat Weed Cutter	General Funds	-	8,100	-	-	-
Aerator	General Funds	-	11,290	-	-	-
Front End Loader	General Funds	-	180,000	-	-	-
Playground Replacement	General Funds	-	100,000	100,000	100,000	100,000
Toolcat & Stump Grinder	General Funds	68,000	-	-	-	-
Total Parks		110,294	299,390	100,000	100,000	100,000

Capital Projects - Capital Equipment

GOVERNMENTAL FUNDS

Department/Project	Funding 2023-24	Adopted 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28
Recreation						
Machine Pitch Machine	General Funds	$ -	$ 5,000	$ -	$ -	$ 5,000
Soccer Goals	General Funds	6,000	-	-	6,000	-
Golf Cart Replacement	General Funds	-	12,000	-	-	-
Total Recreation		6,000	17,000	-	6,000	5,000
Fitness Center						
Cardio & Weight Equipment	General Funds	25,000	32,000	35,000	36,000	36,000
Pool Robot Cleaner	General Funds	-	-	-	10,000	-
Black Tarp Replacement	General Funds	-	25,000	-	-	-
Wibit System for Pool	General Funds	-	8,000	-	-	-
Pool Slide Replacement	General Funds	-	40,000	-	-	-
Comp Pool Sand Filter Replacement	General Funds	-	-	150,000	-	-
Women's Locker Replaement	General Funds	-	50,000	-	-	-
Total Fitness Center		25,000	155,000	185,000	46,000	36,000
Fire						
Technical Rescue Gear	General Funds	20,000	20,000	20,000	20,000	20,000
Radio Replacement	General Funds	2,324	-	-	-	-
Brush Truck	General Funds	-	-	-	225,000	-
Ambulance	General Funds	-	255,000	280,000	420,000	-
Fire Engine and Equipment	Impact Fees	-	-	1,173,789	1,300,000	-
Paratech Struts	General Funds	18,000	-	-	-	-
Total Fire		40,324	275,000	1,473,789	1,965,000	20,000
Police						
Radio Replacement	General Funds	-	16,480	16,974	17,484	18,008
Equipment, Radios, Tasers	General Funds	-	16,480	16,974	17,484	18,008
Total Police		-	32,960	33,948	34,968	36,016

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Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

2.3.b

Capital Projects - Capital Equipment

GOVERNMENTAL FUNDS

Department/Project	Funding 2023-24	Adopted 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28
Other						
Holiday Decorations	General Funds	$ 15,000	$ 15,000	$ 15,000	$ -	$ -
Total Other		15,000	15,000	15,000	-	-
TOTAL EXPENDITURES		**$ 280,618**	**$ 1,412,100**	**$ 2,209,637**	**$ 2,199,118**	**$ 240,916**

ENTERPRISE FUNDS

Department/Project	Funding 2023-24	Adopted 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28
Public Works						
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	-
Commercial Ice Machine	Culinary Water	5,000	-	-	-	-
Valve Exercise Machine	Culinary Water	-	75,000	-	-	-
Total Public Works		31,500	361,500	110,500	506,500	26,500
TOTAL EXPENDITURES	-	**$ 31,500**	**$ 361,500**	**$ 110,500**	**$ 506,500**	**$ 26,500**

Capital Projects - Capital Equipment

INTERNAL SERVICE FUNDS

Department/Project	Funding 2023-24	Adopted 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28
Fleet Capital		$ 671,335	$ 627,304	$ 522,362	$ 495,483	$ 429,213
Information Technology		350,000	100,000	100,000	100,000	100,000
TOTAL EXPENDITURES		**$ 1,021,335**	**$ 727,304**	**$ 622,362**	**$ 595,483**	**$ 529,213**
TOTAL CITY-WIDE		**$ 1,333,453**	**$ 2,500,904**	**$ 2,942,499**	**$ 3,301,101**	**$ 796,629**

PROJECT FUNDING

Description	Adopted 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28
General Funds	$ 1,301,953	$ 2,139,404	$ 1,658,210	$ 1,494,601	$ 770,129
Impact Fees	-	-	1,173,789	1,300,000	-
Culinary Water	31,500	101,500	110,500	506,500	26,500
Storm Drain	-	260,000	-	-	-
TOTAL REVENUES	**$ 1,333,453**	**$ 2,500,904**	**$ 2,942,499**	**$ 3,301,101**	**$ 796,629**

Capital Projects - Operating Budget Effects

GOVERNMENTAL FUNDS

Department/Project	Funding Source	Increase/(Decrease) in Operating Expenditures 2023-24	2024-25	2025-26	2026-27	2027-28
Fitness Center						
Fitness Center Expansion	General Fund	$ -	$ -	$ 30,000	$ 30,900	$ 31,827
Total Fitness Center		-	-	30,000	30,900	31,827
Parks						
Development of Open Space	General Fund	-	-	-	-	9,000
Total Other		-	-	-	-	9,000
Building & Grounds						
Fire-Station 53	General Fund	-	-	-	30,000	30,900
Total Other		-	-	-	30,000	30,900
TOTAL EXPENDITURES		**$ -**	**$ -**	**$ 30,000**	**$ 60,900**	**$ 62,727**

CAPITAL EQUIPMENT

Department/Project	Funding Source	Increase/(Decrease) in Operating Expenditures 2023-24	2024-25	2025-26	2026-27	2027-28
Streets						
S4 10-wheeler	General Fund	$ -	$ 2,450	$ 2,524	$ 2,599	$ 2,677
Bobtail	General Fund	-	2,400	2,472	2,546	2,623
Crack Sealer	General Fund	-	-	750	773	796
Sweeper	General Fund	-	-	2,600	2,678	2,758
Total Streets		**-**	**4,850**	**8,346**	**8,596**	**8,854**
Parks						
Front End Loader	General Fund	-	1,800	1,854	1,910	1,967
Total Parks		**-**	**1,800**	**1,854**	**1,910**	**1,967**
TOTAL EXPENSES		**$ -**	**$ 6,650**	**$ 10,200**	**$ 10,505**	**$ 10,821**
TOTAL CITY-WIDE		**$ -**	**$ 6,650**	**$ 40,200**	**$ 71,405**	**$ 73,548**

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Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

2.3.b

Appendix



Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Glossary

A

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

ACFR—See Annual Comprehensive Annual Financial Report.

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

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

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

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

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

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

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

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

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

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

B

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

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

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

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Glossary

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

Bond Rating—A methodology used to measure the fiscal health of the city. Bonds rated AAA/Aaa are judged to be the best quality and carry the smallest degree of risk and, together with AA/Aa bonds, comprise high grade bonds. Ratings including "++" or "1" designate the strongest bonds in the rating category. Generally, highly rated bonds result in lower interest rates.

Bond Refinancing—The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Bond Refunding—The redemption of a bond with proceeds received from issuing lower-cost debt obligations.

Budget—A financial plan consisting of an estimate of proposed expenditures and their purposes for a given period and the proposed means of financing them.

Budgetary Control—The control of management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

C

Call Date—Date on which a bond can be redeemed before maturity. Earliest date on which bonds can either be paid off or refinanced.

Capital Assets—Assets of significant value and having a useful life of several years.

Capital Carryovers—Any unspent appropriation for capital projects that are authorized by the City Council to be reappropriated in the following year.

Capital Equipment—Equipment with an expected life of more than one year, such as automobiles, computers, and furniture.

Capital Improvement Program—An annual, updated plan of capital expenditures for public facilities and infrastructure (buildings, streets, etc.), with estimated costs, sources of funding, and timing of work over a period of time.

Capital Outlay—Expenditures which result in the acquisition of capital assets.

Capital Project—Projects involving the purchase or construction of capital assets.

CDBG—See Community Development Block Grant.

Certified Tax Rate—The tax rate that would generate the same amount of revenue as the previous year plus any new growth.

CIP—See Capital Improvement Program.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Glossary

Charges for Services—A variety of fees charged by city agencies, generally categorized under parks, public safety, cemetery, public works, and public utilities.

Community Development Block Grant (CDBG)—The Housing and Community Development act of 1974 provides funds to cities and counties to develop urban communities and expand economic opportunities principally for low- and moderate-income persons.

Consolidated Budget—City budget that includes all funds—Governmental and proprietary.

Consumer Price Index (CPI)—A statistical description of price levels provided by the United States Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Contingency—An appropriation of funds to cover unforeseen expenditures which may occur during the budget year.

CPI—See Consumer Price Index.

D

Debt Service—The payment of principal, interest, and service charges (trustee fees) related to long-term debt.

Debt Service Fund—A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit—An excess of expenditures or expenses over revenues.

Department—A major administrative division of the city that indicates overall management responsibility for an operation or group or related operations within a functional area.

Depreciation—Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

Designated Fund Balance—The portion of a fund balance that has been set aside for a specific purpose by the City Council.

Division—A subsection within a department that provides specific services.

E

Encumbrances—Obligations or commitments in the form of purchase orders or contracts, the expenditure/expense of which has not yet occurred.

Enterprise Fund—A fund established to account for operations that are financed and operated in a manner similar to private business enterprises—the services are predominantly self-supported by user charges. Examples are water and sanitation.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Glossary

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

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

F

Fiscal Year—The twelve-month period of time to which a budget applies. American Fork City's fiscal year is July 1 through June 30.

Franchise Tax—A tax levied at the state level against businesses and partnerships chartered within the state. American Fork charges a 6% franchise tax for electrical and natural gas utilities.

FTE—See Full Time Equivalent.

Full-Time Equivalent—The hourly equivalent of a full-time employee. An FTE can be made up either one full-time employee or two or more part-time employees whose total hours equal 2,080 per year (2,766 for firefighters).

Fund—A fiscal or accounting entity with a self-balancing set of accounts established for the purpose of carrying out specific activities in accordance with clearly defined restrictions and/or limitations.

Fund Balance—The difference between a fund's assets and its liabilities.

Funding Source—Source of money pledged to pay principal and interest.

G

GAAP—See Generally Accepted Accounting Principles.

GASB—See Governmental Accounting Standards Board.

General Fund—The primary fund of the City used to account for all financial resources except those identified for special purposes or required to be accounted for in another fund.

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

Generally Accepted Accounting Principles (GAAP)—Uniform minimum standards for financial accounting and reporting.

Governmental Accounting Standards Board (GASB)—The group that develops standardized reporting for governmental entities.

Governmental Funds—Account for most governmental functions. Governmental Funds include the General Fund, Special Revenue Funds, and Capital Project Funds.

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

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Glossary

H

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

I

Impact Fees—Fees used to offset the additional burden on City infrastructure caused by new development within the City. The fees are collected and accounted for separately to be used for projects relating to the impact of the additional development.

Infrastructure—Facilities or assets on which the continuance and growth of a community depend, such as streets, waterlines, etc.

Interfund Transfers—Monies transferred from one fund to another to either finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

Intergovernmental Revenue—Money collected by one level of government and distributed to another level of government.

Internal Service Funds— Established to account for the financing, on a cost-reimbursement basis, of commodities or services provided by one program for the benefit of other programs within the city. The city maintains two Internal Service Funds to account for Fleet and Information Technology.

L

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

Licenses and Permits— Fees imposed on construction-related activities and for the acquisition of other nonbusiness permits.

M

Maturity—The date on which the principal or stated values of investments or debt obligations are due and may be reclaimed.

Merit/Wage Compression Increase—Typically government employers recognize performance and increased experience with annual merit increases. Unlike most other government employers, however, American Fork has an open range rather than a step plan. In a step plan, the annual percentage is preset. In an open range it is not. During an economic downturn, employees may not receive merit wage increases, leading to issues with where employees are in their range relative to years of experience and other employees doing the same job function. Compression increases are sometimes needed to adjust individual employees within their range.

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Glossary

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

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

O

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

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

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

P

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

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

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

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

R

RDA—See Redevelopment Agency.

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

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

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

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

Glossary

Revenues—Sources of income such as taxes used to finance the operation of government.

Revenue Bonds—Payable from specified revenues such as sales tax or user fees.

S

Sales Tax—7.25% tax imposed on taxable sales on all final goods. American Fork receives part of the 6.85% sales tax charged in American Fork City.

Special Assessment—A tax on property owners who receive a benefit not received by all other taxpayers.

Special Revenue Fund—Fund used to account for specific revenue sources that are legally restricted to be spent for specified purposes. Examples are fitness center and redevelopment agencies.

T

Tax Base—The total taxable value of property within the local government's legal boundaries.

Tax Increment—Property tax that is collected as a result of increased valuation within an RDA area.

Tax Rate—The amount of tax levied for each $1000 of assessed valuation.

Taxable Value—The assessed value of property less exemptions.

Taxes—Compulsory charges levied by a government for the purpose of financing services for the common benefit of the people.

Tentative Budget—A preliminary budget created for review of Mayor and Council in the first meeting in May of each year. It is to be available for public inspection 10 days before the final adoption of the budget.

Transfers—Legally authorized intra-city transfers of appropriations from one City fund to another City fund. Revenues and expenditures are accounted for in both funds.

Truth in Taxation—Legal requirement for Utah cities to hold public hearings in the event the City chooses to adopt a tax rate higher than the certified tax rate.

U

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

Attachment: FY 2024 Proposed Budget 6.20.23 (Adoption of FY2024 Budget)

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
JUNE 20, 2023

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

AGENDA ITEM Review and action on a resolution approving an interlocal agreement with the American Fork Redevelopment Agency for the Patriot Station Community Reinvestment Project Area.

SUMMARY RECOMMENDATION
Staff recommends approval of the resolution approving the interlocal agreement.

BACKGROUND
The city prepared the Patriot Station Community Reinvestment Project area plan and budget. The Patriot Station CRA plan is a result of a comprehensive evaluation of the type of appropriate land use which will enable sustainable growth and economic development. The project budget will fund improvements along 200 South including the installation of utilities, right of way acquisition, and landscaping features. The project will also include community gathering areas and civic space areas.

BUDGET IMPACT
See Patriot Station CRA Area Plan and Budget.

SUGGESTED MOTION
Move to adopt the resolution approving an interlocal agreement with the American Fork Redevelopment Agency for the Patriot Station Community Reinvestment Project.

SUPPORTING DOCUMENTS

06.20.23 - Interlocal with RDA (PDF)
2022-RA-07R - Amended Patriot Station CRA Project Area plan (PDF)
2022-RA-08R - Amended Patriot Station CRA Project Area budget(PDF)

RESOLUTION NO. 2023-06-__R

AMERICAN FORK CITY

A RESOLUTION APPROVING THE INTERLOCAL COOPERATION AGREEMENT WITH AMERICAN FORK REGARDING THE PATRIOT STATION DEVELOPMENT

WHEREAS, the City of American Fork City ("City") is a political subdivision subject to the laws of the State of Utah; and

WHEREAS, the American Fork City Redevelopment Agency (“Agency”) has presented to the City an Interlocal Cooperative Agreement, ("Agreement"), a copy of which is attached hereto and by reference is incorporated herein; and

WHEREAS, the City has reviewed the Agreement and believes that it is in the best interests of the City to enter into said Agreement; and

WHEREAS, under Section 11-13-202.5 of the Utah Cooperation Act the City must adopt by resolution the acceptance and approval to enter into the Agreement; and

WHEREAS, the Agreement has been reviewed as to proper form and compliance with applicable law by a duly authorized attorney to wit, Hansen Law, on behalf of the City in accordance with the provisions of Section 11-13-202.5 of the Cooperative Act; and

WHEREAS, a duly executed original counterpart of this Agreement shall be filed immediately with the keeper of records of the City; and

WHEREAS, the Mayor of the City, to wit, or his successor, shall be designated the administrator for all purposes of the Cooperation Act pursuant to Section 11-13-207; and

WHEREAS, should the Agency or City desire to terminate the Agreement, in part or in whole, the Agency or City must adopt, by resolution, an amended Interlocal Cooperation Agreement stating the reasons for such termination. Any such amended Interlocal Cooperation Agreement must be in harmony with any development/participation agreement(s) entered into by the Agency or City as described in the Agreement; and

WHEREAS, immediately after execution of the Agreement, by both the Agency and City, the organizing Agency shall, on behalf of both parties, cause to be published notice regarding the Agreement pursuant to Section 11-13-219 of the Cooperation Act; and

WHEREAS, the Agreement makes no provision for the City in acquiring, holding, and disposing any real or personal property used in the joint undertaking as such action is not contemplated as part of this Agreement nor part of the undertaking. Any such provision would be outside the

Attachment: 06.20.23 - Interlocal with RDA (Interlocal Agreement with RDA)

parameters of the current undertaking. However, to the extent that the Agreement may be construed as providing for the acquisition, holding or disposing of real or personal property, all such property shall be owned by the Agency upon termination of the Agreement; and

WHEREAS, the City is desirous of entertaining and entering into the Agreement;

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of American Fork agrees to enter into the Agreement and authorizes its Mayor to execute the Agreement and any such other documents as may be necessary to carry out the intent of this Resolution and the Agreement.

PASSED AND RECORDED THIS 20th DAY OF JUNE, 2023.

By: _____
Bradley Frost, Mayor

Attest:

_____
City Clerk

Attachment: 06.20.23 - Interlocal with RDA (Interlocal Agreement with RDA)

INTERLOCAL COOPERATION AGREEMENT

THIS 1NTERLOCAL COOPERATION AGREEMENT is made and entered into this _____, day of _____, 2023 by and between the **AMERICAN FORK CITY REDEVELOPMENT AGENCY**, a community reinvestment agency and political subdivision of the State of Utah (the "Agency"), and **AMERICAN FORK CITY**, a political subdivision of the State of Utah (the "City"), in contemplation of the following facts and circumstances:

A. **WHEREAS**, the Agency is operating under the provisions of the Limited Purpose Local Government Entities - Community Reinvestment Agency Act, Title 17C of the UCA (the "Act"), and is authorized and empowered under the Act to undertake, among other things, various community development activities pursuant to the Act, including, among other things, assisting American Fork City (the "City") in development activities that are likely to advance the policies, goals and objectives of the City's general plan, contributing to capital improvements and investments which substantially benefit the City, creating economic benefits to the City, and improving the public health, safety and welfare of its residents; and

B. **WHEREAS**, this Agreement is made pursuant to the provisions of the Act and the Interlocal Cooperation Act (UCA Title 11, Chapter 13) (the "Cooperation Act"); and

C. **WHEREAS**, the Agency has established the PATRIOT STATION COMMUNITY REINVESTMENT PROJECT AREA (the "Project Area") within the vicinity of the American Fork Station, generally to east of 7400 West/900 East, to the west of 700 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, as outlined in **Exhibit "A"** (the "Property"), through the adoption of the Patriot Station Amended Project Area Plan (the "Project Area Plan"), located within the City, which Project Area is described in **Exhibit "B"** attached hereto along with any amendments is incorporated herein by this reference; and

D. **WHEREAS**, the Project Area contains mostly vacant and underutilized land, which is anticipated to include more developments, with encouragement and planning by the Agency, such as office, high density multi-family housing, hotel, mixed use, and park and ride developments. The Agency may enter into one or more participation agreements with one or more developer(s) which will provide certain terms and conditions upon which the Project Area will be developed using, in part, "Tax Increment" (as that term is defined in the Act), generated from the Project Area; and

E. **WHEREAS**, historically, the Project Area has generated a total of approximately $179,000 per year in property taxes for the various taxing entities, including the City, the County, Alpine School District (the "School District"), the North Utah County Water Conservancy District (the "North Water District"), and the Central Utah Water Conservancy District (the "Central Water District") with only approximately $28,300 being generated annually for the City; and

Attachment: 06.20.23 - Interlocal with RDA (Interlocal Agreement with RDA)

F. **WHEREAS**, upon full development as contemplated in the Project Area Plan, property tax increment produced by the Project Area for the City, County, the School District, the North Water District, and the Central Water District are projected to total approximately $4.81 million per year, with $761.4 thousand going to the City; and

G. **WHEREAS**, the Agency has requested the City, the County, the School District, the North Water District, and the Central Water District to participate in the promotion of development in the Project Area by agreeing to remit to the Agency for 20 years specified portions of the increased property tax (i.e., Tax Increment,) which will be generated by the Project Area; and

H. **WHEREAS**, it is in the best interest of the residents of the City for the City to remit such payments to the Agency to permit the Agency to leverage private development within the Project Area; and

I. **WHEREAS**, the Agency has pledged to set aside sufficient funds to create an affordable housing ownership assistance program to aid Alpine School District, Utah County Sheriff, and American Fork City public safety employees who fall in the low to moderate income pay ranges to obtain ownership of affordable housing in the Project Area; and housing ownership assistance program to aid Alpine School District, Utah County Sheriff, and American Fork City public safety employees who fall in the low to moderate income pay ranges to obtain ownership of affordable housing in the Project Area; and

J. **WHEREAS**, the Agency has retained Lewis Young Robertson & Burningham, Inc., an independent financial consulting firm with substantial experience regarding community reinvestment projects and tax increment funding across the State of Utah, to prepare the Project Area Plan and Budget; and

K. **WHEREAS,** the Agency adopted the American Fork City Community Reinvestment Amended Project Area Budget (the "Project Area Budget"), a copy of which is attached as **Exhibit "C"** along with any amendments is incorporated herein by this reference, which Project Area Budget, generally speaking, outlines the anticipated generation, payment and use of Tax Increment within the Project Area; and

L. **WHEREAS**, the parties desire to set forth in writing their agreements regarding the nature and timing of such assistance;

NOW, THEREFORE, the parties agree as follows:

I. **Additional Tax Revenue**. The City has determined that significant additional property tax revenue (i.e., Tax Increment, as defined by the Act) will likely be generated by the development of public amenities within the Project Area as described in further detail in the Project Area Plan and Project Area Budget. Each of the parties acknowledge, however, that the development

Attachment: 06.20.23 - Interlocal with RDA (Interlocal Agreement with RDA)

activity required for the generation of the Tax Increment is not likely to occur within the foreseeable future or to the degree possible or desired without Tax Increment participation in order to induce and encourage such development activity.

2. **Offset of Development Costs and Expenses**. The City has determined that it is in the best interest of its residents to pay or distribute specified portions of its Tax lncrement to the Agency in order for the Agency to support the construction of public amenities and other development related costs interest of its residents to pay or distribute specified portions of its Tax Increment to the Agency in order for the Agency to support the construction of public amenities and other development related costs needed to serve the Project Area, to the extent permitted by the Act, the Project Area Plan, and the Project Area Budget, each as adopted and amended from time to time.

3. **Affordable Housing Assistance Pilot Program**. The Agency has agreed to set aside up to Seven Million Six-Hundred Thousand Dollars ($7,600,000) in Tax Increment generated funding to aid Alpine School District, Utah County Sheriff, and American Fork City public safety employees with rent or down payment assistance and $1.6 million to administer the affordable housing program. These employees must live within or relocate to live within the Project Area and fall within established low to moderate income guidelines. Applicants of the program must also show proof annually of continued employment with Alpine School District, Utah County Sheriffs Office, or American Fork Public Safety. Further guidelines of the affordable housing assistance pilot program can be found in a separate governing document.

The Agency and the City have agreed that the portion of the funding set aside for the affordable housing assistance pilot program through specified portions of the County's Tax Increment will be used exclusively for down payment assistance to purchase housing in the Project Area.

4. Base Year and Base Year Value. The base year, for purposes of calculation of the Base Taxable Value (as that term is defined in the Act), shall be tax year 2019, meaning the Base Taxable Value shall, to the extent and in the manner defined by the Act, be equal to the equalized taxable value shown on the 2019 Utah County assessment rolls for all property located within the Project Area (which is currently estimated to be approximately Twenty-Six Million Three-Hundred Thousand Dollars ($26,300,000) but is subject to final adjustment and verification by the County and Agency).

5. **Agreement{s) with Developer{s).** The Agency is authorized to enter into one or more participation agreements with one or more participants which may provide for the payment of certain amounts of Tax Increment (to the extent such Tax Increment is actually paid to and received by the Agency from year to year) to the participant(s) conditional upon the participant(s)'s meeting of certain performance measures as outlined in said agreement. Such agreement shall be consistent with the terms and conditions of this Agreement, shall require as a condition of the payment to the participant(s) that the respective participant or its approved successors in title as owners of all current and subsequent parcels within the Project Area, shall

Attachment: 06.20.23 - Interlocal with RDA (Interlocal Agreement with RDA)

pay any and all taxes and assessments which shall be assessed against the Property in accordance with levies made by applicable municipal entities in accordance with the laws of the state of Utah applicable to such levies, and such other performance measures as the Agency may deem appropriate.

6. **Payment Trigger.** The first year ("Year One") of payment of Tax Increment from the City to the Agency shall be determined by the Agency, but the Agency will trigger the Project Area for collection no later than by March 1, 2026. Each subsequent year, beginning with the first year after Year One, shall be defined in sequence as Year Two through Year Twenty. The Agency may trigger the collection of Tax Increment by timely delivering a letter or other written request to the Utah County Auditor's office.

7. **Total Payment to Agency**. The City shall authorize the County to remit to the Agency, beginning with property tax receipts in Year One, and continuing through Year Twenty, 60%, or once the Agency collects a maximum cumulative dollar amount of the Tax Increment from the Project Area of Sixty-Five Million Dollars ($65,000,000) as specified in the Project Area Budget, of the annual Tax Increment generated from within the Project Area, including the real (i.e., building, land, and fixtures), personal, and centrally assessed property within the Project Area.

The Agency and the City also agree that the City's portion of the Tax Increment from the Project Area shall be used exclusively to fund infrastructure improvements within the Project Area.

8. **Property Tax Increase**. This Agreement provides for the payment of the increase in real property, personal property, and centrally assessed property taxes collected from the Project Area by the County acting as the tax collection agency for the City. Without limiting the foregoing, this Agreement includes Tax Increment resulting from an increase in the tax rate of the City, which is hereby expressly approved as being included in Tax Increment as required by Section 17C-1-407 of the Act. It is expressly understood that the Property Taxes which are the subject of this Agreement are only those Property Taxes actually collected by the County from the Project Area.

9. **Prohibition of Reduction of Funds by Taxing Entities**. As required by Utah Code Section 17C-5-204(6), this Agreement prohibits the City from proportionately reducing the amount of Project Area funds the City consents to pay to the Agency by the amount of any direct expenditures the City makes within the Project Area for the benefit of the Project Area or the Agency.

10. **No Independent Duty**. The County shall be responsible to remit to the Agency only Tax Increment actually received by the County acting as the tax collecting agency for the City. The County shall have no independent duty to pay any amount to the Agency other than the Tax Increment actually received by the County, on behalf of the City on an annual basis.

11. **Authority to Bind**. Each individual executing this Agreement represents and warrants that

Attachment: 06.20.23 - Interlocal with RDA (Interlocal Agreement with RDA)

such person is authorized to do so, and that upon executing this Agreement, this Agreement shall be binding and enforceable in accordance with its terms upon the party for whom such person is acting.

12. **Further Documents and Acts**. Each of the parties hereto agrees to cooperate in good faith with the others, and to execute and deliver such further documents and perform such other acts as may be reasonably necessary or appropriate to consummate and carry into effect the transactions contemplated under this Agreement.

13. **Notices**. Any notice, request, demand, consent, approval or other communication required or permitted hereunder or by law shall be validly given or made only if in writing and delivered to an officer or duly authorized representative of the other party in person or by Federal Express, private commercial delivery or courier service for next business day delivery, or by United States mail, duly certified or registered (return receipt requested), postage prepaid, and addressed to the party for whom intended, as follows:

If to American Fork City:
Attn: City Administrator
51 E Main Street
American Fork, Utah 84003
Phone: (801) 763-3000

If to Agency:
American Fork City Redevelopment Agency
Attn: Agency Board
51 E Main Street
American Fork, Utah 84003
Phone: (801) 763-3000

Any party may from time to time, by written notice to the others as provided above, designate a different address which shall be substituted for that specified above. Notice sent by mail shall be deemed served or delivered seventy-two (72) hours after mailing. Notice by any other method shall be deemed served or delivered upon actual receipt at the address or facsimile number listed above. Delivery of courtesy copies shall be as a courtesy only and failure of any party to give or receive a courtesy copy shall not be deemed to be a failure to provide notice otherwise properly delivered to a party to this Agreement.

14. **Entire Agreement**. This Agreement is the final expression of and contains the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior understandings with respect thereto. This Agreement may not be modified, changed, supplemented, or terminated, nor may any obligations hereunder be waived, except by written instrument signed by the party to be charged or by its agent duly authorized in writing or as otherwise expressly permitted herein. This Agreement and its exhibits constitute the entire

Attachment: 06.20.23 - Interlocal with RDA (Interlocal Agreement with RDA)

agreement between the parties hereto pertaining to the subject matter hereof, and the final, complete, and exclusive expression of the terms and conditions thereof. All prior agreements, representations, negotiations, and understandings of the parties hereto, oral or written, express or implied, are hereby superseded and merged herein.

15. **No Third-Party Benefit.** The parties do not intend to confer any benefit hereunder on any person, firm, or corporation other than the parties hereto. There are no intended third-party beneficiaries to this Agreement.

16. **Construction**. Headings at the beginning of each paragraph and subparagraph are solely for the convenience of the parties and are not a part of the Agreement. Whenever required by the context of this Agreement, the singular shall include the plural and the masculine shall include the feminine and vice versa. Unless otherwise indicated, all references to paragraphs and subparagraphs are to this Agreement. ln the event the date on which any of the parties is required to take any action under the terms of this Agreement is not a business day, the action shall be taken on the next succeeding business day.

17. **Partial Invalidity**. If any term or provision of this Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each such term and provision of this Agreement shall be valid and shall be enforced to the fullest extent permitted by law.

18. **Amendments.** No addition to or modification of any provision contained in this Agreement shall be effective unless fully set forth in writing executed by each of the parties hereto.

19. **Counterparts**. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute but one and the same instrument.

20. **Waivers**. No waiver of any breach of any covenant or provision herein contained shall be deemed a waiver of any preceding or succeeding breach thereof or of any other covenant or provision herein contained. No extension of time for performance of any obligation or act shall be deemed an extension of the time for perfonnance of any other obligation or act.

21. **Governing Law**. This Agreement and the exhibits attached hereto shall be governed by and construed under the laws of the State of Utah. In the event of any dispute hereunder, it is agreed that the sole and exclusive venue shall be in a court of competent jurisdiction in Utah County, Utah, and the parties hereto agree to submit to the jurisdiction of such court.

22. **Declaration of lnvalidity**. In the event that a court of competent jurisdiction declares that the

Attachment: 06.20.23 - Interlocal with RDA (Interlocal Agreement with RDA)

County or the City cannot pay and/or that the Agency cannot receive payments of the Tax Increment, declares that the Agency cannot pay the Tax Increment to developers, or takes any other action which has the effect of eliminating or reducing the payments of Tax Increment received by the Agency, the Agency's obligation to pay the Tax Increment to developers shall be reduced or eliminated accordingly, the Agency, and the City shall take such steps as are reasonably required to not permit the payment and/or receipt of the Tax Increment to be declared invalid.

23. **No Separate Legal Entity**. No separate legal entity is created by this Agreement.

24. **Duration**. This Agreement shall terminate after the final payment of Tax Increment to the Agency for Year Twenty or according to the sunset provision in the Project Area Budget "or once the Agency collects a maximum cumulative dollar amount of property tax increment from the Project Area of Sixty-Five Million Dollars ($65,000,000.00), whichever comes first."

25. **Assignment**. No party may assign its rights, duties, or obligations under this Agreement without the prior written consent first being obtained from all parties. Notwithstanding the foregoing, such consent shall not be unreasonably withheld or delayed so long as the assignee thereof shall be reasonably expected to be able to perfonn the duties and obligations being assigned.

26. **Termination**. Upon any termination of this Agreement resulting from the uncured default of any party, the order of any court of competent jurisdiction or tennination as a result of any legislative action requiring such termination, then any funds held by the Agency and for which the Agency shall not be required to disburse to developers in accordance with the agreements which govern such disbursement, then such funds shall be returned to the party originally remitting same to the Agency and upon such return this Agreement shall be deemed terminated and of no further force or effect.

27. **Interlocal Cooperation Act**. In satisfaction of the requirements of the Cooperation Act in connection with this Agreement, the Parties agree as follows:

a. This Agreement shall be authorized and adopted by resolution of the legislative body of each Party pursuant to and in accordance with the provisions of Section 11-13-202.5 of the Cooperation Act;

b. This Agreement shall be reviewed as to proper form and compliance with applicable law by a duly authorized attorney on behalf of each Party pursuant to and in accordance with the provisions of Section 11-13-202.5(3) of the Cooperation Act;

c. A duly executed original counterpart of this Agreement shall be filed immediately with the keeper of records of each Party pursuant to Section 11-13-209 of the Cooperation Act;

Attachment: 06.20.23 - Interlocal with RDA (Interlocal Agreement with RDA)

d. The Chair of the Agency is hereby designated the administrator for all purposes of the Cooperation Act, pursuant to Section 11-13-207 of the Cooperation Act; and

e. Should a party to this Agreement desire to terminate this Agreement, in part or in whole, each party to the Agreement must adopt, by resolution, an amended Interlocal Cooperation Agreement stating the reasons for such termination. Any such amended Interlocal Cooperation Agreement must be in harmony with any development/participation agreement(s) entered into by the Agency as described in this Agreement.

f. Immediately after execution of this Agreement by both Parties, the Agency shall, on behalf of both parties, cause to be published notice regarding this Agreement pursuant to Section 11-13-219 of the Cooperation Act.

g. This Agreement makes no provision for the parties acquiring, holding, and disposing of real and personal property used in the joint undertaking as such action is not contemplated as part of this Agreement nor part of the undertaking. Any such provision would be outside the parameters of the current undertaking. However, to the extent that this Agreement may be construed as providing for the acquisition, holding, or disposing of real and/or personal property, all such property shall be owned by the Agency upon termination of this Agreement.

Attachment: 06.20.23 - Interlocal with RDA (Interlocal Agreement with RDA)

IN WlTNESS WHEREOF, the parties have executed this Agreement on the day specified above.

City: AMERICAN FORK CITY

By: _____
Its: Administrator

Attest:

_____
Clerk

Approved as to form:

_____
Attorney for American Fork City

Agency: AMERICAN FORK CITY REDEVELOPMENT AGENCY

By: _____
Its: Chair

Attest:

_____
Secretary

Approved as to form:

_____
Attorney for Agency

Attachment: 06.20.23 - Interlocal with RDA (Interlocal Agreement with RDA)

EXHIBIT "A"
to
INTERLOCAL AGREEMENT

Legal Description of Project Area

Legal Description:
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: 06.20.23 - Interlocal with RDA (Interlocal Agreement with RDA)

EXHIBIT "B"
To
INTERLOCAL AGREEMENT

Amended Project Area Plan

Attachment: 06.20.23 - Interlocal with RDA (Interlocal Agreement with RDA)

EXHIBIT "C"
To
INTERLOCAL AGREEMENT

Amended Project Area Budget

Attachment: 06.20.23 - Interlocal with RDA (Interlocal Agreement with RDA)

Attachment: 06.20.23 - Interlocal with RDA (Interlocal Agreement with RDA)

RESOLUTION NO. 2022-RA-07R

RESOLUTION OF THE REDEVELOPMENT AGENCY OF AMERICAN FORK CITY ADOPTING AN OFFICIAL AMENDED PROJECT AREA PLAN FOR THE PATRIOT STATION COMMUNITY REINVESTMENT PROJECT AREA.

WHEREAS, the American Fork City Redevelopment Agency (the "Agency") was created to transact the business and exercise the powers provided for in the current Limited Purpose Local Government Entities - Community Reinvestment Agency Act, Title 17C of the Utah Code amended May 10, 2016, (the "Act"); and

WHEREAS, American Fork City (the "City") has a planning commission and has adopted a general plan pursuant to applicable law; and

WHEREAS, the Agency, by Resolution, has authorized the preparation of a draft project area plan as provided in Section 17C-5-103 of the Act; and

WHEREAS, pursuant to Section 17C-5-104 of the Act, the Agency has (a) prepared a draft amended Patriot Station Community Reinvestment Project Area Plan (the "Project Area Plan" or "Plan") and (b) made the draft amended Project Area Plan available to the public at the Agency's offices during normal business hours; and

NOW, THEREFORE, BE IT RESOLVED by the Agency:

Section 1. Adoption of Amended Project Area Plan. It has become necessary and desirable to adopt the draft amended Project Area Plan as the official Project Area Plan for the Project Area. The draft amended Project Area Plan, in the form attached hereto as **Exhibit C**, and together with any changes to the draft amended Project Area Plan as may be indicated in the minutes of this meeting (if any), is hereby designated and adopted as the official Project Area Plan for the Project Area. The Agency shall submit the amended Project Area Plan, together with a copy of this Resolution, to the American Fork City Council requesting that the amended Project Area Plan be adopted by ordinance of the legislative body of the City in accordance with the provisions of the Act.

Section 2. Legal Description of the Project Area Boundaries. The legal description of the boundaries of the Project Area covered by the Project Area Plan is attached hereto and incorporated herein as **Exhibit A**. A map of the Project Area is attached and incorporated herein as **Exhibit B**.

Section 3. Agency's Purposes and Intent. The Agency's purposes and intent with respect to the Project Area are to accomplish the following:

A. Support the development of critical infrastructure along 200 South, including utilities, road improvements, fiber optics, lighting, etc. Support the development of community gathering and civic spaces around the project area.

B. Encourage and accomplish private development and community reinvestment activities within the Project Area, including a hotel, office, and retail developments.

Attachment: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

Section 4. Project Area Plan Incorporated by Reference. The Project Area Plan, together with supporting documents, in the form attached as **Exhibit C**, and together with any changes to the draft Project Area Plan as may be indicated in the minutes of this meeting (if any), is hereby incorporated herein by reference, and made a part of this Resolution. Copies of the Project Area Plan shall be filed and maintained in the office of the Agency and the City Recorder for public inspection.

Section 5. Agency Board Findings. The Agency Board hereby determines and finds as follows:

The adoption of the Project Area Plan will:

A. Satisfy a public purpose by, among other things, providing new and expanding existing public amenities which will be enjoyed by City residents and additional visitors to the City and within the Project Area;

B. Benefit the public by realizing a transit-oriented development around the American Fork FrontRunner Station.

C. Be economically sound and feasible; in that the revenue needed to support the creation of community gathering and civic spaces within the Project Area Plan will come from incremental taxes generated by new private development within the Project Area, all as further shown and supported by the analysis contained in the Project Area Plan;

D. Conform to the City's general and master plans for the area in that, among other things, the Project Area Plan provides that all development in the Project Area is to be in accordance with the City's zoning ordinances and requirements, and the development activities contemplated by the Project Area Plan are in harmony with the City's general and master plans; and

E. Promote the public peace, health, safety and welfare of the citizens of the City.

Section 6. Financing. Subject to any limitations required by currently existing law (unless a limitation is subsequently eliminated), this Resolution hereby specifically incorporates all of the provisions of the Act that authorize or permit the Agency to receive funding for the Project Area and that authorize the various uses of such funding by the Agency, and to the extent greater (or more beneficial to the Agency) authorization for receipt of funding by the Agency or use thereof by the Agency is provided by any amendment of the Act or by any successor provision, law or act, those are also specifically incorporated herein. It is the intent of this Resolution that the Agency shall have the broadest authorization and permission for receipt of and use of tax increment and other funding as is authorized by law, whether by existing or amended provisions of law. This Resolution also incorporates the specific provisions relating to funding of community development project areas permitted by Chapter 5 of the Act.

Section 7. Effective Date. This Resolution shall take effect immediately upon adoption, and pursuant to the provisions of the Act, the Project Area Plan shall become effective upon adoption by Ordinance of the legislative body of the City.

Attachment: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

IN WITNESS WHEREOF, the Governing Board of the American Fork Redevelopment Agency has approved, passed and adopted this Resolution this 21st day of June, 2022.

Agency Chair

ATTEST:

Secretary

AMERICAN FORK CITY UTAH COUNTY SEAL STATE OF UTAH REDEVELOPMENT AGENCY

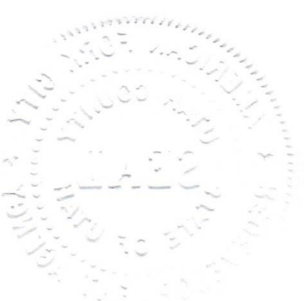
Attachment: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

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)

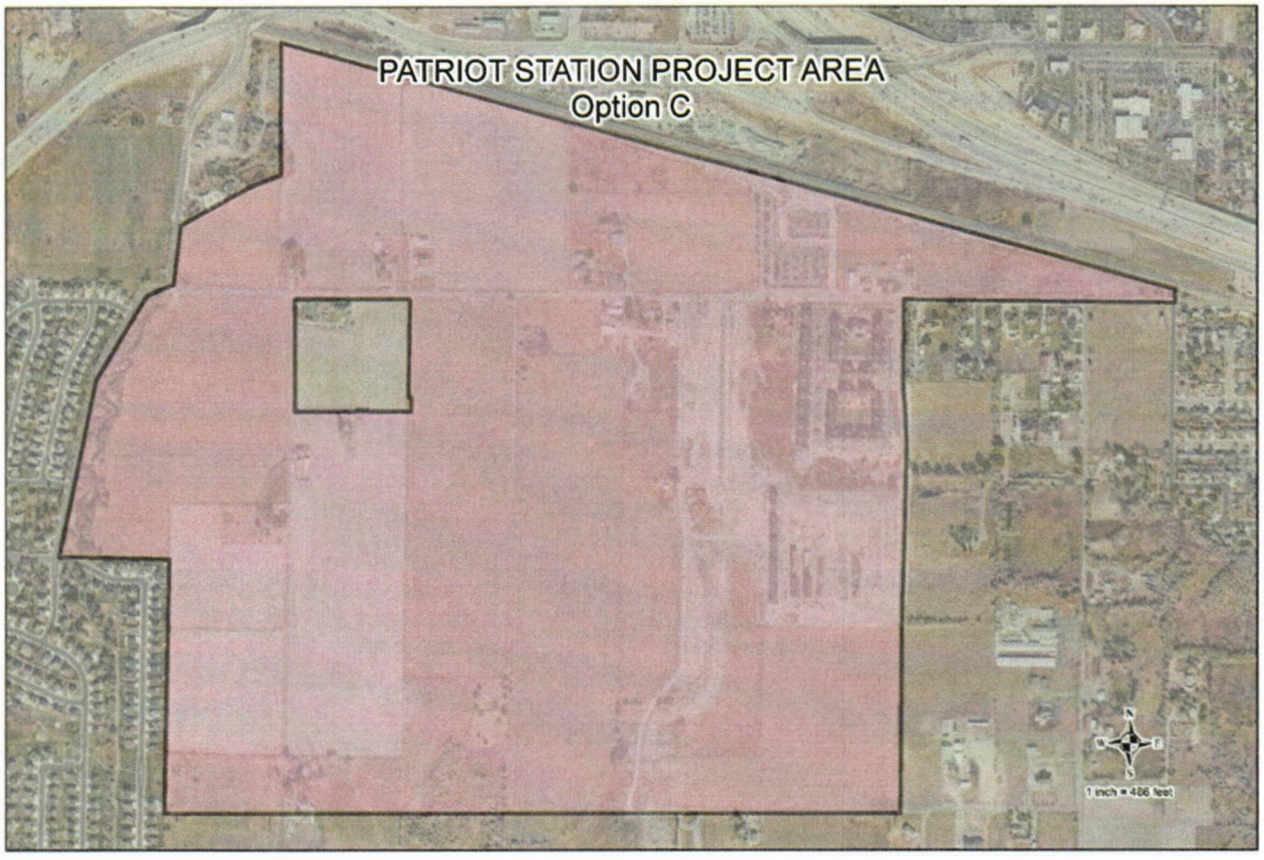
LESS AND EXCEPTING the following description:

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: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

EXHIBIT B – MAP OF THE PROJECT AREA



Attachment: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

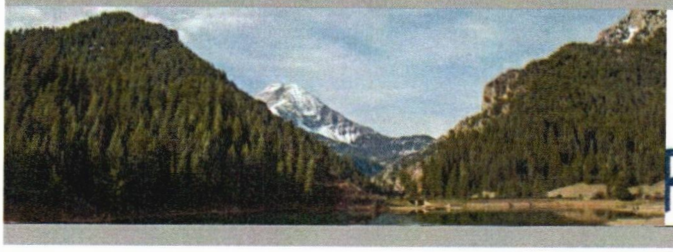
EXHIBIT C: PROJECT AREA PLAN

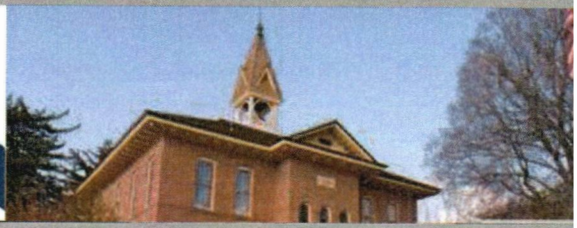
Attachment: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

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
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Attachment: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

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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;

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- 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: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

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

Attachment: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

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.

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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.

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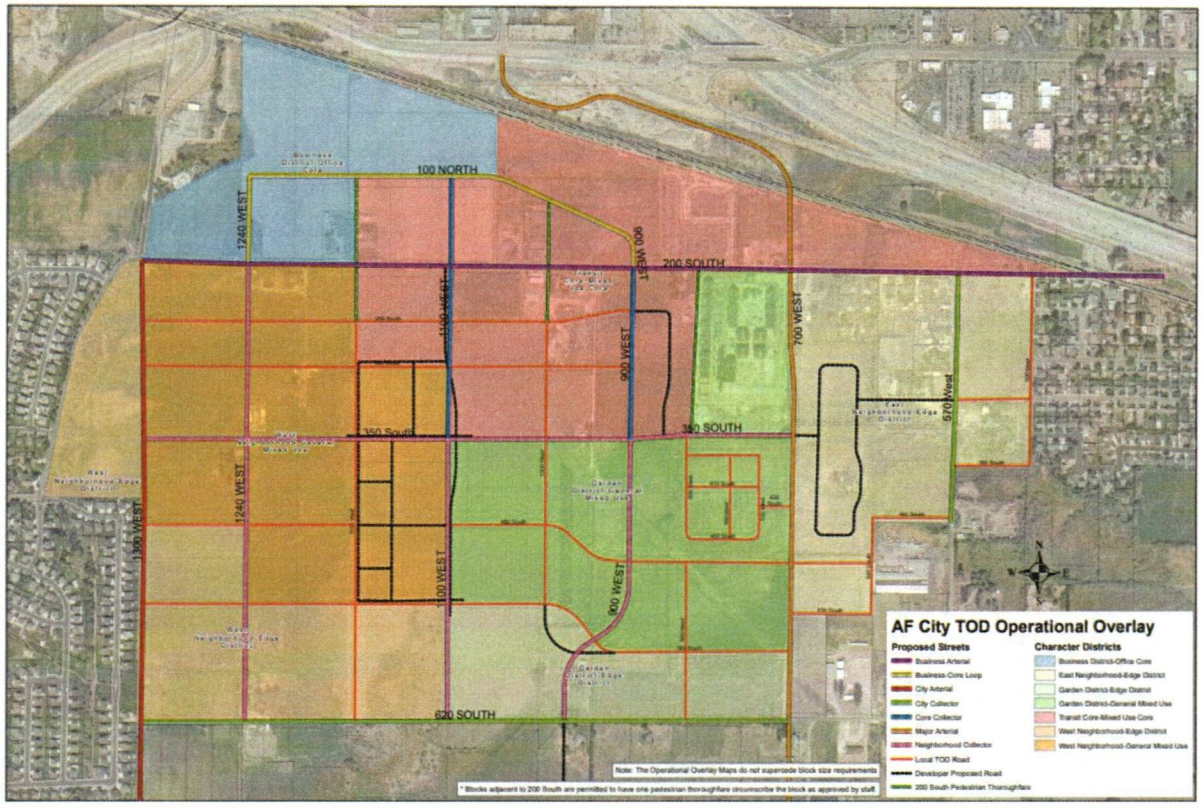
Land Use – It is anticipated that future development within the Project Area will increase the population density within the project area and create space for offices and commercial businesses.

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.

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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.

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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.

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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.

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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

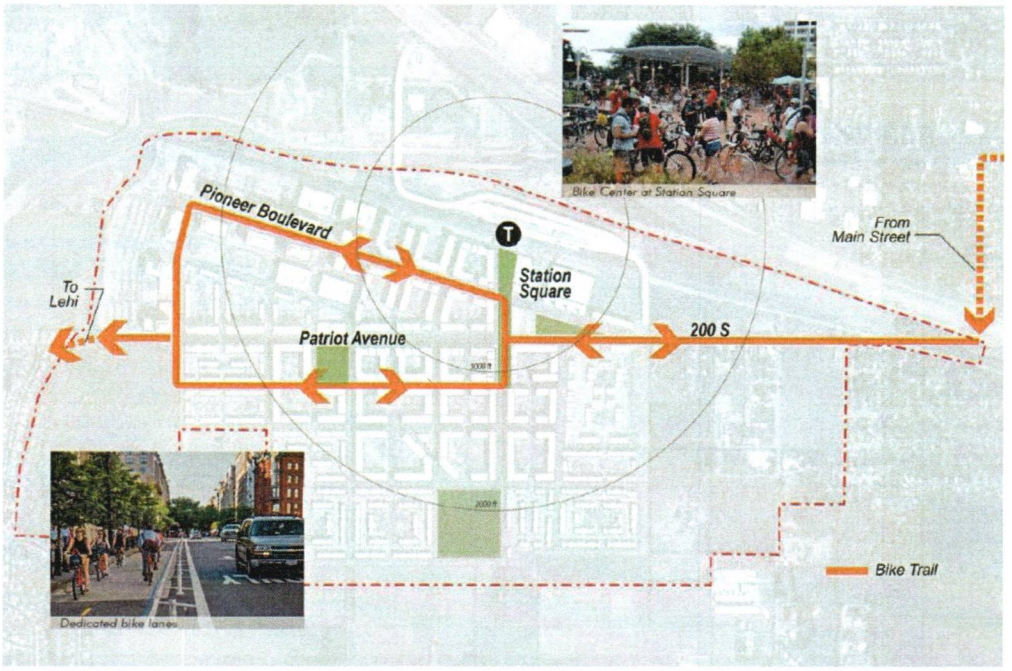
Physical Conditions

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.

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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.

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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

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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.

Attachment: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

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)

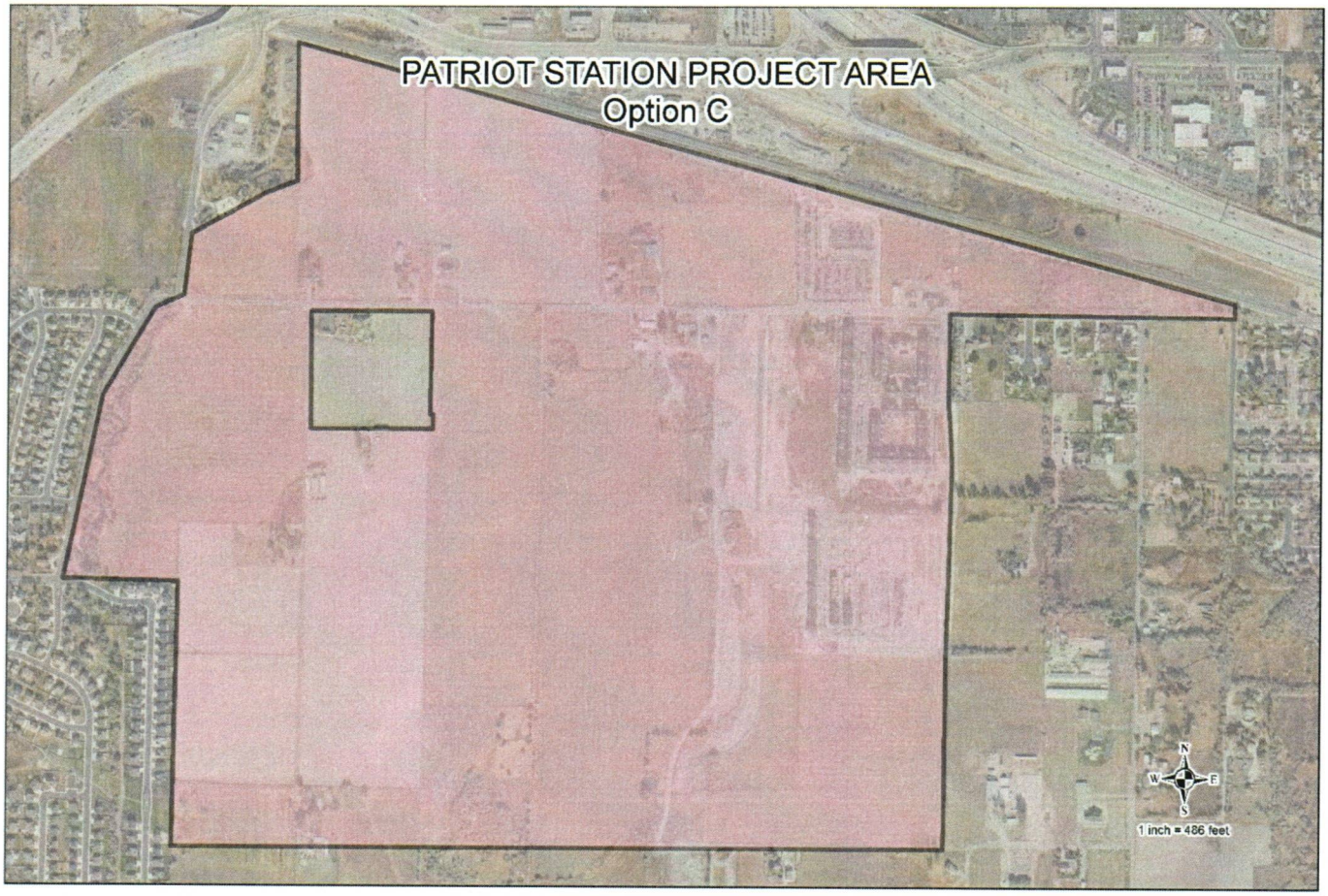
Attachment: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

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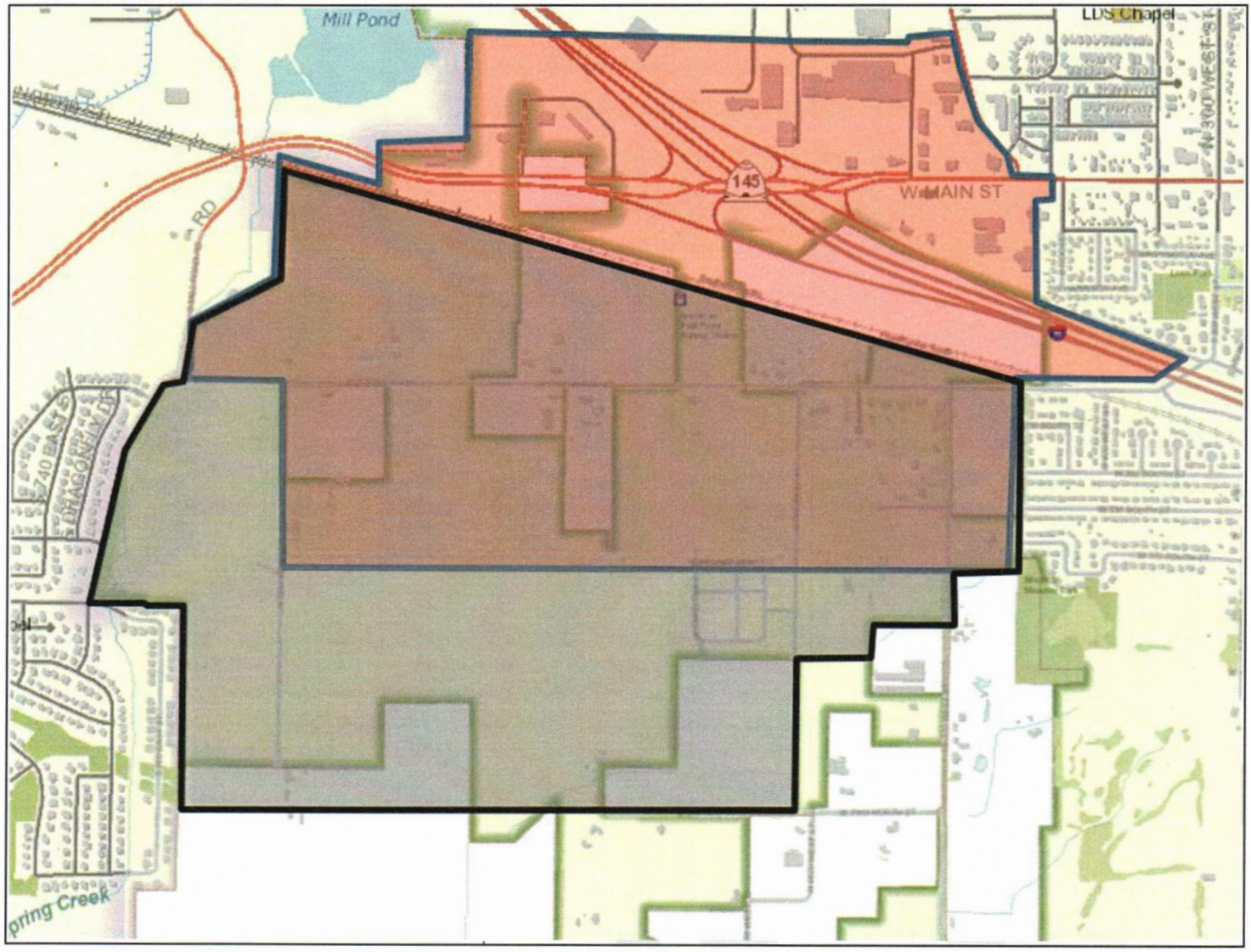
EXHIBIT B: Maps

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



Attachment: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

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

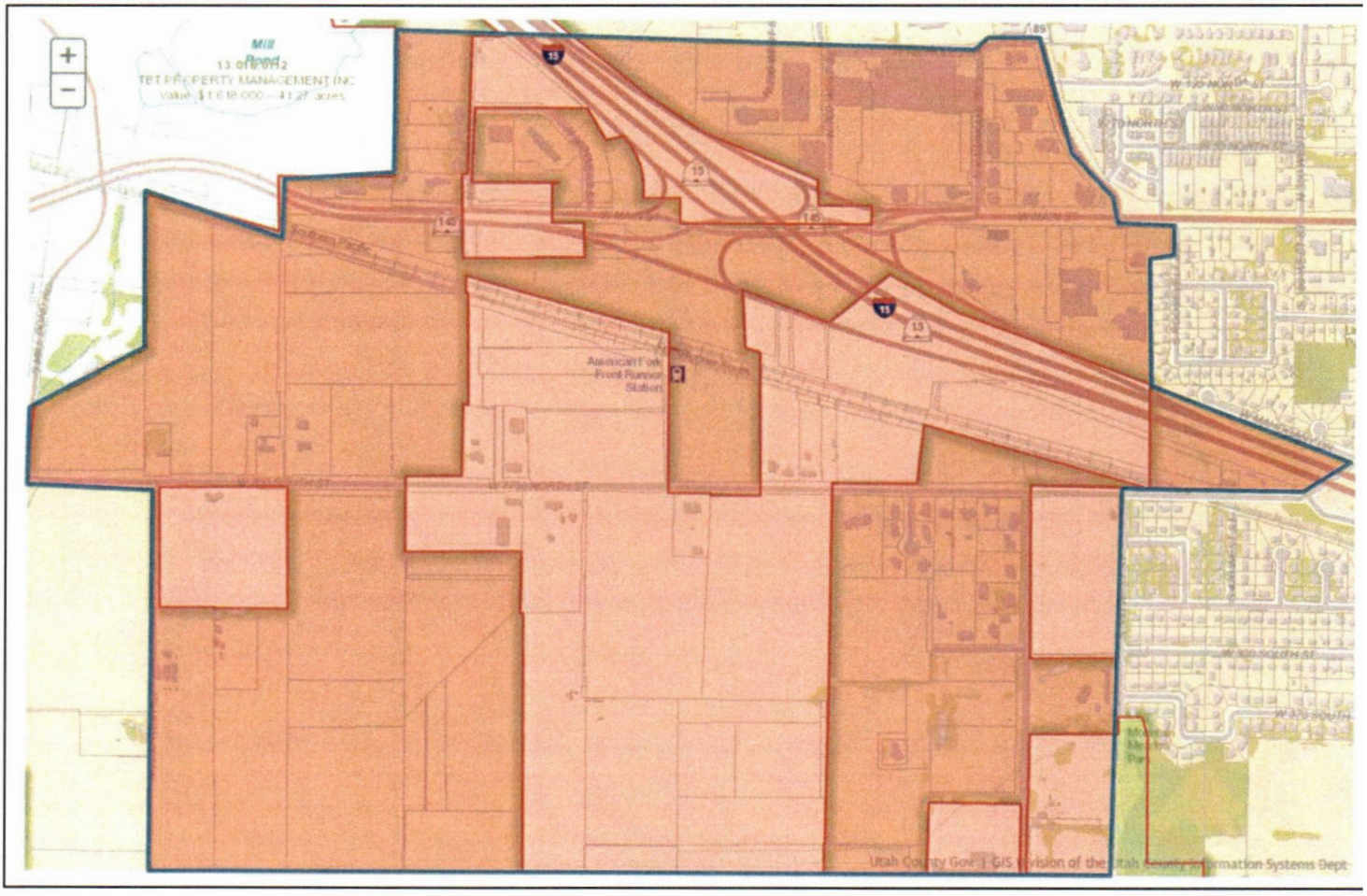


Attachment: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

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Map of Original Survey Area Boundaries



Attachment: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

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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

Attachment: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

13:042:0064	0.12	UTAH TRANSIT AUTHORITY	55:886:0206	0.02	KEYSTONE CONSTRUCTION LLC
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13:042:0067	0.17	UTAH TRANSIT AUTHORITY	55:886:0208	0.02	ZHENG, LEI
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55:886:0124	0.02	WILLOW GLEN TOWNHOMES LLC			

Attachment: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

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

Attachment: 2022-RA-07R - Amended Patriot Station CRA Project Area plan (Interlocal Agreement with RDA)

RESOLUTION NO. 2022-RA-08R

RESOLUTION OF THE AMERICAN FORK REDEVELOPMENT AGENCY ADOPTING THE AMENDED PROJECT AREA BUDGET FOR THE PATRIOT STATION COMMUNITY REINVESTMENT PROJECT AREA

WHEREAS, the American Fork Redevelopment Agency (the "Agency") was created to transact the business and exercise the powers provided for in the current Limited Purpose Local Government Entities - Community Reinvestment Agency Act, Title 17C of the Utah Code Ann. 1953, as amended (the "Act"); and

WHEREAS, the Agency has adopted by Resolution the Patriot Station Community Reinvestment Area Plan (the "Plan") for the Patriot Station Community Reinvestment Project Area (the "Project Area"); and

WHEREAS, the Plan allows for the Agency to collect tax increment created within the Project Area to assist in the development of public amenities which will support the community, providing workforce housing that will support the creation of jobs, and meet other goals and objectives as outlined in the Plan, to promote development, and provide a public benefit within American Fork City and the Project Area; and

WHEREAS, the Agency has prepared a Project Area Budget in accordance with section 17C-5-303 of the Act.

NOW, THEREFORE BE IT RESOLVED BY THE AMERICAN FORK REDEVELOPMENT AGENCY:

1. The amended Project Area Budget attached hereto as **Exhibit A**, and together with any changes to the draft Project Area Budget as may be indicated in the minutes of this meeting (if any), is hereby approved and adopted on the 21 day of June 2022.

2. The Agency staff will include in the July 1st report, the taking of tax increment from the Patriot Station Community Reinvestment Project Area beginning with the tax year before the Agency requests funding.

3. The Agency staff is authorized to begin to negotiate with the taxing entities that levy a certified rate in the Project Area, to participate with the Agency in the implementation and funding of the Budget.

Agency Chair,
American Fork Redevelopment Agency

ATTEST:

Secretary

AMERICAN FORK CITY UTAH COUNTY SEAL STATE OF UTAH REDEVELOPMENT AGENCY

Attachment: 2022-RA-08R - Amended Patriot Station CRA Project Area budget (Interlocal Agreement with RDA)

EXHIBIT A: PROJECT AREA BUDGET

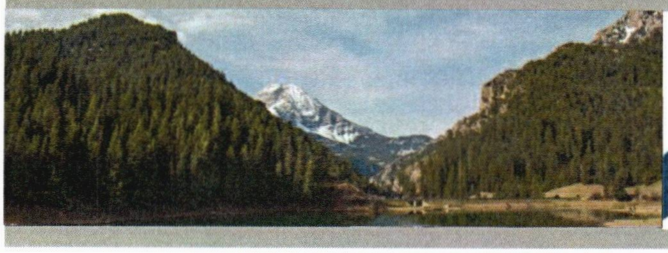
Attachment: 2022-RA-08R - Amended Patriot Station CRA Project Area budget (Interlocal Agreement with RDA)

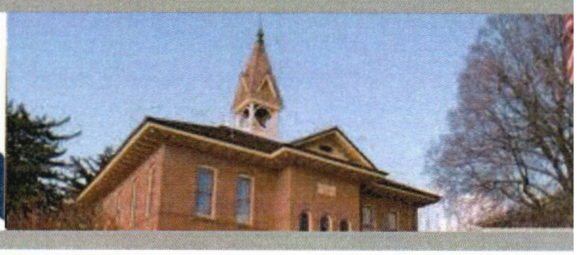


AMENDED PROJECT AREA BUDGET

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
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Attachment: 2022-RA-08R - Amended Patriot Station CRA Project Area budget (Interlocal Agreement with RDA)

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Attachment: 2022-RA-08R - Amended Patriot Station CRA Project Area budget (Interlocal Agreement with RDA)

SECTION 1: INTRODUCTION

The Redevelopment Agency of American Fork City (the "Agency"), following thorough consideration of the needs and desires of the City of American Fork (the "City") and its residents, as well as understanding the City's capacity for new development, has carefully crafted the Amended Project Area Plan (the "Plan") for the Patriot Station Community Reinvestment Project Area (the "Project Area", or "Patriot Station CRA"), dated and approved by the Agency. The Plan is the result of a comprehensive evaluation of the types of appropriate land-uses and economic development opportunities for the land encompassed by Project Area which lies within the vicinity of the American Fork Station.

The Plan is envisioned to define the method and means of development for the Project Area from its current state to a higher and better use. The Plan contemplates a transit-oriented development consisting of: commercial office, retail, and entertainment, multi-family residential and civic gathering places. This transit-oriented project will create a unique work, live, and play development within the region that will bring extensive benefits to the area. The benefits of creating a true transit-oriented development will be immense and are further discussed throughout the Plan. The City has determined it is in the best interest of its residents to assist in the development of the Project Area. This **Amended Project Area Budget** document (the "Budget") is predicated upon certain elements, objectives and conditions outlined in the Plan and intended to be used as a financing tool to assist the Agency in meeting Plan objectives discussed herein and more specifically referenced and identified in the Plan.

The creation of the Project Area is being undertaken as a community reinvestment area ("CRA") project pursuant to certain provisions of Chapters 1 and 5 of the Utah Community Reinvestment Agency Act (the "Act", Utah Code Annotated ("UCA") Title 17C). The requirements of the Act, including notice and hearing obligations, have been observed at all times throughout the establishment of the Project Area.

In addition to supporting transit-oriented development in the area surrounding the American Fork Station through this CRA, the City is also pursuing the development of a Transportation Reinvestment Zone ("TRZ"). The TRZ, pursuant to provisions outlined in Utah Code (11-13-227 Transportation reinvestment zones) has the ability to raise revenues through interlocal agreements from sales tax and/or property tax increment. The City intends to raise about $81.3 million through a TRZ to support transportation related development projects in the CRA's proposed boundaries and in other areas of the City.

SECTION 2: DESCRIPTION OF COMMUNITY REINVESTMENT PROJECT AREA

The Project Area will be created by the Agency and known as the Patriot Station Community Reinvestment Area ("Patriot Station CRA") located in the vicinity of the American Fork Station (a designated UTA station) generally to the east of 7400 West/900 East, to the west of 700 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 majority of land use in the Project Area is currently agricultural but is in close proximity to utilities, transportation, and population areas. The Project Area is comprised of approximately **214 parcels**, equaling approximately **435 acres** of property.

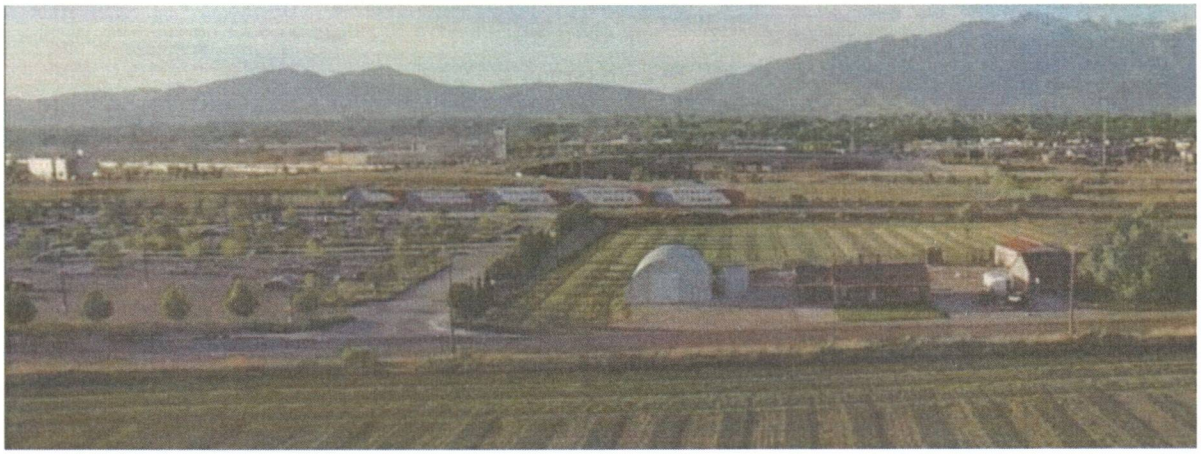
Furthermore, it is the developer's, City's, and Agency's intent to create a unique work, live, and play environment within the area. Extensive plans for developing the area into a true transit-oriented development have been made. The creation of this type of development will provide incredible benefits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

Attachment: 2022-RA-08R - Amended Patriot Station CRA Project Area budget (Interlocal Agreement with RDA)

- Improved safety for pedestrians and cyclists through non-motorized infrastructure
- Incorporation of public and private sector engagement and investment

A map of the Project Area is attached hereto in **EXHIBIT A**. For purposes of the Plan and this Budget, all properties identified in **EXHIBIT A** will be part and parcel to the plan of finance, which is discussed in greater detail herein. Below is a recent depiction of how the area surrounding the American Fork FrontRunner Station recently looked.



SECTION 3: GENERAL OVERVIEW OF PROJECT AREA BUDGET

The purpose of the Budget is to provide the financial framework necessary to implement the Plan's vision and objectives. This plan of finance is an effort to outline the various construction costs related to private investment and public infrastructure needs that will facilitate the development of the Project Area. Through the investigation and survey process of the Plan, the Agency determined that tax increment financing is essential to meet the objectives of the Patriot Station CRA. With the assistance of tax increment, the Agency will be able to guide the development of the Project Area surrounding the FrontRunner station to be its highest and best use.

The following information will detail the sources and uses of tax increment and other necessary details needed for public officials, interested parties, and the public in general to understand the mechanics of the Budget.

Base Year Value

The Agency has determined that the base year property tax value for the Project Area will be the total taxable value for the **2019 tax year** which is estimated to be **$18.9 million**. Using the tax rates established within the Project Area the property taxes levied equate to $179.1 thousand annually. Accordingly, this amount will continue to flow through to each taxing entity proportional to the amount of their respective tax rates being levied.

Payment Trigger

This Project Area Budget will have a twenty-year (20) duration from the date of the first tax increment received by the Agency or, will conclude once a tax increment revenue cap of **$65 million** is reached, whichever comes first. The collection of tax increment will be triggered at the discretion of the Agency prior to March 1 of the tax year in which they intend to begin the collection of tax increment. The following year in which this tax increment will be remitted to the Agency will be Year 1, e.g., if requested prior to March 1, 2023, Year 1 of increment will be 2024. The Agency anticipates it will trigger the tax increment by March 1, 2023, but in no case will the Agency trigger the first tax increment collection after March 1, 2026, all of which will be further detailed and agreed upon by the various taxing entities through the Interlocal Agreement process.

Attachment: 2022-RA-08R - Amended Patriot Station CRA Project Area budget (Interlocal Agreement with RDA)

Projected Tax Increment Revenue – Total Generation

Development within the Project Area will commence upon favorable market conditions which will include both horizontal and vertical infrastructure and development. The Agency anticipates that new development will begin in the Project Area in 2022 or 2023, initially beginning with Phase I of the Transit Core, as depicted in **EXHIBIT B.** The contemplated development, which includes all phases within the Project Area will generate significant additional property tax revenue, sales taxes, franchise taxes as well as incremental benefit in the creation of employment centers and civic gathering spaces.

Property tax increment will begin to be generated in the tax year (ending Dec 1st) following construction completion and tax increment will actually be paid to the Agency in March or April after collection. It is projected that property tax increment generation within the Project Area could begin as early as 2023 or as late as 2026. It is currently estimated that during the 20-year life of the Project Area Budget, property tax increment could be generated within the Project Area in the approximate amount of $92.8 million. This Budget and the Plan envision that 60-percent of these dollars will be necessary to fund infrastructure that will support the density and uses contemplated herein. A table illustrating how much incremental property tax revenue is contributed by each taxing entity can be found below (**Table 4.2**). This amount is over and above the $3.58 million of base taxes that the property would generate over 20 years plus the estimated increase without a CRA of $34.9 million.

SECTION 4: PROPERTY TAX INCREMENT

Base Year Property Tax Revenue

The taxing entities are currently receiving - and will continue to receive - property tax revenue from the current assessed value of the property within the Project Area ("Base Taxes"). The Tax Year 2019 taxable value is estimated to be $18.9 million. The collective taxing entities are receiving $179.1 thousand in property tax annually from this Project Area's base year value. This equates to approximately $3.58 million over the twenty-year life of the Project Area.

There is limited need to demolish buildings, and only a very few site and building demolitions will need to occur to facilitate the envisioned development as outlined in the Plan. However, the lack of adequate public infrastructure makes the development of the Project Area extremely difficult. The building demolitions will be greatly offset by the increase in value from infrastructure and development of the land.

The Plan anticipates that some properties will be developed privately and then transferred to a tax-exempt organization to promote its tax-exempt purposes. This approach has been contemplated to develop adequate civic gathering places for residents and patrons to enjoy a live, work, and play environment. Examples where development and transfers could occur are the train station, the public square, and cultural arts and recreation facilities. In the event that property comes under the ownership of a tax-exempt organization and is no longer subject to property taxes, the property will be removed from the Project Area and its contribution to the base year value.

TABLE 4.1: TOTAL BASE YEAR TO TAXING ENTITIES (OVER 20 YEARS)

Entity	Total	NPV at 2.5%
Utah County	$369,586	$288,077
Alpine School District (Local & School Levy)	2,498,204	1,947,246
American Fork City	565,917	441,108
North Utah County Water Conservancy District	5,674	4,423
Central Utah Water Conservancy District	141,857	110,572
Total Revenue	**$3,581,239**	**$2,791,426**

Attachment: 2022-RA-08R - Amended Patriot Station CRA Project Area budget (Interlocal Agreement with RDA)

Property Tax Increment Shared with RDA (60% Participation Rate for 20 Years or $65 Million Cap)

All taxing entities that receive property tax generated within the Project Area, as detailed above, are estimated to share at least a portion of that increment generation with the Agency. All taxing entities are estimated to contribute 60% of their respective tax increment for 20 years, or until the Agency raises $65 million in tax increment revenue, whichever comes first. **Table 4.2** shows the amount of Tax Increment shared with the Agency, assuming the participation levels discussed above.

TABLE 4.2: SOURCES OF TAX INCREMENT FUNDS

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

* 20 Years in length or until the Agency has raised $65 million in tax increment revenues, whichever comes first.

Additionally, as shown in **Table 4.3** 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 decline sharply. 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 Patriot Station Project Area.

TABLE 4.3: INCENTIVIZED VS. NON-INCENTIVIZED DEVELOPMENT

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**

Uses of Tax Increment

The establishment of the FrontRunner train station in American Fork City creates the inevitability for growth and development in the area surrounding the station, whose current primary use is agricultural. As observed throughout Utah and Salt Lake Counties, organic growth and development on undeveloped land is typically low density, requiring considerable horizontal space for parking. Within American Fork City some development has hindered efficient tax base expansion and sustainability by vast expanses of parking lots in the commercial center around the I-15 Freeway and Main Street. If the area surrounding the FrontRunner Station were to be guided with careful planning from the City and Agency, the land would develop more quickly, with higher density, and reach its potential as true transit-oriented development ("TOD"). "But-for" the creation of the Patriot Station CRA, and the use of public funds, the undeveloped area surrounding the American Fork train station will not organically develop into a TOD but will develop slowly and produce a fraction of the tax revenues that a TOD would produce.

Attachment: 2022-RA-08R - Amended Patriot Station CRA Project Area budget (Interlocal Agreement with RDA)

Dedicated Funding for Affordable Housing Pilot Program

The Agency will also be offering an affordable housing pilot 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 life of the project to help employees who are in low to moderate income ranges. As shown in **Table 4.4**, 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.

Due to the extensive amount of Tax Increment to be generated by Alpine School District for the Project Area, the Agency and School District have agreed that a minimum of 65% of 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 total the funding percentage of pilot program funds that may be used to assist employees of the School District.

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.

TABLE 4.4: 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 Yearly with Down Payments
$300,000	$250	$3,000	$15,000	100	20

Overall, the majority of tax increment (74.3%) will be used to facilitate the creation of a true TOD, meaning higher density and a "live, work, and play" environment for residents, employees and patrons. The following table (**Table 4.5**) illustrates the uses for tax increment that will facilitate the creation of a TOD, how residents will benefit, and details related to the costs of infrastructure and other amenities.

TABLE 4.5: DETAILED USES FOR TAX INCREMENT

Project	200 South Improvements	Total Costs	% From CRA	CRA Cost
Utilities	The plan is for utility infrastructure to be up sized to accommodate buildout. This will enable the unhindered development of the project area. It is also more cost effective to build infrastructure to accommodate buildout conditions.	$7,620,000	70%	$5,334,000
Right of Way	The acquisition of land for the necessary right of way will be critical to the success of the TOD.	1,440,000	70%	1,008,000
200 South Road	Four lanes of travel with strategic, on-street parking with a center bike / pedestrian trail (trail to be paid for by MAG funds).	8,400,000	70%	5,880,000
Landscaping	Streets and boulevard will be landscaped and create a high-quality environment and flexibility for either residential, or commercial development.	3,660,000	60%	2,196,000
Fiber Optic	Provides conduit and fiber to provide connectivity to office space and residential components.	675,000	80%	540,000
Lighting	High quality lighting will improve the aesthetics of the area as well as the public safety.	2,580,000	70%	1,806,000
Signalization	Will include 5 key intersections to be controlled via signal	1,380,000	70%	966,000
Plan and Design	Design, construction management, and inspection services	1,296,000	60.8%	788,332
Contingency		1,200,000	100%	1,200,000
	200 South Improvements Total	**$28,251,000**		**$19,718,332**
Project	**Potential Uses (Community Gathering/Civic Space)**			
Gathering Space and Access Improvements	The Agency will support the creation of public gathering spaces and access improvements, which may include, but will not be limited to, a flyover and roadway improvements, within the Project Area. These enhancements will	$13,975,000	70%	$9,782,500

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	provide a welcoming and vibrant environment for businesses, residents, and visitors.			
Public Town Square	The town square common space will be adjacent to retailers, offering an inviting atmosphere and supporting growth and economic activity in the area.	1,600,000	70%	1,120,000
Plan & Design	Mixed use design via the TOD code shall be attained through careful and detailed planning, including plans from Perkins and Eastman.	240,000	61%	146,400
Affordable Housing Program	Dedicated monies to aid School District and Public Safety employees with affordable housing.	$7,600,000	60.5%	$4,600,000
Contingency		1,200,000	100%	1,200,000
	Community Gathering/Civic Space Total	**$24,615,000**		**$16,848,900**
	GRAND TOTAL	**$52,866,000**		**$36,567,232**

As shown in **Table 4.6**, 10% of the Project Area's tax increment will go toward affordable housing, as outlined in the Act. A portion ($3 million) of that 10% designated for affordable housing will be set aside for the Agency's **affordable housing program**. This will provide a total of approximately $7.6 million for the Agency to assist Alpine School District, Utah County Sheriff, and American Fork Police Officers with affordable housing over the 20-year life of the project. The remaining 5% of the Project Area's tax increment will be used to offset the administration costs of the Agency for the CRA.

TABLE 4.6: USES OF TAX INCREMENT

Uses	Total	NPV at 2.5%
Redevelopment Activities @ 74.3%	$41,382,883	$31,967,232
Affordable Housing Program @10.7%	5,954,854	4,600,000
CRA Housing Requirement @ 10%	5,569,146	4,302,049
Project Area Administration @ 5%	2,784,573	2,151,024
Total Uses of Tax Increment Funds	**$55,691,456**	**$43,020,486**

A multi-year projection of tax increment is included in **EXHIBIT B**.

Utah County Uses of Tax Increment

As shown in **Table 4.7**, Utah County will generate approximately $5.7 million of Tax Increment funds to be used by the Agency over the 20-year life of the Project. These Tax Increment funds will only be used for infrastructure, affordable housing, and project area administration. Tax Increment funds set aside by the Agency for affordable housing and the Agency's affordable housing pilot program will be used solely for down payment assistance rather than rental assistance.

TABLE 4.7 UTAH COUNTY USES OF TAX INCREMENT

Uses	Total	NPV at 2.5%
Infrastructure @ 74.3%	$4,270,312	$3,298,727
Affordable Housing @ 20.7%	1,189,710	919,026
Project Area Administration @ 5%	287,370	221,987
Total Uses of Tax Increment Funds	**$5,747,391**	**$4,439,740**

Total Annual Property Tax Revenue for Taxing Entities at Conclusion of Project

As described above, the collective taxing entities are receiving approximately $179.1 thousand in property taxes from the Tax Year 2019 value from this Project Area. With the creation of the American Fork FrontRunner Station, development and growth in the area is inevitable. The budgeting model assumes that without direction and support from the Agency, the developments' density is decreased by 25-percent and the absorption schedule is twice as drawn-out. Realistically, the Agency can contend that the development's density would be decrease even more and only

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single-family homes would be built in the area without the help of a CRA. As mentioned previously in the Budget, this is due to the lack of adequate infrastructure in the project area.

Under the conditions of unsupported development, the budgeting model concludes that the area surrounding the train station will produce a total of $34.9 million in tax increment with a net present value of $26.6 million. Under the conditions of a CRA, the model concludes that the area will produce $92.8 million in tax increment revenues with a net present value of $71.7 million.

The benefit of supporting development will be enhanced if the Project Area reaches its $65 million revenue cap before the 20-year expiration date and the Project Area is able to sunset sooner. If that happens, the taxing entities will realize the full benefits of participation sooner. At the end of the life of the project area, the taxing entities will receive 100-percent of their respective tax increment. **Table 4.7** illustrates the property taxes that will be paid at the conclusion of the project area.

TABLE 4.8: TOTAL BASE YEAR AND END OF PROJECT LIFE ANNUAL PROPERTY TAXES

Entity	Annual Base Year Property Taxes	Annual Property Tax Increment at Conclusion of Project	Total Annual Property Taxes
Utah County	$18,479	$497,232	$515,712
Alpine School District (Local & School Levy)	124,910	3,361,025	3,485,936
American Fork City	28,296	761,371	789,667
North Utah County Water Conservancy District	284	7,634	7,918
Central Utah Water Conservancy District	7,093	190,852	197,945
Total Revenue	**$179,062**	**$4,818,115**	**$4,997,176**

The Project Area contains a considerable amount of value in the land that is currently classified as greenbelt and used for agricultural purposes. For example, AF Utah, LLC. owns 18.87 acres of land with a current market value of $2.7 million and a taxable value of $442 thousand. Once the greenbelt status is removed from the parcels, their taxable value will more closely reflect their market value, creating about $2.3 million in incremental value.

The market value of the Project Area in 2020 was $65.9 million, while the Tax Year 2019 taxable value was $18.9 million. As more properties develop and lose their greenbelt status, the land's taxable value will reflect its market value. This $47 million difference between the market value and the taxable value will boost the Project Area's incremental value and will accelerate the sunset date by helping the Area reach its revenue cap sooner.

SECTION 5: COST/BENEFIT ANALYSIS

Additional Revenues

Other Tax Revenues

The development within the Project Area will also generate sales taxes, energy sales and use taxes for natural gas and electric.

Table 5.1 shows the total revenues generated by the Project Area. This total includes the anticipated property tax increment, sales tax, and energy sales and use tax.

TABLE 5.1: TOTAL REVENUES

Entity	Property Tax	Sales Tax	Franchise Tax	School District Revenues	Total Incremental Revenues

Attachment: 2022-RA-08R - Amended Patriot Station CRA Project Area budget (Interlocal Agreement with RDA)

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**

Additional Costs

The development anticipated within the Project Area will also likely result in additional general government, public works, public safety, and school district costs. These costs, along with the estimated budget to implement the Project Area Plan, are identified below.

TABLE 5.2: TOTAL ENTITY EXPENDITURES

Entity	CDA Budget	General Government	Public Works	Public Safety	Parks & Recreation	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**

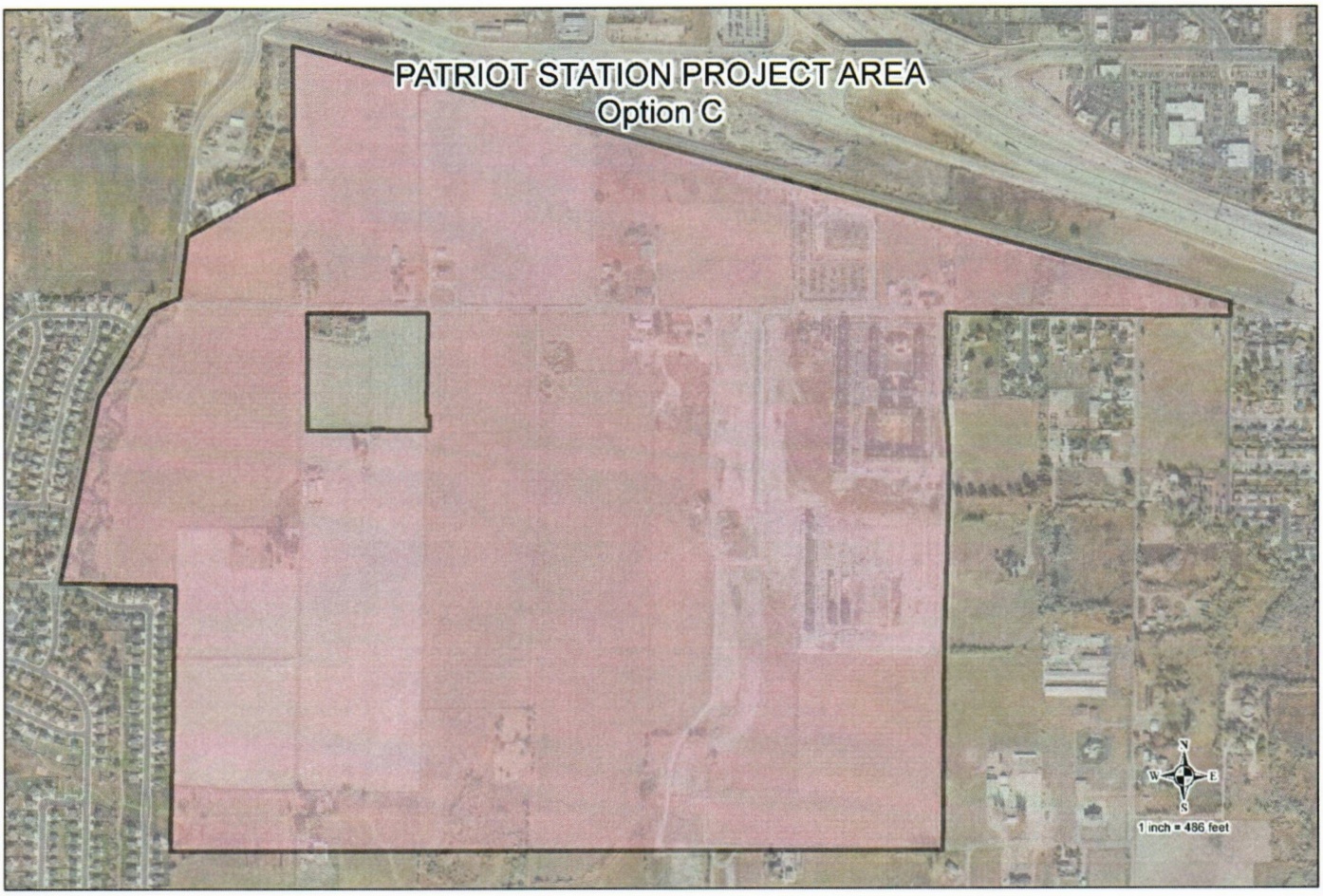
The total net benefit to the taxing entities of participating in the Project Area is $31.7 million, with the City's net benefit being $3.6 million and the School District's net benefit being $20.5 million. Alpine School District, Utah County, and American Fork City employees will also experience the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

Attachment: 2022-RA-08R - Amended Patriot Station CRA Project Area budget (Interlocal Agreement with RDA)

LYRB

AMERICAN FORK

EXHIBIT A: PROJECT AREA MAP



Attachment: 2022-RA-08R - Amended Patriot Station CRA Project Area budget (Interlocal Agreement with RDA)

EXHIBIT B: MULTI-YEAR BUDGET

REDEVELOPMENT AGENCY OF AMERICAN FORK CITY, UTAH

Patriot Station Community Reinvestment Area (CRA)

Property Tax Increment Budget

Taxing Entities 60	2021 Certified Rates
Utah County	0.000977
Alpine School District (Local & School Levy)	0.006940
American Fork City	0.001490
North Utah County Water Conservancy District	0.000150
Central Utah Water Conservancy District	0.000750
NPV	**2.50000%**

TIF Participation Rate: 60%

ONGOING REVENUE TAX ANALYSIS:	Payment Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	TOTALS	NPV
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042		
Cumulative Taxable Value	Year		**Not Triggered**		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20		
Mixed			8,240,420	46,056,151	92,024,701	125,201,250	134,474,029	135,579,655	136,685,281	136,685,281	136,685,281	136,685,281	136,685,281	136,685,281	136,685,281	136,685,281	136,685,281	136,685,281	136,685,281	136,685,281	136,685,281	136,685,281	136,685,281	136,685,281	136,685,281		
Office			4,434,417	12,511,192	32,857,997	54,741,843	81,555,191	104,329,199	104,329,199	104,329,199	104,329,199	104,329,199	104,329,199	104,329,199	104,329,199	104,329,199	104,329,199	104,329,199	104,329,199	104,329,199	104,329,199	104,329,199	104,329,199	104,329,199	104,329,199		
High - Medium Density Residential			61,005,909	151,062,674	176,493,854	205,308,571	251,059,324	267,923,359	267,923,359	267,923,359	267,923,359	267,923,359	267,923,359	267,923,359	267,923,359	267,923,359	267,923,359	267,923,359	267,923,359	267,923,359	267,923,359	267,923,359	267,923,359	267,923,359	267,923,359		
Total Assessed Value:		-	92,585,074	230,544,346	320,230,879	404,165,991	466,996,871	526,746,541	527,852,167	527,852,167	527,852,167	527,852,167	527,852,167	527,852,167	527,852,167	527,852,167	527,852,167	527,852,167	527,852,167	527,852,167	527,852,167	527,852,167	527,852,167	527,852,167	527,852,167		
2019 Base Year Value		-	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327	18,914,327		
Total Incremental Value		$ -	$ 73,670,746	$ 211,630,018	$ 301,316,552	$ 385,251,664	$ 447,982,543	$ 507,832,213	$ 508,937,840	$ 508,937,840	$ 508,937,840	$ 508,937,840	$ 508,937,840	$ 508,937,840	$ 508,937,840	$ 508,937,840	$ 508,937,840	$ 508,937,840	$ 508,937,840	$ 508,937,840	$ 508,937,840	$ 508,937,840	$ 508,937,840	$ 508,937,840	$ 508,937,840		
TOTAL INCREMENTAL PROPERTY TAX REVENUE		**-**	**73,670,746**	**211,630,018**	**301,316,552**	**385,251,664**	**447,982,543**	**507,832,213**	**508,937,840**	**508,937,840**	**508,937,840**	**508,937,840**	**508,937,840**	**508,937,840**	**508,937,840**	**508,937,840**	**508,937,840**	**508,937,840**	**508,937,840**	**508,937,840**	**508,937,840**	**508,937,840**	**508,937,840**	**508,937,840**	**508,937,840**		
TAX RATE & INCREMENT ANALYSIS	TY 2021 RATES																									
Utah County	0.000977		71,986	206,763	294,386	376,391	456,340	496,152	497,232	497,232	497,232	497,232	497,232	497,232	497,232	497,232	497,232	497,232	497,232	497,232	497,232	497,232	497,232	497,232	$9,578,985	$7,399,566
Alpine School District (Local & School Levy)	0.006904		486,588	1,397,606	1,989,896	2,544,202	3,094,613	3,363,724	3,361,025	3,361,025	3,361,025	3,361,025	3,361,025	3,361,025	3,361,025	3,361,025	3,361,025	3,361,025	3,361,025	3,361,025	3,361,025	3,361,025	3,361,025	3,361,025	3,361,025	64,748,841	50,017,127
American Fork City	0.001490		110,226	316,586	450,770	576,336	696,755	759,717	761,371	761,371	761,371	761,371	761,371	761,371	761,371	761,371	761,371	761,371	761,371	761,371	761,371	761,371	761,371	761,371	761,371	14,567,515	11,230,349
North Utah County Water Conservancy District	0.000015		1,105	3,174	4,520	5,779	7,006	7,617	7,634	7,634	7,634	7,634	7,634	7,634	7,634	7,634	7,634	7,634	7,634	7,634	7,634	7,634	7,634	7,634	7,634	147,067	113,606
Central Utah Water Conservancy District	0.000075		27,830	79,361	112,994	144,469	175,166	190,437	190,852	190,852	190,852	190,852	190,852	190,852	190,852	190,852	190,852	190,852	190,852	190,852	190,852	190,852	190,852	190,852	190,852	3,676,693	2,840,161
Totals:	0.009457		697,536	2,003,501	2,852,564	3,647,176	4,421,870	4,807,648	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	92,819,092	71,700,810
TOTAL INCREMENTAL REVENUE IN PROJECT AREA			697,536	2,003,501	2,852,564	3,647,179	4,421,870	4,807,648	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	4,818,115	**$92,819,092**	**$71,700,810**
PROJECT AREA BUDGET			2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043		
Property Tax Participation Rate for:			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	TOTALS	NPV
Participation Percentage																										
Utah County					60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%		
Alpine School District (Local & School Levy)					60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%		
American Fork City					60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%		
North Utah County Water Conservancy District					60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%		
Central Utah Water Conservancy District					60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%		
Property Tax Increment for Budget																										
Utah County					176,632	225,835	273,804	297,691	298,339	298,339	298,339	298,339	298,339	298,339	298,339	298,339	298,339	298,339	298,339	298,339	298,339	298,339	298,339	298,339	**$5,747,391**	**$4,439,740**
Alpine School District (Local & School Levy)					1,193,937	1,526,521	1,856,768	2,018,234	2,016,615	2,016,615	2,016,615	2,016,615	2,016,615	2,016,615	2,016,615	2,016,615	2,016,615	2,016,615	2,016,615	2,016,615	2,016,615	2,016,615	2,016,615	2,016,615	2,016,615	**38,849,305**	**30,010,276**
American Fork City					270,462	345,802	419,253	455,830	456,823	456,823	456,823	456,823	456,823	456,823	456,823	456,823	456,823	456,823	456,823	456,823	456,823	456,823	456,823	456,823	**8,808,909**	**6,798,209**
North Utah County Water Conservancy District					2,712	3,467	4,204	4,570	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	**88,240**	**68,164**
Central Utah Water Conservancy District					67,796	86,682	105,094	114,292	114,511	114,511	114,511	114,511	114,511	114,511	114,511	114,511	114,511	114,511	114,511	114,511	114,511	114,511	114,511	114,511	**2,204,910**	**1,704,097**
Total Property Tax Increment for Budget:					**1,711,538**	**2,188,307**	**2,653,122**	**2,884,589**	**2,890,869**	**2,890,869**	**2,890,869**	**2,890,869**	**2,890,869**	**2,890,869**	**2,890,869**	**2,890,869**	**2,890,869**	**2,890,869**	**2,890,869**	**2,890,869**	**2,890,869**	**2,890,869**	**2,890,869**	**2,890,869**	**2,890,869**	**$55,851,455**	**$43,020,486**
Uses of Tax Increment Funds:		2021	2022		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	**TOTALS**	**NPV**
Infrastructure Improvements	74.3%				1,271,800	1,626,074	1,971,467	2,143,463	2,148,130	2,148,130	2,148,130	2,148,130	2,148,130	2,148,130	2,148,130	2,148,130	2,148,130	2,148,130	2,148,130	2,148,130	2,148,130	2,148,130	2,148,130	2,148,130	2,148,130	**41,382,883**	**$31,947,413**
Affordable Housing Program	10.7%				183,008	233,986	283,687	308,437	309,108	309,108	309,108	309,108	309,108	309,108	309,108	309,108	309,108	309,108	309,108	309,108	309,108	309,108	309,108	309,108	**5,954,854**	**$4,600,000**
Affordable Housing	10.0%				171,154	218,831	265,312	288,459	289,087	289,087	289,087	289,087	289,087	289,087	289,087	289,087	289,087	289,087	289,087	289,087	289,087	289,087	289,087	289,087	**5,569,148**	**4,302,049**
RDA Administration	5.0%				85,577	109,415	132,656	144,229	144,543	144,543	144,543	144,543	144,543	144,543	144,543	144,543	144,543	144,543	144,543	144,543	144,543	144,543	144,543	144,543	**2,784,573**	**2,151,024**
Total Uses					1,711,538	2,188,307	2,653,122	2,884,589	2,890,869	2,890,869	2,890,869	2,890,869	2,890,869	2,890,869	2,890,869	2,890,869	2,890,869	2,890,869	2,890,869	2,890,869	2,890,869	2,890,869	2,890,869	2,890,869	2,890,869	**$55,851,456**	**$43,020,486**
Remaining for Taxing Entities		2021	2022		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	**TOTALS**	**NPV**
Utah County					117,756	150,556	182,536	198,461	198,893	198,893	198,893	198,893	198,893	198,893	198,893	198,893	198,893	198,893	198,893	198,893	198,893	198,893	198,893	198,893	**$3,831,594**	**$2,959,826**
Alpine School District					795,958	1,017,681	1,238,845	1,341,490	1,344,410	1,344,410	1,344,410	1,344,410	1,344,410	1,344,410	1,344,410	1,344,410	1,344,410	1,344,410	1,344,410	1,344,410	1,344,410	1,344,410	1,344,410	1,344,410	1,344,410	**25,899,537**	**20,006,851**
American Fork City					180,308	230,535	279,502	303,887	304,548	304,548	304,548	304,548	304,548	304,548	304,548	304,548	304,548	304,548	304,548	304,548	304,548	304,548	304,548	304,548	**5,872,606**	**4,532,139**
North Utah County Water Conservancy District					1,808	2,312	2,802	3,047	3,054	3,054	3,054	3,054	3,054	3,054	3,054	3,054	3,054	3,054	3,054	3,054	3,054	3,054	3,054	3,054	**58,827**	**45,443**
Central Utah Water Conservancy District					45,197	57,789	70,062	76,175	76,341	76,341	76,341	76,341	76,341	76,341	76,341	76,341	76,341	76,341	76,341	76,341	76,341	76,341	76,341	76,341	**1,470,673**	**1,135,064**
Total Remaining Property Tax Increment:					**1,141,026**	**1,458,871**	**1,768,748**	**1,923,059**	**1,927,246**	**1,927,246**	**1,927,246**	**1,927,246**	**1,927,246**	**1,927,246**	**1,927,246**	**1,927,246**	**1,927,246**	**1,927,246**	**1,927,246**	**1,927,246**	**1,927,246**	**1,927,246**	**1,927,246**	**1,927,246**	**1,927,246**	**$37,127,637**	**$28,680,324**

Attachment: 2022-RA-08R - Amended Patriot Station CRA Project Area budget (Interlocal Agreement

REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
JUNE 20, 2023

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

AGENDA ITEM Review and action on a code text amendment of the American Fork Municipal Code Section 17.12.201 (A) of the American Fork City Municipal Code relating to Affected Area.

SUMMARY RECOMMENDATION - Planning Commission recommended approval.

BACKGROUND - Staff has initiated a Code Text Amendment to amend Section 17.12.201 "A" Definitions of the American Fork City Municipal Code. The proposed amendment looks to follow Utah State's code and provide a 500-foot radius around a subject's property for the purpose of noticing requirements. Any property located within that 500-foot radius will receive public notice for public hearing items.

BUDGET IMPACT - N/A

SUGGESTED MOTION - Move to adopt the ordinance approving the Code Text Amendment for Section 17.12.201(A) of American Fork City's Municipal Code, with instructions to the City Recorder to withhold publication of the ordinance subject to all conditions identified in the public record of the June 7, 2023 Planning Commission meeting.

SUPPORTING DOCUMENTS

Code Text Amendment - Affected Area - 17.12.201 - Staff Report (DOCX)
Affected Area Ordinance (DOC)
06.07.2023 UNAPPROVED PC Meeting Minutes (PDF)

Planning Commission Staff Report
Meeting Date: June 7th, 2023

Agenda Topic

Public hearing, review, and recommendation on a proposed Code Text Amendment, known as Affected Area, of the American Fork City Municipal Code. Amending Section 17.12.201 "A" Definitions, the Code Text Amendment plans to create a new definition related to affected area.

Background

Staff has initiated a Code Text Amendment to amend Section 17.12.201 "A" Definitions of the American Fork City Municipal Code. The proposed amendment looks to follow Utah State's code and provide a 500-foot radius around a subject's property for the purpose of noticing requirements. Any property located within that 500-foot radius will receive public notice for public hearing items.

Potential Motions – Code Text Amendment

Approval

Madame Chair, I move to recommend approval for the proposed Code Text Amendment, amending Section 17.12.201, titled "A" Definitions, relating to a new definition for affected area and providing an effective date for the ordinance.

Denial

Madame Chair, I move to recommend denial for the proposed Code Text Amendment, amending Section 17.12.201, titled "A" Definitions, relating to a new definition for affected area.

Table

Madame Chair, I move to table action for the proposed Code Text Amendment, amending Section 17.12.201, titled "A" Definitions, relating to a new definition for affected area and instruct staff/developer to……..

Attachment: Code Text Amendment - Affected Area - 17.12.201 - Staff Report (Section 17.12.201(A) - Definitions - Affected Area)

ORDINANCE NO. _____

AN ORDINANCE AMENDING SECTION 17.12.201 OF THE AMERICAN FORK CITY CODE RELATED TO "A" DEFINITIONS.

WHEREAS, the City is authorized to enact ordinances as are necessary and proper to promote the health, safety, morals, convenience, order, prosperity, and general welfare of American Fork; and

WHEREAS, pursuant to Utah Code 63G-30-101, a municipality may designate by municipal ordinance a definition for affected area; and

WHEREAS, it is in the best interest and general welfare of residents of American Fork to define the term affected area, as it relates to noticing requirements.

NOW THEREFORE, be it ordained by the City Council of American Fork, Utah that;

PART I
Text of Ordinance

1. Section 17.12.201(I) read as follows:

I. Affected area. Affected area, for the purpose of noticing requirements set forth in Utah Code 63G-30-101 et. seq., means property located within five hundred (500) feet of the subject property.

PART II
Penalty and Adoption

SECTION 1 – Conflicting Provisions. Whenever the provisions of this Ordinance conflict with the provisions of any other ordinance, resolution or part thereof, the more stringent shall prevail.

SECTION 2 – Provisions Severable. This Ordinance and the various sections, clauses and paragraphs are hereby declared to be severable. If any part, sentence, clause or phrase is adjudged to be unconstitutional or invalid it is hereby declared that the remainder of the ordinance shall not be affected thereby.

SECTION 3 – Effective Date. This Ordinance shall take effect upon its passage and publication as required by law.

Attachment: Affected Area Ordinance (Section 17.12.201(A) - Definitions - Affected Area)

PASSED AND ORDERED PUBLISHED BY THE CITY COUNCIL OF AMERICAN FORK, UTAH THIS ____ DAY OF _____, 2023.

AMERICAN FORK CITY

_____
BRADLEY J. FROST, MAYOR

ATTEST:

_____
CITY RECORDER

Attachment: Affected Area Ordinance (Section 17.12.201(A) - Definitions - Affected Area)

UNAPPROVED MINUTES
05.03.2023

AMERICAN FORK CITY

PLANNING COMMISSION REGULAR SESSION

June 07, 2023

The American Fork City Planning Commission met in a regular session on June 7th, 2023 at the American Fork City Hall, 31 North Church Street, commencing at 6:00 p.m.

Commissioners Present: Christine Anderson, Chris Christiansen, David Bird, Harold Dudley, Jenny Peay,

Staff Present:

Travis Van Ekelenburg	Senior Planner
Cody Opperman	Planner 1
JJ Hsu	Engineer
Melissa White	Administrative Assistant II

Others Present: Camden Bird, Jared Haynie, Adam Patterson, Kyle Spencer

REGULAR SESSION

Chairwoman Anderson led the "Pledge of Allegiance"

Roll Call

COMMON CONSENT AGENDA

1. **Minutes of the May 03, 2023 Planning Commission Regular Session.**

David Bird motioned to approve the minutes.

Chris Christiansen seconded the motion.

Voting was as follows:

Attachment: 06.07.2023 UNAPPROVED PC Meeting Minutes (Section 17.12.201(A) - Definitions - Affected Area)

Christine Anderson	**AYE**
Chris Christiansen	**AYE**
David Bird	**AYE**
Jenny Peay	**AYE**

The motion passed

PUBLIC HEARINGS

a. **Public hearing, review, and recommendation on a proposed Code Text Amendment, known as Affected Area, of the American Fork City Municipal Code. Amending Section 17.12.201 "A" Definitions, the Code Text Amendment plans to create a new definition related to affected area.**

Travis Van Ekelenburg reviewed the background information for public hearing item letter a: Staff has initiated a Code Text Amendment to amend Section 17.12.201 "A" Definitions of the American Fork City Municipal Code. The proposed amendment looks to follow Utah State's code and provide a 500-foot radius around a subject's property for the purpose of noticing requirements. Any property located within that 500-foot radius will receive public notice for public hearing items.

Public Hearing Opened

No Comments

Public Hearing Closed

Chris Christiansen moved to recommend approval for the proposed Code Text Amendment, amending Section 17.12.201, titled "A" Definitions, relating to a new definition for affected area and providing an effective date for the ordinance.

Jenny Peay seconded the motion.

Voting was as follows:

Christine Anderson	**AYE**
Chris Christiansen	**AYE**
David Bird	**AYE**
Jenny Peay	**AYE**

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The motion passed

b. Public hearing, review, and recommendation on a proposed Code Text Amendment, known as Water Efficiency, of the American Fork City Municipal Code. Creating Chapter 17.21 Water Efficiency Standards, the Code Text Amendment plans to provide a new section in relation to water conservation.

Travis Van Ekelenburg reviewed the background information for public hearing item letter b: Staff has initiated a Code Text Amendment to create Chapter 17.21, Water Efficiency Standards, of the American Fork City Municipal Code. The proposed chapter looks to create new standards in relation to water conservation. The ordinance creates new definitions for the chapter and new landscaping requirements for residential, commercial, and industrial projects within the City. This is not a revamped version of the current landscaping requirements of the City, but this chapter is in addition to the current landscaping requirements found in the City's Municipal Code. This is a response to the new State law requirements.

Mr. Bird reviewed the code text amendment with the Commission. He noted a change on number three (3) of Section 17.21.020 that should be stated as a recommendation instead of a requirement and asked the Commission to note the change in the motion per the Central Utah Water's standard. Mr. Bird noted he is seeking clarification on the definition of a side-yard area, per the City Council and Planning Commission's request. Central Utah Water has reviewed the document and agrees with the ordinance.

Public Hearing Opened

No Comments

Public Hearing Closed

Jenny Peay moved to recommend approval for the proposed Code Text Amendment, adopting Chapter 17.21, titled Water Efficiency Standards, relating to a new chapter for water conservation and providing an effective date for the ordinance. With an edit to include: 17.21.020 #3 "At maturity, landscapes shall have enough plant material (perennials, shrubs) to create at least 50% living plant cover at maturity at the ground plane, not including tree canopies." to be a recommendation, rather than a requirement.

Chris Christiansen seconded the motion.

Voting was as follows:

Christine Anderson AYE

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Chris Christiansen	**AYE**
David Bird	**AYE**
Jenny Peay	**AYE**

The motion passed

Mr. Dudley entered the meeting. Chairwoman Anderson noted that Mr. Harold Dudley was present and would be a voting member going forward.

ACTION ITEMS

a. **Review and action on an application for a Final Plat, known as Autumn Crest Phase 2 Plat A, located at approximately 1100 North 1100 East, American Fork City, UT 84003. The Final Plat will be on approximately 6.13 acres and will be in the R1-9000 Zone.**

Travis Van Ekelenburg reviewed the background information for action item number 1: The applicant has applied for a Final Plat to develop a single-family subdivision in the R1-9000 residential zone. The project looks to create twenty (20) lots for a minimum of 9000 square feet in the subdivision. Each lot has a minimum requirement of ninety (90) feet of lot width at minimum setback range, one hundred (100) feet of lot depth, and nine thousand (9000) square feet of total lot area. All lots within this subdivision meet the minimum requirements.

Project Conditions of Approval

a. Text correction required on plat.

Chris Christiansen moved to recommend approval for the proposed Final Plat, known as Autumn Crest Phase 2 Plat A, located at approximately 1100 North 1100 East, American Fork City, UT 84003, in the R1-9000 Zone, subject to any conditions found in the staff report and recommended by the Fire Marshall.

David Bird seconded the motion.

Voting was as follows:

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Christine Anderson	**AYE**
Chris Christiansen	**AYE**
David Bird	**AYE**
Harold Dudley	**AYE**
Jenny Peay	**AYE**

The motion passed

Mr. Andrew Patterson expressed his excitement to see this project move forward. He does not have a specific timeline in mind, but his hope is to minimize the disruption to the neighbors in the area.

Chairwoman Anderson introduced the next agenda items and noted all AF Warehouse Condos agenda items letters (b-d) would be heard together and voted on separately.

b. Review and action on an application for a Preliminary Plan, known as AF Warehouse Condos, located at approximately 90 South 700 East, American Fork City, UT 84003. The Preliminary Plan will be on approximately 1.67 acres and will be in the GC-1 Zone.

Cody Opperman reviewed the background information for action items letter b: The applicant has applied for a Preliminary Plan to develop eight (8) commercial/warehousing units within the GC-1 zone. The applicant has submitted a Preliminary Plan, Final Plat, and Commercial Site Plan concurrently for the project. As this first item of their three (3) submittals, the Preliminary Plan will be determined by the Planning Commission.

Project Conditions of Approval

1. Address TIS review comments per Traffic Impact Study requirement.

c. Review and action on an application for a Final Plat, known as AF Warehouse Condos, located at approximately 90 South 700 East, American Fork City, UT 84003. The Final Plat will be on approximately 1.67 acres and will be in the GC-1 Zone.

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Cody Opperman reviewed the background of action item letter c: The applicant has applied for a Final Plat to develop eight (8) commercial/warehousing units within the GC-1 zone. The applicant has submitted a Preliminary Plan, Final Plat, and Commercial Site Plan concurrently for the project. As this second item of their three (3) submittals, the Final Plat will be recommended by the Planning Commission and determined by the City Council.

Project Conditions of Approval

1. Address TIS review comments per Traffic Impact Study requirement.

d. Review and action on an application for a Commercial Site Plan, known AF Warehouse Condos, located at approximately 90 South 700 East, American Fork City, UT 84003. The Commercial Site Plan will be on approximately 1.67 acres and will be in the GC-1 Zone.

Cody Opperman reviewed the background information for action item letter d: The applicant has applied for a Commercial Site Plan to develop eight (8) commercial/warehousing units within the GC-1 zone. The applicant has submitted a Preliminary Plan, Final Plat, and Commercial Site Plan concurrently for the project. As this third item of their three (3) submittals, the Commercial Site Plan will be recommended by the Planning Commission and determined by the City Council.

Project Conditions of Approval

1. Address TIS review comments per Traffic Impact Study requirement.

Mr. Hsu noted the remaining TIS comments needed for this project were for the applicant to establish the morning peak hours for the traffic study.

Mr. Jared Haynie and Mr. Kyle Spencer provided an update on the process of their project and stated their assurance that the information regarding morning peak hours will be provided to city staff. Mr. Haynie and Mr. Spencer stated their thoughts that the project would improve the area and they are excited to see the project move forward. Mr. Spencer expressed his gratitude to the traffic professionals who worked with his team on the access points for this site. The Commission questioned if there was enough space for fire apparatus to have access to the area and received confirmation that the Fire Marshall had approved the plans.

David Bird moved to approve the proposed Preliminary Plan, located at approximately 90 South 700 East, American Fork City, UT 84003, in the GC-1 Zone, subject to any conditions found in the staff report and recommended by the Fire Marshall.

Harold Dudley seconded the motion.

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Voting was as follows:

Christine Anderson	**AYE**
Chris Christiansen	**AYE**
David Bird	**AYE**
Harold Dudley	**AYE**
Jenny Peay	**AYE**

The motion passed

Harold Dudley moved to recommend approval for the proposed Final Plat, located at approximately 90 South 700 East, American Fork City, UT 84003, in the GC-1 Zone, subject to any conditions found in the staff report and recommended by the Fire Marshall.

Chris Christiansen seconded the motion.

Voting was as follows:

Christine Anderson	**AYE**
Chris Christiansen	**AYE**
David Bird	**AYE**
Harold Dudley	**AYE**
Jenny Peay	**AYE**

The motion passed

Chris Christiansen moved to recommend approval for the proposed Commercial Site Plan, located at approximately 90 South 700 East, American Fork City, UT 84003, in the GC-1 Zone, subject to any conditions found in the staff report and recommended by the Fire Marshall.

Jenny Peay seconded the motion.

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Voting was as follows:

Christine Anderson	**AYE**
Chris Christiansen	**AYE**
David Bird	**AYE**
Harold Dudley	**AYE**
Jenny Peay	**AYE**

The motion passed

e. Review and action on an application for an extension of an approved Final Plat from June 14, 2022, known as Autumn Crest Plat "F". The Final Plat is located at approximately 935 East 1060 North, American Fork City, UT 84003. The Final Plat will be on approximately 3.98 acres and will be in the R1-9000 Zone.

Cody Opperman reviewed the background information on action item number 5: The applicant has applied for an extension to an approved Final Plat to develop an eleven (11) lot subdivision for single-family homes. The project has been previously approved by City Council on June 14th, 2022, and they are requesting for an extension for Autumn Crest Phase 1 Plat "F." No modifications have been made to the plat since June 14th, 2022, and the applicants are currently working on their development checklist items with the City.

David Bird move to recommend approval for the proposed Final Plat extension, located at approximately 935 East 1060 North, American Fork City, UT 84003, in the R1-9000 Zone, subject to any conditions found in the staff report and recommended by the Fire Marshall.

Harold Dudley seconded the motion.

Voting was as follows:

Christine Anderson	**AYE**
Chris Christiansen	**AYE**
David Bird	**AYE**
Harold Dudley	**AYE**
Jenny Peay	**AYE**

The motion passed

Upcoming Projects

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Development Services is receiving resubmittals for the Transit Oriented Development area which will be a higher density for block type 4.
In an effort to meet State requirements, the consultants for the Station Area Plan would like to have a booth at the upcoming Steele Days to provide education to the community regarding the TOD zone and surrounding areas for the Station Area Plan. The Commissioners expressed their support of receiving more public engagement and their thoughts that a booth would be a good way to educate the community about the pros and cons of growth happening within the city.

OTHER BUSINESS

There will be no Planning Commission meeting on July 5, 2023.

ADJOURNMENT

Harold Dudley motioned to adjourn the meeting.

David Bird seconded the motion.

Meeting adjourned at 7:04 PM

Melissa White

Administrative Assistant

The order of agenda items may change to accommodate the needs of the commissioners, public and staff.

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