CITY COUNCIL AGENDA

Tuesday, August 18, 2026, 5:30 PM
1020 E. Pioneer Rd.
Draper, Utah 84020

5:30 PM STUDY SESSION (ADMINISTRATIVE CONFERENCE ROOM)

CLOSED MEETING, IF NECESSARY - TO BE ANNOUNCED IN MOTION
The Draper City Council may temporarily recess the meeting and convene in a closed meeting as provided by UCA § 52-4-205.

Report: Great Salt Lake Preservation Efforts - Jordan Valley Water Conservancy District and the Great Salt Lake Commissioners Office

Discussion: Community Reinvestment Agency Overview - Mike

Council/Manager Reports

7:00 PM BUSINESS SESSION

1. Call to Order

2. Pledge of Allegiance

3. Oaths of Office - Draper City Youth Council

4. Public Comments
To be considerate of everyone attending the meeting, public comments will be restricted to items that are not listed on this or a future agenda and limited to three minutes per person. Comments that cannot be made within these limits should be submitted in writing to the city recorder at recorder@draperutah.gov prior to noon the day of the meeting. Comments pertaining to an item on the agenda should not be given at this time but should be held until that item is called.

5. Consent Items

5.a Approve the minutes of the August 4, 2026 City Council Meeting

6. Items for Council Consideration

6.a Public Hearing: Ordinance # 1736
An ordinance of Draper City amending the text of Chapter 9-11 of the Draper City Municipal Code related to residential units in the Town Center. Known as the City Initiated Town Center Residential Zoning Text Amendment. Staff report by Todd Taylor.

6.b Public Hearing: Resolution #26-39

A resolution adopting the final Draper City Budget including compensation schedules and adopting the certified tax rate for the fiscal year 2026-2027. Staff report by John Vuyk.

6.c Action Item: Ordinance #1734

An ordinance amending Title 3 of the Draper City Municipal Code governing the structure and procedures of the Planning Commission as Required by State Law. Staff report by Spencer DuShane.

7. Recess to a Community Reinvestment Agency Meeting

8. Adjournment

I, the City Recorder of Draper City, certify that copies of this agenda for the **Draper City Council** meeting to be held **August 18, 2026**, were posted at Draper City Hall, Draper City website www.draperutah.gov, and the Utah Public Notice website at www.utah.gov/pmn.

Nicole Smedley, CMC, City Recorder
Draper City, State of Utah

In compliance with the Americans with Disabilities Act, any individuals needing special accommodations or services during this meeting shall notify Nicole Smedley, City Recorder at (801) 576-6502 or nicole.smedley@draperutah.gov, at least 24 hours prior to the meeting.

OFFICE OF THE Great Salt Lake COMMISSIONER

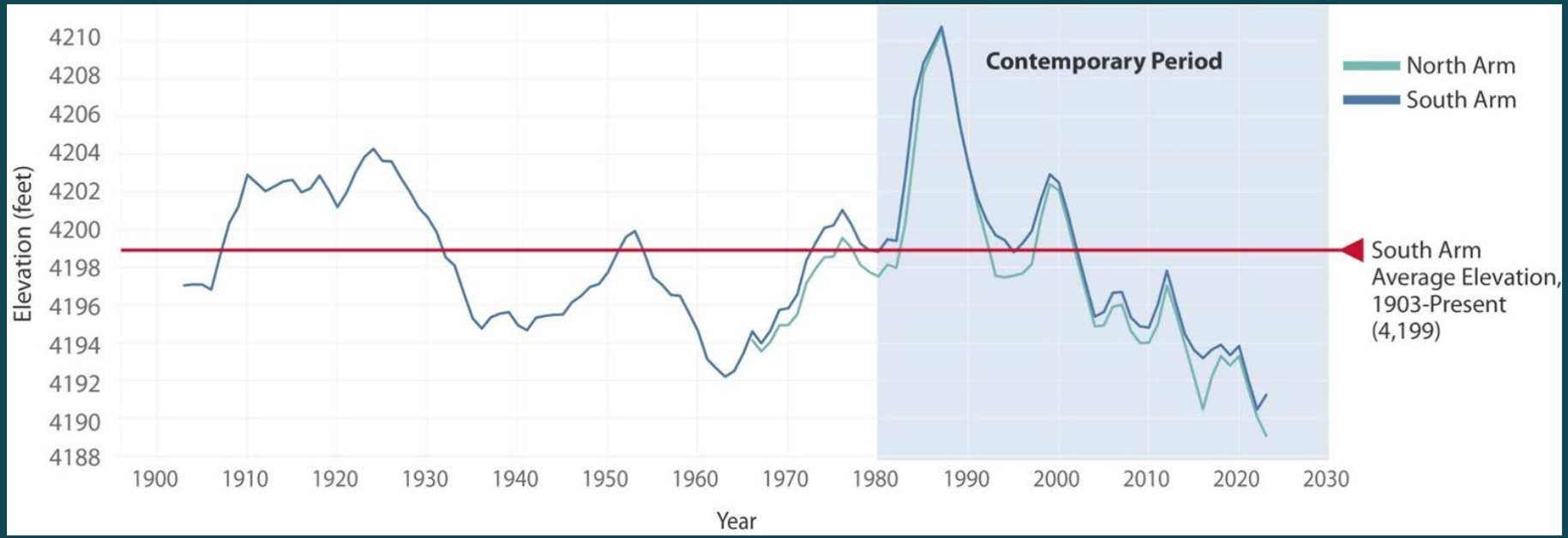
Draper City
August 18, 2026

Aspen Johnston | Great Salt Lake Strategic Coordinator

Google Earth Timelapse
Great Salt Lake, Utah
2015

Great Salt Lake Elevation

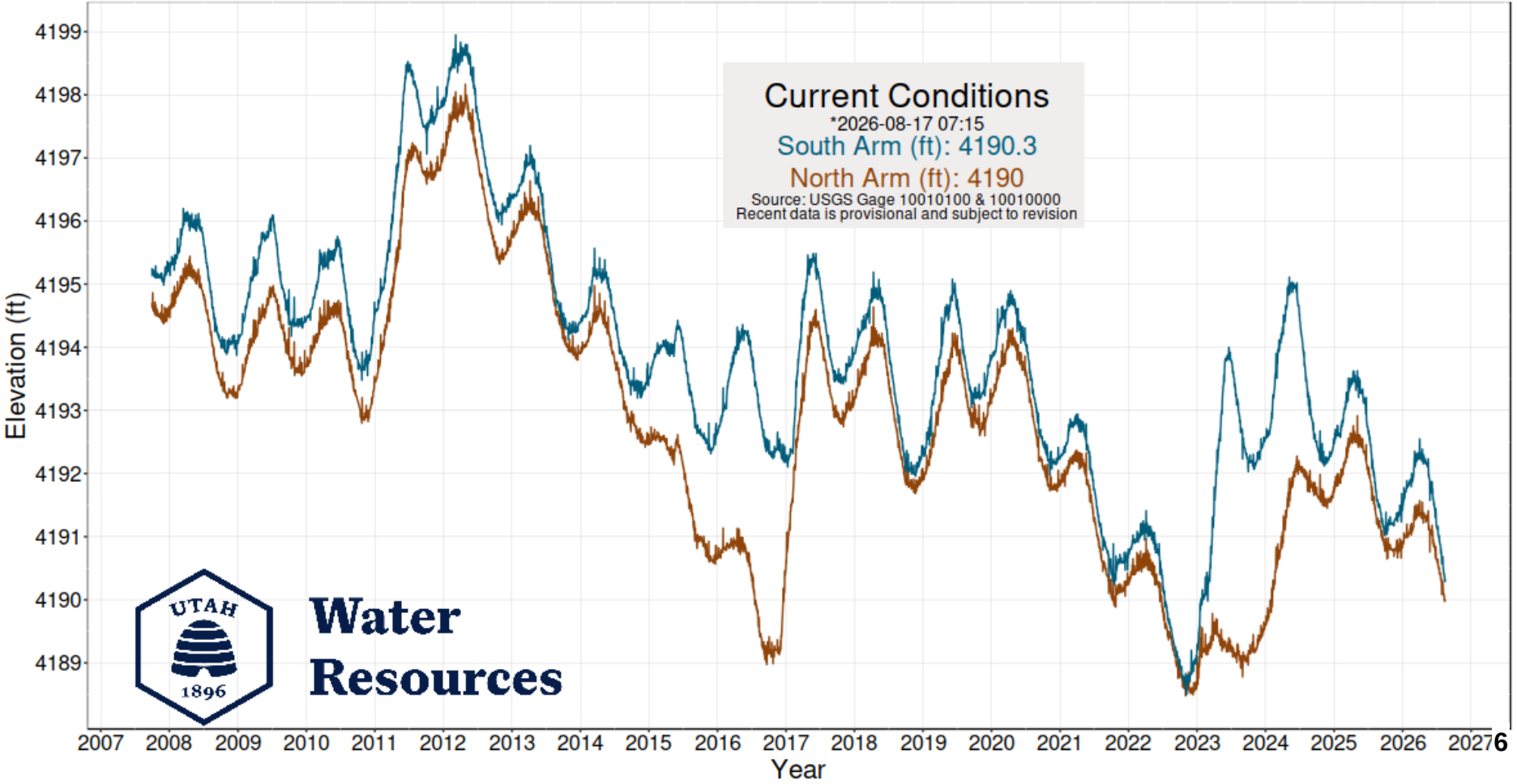
1903-2023



Source: Great Salt Lake Strike Team

Great Salt Lake Elevations

Updated 08/17/2026



Risks of Great Salt Lake Decline

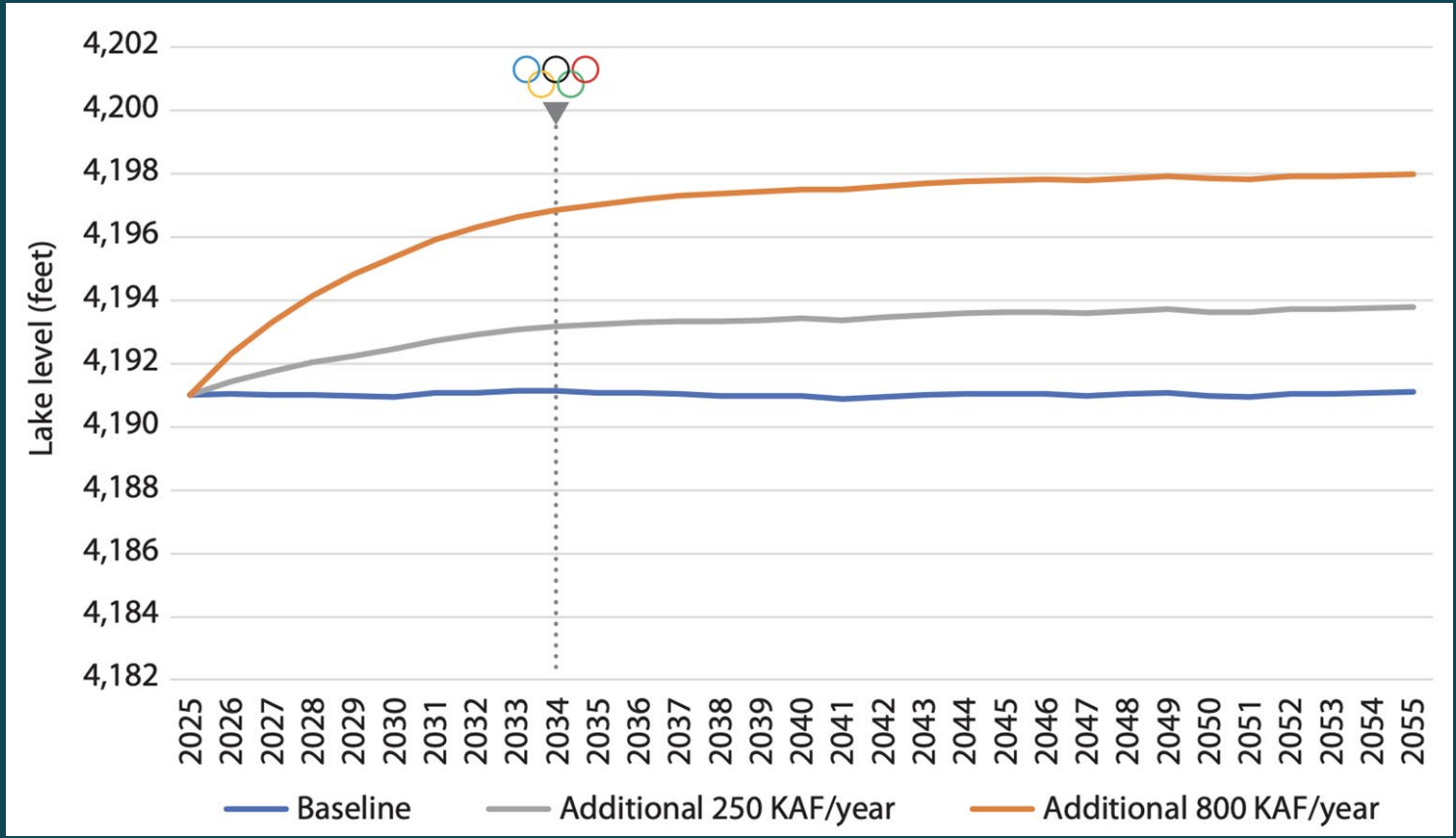
Human Health Impacts
Great Salt Lake Dust

Ecological Deterioration
Birds, Brine Shrimp, Brine Flies

Economic Losses
Dust mitigation, snow pack, mineral extraction, artemia, recreation

Regulatory Action
Endangered Species Act, Clean Air Act, Public Trust

GSL Elevation Can Stabilize and Rise



Source: Tarboton, D. (2025)

Comprehensive Municipal Conservation Strategies

Voluntary, compensated opportunities to dedicate conserved water to Great Salt Lake.

Characteristics:

- Flexible
- Non-committal, non-obligatory
- Mutually beneficial
- Regionalized
- Fully integrated into GSL Basin Integrated Plan

Benefits:

- Supplemental revenue source
- Keep service costs lower for users
- Address funding needs
- Demonstrate effective conservation to water users
- Promote a resilient water supply for future growth

CONSERVE
DEDICATE
DELIVER

Aspen Johnston
Great Salt Lake Strategic Coordinator
aspenjohnston@utah.gov
(801) 645-1392

OFFICE OF THE
Great Salt Lake
COMMISSIONER

GreatSaltLake.utah.gov

PUBLIC FINANCE ADVISORS

LEWIS | ROBERTSON | BURNINGHAM

DRAPER UTAH

COMMUNITY REINVESTMENT AGENCY OF DRAPER CITY, UTAH

WORKING GROUP SESSION – AUGUST 18, 2026

Discussion Topics – Agenda

- Overview of CRA and Tax Increment Financing
- Review of Project Area Fund Balances
- Allowable Uses of Agency Funds (Tax Increment & Fund Balances)
- Examples of Allowable Uses
- Programming of Agency Funds

Overview of the Draper CRA, Project Areas, and TIF

Background

The City of Draper created the Community Reinvestment Agency (CRA) of Draper City for the purpose of promoting economic development and redevelopment throughout the City.

City

Community Reinvestment Agency

Project Areas of Draper CRA

- FrontRunner CDA
- Crescent RDA
- South Mountain CRA
- Sand Hills RDA
- East Bangerter EDA
- West Freeway

Project Area

What is a Project Area?

- Geographic boundary/area located within City
- Targeted purpose for: redevelopment, economic development, or community development
- Purposes funded with Agency Funds – primarily TIF

Tax Increment Financing (TIF)

What TIF? TIF is a tool utilized in project areas to capture the incremental growth in assessed value via property taxes. Taxing entities can choose to give all, or a portion of their increase in property taxes back to the Draper CRA. Draper CRA can use these funds for public infrastructure, developer incentives, or other approved project area uses.

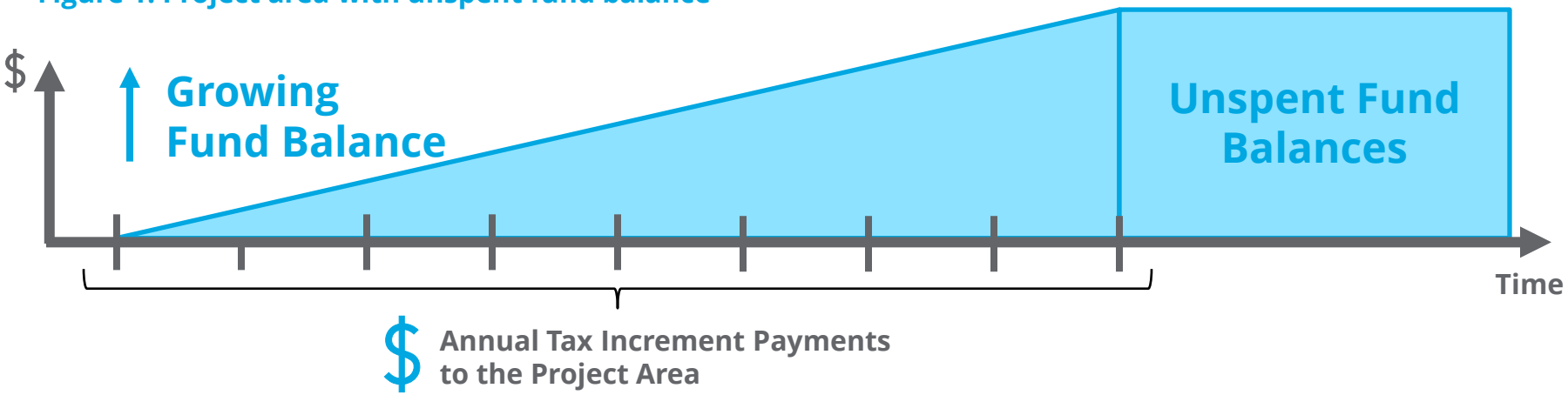
FUND BALANCES

Fund Balances

What is Fund Balance in a Project Area?

- Accumulation of Tax Increment from contributing Taxing Entities that hasn't yet been spent
- Purposes for Accumulation of Fund Balances:
  - Saving for upcoming projects (public infrastructure and improvements)
  - Tax Incentives retained due to Developer breach or failure to meet standards
  - Unidentified uses of tax increment (benefit to Project Area)

Figure 1: Project area with unspent fund balance



Draper CRA (Agency) Project Area Fund Balances[1]

Project Area	Funds for Project Area Expenses or Other Qualifying Projects	Funds for Housing	Additional Increment	Totals
FrontRunner CDA	$5,027,095	$180,000	$0	$5,207,095
Crescent RDA	7,335,256	-	6,385,347	13,720,603
South Mountain CRA	3,837,781	495,720	-	4,333,501
Sand Hills RDA[2]	2,492,842	-	-	2,492,842
East Bangerter EDA[2]	2,369,199	2,653,080	-	5,022,279
West Freeway[2]	213,400	-	-	213,400
Totals	**$21,275,572**	**$3,328,800**	**$6,385,347**	**$30,989,719**

1) All numbers reflect current fund balance estimates with exception of the $6,385,347 of future additional (haircut) increment, which will reimburse past project expenditures. This table does not include other future tax increment from FrontRunner CDA and South Mountain CRA, all of which will need to be programmed.

2) These project areas are no longer in the Tax Increment Collection Period and under State Law, any associated fund balances must be programmed and spent in the next few years.

Allowable Uses of Agency Funds

Project Area Fund Balances

Housing (17C-1-411-412)

Affordable housing programs:
- Down payment assistance
- Rent assistance
- Security deposit assistance
- Mortgage payment aid
- Developer incentives

Housing infrastructure:
- Parking structures
- Roads
- Expanded sewer system
- Expanded electrical system
- Etc.

Project Area Expenditures (17C-1-409)

Planned project area expenditures:
- Infrastructure expenses
- Public improvements
- Developer incentives
- Arts and education

Uses outside of project area:
- Funds may be used outside the project area for PUBLIC INFRASTRUCTURE if it is determined that the funded project will provide a benefit to the project area

Reimbursements $

Additional tax increment:
- Reimbursements can be made for projects which qualified for additional tax increment, but due to restraints were not paid for with additional tax increment at the time of the project, i.e., Crescent RDA

Reimbursements can be used for project area expenditures, housing, or other public improvements

Examples of Allowable Uses*

Public Works Facility

Funding:

- Fund monies received from the **Crescent RDA** have a **high degree of flexibility**, making it a favorable source of funding for a Public Works Facility
- Funding from all project areas can be used if the Public Works Facility is reasonably proven to have a benefit on the project area(s) from which funds were used
- **Several communities** have recently built public works facilities, and many are in the planning stages

Cottonwood Heights, UT

Orem, UT

Rental Assistance Program

Overview:

- Rental Assistance Programs can vary, but range from emergency rent, meaning one-time emergency payments to prevent eviction, or monthly, recurring, rental assistance payments for low-income households

Funding:

- Entities like Salt Lake City and Weber County have created programs that provide rental assistance
- These programs have been funded directly by funds of the entity and federal programs, though financing through project area funds is highly viable

*Suggestions, subject to further analysis.

Programming of Agency Funds

1. What are Current Fund Balances for Draper's Project Areas?

2. Where have Agency Funds already been Allocated?

3. What amount of Current Fund Balances Remain?

4. What Projects Can Remaining Fund Balances be Used For?

QUESTIONS

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LRB Public Finance Advisors
O 801.456.3930 | **C** 801.201.6839
lrbfinance.com

Jack Druyon | Analyst
LRB Public Finance Advisors
C 385.267.8090
lrbfinance.com

Lewis Young Robertson & Burningham is now LRB Public Finance Advisors

PUBLIC FINANCE ADVISORS

MEMO

To: City Council
From:
Date: 2026-08-18
Re: Approve the minutes of the August 4, 2026 City Council Meeting

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Comments:

ATTACHMENTS:

2026-08-04 DRAFT City Council Meeting Minutes.pdf

MINUTES OF THE DRAPER CITY COUNCIL MEETING HELD ON TUESDAY, AUGUST 4, 2026, IN THE DRAPER CITY COUNCIL CHAMBERS, 1020 EAST PIONEER ROAD, DRAPER, UTAH

PRESENT: Mayor Troy K. Walker, and Councilmembers Kathryn Dahlin, Mike Green, Bryn Heather Johnson, Tasha Lowery (via Zoom), and Fred Lowry (joined via Zoom 7:00 pm)

EXCUSED:

STAFF: Mike Barker, City Manager; Kellie Challburg, Assistant City Manager; Scott Cooley, City Engineer and Public Works Director; Spencer DuShane, Assistant City Attorney; Rich Ferguson, Chief of Police; Jennifer Jastremsky, Community Development Director; Rhett Ogden, Parks and Recreation Director; Linda Peterson, Communications Director; Nicole Smedley, City Recorder; Clint Smith, Fire Chief; Jake Sorensen, Network Manager; Todd Draper, Planning Manager; Todd Taylor, Planner; and John Vuyk, Finance Director

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Study Session

Closed Meeting

Councilmember Johnson moved to recess to a closed meeting to discuss pending or reasonably imminent litigation pursuant to the provisions of Section §52-4-205(1) of the Open and Public Meetings Law. Councilmember Dahlin seconded the motion.

A roll call vote was taken. The motion passed unanimously.

	Yes	No	Absent
Councilmember Green	X		
Councilmember Johnson	X		
Councilmember T. Lowery	X		
Councilmember F. Lowry			Excused
Councilmember Dahlin	X		

The closed meeting convened in the Administration Conference Room at 5:36 pm. Those present: Mayor Troy K. Walker; Councilmembers Kathryn Dahlin, Bryn Heather Johnson, and Tasha Lowery; Mike Barker, City Manager; Kellie Challburg, Assistant City Manager; Spencer DuShane, Assistant City Attorney;

Rhett Ogden, Parks and Recreation Director; and Nicole Smedley, City Recorder.

Councilmember Johnson moved to return to open meeting at 5:45 pm. Councilmember Green seconded the motion.

A roll call vote was taken. The motion passed unanimously.

	Yes	No	Absent
Councilmember Green	X		
Councilmember Johnson	X		
Councilmember T. Lowery	X		
Councilmember F. Lowry			Excused
Councilmember Dahlin	X		

Study Session Reconvened

Discussion: Final Review of Short-Term Rental Ordinance

Community Development Director Jennifer Jastremsky said staff researched short-term rental ordinances in other cities in the County and found that most cities did not have a regulation for a minimum stay, and if they did, it was a two-day minimum. Councilmember Johnson said she leaned toward a two-day minimum to see if some of the existing problems would be solved, and asked for the opinion of staff. Chief of Police Rich Ferguson said he reviewed calls for service relating to short-term rentals, and said although the City did not get a lot of calls about parties, when they did, they were pretty significant. He said there were two or three properties that were repeat calls.

Councilmember T. Lowery said she hoped the proposed restrictions would be sufficient to be preventative. She suggested some of the language was unclear, and referred to the term “commercial”. Councilmember T. Lowery said short-term rentals in residential neighborhoods were like hotels in residential neighborhoods, which she considered to be disruptive. She said she believed a three-day minimum would be more prohibitive.

Councilmember Dahlin pointed out there were cities in Utah that banned short-term rentals. Councilmember Green suggested allowing short-term rentals only in certain zones, and said some areas of the City would not be conducive to a short-term rental. He expressed the opinion that allowing short-term rentals in single-family homes was problematic.

Councilmember T. Lowery pointed out the Council banned ADUs in some areas of the City, and asked if there would be any cross-over. She asked if the proposed regulations would push ADUs to become short-term rentals. Ms. Jastremsky responded that internal ADUs would not be eligible to be short-term rentals. Councilmember Green emphasized that an area or property would need to have the infrastructure to support the use.

Councilmember T. Lowery referred to the urgent response contact required in the proposed ordinance, and said she did not like that the onus would be on the neighbors. Ms. Jastremsky said the contact person would need to be able to respond within 30 minutes of a call. Staff said enforcement would follow the City's normal enforcement process. Ms. Jastremsky said the proposed language would allow the City to revoke a license if a property continued to be a problem.

Responding to a question from Councilmember T. Lowery, Ms. Jastremsky said all uses were classified in the Zoning Code; any use considered commercial would be on the commercial use chart, and would not be allowed in a residential zone. She stated that short-term rentals would be required to comply with all existing City ordinances. Ms. Jastremsky said staff determined the City could not prohibit private parties in a short-term rental. She stated that the goal was that the minimum night stay and maximum occupancy requirements would curb parties.

Report: Historical Preservation Commission

Ms. Jastremsky said the Council allocated an additional $5,000 to the Historical Preservation Commission in the last fiscal year, and asked for an accounting of how the money was spent. The responsibilities of the Historical Preservation Commission included: keep a list of historic structures; surveys and inventory; nominate or review nominations for National Register of Historic Places; provide advice and information; and review demolition and building permits for historic structures.

Ms. Jastremsky said the additional funding was for a reconnaissance-level survey that reviewed historic structures in the City to determine if they had historical integrity, if the historical integrity had been maintained, and if they were eligible for the National Register of Historic Places. The survey was $10,000 ($8,500 paid in the last budget year and $1,500 to be paid in the current budget year).

Ms. Jastremsky said the survey looked at 715 buildings, 173 were found to have historical integrity remaining (contributory), and 17 buildings were recommended for

further documentation or nomination to the National Register. She reported that $1,500 in the last budget year was spent on a reconnaissance-level survey specifically for station area plan (SAP) boundaries, with 161 structures reviewed, 57 found contributory, and six structures recommended for further survey or nomination.

Ms. Jastremsky reported signs and plaques funded in the FY2025 Budget, and said the Historical Preservation Commission used the full budgeted amount in FY2025. Councilmember T. Lowery expressed appreciation for the work Ms. Jastremsky did with the Commission.

Discussion: City Beautification

City Manager Mike Barker said the Council had set aside funds in the Capital Improvement Program (CIP) Fund for City beautification. He asked for direction from the Council concerning where staff should focus efforts. Councilmember Johnson said one of the purposes of the funding was to work more cohesively with the Tree Committee to create more welcoming entrances areas and thoroughfares. Mr. Barker said he made a list of seven entrances to the City that could benefit. Councilmember T. Lowery said she felt improved entrances helped to create a sense of place. A majority of the Council indicated support for prioritizing a list of entrances to Draper and creating a plan for improvement. Councilmember T. Lowery suggested starting with the Smith's gateway.

Council/Manager Reports

- Mayor Walker reported there had been complaints about overhanging trees on City trails. He said he would find out specific locations and forward the information to staff.
- Councilmember Dahlin said she appreciated road improvements on Bangerter Highway at 138000 South, and asked for an update on UDOT plans. Mr. Barker said he had reached out to UDOT representatives for an update, but had not yet heard back.
- Councilmember Johnson referred to a planned service project with the South Valley Chamber, and asked if any other projects were planned. Staff said there were additional projects planned.
- Councilmember Johnson asked if upcoming public meetings were included on the "Happenings in Draper" email. Linda Petersen said public meetings were announced on social media. Councilmember Johnson said she personally used the email more, and asked if public meeting schedules could be included on the happenings email. Ms. Petersen said the City offered a public meetings subscription option. Councilmember T. Lowery pointed out that public

comment was not part of every public meeting, and suggested residents may feel frustrated if they showed up to a public meeting expecting to comment and were not able.

- Mr. Barker said the Utah League of Cities and Towns (ULCT) requested the City review the roster for the Legislative Policy Committee. He said the current roster included himself, Mayor Walker, Councilmember Johnson, and Councilmember Dahlin, and asked if the Council anticipated any change for the upcoming session. Councilmember T. Lowery said Council assignments would probably change.
- Public Works Director/City Engineer Scott Cooley said the City currently had a cardboard recycle dumpster at Public Works, but with the change in collection service to Ace, the City would no longer have drivers to empty the dumpster. The cost to have Ace empty the dumpster would be approximately $14,000 per year. He asked the Council to consider whether they wanted to continue providing the dumpster, and if so, whether the dumpster should be moved to a different location in the City. Councilmember Johnson pointed out the transfer station was nearby and free. Mr. Cooley said staff believed the dumpster was probably utilized most by individuals and companies from outside the City, and recommended eliminating the dumpster.
- Mr. Barker said Draper appeared to be on track with the Jordan Valley Water Conservancy District request to reduce water consumption by 10%. Usage was down 9% in May and 12% in June. July numbers were not yet available. Mayor Walker asked if the Council would support putting together an inventory of non-functional turf that was not used and did not need to be watered.

Business Session

1. <u>Call to Order by Mayor Troy K. Walker</u>

2. <u>Pledge of Allegiance led by Councilmember Mike Green</u>

3. <u>Oaths of Office – Fire Department</u>

   Fire Chief Clint Smith introduced newly-hired Firefighter Josh Sellers and Paramedic Chase Tandy, who both had more than 20 years' experience in fire service in Utah. City Recorder Nicole Smedley administered the oaths of office.

4. <u>Public Comments</u>

   Jim Steitz, Draper resident, commented on the current water situation, and said he had learned since moving to Draper that watering lawn multiple times

a week was still allowed, which he believed was crazy in a drought emergency. Mr. Steitz said there was a direct connection between sprinklers pointlessly watering the pavement and the slow death of the Great Salt Lake. He urged the Council to adopt much stricter rules against lawns.

Maddi Clements introduced herself as a member of Congressman Owens' team.

5. Consent Items

5.a July 21, City Council Meeting Minutes

Councilmember Green moved to approve the Consent Agenda. Councilmember Johnson seconded the motion.

A roll call vote was taken. The motion passed unanimously.

	Yes	No	Absent
Councilmember Green	X		
Councilmember Johnson	X		
Councilmember T. Lowery	X		
Councilmember F. Lowry	X		
Councilmember Dahlin	X		

6. Items for Council Consideration

6.a Public Hearing: Ordinance #1735 amending the Official Zoning Map of Draper City for approximately 1.67 acres located at approximately 12430 S. 700 East

Planning Manager Todd Draper presented a request to rezone 1.67 acres from RA1 and RA2 to R4. He said existing homes on the parcels would potentially be removed, and a five-lot subdivision put in place. Mr. Draper said the R4 Zone would be compliant with the current Land Use Map designation of Residential Medium Density. The Planning Commission reviewed the request and forwarded a positive recommendation.

Councilmember Dahlin asked why the applicant was not requesting the R3 Zone. Mr. Draper said he believed the R4 Zone would be necessary for the proposed lot sizes and private road that would be part of the development. Peter Gamvroulas, Salt Lake City resident, introduced himself as Project Manager for Ivory Development on the project.

Mayor Walker opened a public hearing, and closed the public hearing seeing no one come forward.

Councilmember Green said he was uncomfortable with the proposed development as presented, and felt it needed a lot of work. He said he needed to understand the reason for putting five homes on 1.67 acres. Councilmember Johnson said she understood there was existing R4 development to the west, but said there was nothing on 700 West that matched the proposed zoning.

Mr. Gamvroulas said the proposed development would include a private lane, which was the main reason the R4 Zone was requested. He said the site could not physically accommodate a public right-of-way. Mr. Gamvroulas said the requested zone was in line with both the Land Use Map and abutting property.

Councilmember Dahlin asked what the homes would look like. Mr. Gamvroulas said the units would be sold "pre-sale," with customers able to select a home that would fit in the setbacks permitted by City ordinances. He said the homes were intended to be selected from the signature catalog, which was more high-end. The lot sizes in the concept plan ranged from 11,609 square feet to 12,690 square feet.

Councilmember Green asked the applicant why the current zoning was incorrect, and why the requested zone would be appropriate. Mr. Gamvroulas said the applicant was interested in the site because the R4 Zone fit the Land Use Map. He said the applicant was targeting the same goals that had been published as the City's goals for development.

Councilmember F. Lowry said the proposed lot size sounded like quarter-acre lots, and said his only concern was that approval of the R4 Zone without a development agreement could potentially result in more than five lots on the property. Mr. Draper said with rough calculations it did not appear to him that a sixth lot would be possible. Mr. Draper said R4 was single-family detached zoning. He said the minimum lot size in the R4 Zone was just under a quarter acre.

Councilmember F. Lowry moved to approve Ordinance #1735. Councilmember Dahlin seconded the motion.

A roll call vote was taken. The motion failed (2-3).

	Yes	No	Absent
Councilmember Green		X	
Councilmember Johnson		X	
Councilmember T. Lowery		X	
Councilmember F. Lowry	X		
Councilmember Dahlin	X		

Councilmember Green moved to continue the item to a date uncertain for continued discussion. Councilmember Dahlin seconded the motion.

A roll call vote was taken. The motion passed unanimously.

	Yes	No	Absent
Councilmember Green	X		
Councilmember Johnson	X		
Councilmember T. Lowery	X		
Councilmember F. Lowry	X		
Councilmember Dahlin	X		

6.b Public Hearing: Resolution #26-38 authorizing the filing of an eminent domain action to acquire real property for the improvement of the Lone Peak Parkway Project

Mr. Cooley presented planned improvements to Lone Peak Parkway, and said acquisition of right-of-way was needed. JD Kesler with Parsons Behle, the City's Outside Counsel, said there had been negotiation with four different ownerships. He said the proposed resolution would provide the statutorily required approval from the City Council, authorizing the filing of an eminent domain action. Mr. Kesler described the eminent domain process, and answered questions from the Council.

Mayor Walker opened a public hearing, and closed the public hearing seeing no one come forward.

Councilmember Green moved to adopt Resolution #26-38. Councilmember Johnson seconded the motion.

A roll call vote was taken. The motion passed unanimously.

	Yes	No	Absent
Councilmember Green	X		

Councilmember Johnson	X
Councilmember T. Lowery	X
Councilmember F. Lowry	X
Councilmember Dahlin	X

6.c **Action Item: Ordinance #1721 amending Titles 6 and 9 of the Draper City Municipal Code related to short-term rentals**

Planner Todd Taylor said the Council had discussed proposed Code amendments related to short-term rentals during five work sessions, with a public hearing held on July 21, 2026. He showed revisions to the language to address operating without a short-term rental permit. Responding to a comment from the audience, Mayor Walker repeated that the public hearing for the item was held at the last Council meeting.

Councilmember Dahlin said she agreed Draper needed a permit process for short-term rentals to protect residents and allow for personal property rights.

Councilmember Dahlin moved to approve Ordinance #1721, changing the three-night minimum to a two-night minimum. Councilmember Johnson seconded the motion.

Councilmember Johnson said she had reached out to staff to better understand the difference a two-night minimum versus a three-night minimum would make. She said she would be comfortable with a two-day minimum because other safeguards would also be in place to reduce the likelihood of parties.

Councilmember F. Lowry emphasized that public comment was taken at the last meeting, with the item continued at the close of the public hearing.

A roll call vote was taken. The motion passed by majority vote.

	Yes	No	Absent
Councilmember Green		X	
Councilmember Johnson	X		
Councilmember T. Lowery	X		
Councilmember F. Lowry	X		
Councilmember Dahlin	X		

7. <u>Adjournment</u>

Councilmember Green moved to adjourn the meeting. Councilmember Johnson seconded the motion, which passed by unanimous voice vote.

The meeting adjourned at 7:47 pm.

DRAFT

MEMO

To: City Council
From: Todd Taylor
Date: 2026-08-18
Re: Public Hearing: Ordinance # 1736

Comments:

This application is a request for approval of Text Amendments for the purpose of amending portions of DCMC Chapter 9-11, Commercial Zones, to permit a residential unit on smaller properties in the Town Center zone.

The Planning Commission reviewed this item at their July 30, 2026 meeting and forwarded a positive recommendation with a vote of 5-0.

Findings for Approval:

1. The proposed amendment is consistent with goals, objectives and policies of the City's General Plan;
2. The proposed amendment is consistent with the purpose of the Town Center zone which is intended to support the preservation and adaptive reuse of existing structures.
3. The proposed amendment is appropriate given the context of the request and there is sufficient justification for a modification to the development codes;
4. The proposed amendment will not create a conflict with any other section or part of the development codes or the General Plan;
5. The potential effects of the proposed amendment have been evaluated and are determined not to be detrimental to public health, safety, or welfare and represents an overall community benefit; and
6. The proposed text amendment implements best current, professional practices of urban planning, design, and engineering.

Findings for Denial:

1. The proposed amendment is not consistent with goals, objectives and policies of the City's General Plan;
2. The proposed amendment is not appropriate given the context of the request and there is not sufficient justification for a modification to the development codes;
3. The proposed amendment could create a conflict with another section or part of the development codes or the General Plan; and
4. The potential effects of the proposed amendment have been determined to be detrimental to public health, safety, or welfare or do not represent an overall

community benefit.

5. The proposed text amendment is not consistent with best current, professional practices of urban planning, design, or engineering.

ATTACHMENTS:

Ordinance No. 1736.pdf

ATTACHMENTS:

City Initiated TC Zoning TA Staff Report_Finalized.pdf

ORDINANCE NO. 1736

AN ORDINANCE OF DRAPER CITY AMENDING THE TEXT OF CHAPTER 9-11 OF THE DRAPER CITY MUNICIPAL CODE RELATED TO RESIDENTIAL UNITS IN THE TOWN CENTER.

WHEREAS, Utah State law grants to Draper City the authority to regulate uses of property by enacting land use regulations, among other methods; and

WHEREAS, it is necessary from time to time to amend certain terms of the Draper City Municipal Code to address provisions that become diminished in appropriateness, applicability, or clarity; and

WHEREAS, the City Council of Draper City finds good cause to amend the terms and provisions of the Draper City Municipal Code regarding residential units on smaller properties in the Town Center zone; and

WHEREAS, pursuant to Utah Code Section 10-3-702.1, the City Council has considered the impact this ordinance may have on family health, stability, and formation; and

WHEREAS, notice has been issued according to the requirements of the Utah Code and Draper City Municipal Code for public hearings before the Planning Commission and City Council to receive public input regarding the revision of the revision of portions of the Draper City Municipal Code; and

WHEREAS, the Planning Commission and City Council have each held a public hearing to receive public input regarding the revision of portions of the Draper City Municipal Code.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF DRAPER CITY, STATE OF UTAH, AS FOLLOWS:

Section 1. **Findings.** The City Council of Draper City has made the following findings: 1) The proposed amendment is consistent with goals, objectives and policies of the City's General Plan; 2) The proposed amendment is consistent with the purpose of the Town Center zone which is intended to support the preservation and adaptive reuse of existing structures; 3) The proposed amendment is appropriate given the context of the request and there is sufficient justification for a modification to the development codes; 4) The proposed amendment will not create a conflict with any other section or part of the development codes or the General Plan; 5) The potential effects of the proposed amendment have been evaluated and are determined not to be detrimental to public health, safety, or welfare and represents an overall community benefit; and 6) The proposed text amendment implements best current, professional practices of urban planning, design, and engineering practices.

Section 2. **Amendment.** Sections 9-11-090 and 9-11-110 of the Land Use and Development Code of the Draper City Municipal Code are hereby revised to read as set forth in Exhibit A.

Section 3. **Correction of Editing Errors.** The City Attorney is authorized to correct any punctuation, spelling, formatting, clerical, or de minimis errors in Exhibit A prior to submitting the ordinance for publishing.

Section 4. **Severability.** If any section, part or provision of this Ordinance is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Ordinance, and all sections, parts and provisions of this Ordinance shall be severable.

Section 5. **Effective Date.** This Ordinance shall become effective immediately upon publication or posting, or 30 days after final passage, whichever is closer to the date of final passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF DRAPER CITY, STATE OF UTAH, ON THE 18th DAY OF AUGUST, 2026.

DRAPER CITY

_____

Mayor Troy K. Walker

ATTEST:

_____

Nicole Smedley, City Recorder

VOTE TAKEN:	YES	NO	ABSENT
Councilmember Green	____	____	____
Councilmember Johnson	____	____	____
Councilmember T. Lowery	____	____	____
Councilmember F. Lowry	____	____	____
Councilmember Dahlin	____	____	____
Mayor Walker	____	____	____

EXHIBIT A

9-11-090: (TC) TOWN CENTER ZONE:

...

E. Redevelopment Provisions:

...

3. Residential Uses: In order to encourage redevelopment consistent with the purpose of this chapter:

a. A multiple-family dwelling may be added to an existing building on properties one-half (0.5) acre or greater in size subject to the allowable residential density for the property as designated in subsection 9-11-090(C)(6) of this title.

b. A single-family dwelling unit may be added to an existing building on properties less than one-half (0.5) acre in size.

c. The ground floor of the existing building shall be only those uses listed as commercial, public or civic, or municipal uses as designated in subsection 9-11-090(C)(3) of this title.

d. The Planning Commission finds that all other provisions of this chapter can be met.

...

9-11-110: USE AND DEVELOPMENT STANDARDS TABLES:

Uses	*Zones*													
Residential uses:	CN	CC	CR	CG	CI	CBP	CO1	CO2	O-R	TC	DC	CS	MARF	CBU
…														
Dwelling, single-family	NP	NP	NP	NP	NP	NP	NP	NP	P	~~NP~~C[1]	NP	NP	NP	NP
…														

Notes:

1. Subject to the provisions of section 9-11-090 of this chapter.

…

Development Review Committee
1020 East Pioneer Road
Draper, UT 84020
July 16, 2026

To: Draper City Planning Commission
Business Date: July 30, 2026

From: Development Review Committee

Prepared By: Todd Taylor, Planner III
Planning Division
Community Development Department
801-576-6510, todd.taylor@draperutah.gov

Re: <u>City Initiated Town Center Residential – Zoning Text Amendment Request</u>

Application No.:	2026-0175-TA
Applicant:	Draper City
Project Location:	City Wide
Current Zoning:	City Wide
Acreage:	City Wide
Request:	Request for approval of Zoning Text Amendments to Chapter 9-11 of the Draper City Municipal Code (DCMC) in order to permit a residential unit on smaller properties in the Town Center zone.

BACKGROUND AND SUMMARY

This application is a request for approval of Text Amendments for the purpose of amending portions of DCMC Chapter 9-11, Commercial Zones, to permit a residential unit on smaller properties in the Town Center zone.

City staff was recently made aware that text in certain parts of the DCMC, Title 9, Chapter 11 prohibits residential uses on properties that are smaller than one-half (0.5) acre in size in the Town Center. The text amendments proposed by this request will permit these smaller properties in the Town Center to have a residential unit.

ANALYSIS

It is the interaction of the following sections in the DCMC that causes the prohibition for smaller properties:

- DCMC Section 9-11-090(C)(6) specifies that residential densities in the Town Center range from six (6) to twenty five (25) dwelling units per acre.
- DCMC Table 9-11-1 allows ***dwelling, multiple-family*** with a conditional use permit and prohibits ***dwelling, single-family*** in the Town Center zone.
- DCMC Section 9-3-040 defines ***dwelling, multiple-family*** as a dwelling having three (3) or more units.

Taken together, these sections will allow a one-half (0.5) acre property to have a maximum of three (3) multiple-family dwelling units with approval of a conditional use permit. However, a property smaller than one-half (0.5) acre in size would be allowed one to two (1-2) units based on its size per the density calculation. But residential development of only one to two (1-2) units on properties less than one-half (0.5) acre in size would not meet the definition for ***dwelling, multiple-family*** which requires a minimum of three (3) units. Staff believes that the prohibition is unintentional and contrary to the purpose and intent of the TC zone.

The modifications being proposed to the DCMC are listed and reviewed by section in the report below. The legislative copy of the changes can be found in Exhibit B of this report. Additions to the text are indicated in blue, deletions in red, and unchanged text in black.

Text Amendments.

DCMC Section 9-11-090(E): Redevelopment Provisions: This section indicates how the City should proceed when dealing with nonconforming uses and the reuse of existing buildings in the Town Center. The proposed text adds a new subsection for conditional uses and would allow a property which has an existing building, and which is less than one-half (0.5) acre in size to apply for a conditional use permit for a single-family dwelling. Consistent with the Town Center, the ground floor of the existing building would have to be commercial in use.

DCMC Section 9-11-110, Table 9-11-1: Permitted and Conditional Uses Allowed in Commercial Zones: As its name implies, this table lists all of the permitted and conditional uses allowed in commercial zones, including the Town Center. The proposed text changes ***dwelling, single family*** from "not permitted" to "conditional".

Criteria For Approval.

A Text Amendment is a matter committed to the legislative discretion of the City Council and is not controlled by any one standard. However, in making a recommendation to the City Council, the Planning Commission should consider the following factors in DCMC Section 9-5-060(E)(2):

2. *Text Amendments:*
    a. *Whether the proposed amendment is consistent with goals, objectives and policies of the city's general plan;*
    b. *Whether a proposed amendment furthers the specific purpose statements of the zoning ordinance;*
    c. *Whether the proposed amendment is appropriate given the context of the request and there is sufficient justification for a modification to the zoning ordinance;*
    d. *The proposed amendment will not create a conflict with any other section or part of this title or the general plan;*
    e. *Whether the potential effects of the proposed amendment have been evaluated and determined not to be detrimental to public health, safety, or welfare and represents an overall community benefit; and*
    f. *The extent to which a proposed text amendment implements best current, professional practices of urban planning, design, and engineering practices*

REVIEWS

Planning Division Review. The Draper City Planning Division has completed their review of the Zoning Text Amendment submission. Comments from this division, if any, can be found in Exhibit A.

Engineering and Public Works Divisions Review. The Draper City Engineering and Public Works Divisions have completed their reviews of the Zoning Text Amendment submission. Comments from these divisions, if any, can be found in Exhibit A.

Fire Division Review. The Draper City Fire Marshal has completed his review of the Zoning Text Amendment submission. Comments from this division, if any, can be found in Exhibit A.

Legal Division Review. The Draper City Attorney has completed his review of the Zoning Text Amendment submission. Comments from this division, if any, can be found in Exhibit A.

Noticing. Notice has been properly issued in the manner outlined in the City and State Codes.

STAFF RECOMMENDATION

Staff recommends that the Planning Commission forward a positive recommendation to the City Council for approval of the proposed Zoning Text Amendment. The Planning Commission should also review the request, hear from staff, and receive public comment as applicable to the application. The staff recommendation is based upon the findings for

approval listed below.

MODEL MOTIONS AND FINDINGS

Sample Motion for Positive Recommendation – I move that we forward a positive recommendation to the City Council for the City Initiated Town Center Residential Zoning Text Amendment, as requested by Draper City, Application No. 2026-0175-TA, based on the following findings and the criteria for approval as listed in the Staff Report dated July 16, 2026.

Findings for Approval:

1. The proposed amendment is consistent with goals, objectives and policies of the City's General Plan;
2. The proposed amendment is consistent with the purpose of the Town Center zone which is intended to support the preservation and adaptive reuse of existing structures.
3. The proposed amendment is appropriate given the context of the request and there is sufficient justification for a modification to the development codes;
4. The proposed amendment will not create a conflict with any other section or part of the development codes or the General Plan;
5. The potential effects of the proposed amendment have been evaluated and are determined not to be detrimental to public health, safety, or welfare and represents an overall community benefit; and
6. The proposed text amendment implements best current, professional practices of urban planning, design, and engineering.

Sample Motion for Modified Positive Recommendation – I move that we forward a positive recommendation to the City Council for the City Initiated Town Center Residential Zoning Text Amendment, as requested by Draper City, Application No. 2026-0175-TA, based on the findings and criteria for approval listed in the Staff Report dated July 16, 2026, and as modified by the following additional recommended modifications or findings:

1. (List any additional modifications or findings…)

Sample Motion for Negative Recommendation – I move that we forward a negative recommendation to the City Council for the City Initiated Town Center Residential Zoning Text Amendment, as requested by Draper City, Application No. 2026-0175-TA, based on the following findings and the criteria for denial as listed in the Staff Report dated July 16, 2026.

Findings for Denial:

1. The proposed amendment is not consistent with goals, objectives and policies of the City's General Plan;
2. The proposed amendment is not appropriate given the context of the request and there is not sufficient justification for a modification to the development codes;
3. The proposed amendment could create a conflict with another section or part of the development codes or the General Plan; and
4. The potential effects of the proposed amendment have been determined to be detrimental to public health, safety, or welfare or do not represent an overall community benefit.
5. The proposed text amendment is not consistent with best current, professional practices of urban planning, design, or engineering.

DEVELOPMENT REVIEW COMMITTEE ACKNOWLEDGEMENT

We, the undersigned, as duly appointed members of the Draper City Development Review Committee, do acknowledge that the application which provides the subject for this staff report has been reviewed by the Committee and has been found to be appropriate for review by the Draper City Planning Commission and/or City Council.

Brien Maxfield Digitally signed by Brien Maxfield DN: C=US, E=brien.maxfield@draperutah.gov, O=Draper, OU=Public Works - Engineering, CN=Brien Maxfield Date: 2026.07.22 18:39:24-06'00'

Draper City Public Works Department

Todd Draper Digitally signed by Todd Draper DN: C=US, E=todd.draper@draperutah.gov, O=Draper City Community Development Department, OU=Planning and Zoning, CN=Todd Draper Date: 2026.07.22 10:35:51-06'00'

Draper City Planning Division

Don Buckley Digitally signed by Don Buckley DN: C=US, E=don.buckley@draperutah.gov, O=Draper City Fire Department, OU=Fire Marshal, CN=Don Buckley Date: 2026.07.22 12:36:32-06'00'

Draper City Fire Department

Draper City Legal Counsel

Matthew Symes Digitally signed by Matthew Symes DN: C=US, E=matt.symes@draperutah.gov, O=Draper City Corp., CN=Matthew Symes Date: 2026.07.22 15:29:39-06'00'

Draper City Building Division

EXHIBIT A
DEPARTMENT REVIEWS

REVIEWS ARE NOT MEANT TO BE AN ALL INCLUSIVE LIST OF POSSIBLE COMMENTS OR CONDITIONS.

Planning Division Review.

1. No additional comments received.

Engineering and Public Works Divisions Review.

1. No additional comments received.

Building Division Review.

1. No additional comments received.

Fire Division Review.

1. No additional comments received.

Legal Division Review.

1. No additional comments received.

EXHIBIT B
LEGISLATIVE DRAFT

9-11-090: (TC) TOWN CENTER ZONE:

...

E. Redevelopment Provisions:

1. Nonconforming Uses: Uses existing at the time of adoption and application of the TC Zone which do not conform to the permitted and conditional uses allowed within the zone shall be allowed to continue without penalty, including the allowance of permits for the expansion of said use until the time when that use changes in accordance with chapter 6 of this title. Upon the change of any nonconforming use, the new use and the property on which it is located shall be required to fully conform to the provisions of this section, subject to the provisions of subsection E2 of this section.

2. Reuse Of Buildings: In an effort to maintain and enhance the feel of the Town Center area, development is strongly encouraged to utilize existing buildings through renovation, structural conversion, and/or physical upgrading to accomplish the goals and objectives of their development project. In the event that the existing constraints of the site prevent the reasonable compliance of the site and/or structure, the Planning Commission may approve the site and redevelopment thereof as being compliant to the greatest extent possible. Such sites shall not be considered nonconforming following completion of the redevelopment work as an exception to chapter 6 of this title when establishing the following findings:

   a. The constraints of the site do not lend themselves to achieving full compliance with the terms of this section and have complied to the greatest extent possible;

   b. The development meets the intent of the general plan and the terms of this section;

   c. The development is harmonious with surrounding development; and

   d. Adequate provisions have been made to improve the site beyond the minimum requirements of the TC zoning classification.

3. Residential Uses: In order to encourage redevelopment consistent with the purpose of this chapter:

   a. A multiple-family dwelling may be added to an existing building on properties one-half (0.5) acre or greater in size subject to the allowable residential density for the property as designated in subsection 9-11-090(C)(6) of this title.

   b. A single-family dwelling unit may be added to an existing building on properties less than one-half (0.5) acre in size.

c. The ground floor of the existing building shall be only those uses listed as commercial, public or civic, or municipal uses as designated in subsection 9-11-090(C)(3) of this title.

d. The Planning Commission finds that all other provisions of this chapter can be met.

...

9-11-110: USE AND DEVELOPMENT STANDARDS TABLES:

Uses	*Zones*													
Residential uses:	CN	CC	CR	CG	CI	CBP	CO1	CO2	O-R	TC	DC	CS	MARF	CBU
…														
Dwelling, single-family	NP	NP	NP	NP	NP	NP	NP	NP	P	~~NP~~C[1]	NP	NP	NP	NP
…														

Notes:

1. Subject to the provisions of section 9-11-090 of this chapter.

…

MEMO

To: City Council
From: John Vuyk
Date: 2026-08-18
Re: Public Hearing: Resolution #26-39

Comments:

ATTACHMENTS:

Resolution_26-39_-_Adopting_the_FY2027_Final_Budget___Compensation___Tax_Rate (1) -- MGB.pdf
ATTACHMENTS:

Final Version Interim Budget FY27.pdf
ATTACHMENTS:

FY2027 Final Budget Adoption.pdf

RESOLUTION 26-39

A RESOLUTION ADOPTING THE FINAL DRAPER CITY BUDGET INCLUDING COMPENSATION SCHEDULES AND ADOPTING THE CERTIFIED TAX RATE FOR THE FISCAL YEAR 2026-2027

WHEREAS, the City of Draper is required to adopt an operating and capital budget for each fiscal year; and

WHEREAS, the interim budget has been adopted for the period beginning July 1, 2026 through the adoption of the Final Budget; and

WHEREAS, the City Council wishes to provide for the long-term maintenance and replacement of infrastructure and offer the residents of Draper suitable levels of service; and

WHEREAS, a Truth in Taxation hearing to consider public comment regarding the proposed new tax rate was held August 12, 2026; and

WHEREAS, the City is required to adopt a Certified Tax Rate for each fiscal year; and

WHEREAS, the Office of the Salt Lake County Auditor and the Utah County Auditor have provided an approved Certified Tax Rate to Draper City; and

WHEREAS, the State of Utah Tax Commission has provided an approved Equalized Tax Rate to Draper City; and

WHEREAS, the City Council has determined that the Equalized Tax Rate will provide sufficient property tax revenue to maintain desired service levels; and

WHEREAS, the City Council hereby finds this action in the best interest of the public's health, safety and general welfare.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF DRAPER CITY, STATE OF UTAH AS FOLLOWS:

Section 1. The Equalized Tax Rates will be established as the Certified Tax Rates and are hereby adopted, and the budget will be adjusted accordingly for fiscal year 2026-2027.

	Salt Lake County	Utah County
Draper City General Fund	0.001128	0.001128
Interest and Sinking Fund	0.000000	0.000000

Equalized Rate **0.001128**

Section 2. That the details of this budget and compensation schedules are more specifically outlined in the document entitled "City of Draper Adopted Annual Budget FY26-27" and is hereby adopted, available in the City Recorders Office and is as incorporated herein, and established as the approved Fiscal Year 2026-27 budget.

Section 3. Further Action. Final Budget surpluses in excess of the 35% maximum fund balance in the General Fund allowed by State law will be distributed to the Capital Projects Fund.

Section 4. 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 5. Correction of Editing Errors. The City Attorney is authorized to correct any punctuation, spelling, formatting, clerical, or de minimis errors in the budget amendment.

Section 6. Effective Date. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF DRAPER CITY, STATE OF UTAH, ON THE 18TH DAY OF AUGUST 2026.

DRAPER CITY

_____

Mayor Troy K. Walker

ATTEST:

_____

Nicole Smedley, City Recorder

VOTE TAKEN:	YES	NO	ABSENT
Councilmember K. Dahlin	____	____	____
Councilmember M. Green	____	____	____
Councilmember B. Johnson	____	____	____
Councilmember T. Lowery	____	____	____
Councilmember F. Lowry	____	____	____
Mayor T. Walker	____	____	____

INTERIM ANNUAL BUDGET

FISCAL YEAR ENDING JUNE 30, 2027

CITY OF DRAPER, UTAH

Interim Annual Budget

Fiscal Year Ending June 30, 2027

Prepared by:
DRAPER CITY FINANCE DEPARTMENT

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May 19, 2026

Honorable Mayor and City Council of Draper City

It is my pleasure to submit to you the fiscal year 2026-2027 proposed interim budget. This interim budget is a balanced budget that meets the essential service needs of Draper City. Draper City budgets for and maintains eight major funds, four non-major capital funds and two internal service funds. The total proposed interim budget for all combined funds is $167,955,400 which includes all current and new capital projects.

The budget implements priorities outlined by the City Council by providing for the dedicated staff of Draper City, setting aside funding for future building projects and establishing funding to maintain city infrastructure. The budget also looks to enhance the award-winning parks and trails located in Draper.

Budget Highlights

At this time, the City has not yet received the certified tax rate for FY2027 (tax year 2026). This proposed budget includes a proposed property tax increase which would generate $2,696,000 in additional property tax revenue. The proposed increase represents a 25% increase in the certified tax rate which will result in an estimated increase of $103.86 for an average home priced at $807,000 and $234.00 for a business valued at $1 million. The proposed increase will be held in a restricted account until approval through the Truth in Taxation process. The budget also includes a small increase associated with new growth. The certified tax rate for FY2027 will be available in June 2026.

Draper City is committed to providing a high quality of life for its residents. The City recognizes that quality public services, well-maintained roads and infrastructure, enjoyable parks and trails, and responsible long-term financial planning are all important components of a strong City. The City is considering the proposed property tax rate increase as part of the City's long-term strategy to continue providing these high-quality services to residents.

An important part of providing quality services is maintaining a well-trained and experienced work force. The City values its employees and is committed to providing a quality workplace, including competitive pay and benefits, in order to attract and retain a strong workforce.

The City is also committed to providing excellent public safety services and recognizes that property tax revenue plays a significant role in funding those services. The City is working toward maintaining a stable property tax base to provide reliable, ongoing funding for public safety operations. One item included in the proposed budget with a tax rate increase is the addition of three firefighters to help maintain staffing levels without a reliance on overtime.

In addition, The City remains committed to enhancing residents' quality of life through top notch parks and trails. Draper City has 5,625 acres of beautiful parks and open space and 152 miles of trails. These amenities make Draper an attractive City and provide numerous recreational opportunities for residents. The proposed budget includes an increase to help maintain the quality of playground facilities throughout city parks.

Public Hearing

The City will hold a public hearing on the tentative budget on June 2, 2026 at its regularly scheduled council meeting in conjunction with adopting the Fiscal Year 2026-27 Budget. All are welcome to come and participate.

If the City proceeds with the proposed tax rate increase, the City will provide notice of and conduct a public hearing, as required by Utah Code Section 59-2-919(4)(c). This hearing is currently scheduled for Wednesday August 12, 2026 at 6:00 p.m. in the Draper City Council Chambers at Draper City Hall, 1020 E Pioneer Road, Draper, Utah where all interested parties can come and participate. The hearing date is subject to final approval by the Salt Lake and Utah County Auditors.

General Fund Detail

General Fund revenues total $54,133,400 with $42,339,200 (78.21%) from all taxes. Licenses and permits generate $3,163,000 (5.840%). The remaining revenue come from intergovernmental revenue ($110,000, 0.20%), charges for services ($1,639,000, 3.03%), fines & forfeitures ($727,000, 1.34%), miscellaneous revenue, which includes $1.8 million in interest revenue, ($2,064,500, 3.81%) and other sources of funding ($795,000, 1.47%). The budget also includes the appropriation of $3,295,700 from General Fund fund balance.

In the proposed interim budget, a 5.00% increase has been included as a salary adjustment (2.5% COLA & 2.5% merit). Public safety step plans will be adjusted by the 2% COLA; in addition, the budget sets aside funding merit increases for the police and fire departments.

The General Fund budget also includes the addition of four positions within public safety and reclassifying an office position to help with code enforcement issues. The Fire Department is approved to increase staffing by three positions to reduce a reliance on overtime to meet minimum staffing levels. This increase is offset by a decrease in overtime funding and will also help to reduce firefighter fatigue. The budget also includes funding for market pay adjustments for positions within the Fire Department.

With the addition of the eBay campus the Police Department will be required to place a school resource officer in the school in the fall of 2027. The budget authorizes hiring of the position in April to provide adequate time to train the new employee before they are assigned as the school resource officer.

The General Fund budget includes funding for a Transportation Impact Fee study of $50,000, improvements to police body worn cameras of $70,000 and funding to continue annual playground replacements at the recommended level in order to maintain compliance with risk and insurance mandates.

Enterprise Fund Detail

The enterprise funds consisting of the Culinary Water, Storm Water, Solid Waste and Ambulance Funds have a combined operating budget of $25,368,100. The budget proposes a rate increase in the Culinary Water Fund to cover the cost increase the City will see in water purchases from the Jordan Valley Water District. The 4.5% increase will be a direct pass through assessed as part of the variable rate charged for water consumption. Other enterprise funds do not include any rate increases for FY2027. Capital projects related to enterprise funds are $14,691,700. Capital purchases within these funds include the replacement of a trailer within water fund of $65,000, funding of $65,000 for a dumpster rental program, and the purchase of EKG monitors ($214,000) and CPR assist devices in the Ambulance Fund.

Internal Service Fund Detail

There are two internal service funds (ISFs) that provide services to and bill other funds within the City included in the FY2027 budget. The internal service funds are the Risk Management Fund and the Fleet Services Fund. The Risk Management Fund with a budget of $1,710,000 provides for insurance expenses, loss control and claims and damages.

The Fleet Management fund with a budget of $6,778,600 manages the City's fleet of street licensed and non-licensed vehicles and equipment. Vehicles being purchased in FY2027 are listed in the detail section for this fund. The budget includes funding for a carry-over of vehicles approved in a prior year that are not expected to be received in the current fiscal year. The Fleet Fund includes $3,868,000 of new capital replacement charges for all General Fund departments, including $855,000 of street equipment funded with class B&C road funds. The budget includes $70,000 for a new police vehicle for the new school resource officer proposed in the interim budget.

Other Fund Detail

Other funds include the Community Reinvestment Agency (CRA fund 210) with budgeted revenues and expenses of $12,768,900. B&C Road Fund (fund 240) has a budget of $5,632,000. Local Highway Option Tax Fund (241) has a budget of $3,960,000 and the Highway Projects Fund (242) which is budgeted at $1,944,800. $19,663,900 of budgeted expenses for these funds are for capital related projects within the Capital Projects Fund and come across in the budget in the form of transfers. The capital amounts in the budget include $3,470,800 of CRA funds for public infrastructure within the CRA.

The Capital Improvement Projects Fund covers all capital projects not related to enterprise funds. The fund has approximately $35,185,600 allocated for projects. Most projects have been previously approved and funded by the City Council. The FY2027 budget provides an additional $1,775,000 for new projects which includes $950,000 for park projects and maintenance and 825,000 for infrastructure improvements.

If you have any questions that I may answer about the proposed interim budget for FY2026 -2027, please feel free to contact me.

John Vuyk
Finance Director

Basis of Budgeting

The annual budget is prepared in accordance with Generally Accepted Accounting Principles (GAAP). The budget has been prepared on a modified accrual basis. The modified accrual basis recognizes expenditures when the related fund liability is incurred. Revenues are recognized when they become both measurable and available. “Measurable” means the amount of the transaction that can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

This budgetary method differs from the GAAP accounting used in preparing the City’s comprehensive annual financial report. For financial reporting, the City uses the modified accrual basis of accounting for its governmental funds and the accrual basis of accounting for its proprietary funds.

In summary, this budget provides much of the same information as the full set of statements in the annual report. It gives decision-makers and other readers a clear picture of where cash resources are expected to come from and how they will be applied to various activities. Payments for long-term debt are still budgeted using the modified approach to better match cash payments. Budget figures also show the change from the previous year, which is helpful in highlighting the expected annual increase or decrease in spending.

Budget Timeline

Budget Process

1. Budgets are required for general, special revenue, debt service, enterprise and capital projects funds.
2. Budgets must be balanced, and represent a financial plan of all estimated revenues and appropriations for expenditures.
3. By the first regularly scheduled council meeting in May, the budget officer shall prepare and file a tentative budget with the council. The tentative budget is to be reviewed and adopted by the council. During this meeting, the council is to establish the time and place of the hearing to adopt the final budget.
4. The tentative budget shall be a public record available for inspection for at least ten days prior to the adoption of the budget.
5. A published notice is required for seven (7) days prior to the public hearing on the adoption of the budget.
6. A public hearing is to be held on the tentatively adopted budget.
7. Final adjustments to the tentative budget will be made by the council after the public hearing.
8. The council will adopt, by resolution or ordinance, the proposed tax rate and budget by June 30th. A copy of the budget is certified by the budget officer and filed with the State Auditor within thirty (30) days of the adoption of the budget.

- **02/01/2026**
  Council budget and strategic session. Budget preparation worksheets provided to departments.
- **03/01/2026**
  Revenue budgets completed by Finance. Expenditure requests due from departments. Capital project requests due. Payroll and benefits calculations completed.
- **04/01/2026**
  Preliminary budget draft completed. Capital projects committee prioritization meeting. Council study session. Tentative budget prepared
- **05/19/2026**
  Adoption of the tentative budget. Study session with council.
- **06/02/2026**
  Public hearing.
- **06/09/2026**
  Adoption of the interim budget as a temporary operating budget. Set truth in taxation hearing for August 12, 2026
- **08/12/2026**
  Truth in Taxation hearing @ 6:00 in Draper City Hall To discuss the proposed property tax rates for the FY27 budget.
- **08/18/2026**
  Adoption of the FY27 budget.
- **09/01/2026**
  Certified Tax Rate due to the County Auditor.

Financial Policies

Revenue Policies

1. Draper City should maintain a diversified and stable revenue system in order to avoid unexpected deficits and estimate revenues conservatively to ensure proper funding for capital project needs.
2. Draper City should minimize the use of one-time revenue to fund ongoing services.
3. Draper City should regularly review user fees, license and permit fees, impact fees, and special assessments. This is done to determine that the full long-term service costs are not being subsidized by general revenue or passed on to future generations of taxpayers, determine the subsidy of some fees, identify the impact of inflation, and consider new fees.
4. Draper City should seek to maintain a stable tax rate. Generally, taxes should not be increased unless inflation has forced operating costs upward faster than tax growth or if new services are being operated in order to meet citizens' needs.

Expense Policies

1. Draper City does not use encumbrance accounting. As such, expenses aren't posted to the ledger accounts upon the creation of the purchase order.
2. Expenses are posted when the check is issued.

Budget Policies

1. The general adopted annual budget includes activities across several different funds, including the General Fund, special revenue funds, capital projects funds, internal service funds and enterprise funds. The Cemetery Fund (permanent fund) does not adopt a separate annual budget. Capital projects, which may include activities, which overlap over several fiscal years, are assigned a project number and are included in the Capital Projects Fund. All general (non-project) capital purchases for specific equipment or improvements with a life greater than one year and a cost greater than $5,000 are approved as separate line items as part of the budget process and the funding is included as part of the annual budget at the department level.
2. The level of the City's budgetary control (that is, the level at which the City's expenditures cannot legally exceed the appropriated amounts) is established at the department level. Each department's budget may be split into separate divisions. Within each department or division, there are three key components: Personnel, Operating and Capital. Budgeted amounts may not be moved between the different components of the budget without formal approval (budget amendment) from the city council. Likewise, budgetary savings from one component are not to be used in another component. With the approval of the city manager, budgets may be moved between divisions within the same department as long as budgets do not move from one of the three components to a different component.
3. Each department head is responsible to the city manager and the city council for operating within the legal budget for their department. All annual budgets lapse at fiscal year-end. Budgetary savings from each department are treated as a contribution to the fund balance. The council then appropriates the savings during the next annual budget process.
4. Utah State law prohibits the appropriation of the sum of unassigned, assigned and committed General Fund balance until it exceeds 5% of the General Fund revenues. Until the

sum of the stated fund balance categories is greater than the above amount, it cannot be budgeted, but is used to provide working capital until tax revenue is received, to meet expenditures, and to cover unanticipated deficits. Utah State law also prohibits the accumulation of the stated fund balance categories in the General Fund in any amounts greater than 35% of the current year's total actual revenues.

5. Budgets for the General Fund, special revenue funds, and the capital projects fund are prepared on the modified accrual method of accounting. Encumbrance accounting is not used by Draper City. Expenditures in the capital projects fund are budgeted annually on a project-by-project basis.

Budget Amendment Policies

1. Budgets are estimates, and as such, it may be necessary to amend them. City budgets can and should be amended either if it is apparent that expenditures are going to exceed the budget or if there is a shortfall in the revenues. Estimated revenues and appropriations may be increased or decreased by resolution of the City Council at any time during the year. As per Utah Code 10-6-124-129, a public hearing must be held prior to any proposed increase in a fund's appropriations. A public notice must be made at least seven (7) days prior to the amendment. Amendments do not need to be submitted to the State Auditor’s office.
2. With the approval of the City Manager and the Finance Director, budgets may be moved between divisions within the same department as long as budgets do not move from one of the three components to another (See Budgetary Control). Amendments of this type are time-consuming and should be limited to significant amounts only.

Debt Management Policy

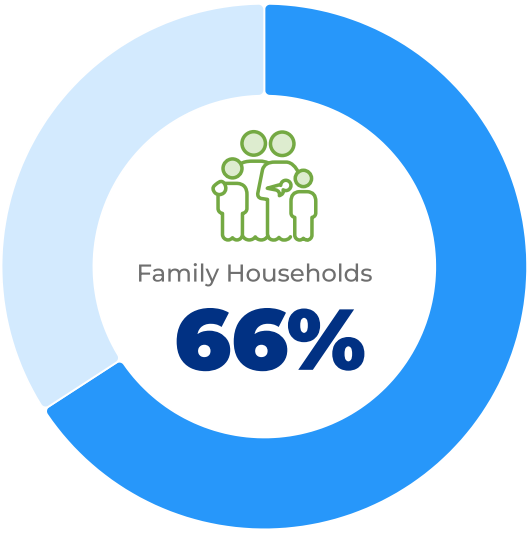
1. The Council intends on maintaining an unrestricted General Fund balance of no more than 35% of estimated revenues and no less than 5%.
2. The Council intends to limit the issuance of long-term debt to capital improvement projects that cannot be financed from current revenues, and the payback period of the debt will be limited to the estimated useful life of the capital project.
3. Council intends to utilize long-term borrowing to take advantage of opportunities to restructure or refund current debt when available.
4. When considering debt issuance, the Council requires 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.
5. When considering debt issuance, the Council requires the identification of a revenue source to cover the debt service requirements.
6. Council requests a statement from the City's financial adviser about the feasibility of the financing, as well as any additional information the Council should be aware of before issuance.
7. Council requests debt service payments be structured in standard amounts over the useful life of the issue unless anticipated revenues dictate otherwise, or the useful life of the financed project(s) suggests a different maturity schedule.
8. The Council requires a policy of full disclosure on every financial report and bond prospectus.

Household

TOTAL HOUSEHOLDS

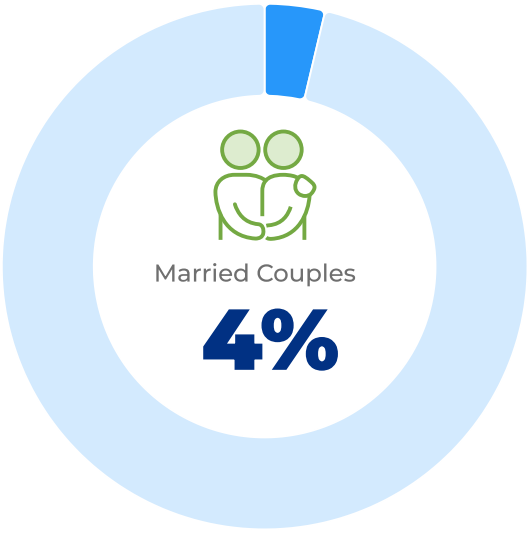
16,981

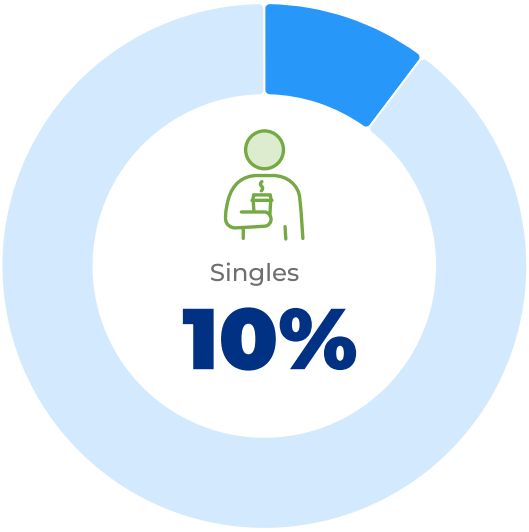
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



3%

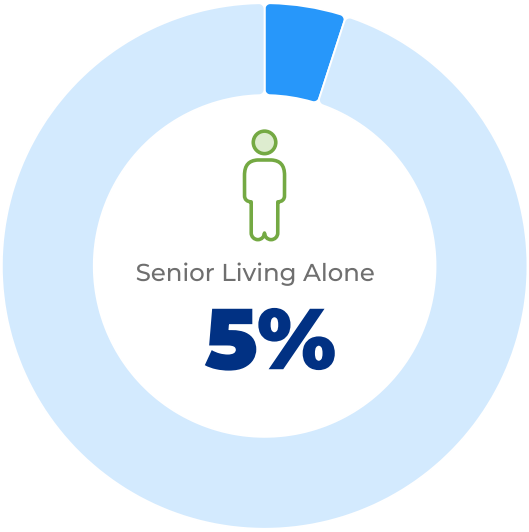
higher than state average





-47%

lower than state average



-36%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

HOUSEHOLD INCOME

Above $200,000

29%

104.98%
higher than state average

Median income

$128,910

35.46%
higher than state average

Below $25,000

6%

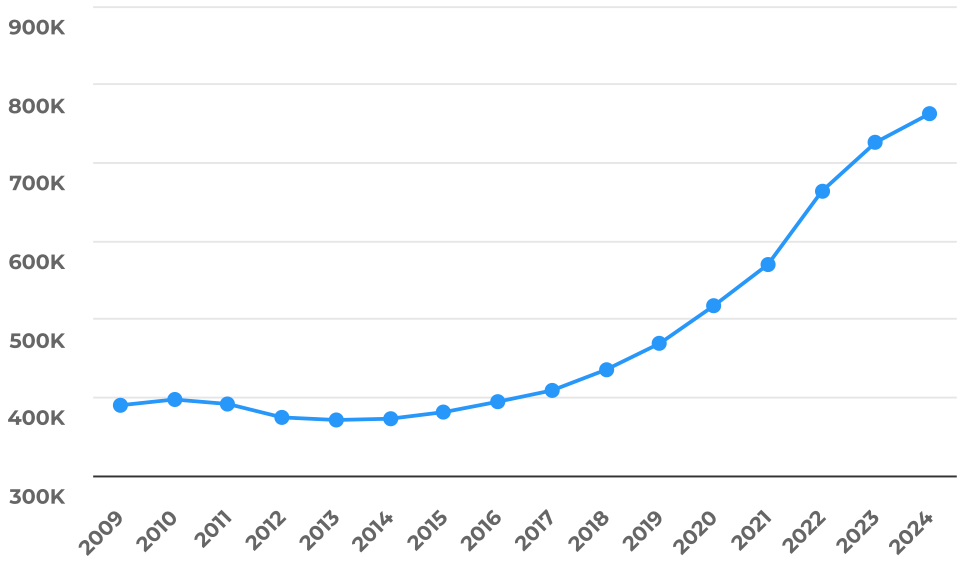
-30.75%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing

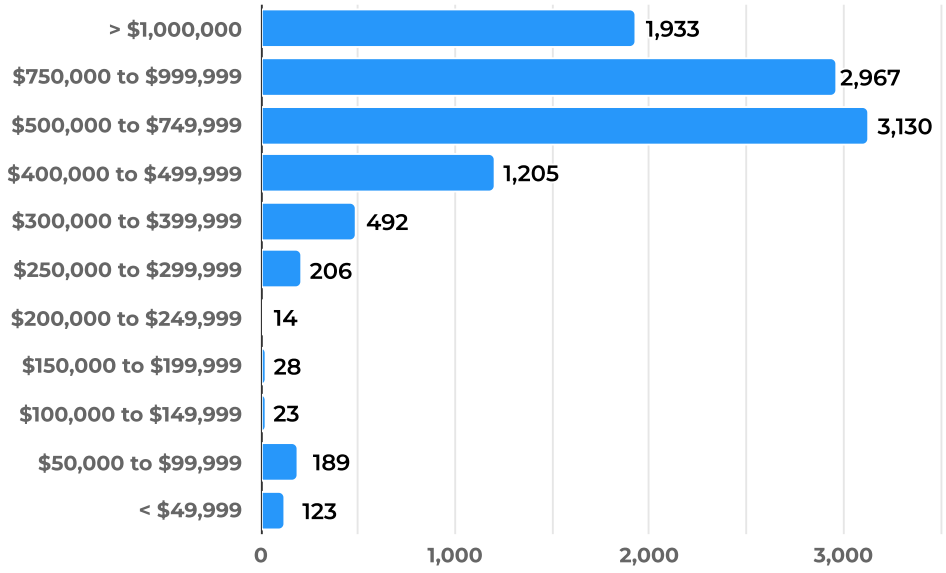
2024 MEDIAN HOME VALUE

$762,600



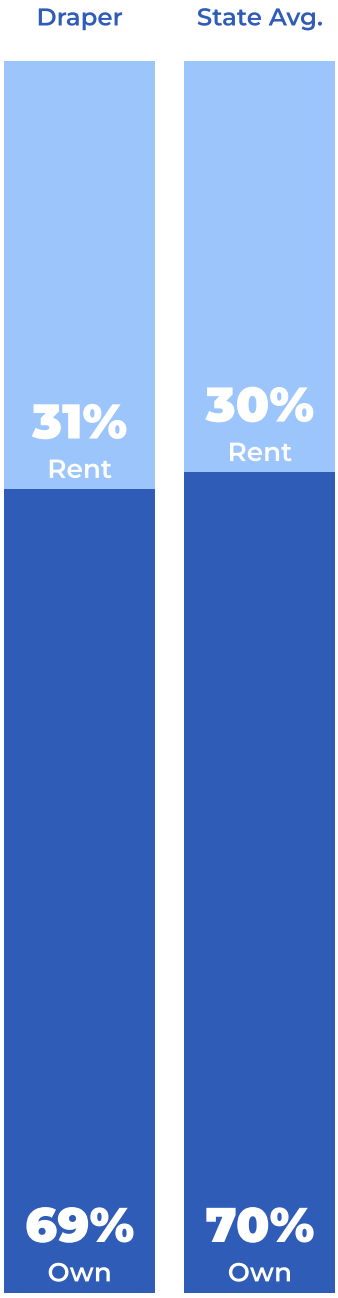
** Data Source: Draper, UT 2024*

HOME VALUE DISTRIBUTION



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Organization Chart

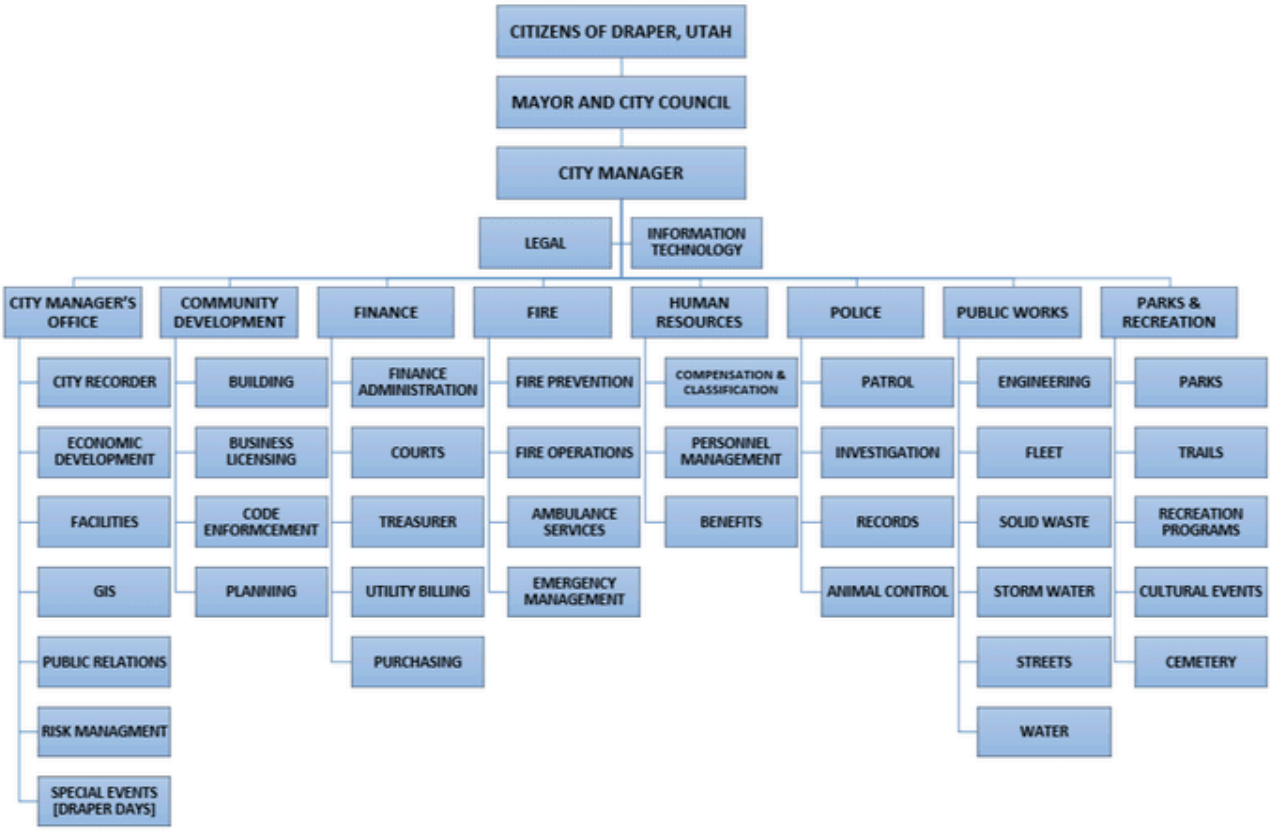
Elected Officials - As of July 1, 2026

MAYOR	TROY WALKER
CITY COUNCIL MEMBER	KATHRYN DAHLIN
CITY COUNCIL MEMBER	MICHAEL GREEN
CITY COUNCIL MEMBER	BRYN HEATHER JOHNSON
CITY COUNCIL MEMBER	TASHA LOWERY
CITY COUNCIL MEMBER	FRED LOWRY

Appointed Officials - As of July 1, 2026

CITY MANAGER	MIKE BARKER
ASSISTANT CITY MANAGER	KELLIE CHALLBURG
CITY ATTORNEY	TRACI GUNDERSEN
CITY RECORDER	NICOLE SMEDLEY
CITY TREASURER	EUNOK JEONG
COMMUNITY DEVELOPMENT DIRECTOR	JENNIFER JASTREMSKY
COMMUNICATIONS DIRECTOR	LINDA PETERSON
FINANCE DIRECTOR	JOHN VUYK
FIRE CHIEF	CLINT SMITH
HUMAN RESOURCES DIRECTOR	DEREK ORTH
JUSTICE COURT JUDGE	LISA GARNER
PARK & RECREATION DIRECTOR	RHETT OGDEN
POLICE CHIEF	RICHARD FERGUSON
PUBLIC WORKS DIRECTOR/ CITY ENGINEER	SCOTT COOLEY

CITY OF DRAPER
ORGANIZATIONAL CHART



Draper City History

Draper City General Information

Draper City offers the best of both worlds: a comfortable and easy pace of residential life combined with a sophisticated metropolitan atmosphere. We promote a healthy quality of life, with easy access to inner-city trail systems, and nearby mountain areas offering access to wilderness and spectacular vistas.

Draper City is a very community-oriented place. Many events are scheduled year-round, including our largest summer celebration, Draper Days, free concerts in the park, an outdoor amphitheater and cycling and running races. We have a safe city, with low crime and highly trained police and fire departments.

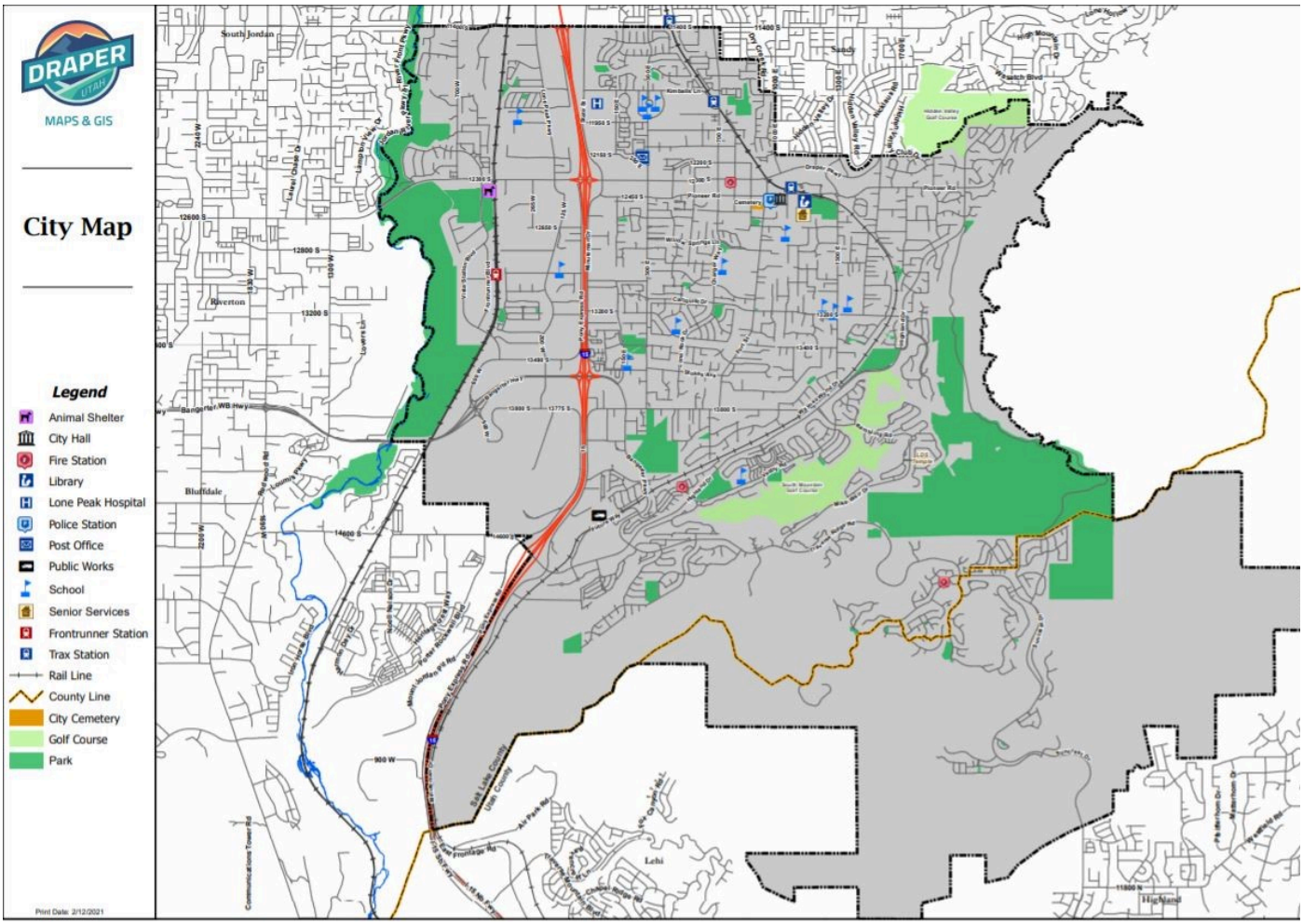
The commercial market in Draper is solid. We have healthy and rapidly growing commercial districts to meet the diverse needs of our residents, and most businesses can be found within a 10-minute drive from your front door. Whatever your needs, Draper is a great place to visit, a great place to do business and an even better place to live!

What Folks Are Saying about Draper City

Recently, Draper City was rated by Utah State University's Utah Wellbeing Project as one of the very best cities in the state for resident and community well-being. In the September 2013 issue of Money Magazine, Draper was rated as the 6th best place to live in the nation. Most importantly, Draper residents consistently report a high quality of life.

Location

Draper is strategically located at the intersection of the Utah and Salt Lake Valleys. It lies about 18 miles south of Salt Lake City and about 28 miles north of the Provo/Orem area. The total area of Draper City is 30.4 square miles.



The convenient location of Draper has brought major growth over the years. A lot of the growth in recent years has occurred on the west side of I-15. The beautiful ski resorts of Alta, Snowbird, Brighton and Solitude are all within a short half hour drive from Draper. Draper City is also home to one of the best hang gliding sites as well as one of the largest hang gliding schools in the nation. Below is a map showing the boundaries of Draper City.

Residential

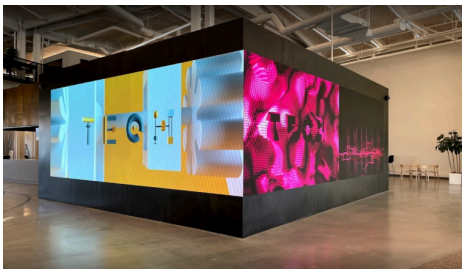
Our housing and neighborhoods include a wide range of opportunities for people at different life stages, various income levels, and social and physical needs.

Driving down the streets of Draper, you will see a mix of new construction and historic – and even pioneer-built – homes. We have striven to maintain this theme in our Town Center Design Guidelines: "The Draper Town Center Design Theme is defined as encompassing those architectural design styles that were prevalent in the construction of civic and commercial buildings during the period from about 1890 to 1910. Common architectural styles of this era include: Mid-19th Century Revival, Late Victorian, Late 19th- and 20th-Century Revival styles. The Draper theme includes elements of these styles commonly applied in Utah and Draper during the turn of the 20th-century era.

Employment

The majority of Draper's jobs are office/professional, with some retail and industrial. As of 2018, the largest employers in the area were eBay, Utah State Prison, Edwards Life Sciences LLC, HealthEquity, Inc., Prog Finance, LLC, Academy Mortgage Corporation, and Swire Pacific Holdings Inc. In 2019, however, Draper became home to the world headquarters for global Fortune 500 company professional development provider Pluralsight as well.	

Pluralsight opened its 300,000+ square foot office at the 22-acre site affectionately dubbed Silicon Slopes, which covers areas of both Draper and Lehi City. The sleek and modern Pluralsight campus accommodates up to 2,000 team members, has a full-service café, medical clinic, fitness center, as well as walking paths and access to nearby trails.



Pluralsight, IKEA, eBay – these and other entities support a dynamic, diversi resilient, and regionally competitive economic tax base. Draper provides hig employment opportunities to residents. We boast a robust, unique local bu environment that is only poised to grow over the next decade.

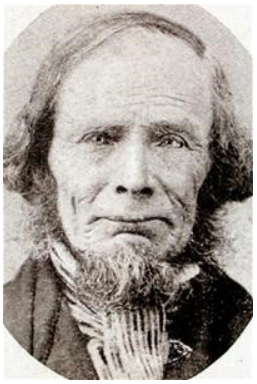
Specifically, the 600-acre development site known as The Point is located in Draper City and is a once-in-a-generation development opportunity for business, housing, and recreation. Planning for The Point has just begun, and the process is widely recognized as one of the most important development opportunities in the state's history.

Recreation

Draper is home to the Loveland Living Planet Aquarium, a renowned facility and the 9th-largest aquarium in the nation; Salt Lake County Flight Park, an 80-acre Hang Gliding destination located at what is known as The Point of the Mountain – and one of the very best places to hang glide and para glide in the entire world; and over 100 miles of trails and open space. With our own outdoor amphitheater, Draper has a form of entertainment for just about every walk of life.

Draper City History

Draper is a city rich in pioneer heritage and colorful character. Draper's first settlers (a small group of saints-early members of the Church of Jesus Christ of Latter-Day-Saints) provide a unique story of their long trek across the central plains of the U.S, to the Salt Lake Valley, and then, finally, to South Willow (now Draper).

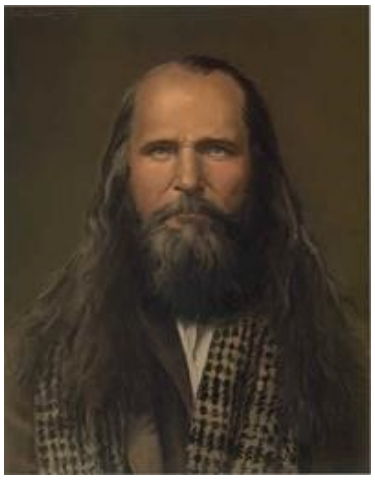


In the fall of 1849, Ebenezer Brown, the son of Scottish immigrants, brought his cattle to graze the tall grass fed by mountain streams in the unsettled area known as South Willow Creek. (Sivogah Court, where our Public Works Department is located, is named after this foundational area: Sivogah, which is pronounced Si-VOY-ah, is a Native American word for willow.)
The following spring, Ebenezer brought his wife Phoebe and their large family to the area. Together they raised and fattened cattle to sell to immigrants heading to the gold fields of California.

PHEBE DRAPER PALME

Ebenezer was known as a prosperous, kind and generous man who often gave of his energy and substance for the benefit of the needy. Phoebe, the town's first lady, greeted each new family and helped them adjust to their new home.

In 1850 the Browns invited Phoebe's brother William Draper III, his wife Elizabeth, a midwife / doctor, and their seven children to join them in farming the area. Aunt Betsy, as Elizabeth was known, is remembered not only for her good deeds but also for the locomotive-like visage she presented as she walked through town: pioneer poke bonnet (the cow catcher) on her head and clay pipe (the smokestack) in her mouth. The area grew rapidly, and by the end of 1852, twenty families called South Willow Creek home. In 1854 the first post office was established, with Phoebe Brown tending the office. The town was named Draperville in honor of William Draper III, who was also the first presiding elder of the small Mormon congregation in town. Trouble with the indigenous people in the area broke out in 1854, and Ebenezer donated land at approximately 12650 South 900 East as a fort site. There the settlers lived, mostly at night, during the winters of 1855 and 1856. Thick walls were begun but never completed, as the feared hostilities did not become a reality. The beautiful Draper Historical Park now graces the site of the old fort, and features statues of early pioneers.



Porter Rockwell, pioneer personality and infamous bodyguard to Mormon prophets Joseph Smith and Brigham Young, was a frequent visitor to Draperville. A friend of Draper pioneer and Indian scout Joshua Terry, Rockwell occasionally found it necessary to seek protection from his enemies in the fields behind the home of blacksmith Lauritz Smith. A child of Lauritz Smith recounted the experience of taking a pot of stew to the pasture, leaving it, and then returning for the empty pot on a regular basis, not knowing why or who it was for. Brigham Young had dined at

the home of Lauritz Smith and, after complimenting "Sister" Smith on her fine cooking, commissioned her to provide food for Rockwell whenever he was in the area. Rockwell eventually became a resident of Draper, Utah.

“On July 29, 1858, Rockwell counted out $500.00 in cash and purchased 16 acres of property from Evan M. Green at Hot Springs, near the Point of the Mountain, on the road between Great Salt Lake City and Lehi.” Rockwell built the Traveler’s Rest Inn and Tavern where “one could buy a glass of home-brewed beer, stable his horses, stay overnight, or just stop to pass the time.”

Rockwell was born June 28, 1813 in Belcher, Hampshire County, Massachusetts to parents Orin Rockwell and Sarah Witt Rockwell. He was one of 9 children. He was married four times and fathered 15 children.

A controversial figure for sure, living a life of adventure and intrigue, he possessed fierce fighting and shooting skills that he used against outlaws, Indians and opposers of the Church of Jesus Christ of Latter-Day Saints. A member himself, he was fiercely loyal, and a protector to church leaders and members during some of the most difficult years for the saints.

Rockwell died on June 9, 1878 in Salt Lake City, Utah.

Source: Draper Historic Society, www.draperhistoricalsociety.org

Fund Structure

Description of Funds and Fund Types

A fund is defined as "an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitation." Statutory requirements and sound financial administrative policies have developed a system of funds in which the financial transactions of a city are recorded. Each of the funds is a separate entity. Therefore, they have separate asset, liability, revenue, and expenditure accounts where applicable. Government resources are allocated to and accounted for in individual funds based upon their purposes. When the funds are properly established, the City department heads can effectively control, utilize, and restrict the resources of a fund for the purpose for which it was authorized and established. Draper City has eighteen (18) active funds.

GOVERNMENTAL FUNDS - Governmental funds are funds generally used to account for tax-supported activities. There are five different types of governmental funds: The General Fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Draper City has four (4) governmental fund types.

- **General Fund** - The General Fund serves as the chief operating fund of the City. The principal source of revenue of the General Fund is taxes, charges for services, and fines and forfeitures. Expenditures are for general government, community and economic development, public safety, streets, parks, recreation, and cemetery.
- **Special Revenue Funds -** Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. Draper City has nine (9) special revenue funds.
  - **Class B & C Road Funds** - accounts for state allocated road funds.
  - **County Option Highway Transit Tax Fund** - accounts for funds for any new roads, road improvements or maintenance, active transportation such as bike and pedestrian projects or maintenance on existing facilities.
  - **Highway Projects Fund -** tracks all funding provided by Utah Senate Bill 51 from the January 2022 session. The funds are used for priority projects to mitigate congestion and improve safety.
  - **Municipal Building Authority Fund -** accounts for lease revenue fees paid by the General Fund for government buildings and the related debt service payments for those buildings.
  - **Community Reinvestment Agency Funds -** Accounts for property taxes dedicated to the economic redevelopment of blighted areas within the City, and the associated improvements in those areas.
    - West Freeway RDA (Expired collection period with unspent funds)
    - Sandhills RDA
    - Crescent RDA
    - East Bangerter EDA (Expired collection period with unspent funds)
    - Gateway RDA (Expired collection period with unspent funds)
    - Frontrunner CDA
    - South Mountain CRA

  - **Park Impact Fee -** accounts for park related impact fees derived from new development and the need for related capital assets.
  - **Fire Impact Fee -** accounts for fire related impact fees derived from new development and the need for related capital assets.
  - **Police Impact Fee -** accounts for police related impact fees derived from new development and the need for related capital assets.
  - **Transportation Impact Fee -** accounts for road related impact fees derived from new development and the need for related capital assets.
- **Capital Projects Fund -** Capital projects fund(s) are used to account for financial resources for the acquisition or construction of major capital facilities. The financial resources of capital projects funds come from several different sources, including general obligation bonds, grants from state and federal government, and appropriations from the General Fund and special revenue funds. Draper City has only one (1) capital projects fund.
- **Permanent Fund** - Permanent fund(s) are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. Draper City has only one (1) permanent fund.
- **Debt Service Fund -** accounts for property taxes dedicated to the interest and sinking fund for outstanding general obligation bonds, which is restricted. *Inactive as of 2019.*

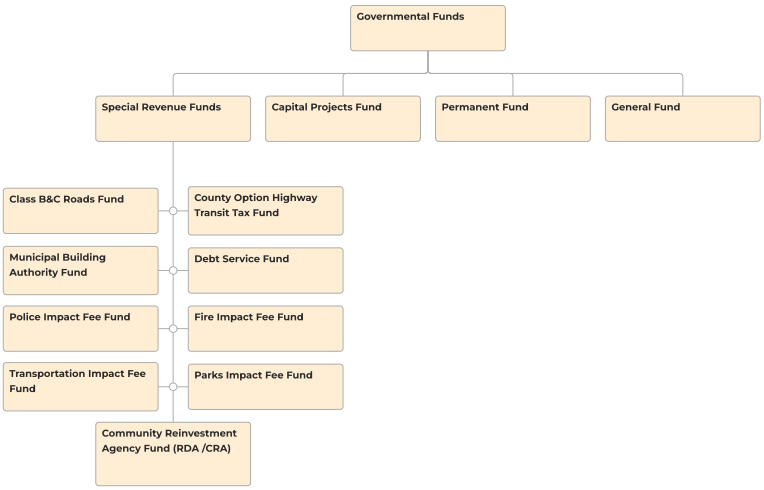
ENTERPRISE FUNDS - Enterprise funds are proprietary funds used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the government's council is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. Draper City has four (4) enterprise funds

- **Water Fund** - reports revenue and expense of providing water services to the residents of the City. The City currently provides service to approximately 35% of the City. A separate private water company provides service to the remaining area. In addition, this fund accounts for water impact fees and related capital improvement projects.
  - **Water Impact Fee**
- **Storm Water Fund -** reports revenue and expense of providing storm water drainage and management services to the residents of the City. The City currently provides this service to approximately 100% of the City, excluding state-owned property. In addition, this fund accounts for storm water impact fees and related capital improvement projects.
  - **Storm Water Impact Fee**
- **Solid Waste Fund -** reports revenue and expense of providing garbage and recycling collection and disposal services to the residents of the City. The City currently provides residential service only. Private residential areas may choose to contract with another provider. Commercial service is currently not offered by the City.
- **Ambulance Fund -** reports and monitors the revenue and expense generated by general ambulance services. The Ambulance Fund is managed as part of the Draper City Fire Department. The collection of revenues related to ambulance services are outsourced. Additional revenues are generated by contracting for hospital patient transports.

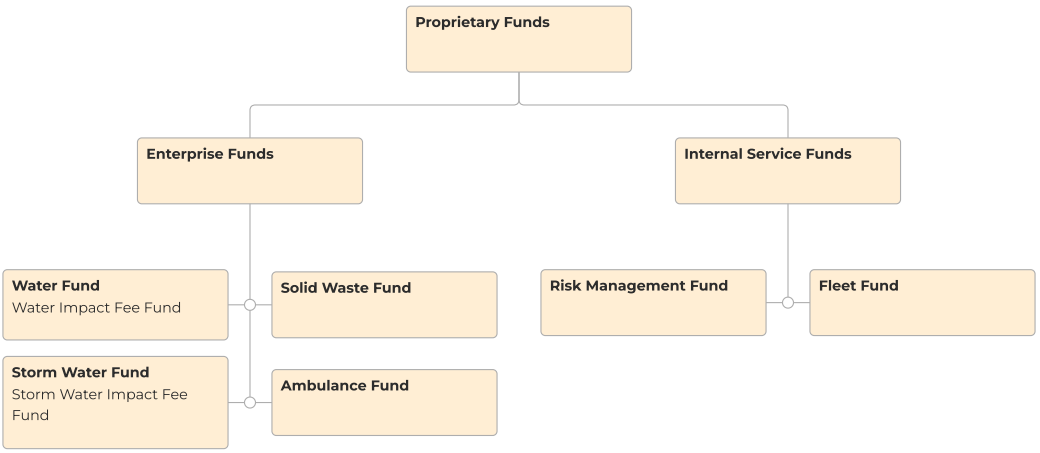
INTERNAL SERVICE FUNDS - Internal service funds are a proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or other governments, on a cost-reimbursement basis. Draper City has two (2) internal service funds.

- **Risk Management Fund** - accounts for the activities of the City's property and casualty insurance. The revenue is the result of charging other funds for the allocated expense associated with providing those services.
- **Fleet Management Fund** - allocates fleet vehicle replacement, maintenance, administrative and shared equipment costs in each department or fund within the City. Costs are allocated based on a historical percentage of time used.

Draper City Funds



Draper City Funds



Debt Management Policies and Schedules

DEBT MANAGEMENT POLICY

Long-term Debt

At June 30, 2025, the City's expected outstanding general obligation bonds will be $0.00. The total city-wide outstanding debt related to bonds is expected to be $13,901,000 as of June 30, 2025.

S&P Global issued updated bond ratings for Draper. The new long-term debt ratings as of April 2019 was AAA on sales tax revenue bonds and AA+ for general obligation bonds.

Under state law, (Utah Constitution Article 14, Section 4) the City's (Draper is a third class city as designated by the State of Utah) outstanding general obligation debt should not exceed 12% of the "reasonable fair cash value" of the property. Of this percent, a maximum of 4% may be used for general purposes. The remaining 8% and any unused portion of the 4% available for general purposes, up to the maximum of 12%, may be utilized for water/sewer/electric purposes.

Legal Debt Margin

2024 Estimated Market Valuation: $16,094,344,599

Debt Limit

Debt Limit (4% of Est. Market Valuation) $643,773,784

Less Outstanding General Obligation Bonds $0

Legal Debt Margin $643,773,784

Total Net Debt Applicable to the Limit as a Percentage of the Debt Limit: .00%

Debt Management Policies

1. Council intends on maintaining an unrestricted General Fund balance of no more than 35% of estimated revenues and no less than 5%.
2. Council intends to limit the issuance of long-term debt to capital improvement projects that cannot be financed from current revenues, and the payback period of the debt will be limited to the estimated useful life of the capital project.
3. Council intends to utilize long-term borrowing to take advantage of opportunities to restructure or refund current debt when available.
4. When considering debt issuance, the Council requires 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
5. When considering debt issuance, the Council requires the identification of a revenue source to cover the debt service requirements.
6. Council requests a statement from the City's financial adviser of the feasibility of the financing, as well as any additional information Council should be aware of before issuance.
7. Council requests debt service payments be structured in level amounts over the useful life of the issue unless anticipated revenues dictate otherwise, or the useful life of the financed project(s) suggest a different maturity schedule.

Council requires a policy of full disclosure on every financial report and bond prospectus.

Bond Payment Schedules

Obligation	Purpose	FY 26-27	FY 27-28	FY 28-29	FY 29-30
2011 Water (Revenue)	Water Storage Capacity	$ 128,500	$128,700	$ $127,900	$ $128,000
2022 Series (Sales Tax)	Land Acquisition on Pioneer Rd.	$ 415,700	$ 419,000	$ 416,800	$ 418,900
2023 Series (Sales Tax)	Aquarium Agreement	$ 971,800	$ 970,500	$ 972,500	$ 972,500
		$ 1,516,000	**$ 1,518,200**	**$ 1,389,300**	**$ 1,391,400**

Obligation	Purpose	FY 26-27	FY 27-28	FY 28-29	FY 29-30
2011 Water (Revenue)	Water Storage Capacity	$ 596,000	$ 482,000	$ 366,000	$ 247,000
2022 Series (Sales Tax)	Land Acquisition on Pioneer Rd.	$ 4,140,000	$ 3,900,000	$ 3,650,000	$ 3,385,000
2023 Series (Sales Tax)	Aquarium Agreement	$ 4,210,000	$ 3,450,000	$ 2,650,000	$ 1,810,000
		$ 8,946,000	**$ 7,832,000**	**$ 6,666,000**	**$ 5,442,000**

Note: The numbers in this budget are rounded to the nearest $100 increment. In addition, trustee fees are included in the budget but are not part of this schedule. 2011 Water Bond payments are not budgeted as an expense in the budget but as a reduction of a long-term liability account.

Fund Balance

Fund Balance Policy

Fund Balance Definition and Explanation -

Fund balance is an accumulation of revenues minus expenditures. Each fund maintained by the City has a fund balance. Fund balance can be used in future years for purposes determined by the City Council. To understand fund balance, it is important to understand fund accounting. Fund accounting is unique to the public sector (i.e. governments, schools, etc.) and requires separate self-balancing accounting entries to track each fund's revenues and expenditures. Funds are created for various reasons and separated into fund types which dictate the accounting rules that apply. The City of Draper has two main fund types - governmental and proprietary. Governmental funds are tax-supported activities and uses the modified accrual basis of accounting. The proprietary funds are fee-supported and utilize the full accrual basis of accounting.

Funds are typically restricted in use by Utah law, the City Charter and local ordinances to assure the funds are used for their intended purposes. The source of funding generally determines the restriction applicable to funds and thus what fund type it is. The City has 18 different funds.

Expenditures for each fund are authorized through the budget process, which requires approval of department directors, the City Manager, and, ultimately, the City Council. The managers of the service units operating within the funds typically oversee approval of expenditures throughout the fiscal year. Expenses are audited annually to ensure compliance with policies.

Any surplus revenues in excess of expenditures at the end of a fiscal year fall to a fund balance within that particular fund. These funds are invested in the City's pool of invested funds and earn interest in proportion to their participation in the pool. The fund balance from any fund can be re-appropriated for future use through the budget process, but the ongoing restrictions on that particular fund continue to apply to re-appropriated funds.

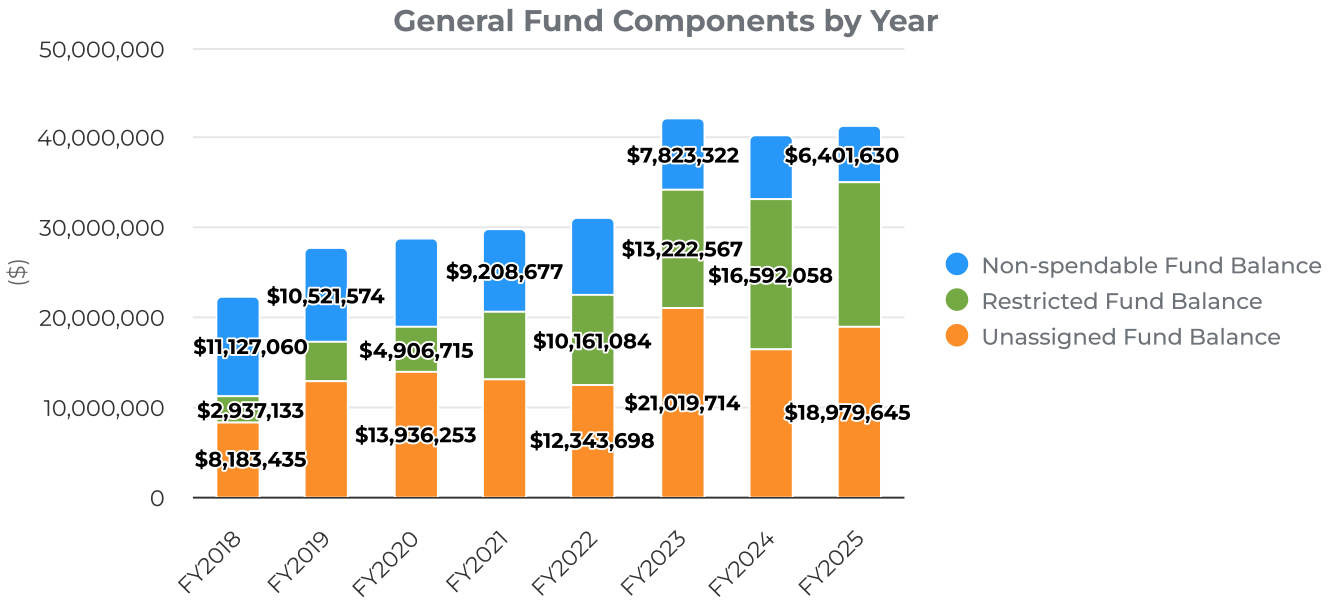
Fund balance has several components including:

1. Non-spendable fund balance: Includes amounts that are not in a spendable form or are required to be maintained intact. Examples are notes receivable or prepaid items.
2. Restricted fund balance: Includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grant money received but unspent, cash held in trust for debt service payments, B&C Road Funds and the County Option Highway Transit Tax Funds.
3. Assigned fund balance: Comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates authority. In governmental funds other than the General Fund, the assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
4. Unassigned fund balance: The residual classification of the General Fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Historical General Fund* Changes in Fund Balance by Year								
Data Source	Fiscal Year	Begining Fund Balance	Revenues	Operating Expenses	Other Sources / (Uses) - CIP, Transfers & Bond Issuance	Ending Fund Balance	Change %	Change Amount
Audited ACFR	FY2019	$ 22,247,628	$ 37,552,762	$ (29,657,016)	$ (2,450,585)	$ 27,692,789	24.48%	$ 5,445,161
Audited ACFR	FY2020	$ 27,692,789	$ 38,519,858	$ (31,213,135)	$ (6,311,776)	$ 28,687,736	3.59%	$ 994,947
Audited ACFR	FY2021	$ 28,687,736	$ 44,769,874	$ (33,894,131)	$ (9,409,424)	$ 30,154,055	5.11%	$ 1,466,319
Audited ACFR	FY2022	$ 30,154,055	$ 48,367,960	$ (32,886,183)	$ (14,649,649)	$ 30,986,183	2.76%	$ 832,128
Audited ACFR	FY2023	$ 30,986,183	$ 52,497,506	$ (36,206,126)	$ (5,211,960)	$ 42,065,603	35.70%	$ 11,079,420
Audited ACFR	FY2024	$ 42,065,603	$ 51,510,169	$ (41,691,606)	$ (11,695,716)	$ 40,188,450	-4.46%	$ (1,877,153)
Audited ACFR	FY2025	$ 40,188,450	$ 54,824,396	$ (43,604,718)	$ (10,050,899)	$ 41,357,229	2.91%	$ 1,168,779
Projected	FY2026	$ 41,357,229	$ 53,189,800	$ (47,945,000)	$ (6,270,000)	$ 40,332,029	0.00%	$ (1,025,200)
Budget FY27	FY2027	$ 40,332,029	$ 65,670,800	$ (51,044,400)	$ (14,626,400)	$ 40,332,029	0.00%	$ -

*For reporting purposes, the General Fund consists of the General Fund, B&C Road Funds, Highway Projects Fund and the Highway Option Tax Fund. In addition, the FY27 budget includes $19,645,000 of fund balance appropriation (revenue from reserves). Of this amount, $3,295,700 is from the General Fund after the proposed 25% tax increase, with the rest coming from various restricted road funds, in which revenue is being appropriated to fund budgeted capital improvements.

General Fund Balance by Year



Interfund Reimbursements

Several departments within the General Fund provide services to other funds during the year. Costs are reimbursed from the funds receiving the services as part of an overhead allocation. The allocation is based on the number of Full-Time Equivalents (FTE's) and the operating budget of each department providing services. Each department provides services in the form of personnel or various operating expenses.

Guidance from Government Accounting Standards Board (GASB) 34 112b(2) allows expenses in the general fund to be treated as a reduction to expenses in an effort to not overstate both revenues and expenses in the government-wide financial statements of Draper City. The total overhead offset across all departments in the General Fund for FY27 is $3,399,700.

The allocation of services provided by personnel or operational expenses starts with the total allocation amount that is based on employee full-time equivalent counts. It is then calculated based on the percentage of the budget for personnel services and for operational expenses. Capital Outlay is excluded from calculations.

PERSONNEL AND OPERATIONAL REIMBURSEMENTS

Department	Original Personnel Budget Amount	Personnel Reimbursement	Original Operational Expense Amount	Operational Expense Reimbursement	Net Personnel Budget	Net Operational Budget
Mayor & Council	$227,000	($45,300)	$160,600	($29,500)	$181,700	$131,100
City Manager	$652,900	($140,700)	$542,300	($97,000)	$512,200	$445,300
City Recorder	$409,400	($81,600)	$113,700	($23,200)	$327,800	$90,500
Legal	$665,800	($133,100)	$170,800	($34,300)	$532,700	$136,500
Communications	$413,100	($79,600)	$151,900	($29,900)	$333,500	$122,000
Human Resources	$491,300	($98,100)	$403,400	($78,900)	$393,200	$324,500
Finance	$1,323,900	($263,800)	$373,700	($60,400)	$1,060,100	$313,300
Information Technology	$586,000	($116,900)	$637,900	($124,100)	$469,100	$513,800
GIS	$356,600	($71,200)	$74,500	($12,100)	$285,400	$62,400
Facilities Administration	$710,200	($141,900)	$857,600	($154,000)	$568,300	$703,600
Non-Departmental	$0	$0	$267,500	($50,800)	$0	$216,700
Public Works Administration	$863,300	($358,200)	$315,200	($19,200)	$505,100	$296,000
Engineering	$1,765,900	($996,600)	$337,000	($159,300)	$769,300	$177,700
Totals:	**$8,465,400**	**($2,527,000)**	**$4,406,100**	**($872,700)**	**$5,938,400**	**$3,533,400**

General Fund Revenue Analysis

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except for those accounts required to be under other funds. Funding to support the General Fund comes primarily from three sources: taxes, transfers and fees. Fees may be categorized as licenses and permits; inter-governmental revenues, charges for services, fines and forfeitures; miscellaneous and other sources.

The revenues received from taxes are primarily used to pay for services provided by the public in general, such as police, fire, streets, general governmental services, and parks. For services which typically benefit a specific group of citizens, a special fee is charged. The purpose of the fee is to cover all or a portion of the costs incurred to provide the specific service.

Draper City makes revenue projections each year based on historical trend analysis and other relevant factors such as forecasted economic conditions. The City prefers to take a conservative approach in its forecasts. The following considerations were made for each of the following revenue types when making annual revenue projections.

Sales Tax

Sales tax revenue is forecast by the Finance Department using a qualitative method which takes into consideration each of the following relevant contributing factors:

State Law: The 2023 session impacted the sales tax revenue for Draper with regard to sales tax for sand and gravel. See SB0075. The bill redistributed a portion of sales taxes into B&C Road funds. With three years' historical data, the City budgeted a transfer of $500,000 from the general fund to the B&C fund for FY2027.

Draper City Sales: With over half of sales tax revenue being derived directly from sales made within Draper, it is important to accurately project the growth in sales that will take place in the City. Draper has been experiencing an upward trend in commercial growth and development, but those do not drive sales tax directly. From an indirect approach, more development could lead to more local point of sale taxes.

Statewide Sales: About 36% of the total sales tax revenue that Draper receives comes from a statewide local government pool that is based on population. Thus, statewide sales are a major factor in estimates of revenue. The remaining 64% comes from direct point-of-sale transactions within Draper.

*Population Data***:** A growing population can have a significant impact on the portion of sales tax revenue distributed. Since 2010, Draper has grown by about 8%, and anticipates further growth. These changes in population mean Draper would receive a larger portion of sales tax revenue if Draper 's population grows at a faster rate than the rest of the State.

Confidence: FY23 had 5.5% growth followed by only 2.36% in FY24. FY25 projections are only at 1% growth as of May 2025. The past few years have experienced some of the slowest growth over the past decade. Overall, FY25 may come in around $200,000 over budget. The FY26 budget is projected to only grow by about 1.75%.

Additionally, Draper does receive an energy use (sales) tax that is collected by the major distributors as per the Utah State Tax Commission and then passed through to the City. These revenues are fairly stable and correlate with utility price increases. FT27 will keep the same budget as FY26.

Property Tax

Within this budget, property tax includes all general property taxes, delinquent property taxes, fee-in-lieu of personal property taxes, and penalties and interest on delinquent taxes. All of these taxes are collected by the County Treasurer and remitted to the taxing entity (the City) for which they were collected.

The property tax rate refers to the ad valorem taxes levied on an assessed valuation of real and personal property in the current year. The City's certified tax rate only makes up a portion of the total property tax rate for an area. Total tax rates for the various areas within Draper City can be found on the Utah State Tax Commission web page.

Draper City is considering levying a tax rate that exceeds the City's certified tax rate. The proposed tax rate is estimated to increase the current tax rate from .000936 to .001170.
The proposed tax rate increase would generate approximately $2,696,000 of additional ad valorem tax revenue to be used to pay for operational and compensation costs.
The proposed tax rate increase would increase the City's ad valorem tax revenue by approximately 25%.
If the City proceeds with the proposed tax rate increase, the City will provide notice of and conduct a public hearing, as required by Utah Code Section 59-2-919(4)(c).

Current Draper City Property Tax Rate	0.000936
Current Draper City Property Tax Revenue	$ 10,186,000
Proposed Draper Property Tax Rate with Tax Increase	0.001170
Proposed Draper Property Tax Revenue with Tax Increase	$ 12,882,000
Proposed New Property Tax Revenue	$ 2,696,000

	Monthly	Annual	%
Estimated increase to a primary residence valued at $807,000	$ 8.66	$ 103.86	25.0
Estimated increase to a business valued at $1,000,000	$ 19.50	$ 234.00	25.0

Proposed Property Tax Increase Purpose

Draper City is committed to providing a high quality of life for its residents. The City recognizes that quality public services, well-maintained roads and infrastructure, enjoyable parks and trails, and responsible long-term financial planning are all important components of a strong City. The City is considering the proposed property tax rate increase as part of the City's long-term strategy to continue providing these high-quality services to residents.
An important part of providing quality services is maintaining a well-trained and experienced work force. The City values its employees and is committed to providing a quality workplace, including competitive pay and benefits, in order to attract and retain a strong workforce.
The City is also committed to providing excellent public safety services and recognizes that property tax revenue plays a significant role in funding those services. The City is working toward maintaining a stable property tax base to provide reliable, ongoing funding for public safety operations. One item included in the proposed budget with a tax rate increase is the addition of three firefighters to help maintain staffing levels without a reliance on overtime.
In addition, the City remains committed to enhancing residents' quality of life through top-notch parks and trails. Draper City has 5,625 acres of beautiful parks and open space and 152 miles of trails. These amenities make Draper an attractive city and provide numerous recreational opportunities for residents. The proposed budget includes an increase to help maintain the quality of playground facilities throughout city parks.

The Mayor and City Council remain committed to fiscal responsibility and have worked diligently to attract quality businesses to Draper to help fund City operations through sales tax and other revenue sources. As your representatives, they understand the impact of a proposed property tax rate increase and do not consider such decisions lightly. The Mayor and City Council are committed to transparency and welcome input from residents on all City matters, including the proposed property tax rate increase.

Public Hearing

The City will hold a public hearing on the tentative budget on June 2, 2026, at its regularly scheduled council meeting in conjunction with adopting the Fiscal Year 2026-27 Budget. All are welcome to come and participate.

If the City proceeds with the proposed tax rate increase, the City will provide notice of and conduct a public hearing, as required by Utah Code Section 59-2-919(4)(c). This hearing is currently scheduled for Wednesday, August 12, 2026, at 6:00 p.m. in the Draper City Council Chambers at Draper City Hall, 1020 E Pioneer Road, Draper, Utah, where all interested parties can come and participate. The hearing date is subject to final approval by the Salt Lake and Utah County Auditors.

Franchise Tax

Franchise and other taxes are the smallest of the three main tax revenue sources for the City, contributing about 4% of all tax revenue and about 3% of the overall General Fund revenues. These revenues have remained fairly constant over the past five years.

Franchise tax is imposed on privately-owned utilities which have been given a franchise to operate within the governmental entity, using the governmental unit's property for standards, wiring, underground pipes, etc. The City also levies these revenues that combine into one revenue account. The following is a list of the current tax rates for utilities in Draper City:

- Power (electric and gas) 6%
- Water 6%
- Cable 5%
- Telecommunications 3.5%

The following factors contribute to the assumptions for this revenue projection. However, the leading factor used in forecasting these revenues are historical trends.

> ***Utility Rates —*** Changes in utility rates directly affect the revenue collected by the utility, subsequently affecting the amount of tax received by the City. Utility rates are regulated by the Public Service Commission. Changes in rates are not uncommon. However, based on the size of the overall revenue, rate changes will have a minimal effect on the overall General Fund budget.
>
> ***Usage —*** Utility revenues are sensitive due to usage variation, with the electric and natural gas utilities particularly affected by the weather. The current projections assume a normal weather pattern.

Other taxes include the following:

> - Transient room tax (Hotel tax) 1.0%. This is just Draper's portion of the total hotel tax collected.
>
> - State-imposed liquor tax distribution calculated by the State is about $60K for Draper and is categorized under state grant revenue.

Licensing & Permits

License and permits revenue includes development permit fees, business license fees, and animal license fees contributing over 9% of overall General Fund revenue.

Development Permit Fees

Development permit fees include building permit fees, planning fees, engineering fees, and excavation fees. The City realizes the importance of understanding ongoing versus one-time revenues. These considerations are made when forecasting these revenues. Cities experiencing high growth often rely on this revenue source to fund ongoing operations, which can bring challenges when those growth patterns change. For Draper City, the budgeted amounts have been set as the baseline for ongoing operations. During high growth years, amounts in excess will either cover possible revenue shortfalls or contribute to any one-time needs or capital improvements. Planning fees are used to predict future building permits. Revenue for FY25 is estimated in April prior to the summer months. Typically, the summer months provide a large boost to overall revenue. The City will monitor FY26 to see if any adjustments will need to be made.

	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY26 YTD	FY27 BUDGET
Building Site Cleanup	$ 7,050	$ 16,200	$ 59,923	$ 20,000	$ 11,550	$ 18,000
Encroachment Permits	$ 1,782	$ 315,843	$ 196,165	$ 100,000	$ 234,832	$ 168,000
Building Permits	$ 1,537,623	$ 1,468,040	$ 2,575,947	$ 1,700,000	$ 1,249,825	$ 1,600,000
Excavation Permits	$ 308,478	$ 10,555	$28,680	$ 10,000	$ 26,255	$ 26,000
Planning Fee	$ 103,026	$ 117,827	$ 183,442	$ 125,000	$ 157,790	$ 137,000
Plan Check Fee	$ 678,752	$ 704,418	$ 765,582	$ 600,000	$ 526,998	$ 660,000
TOTAL	**$ 2,636,711**	**$ 2,632,883**	**$ 3,809,738**	**$ 2,555,000**	**$ 2,207,250**	**$ 2,609,000**

Business License Fees

Total business licensing fees collected in FY26 are estimated to be around $470,000, $20,000 above the FY2026 budget. The FY27 budget was increased to $470,000 based on the projected revenue for FY26.

Animal License Fees

Animal license fees increased significantly over the last two years. The budget has been increased to $12,000 to better reflect the amount of fees collected over the past two years. The City will continue to monitor this fee to see where the revenue trend goes.

Inter-Governmental Revenues

Intergovernmental revenue consists of monies obtained from other governments and can include grants, shared taxes, and contingent loans and advances.

The City recognized $783,312 in revenue in FY26 to date. The State Liquor Fund Allotment has been awarded for over 10 years. The City is still waiting to complete and receive funding for some grants that were awarded in FY25 & FY26. The budget includes $110,000 of anticipated grant revenue.

TYPE	DEPT	FY26 BUDGET	FY26 ACTUAL	FY27 BUDGET	NOTES
FEDERAL REVENUE					
Hazard Mitigation Grant Program (FEMA)	FIRE	$ 50,000	$ 0	$ 0	
Law Enforcement Mental Wellness & Wellness Act Grant	POLICE	$ 0	$ 107,879	$ 0	
Energy Efficiency & Conservation Block Grant (EECBG)	ADMIN	$ 0	$ 0	$ 0	Awarded in FY25 Completed in FY26
TOTAL FEDERAL REVENUE		**$ 50,000**	**$ 107,879**	**$ 0**	
TYPE	**DEPT**	**FY26 BUDGET**	**FY26 ACTUAL**	**FY27 BUDGET**	**NOTES**
STATE REVENUE					
State Liquor Fund Allotment	POLICE	$ 80,000	$ 74,991	$ 80,000	Annual Allotment
State of Utah DUI Patrol Grants	POLICE	$ 0	$ 4,326	$ 0	
Jenson Famrs Phase II (Zoom Grant)	PARKS	$ 650,000	$ 478,175	$ 0	Completed in FY26
State of Utah Fuels Mitigation Grant	FIRE	$ 0	$ 46,132	$ 0	
Firefighter License Plate Grant	FIRE	$ 0	$ 4,805	$ 0	
IAFC Fuels Mitigation Grant	FIRE	$ 0	$ 10,000	$ 0	
TOTAL STATE REVENUE		**$ 730,000**	**$ 618,429**	**$ 80,000**	
TYPE	**DEPT**	**FY26 BUDGET**	**FY26 ACTUAL**	**FY27 BUDGET**	**NOTES**
LOCAL REVENUE					
Zap Tax	PARKS	$ 10,000	$ 7,620	$ 10,000	
Jordan Valley Water Conservancy District	COMM DEV	$ 0	$ 29,384	$ 0	
Utah Division of Water Resources	PARKS	$ 0	$ 15,000	$ 0	

TYPE	DEPT	FY26 BUDGET	FY26 ACTUAL	FY27 BUDGET	NOTES
Rocky Mountain Power Grant	ADMIN	$ 0	$ 5,000	$ 0	
Fire Grants	FIRE	$ 0	$ 0		Placeholder for anticipated fire grants
TOTAL LOCAL REVENUE		**$ 10,000**	**$ 57,004**	**$ 30,000**	
TOTAL INTERGOVERNMENTAL		**$ 790,000**	**$ 783,312**	**$ 110,000**	

Charges for Services

Draper charges fees for activities conducted within the boundaries of Draper City, which are an exchange of value transaction. This is where a resident or business receives a service not typically provided for with general tax dollars. All such fees are determined by the City Council and adopted through ordinance or resolution. Charges for services are broken down into two categories: **Fees** and **Sales & Service**.

Charges for service - Fees

These fees are established to recover the cost of specific services such as the administrative fees, false alarm call fees, animal control, GRAMA request fees, rental fees, public service fees, passport fees, and burial fees.

The FY27 budget includes $260,000 of revenue for an administrative fee which is charged to the CRA Fund (210) based on signed agreements within the CRA. Each agreement details the fee as a percentage of the tax increment amount collected within the area. This amount has been going down as project areas expire and revenue comes into the City as new property taxes.

Charges for Services: Sales & Service

These fees are charged with more of an exchange of equal value type mindset; often this is a service being provided for a fee. These fees include passport processing, recreation programs, park reservations, rents such as cell tower leases and community events.

Parks & Recreation accounts for $957,000 of this revenue source, which includes park reservations at $200,000, community events at $250,000 and various recreational programs at $425,000 and other fees of $82,000 in the FY26 budget. The City bases these revenues on historical values.

Passport revenues are budgeted for FY27 at $135,000 based on the historical requests for passport services.

Budgeted revenue from rents and leases totals $30,000 from rental homes and $84,000 in cell tower leases for which the City leases out its land assets.

FY27 includes funding for anticipated sponsorship agreements for Draper Days at $100,000.

Fines and Forfeitures

Fines and forfeitures come from traffic tickets issued. The budget is based on historical trends and is budgeted at $727,000 for FY2027. This represents a 6.75% increase over FY26 based on historical collections and current year projections.

Miscellaneous Revenues

Miscellaneous revenues are made up of interest earnings, agreements and other revenues. $45,000 in FY27 is budgeted due to an ongoing agreement with the Traverse Ridge Special Service District for general administration.

Interest earned by the City has been a positive source of revenue due to the federal borrowing rate. The City understands that interest revenue is extremely volatile and should not be used to fund ongoing costs, similar to how the City budgets for building permits. Interest revenues for FY27 are budgeted at $1,800,000. This is a flat projection based on advice from the City's investment banking partners. The majority of the City's cash is held in Utah's Public Treasurers Investment Fund and Meeder Investments. Each of these investment options earns a stable interest rate. The City locks in higher yield rates whenever possible.

Other Revenue Sources

Other revenue sources within the General Fund in the FY27 budget include two transfers. One for a $700,000 transfer from fund balance to cover annual portions of leases expensed in the year the lease was signed for accounting purposes. The other transfer of $50,000 is a transfer from the Police Impact Fee Fund to reimburse the General Fund for the 2014 construction of the current public safety wing as identified in the Impact Fee Facilities Plan (IFFP). The City is also budgeting $3,340,700 as a transfer from the General Fund's fund balance to balance the budget.

DRAPER CITY STAFFING DOCUMENT

Division & Job Title	Division #	GRADE	FY25	FY26	FY27	Notes:
GENERAL FUND						
Legislative Department						
Mayor & Council	41110					
Mayor			1.00	1.00	1.00	
City Council			5.00	5.00	5.00	
TOTAL LEGISLATIVE DEPARTMENT			**6.00**	**6.00**	**6.00**	
Executive Department						
City Manager	41210					
City Manager		26	1.00	1.00	1.00	
Assistant City Manager		25	1.00	1.00	1.00	
Chief of Staff		22	1.00			
Executive Assistant		14	1.00			
Administrative Assistant		11	0.72	0.72	0.72	
			4.72	**2.72**	**2.72**	
City Recorder	41220					
City Recorder		19	1.00	1.00	1.00	
Deputy Recorder		15	1.00	1.00	1.00	
Passport Coordinator		13	1.00	1.00	1.00	
Office Clerk I/II/III		10/11/12	1.00	1.00	1.00	
			4.00	**4.00**	**4.00**	
Communications	41270					
Communications Director		24	1.00	1.00	1.00	
Sr. Communications Specialist		16	1.00	1.00	1.00	
Multimedia Specialist		13	0.63	0.72	0.72	
			2.63	**2.72**	**2.72**	
Youth Council	41260					
Youth Council Adviser		10	0.25	0.25	0.25	
			0.25	**0.25**	**0.25**	
Legal	41240					
City Attorney		25	1.00	1.00	1.00	
Assistant City Attorney		22	1.00	1.00	1.00	
City Prosecutor		20	-	1.00	1.00	
			2.00	**3.00**	**3.00**	
Community Events	41280					
Community Events Manager		19	1.00	1.00	1.00	
Community Events Coordinator		13	1.00	1.00	1.00	
Seasonal Events Worker		8	0.50	0.50	0.50	
			2.50	**2.50**	**2.50**	

Executive Department					
Information Technology	41330				
Information Technology Director		24	1.00	1.00	1.00
Network Manager		21	1.00	1.00	1.00
Systems Administrator		18	1.00	1.00	1.00
			3.00	**3.00**	**3.00**
Geographic Information Systems (GIS)	41340				
GIS Manager		20	1.00	1.00	1.00
GIS Specialist I/II/III		14/15/16	1.00	2.00	2.00
GIS Technician		12	1.00	-	-
			3.00	**3.00**	**3.00**
TOTAL EXECUTIVE DEPARTMENT			**22.10**	**21.19**	**21.19**
Human Resources Department	41310				
Human Resource Director		24	1.00	1.00	1.00
Human Resource Generalist		18	1.00	1.00	1.00
Human Resource Coordinator/Specialist		14/15	1.00	1.00	1.00
TOTAL HUMAN RESOURCES DEPARTMENT			**3.00**	**3.00**	**3.00**
Finance Department					
Finance	41320				
Finance Director		24	1.00	1.00	1.00
Assistant Finance Director		22	1.00	1.00	1.00
City Treasurer		19	1.00	1.00	1.00
Purchasing Agent		16	1.00	1.00	1.00
Accountant I/II		14/15	1.00	1.00	1.00
Accounting Specialist		14	1.00	1.00	1.00
Payroll Administrator		15	1.00	1.00	1.00
Accounts Payable Technician I/II/III		12/13/14	1.00	1.00	1.00
Finance Clerk I/II/III		10/11/12	1.25	1.25	1.25
TOTAL FINANCE DEPARTMENT			**9.25**	**9.25**	**9.25**
Facilities Department					
Facilities Administration	41410				
Facilities Manager		19	1.00	1.00	1.00
Custodial Supervisor		15		1.00	1.00
HVAC Maintenance Technician I/II/III		15/16/17	1.00	1.00	1.00
Facilities Maintenance / Community Service Coordinator		13	1.00	1.00	1.00
Van Driver/Sr. Van Driver (Pool)		10/11	0.75	0.75	0.75
Part-Time Facilities Worker I/II/III (Pool)		9/10/11	3.50	3.50	3.50
TOTAL FACILITIES DEPARTMENT			**7.25**	**8.25**	**8.25**
Judicial Department					
Justice Court	42110				
Judge		25	0.60	0.60	0.60
Judicial Manager		19	1.00	1.00	1.00
Judicial Supervisor		16	1.00		
Judicial Assistant I/II/III		11/12/13	3.00	3.00	3.00
TOTAL JUDICIAL DEPARTMENT			**5.60**	**4.60**	**4.60**

Police Department

Police Administration	42210					
Chief of Police		25	1.00	1.00	1.00	
Captain		22	1.00	1.00	1.00	
Lieutenant		P5	3.00	3.00	3.00	
Police Officer I/II/Master Officer		P1/P2/P3	1.00	-	-	
Administrative Lieutenant		P5		1.00	1.00	
Sr. Executive Asst		16	1.00	1.00	1.00	
			7.00	**7.00**	**7.00**	
Patrol	42220					
Police Sergeant		P4	7.00	7.00	7.00	
Police Officer I/II/Master Officer		P1/P2/P3	32.00	33.00	34.00	New SRO Officer
Reserve Police Officer		P1	0.25	0.25	0.25	
Park Ranger (Police Officer)		P1	1.00	1.00	1.00	
Crossing Guards		9	6.00	6.00	6.00	
			46.25	**47.25**	**48.25**	
Investigations	42240					
Police Sergeant		P4	2.00	2.00	2.00	
Police Officer I/II/Master Officer		P1/P2/P3	5.00	5.00	5.00	
Crime Scene / EvidenceTechnician		14	2.00	2.00	2.00	
Community Crime Analyst		15	1.00	1.00	1.00	
Victim Advocate		15	1.00	1.00	1.00	
			11.00	**11.00**	**11.00**	
Support Services	42250					
Support Services Supervisor		15	1.00	1.00	1.00	
Crime Prevention Specialist		13	0.50	0.50	0.50	
Records Specialist		13	1.00	1.00	1.00	
Support Services Clerk I/II/III		10/11/12	2.50	2.50	2.50	
			5.00	**5.00**	**5.00**	
Animal Services	42260					
Animal Services Supervisor		15	1.00	1.00	1.00	
Animal Services Officer I/II/III		12/13/14	2.00	2.00	2.00	
Animal Services Attendant		10	0.38	0.38	0.38	
			3.38	**3.38**	**3.38**	
TOTAL POLICE DEPARTMENT			**72.63**	**73.63**	**74.63**	

Fire Department

Fire Administration	42310					
Fire Chief		25	1.00	1.00	1.00	
Deputy Fire Chief		23	1.00	1.00	1.00	
Battalion Chief		F7	1.00	1.00	1.00	
Sr. Executive Asst		16	1.00	1.00	1.00	
Administrative Assistant I/II/III		11/12/13	0.72	0.72	0.72	
Fire Training Captain		F6	1.00	1.00	1.00	
Emergency Services Coordinator		13		0.72	0.72	
			5.72	**6.44**	**6.44**	
Fire Prevention	42320					
Fire Marshal		19	1.00	1.00	1.00	
Fire Inspector		15	1.00	1.00	1.00	
			2.00	**2.00**	**2.00**	
Fire Operations - FTE's @ 2,912 Hours	42330					
Battalion Chief		F7	2.00	2.00	2.00	
Captain		F6	9.00	9.00	9.00	
Engineer		F3	9.00	9.00	9.00	
Firefighter		F1/F2	9.00	9.00	12.00	3 New Firefighters
Seasonal Wildland Crew Supervisor		14	1.00	1.00	1.00	
Seasonal Wildland Crew Lead		11	0.50	0.50	0.50	
Seasonal Wildland Crew		9	2.00	2.00	2.00	
			32.50	**32.50**	**35.50**	
TOTAL FIRE DEPARTMENT			**40.22**	**40.94**	**43.94**	

Public Works Department

Public Works Administration	43110				
Public Works Director / City Engineer		25	1.00	1.00	1.00
Deputy Public Works Director / City Engineer		23	1.00	1.00	1.00
Public Works Operations Manager		21	1.00	1.00	1.00
Office Manager		15	1.00	1.00	1.00
Administrative Assistant I/II/III		11/12/13	0.72	0.72	0.72
			4.72	**4.72**	**4.72**
Engineering	43120				
Senior Engineering Manager		22	2.00	2.00	2.00
Engineer I / II /III		17/18/19	2.00	2.00	2.00
Engineering Manager		21	1.00	1.00	1.00
Engineering Inspector I/II		15/16	3.00	3.00	3.00
Engineering Design Technician I/II/III		14/15/16	2.00	2.00	2.00
Office Manager		15	1.00	1.00	1.00
Administrative Assistant I/II/III		11/12/13	0.63	0.63	0.63
			11.63	**11.63**	**11.63**
Streets	43130				
Streets Manager		18	1.00	1.00	1.00
Streets Foreman		16	1.00	1.00	1.00
Heavy Equipment Operator		15	3.00	3.00	3.00
Equipment Operator I/II/III		12/13/14	4.00	4.00	4.00
			9.00	**9.00**	**9.00**
TOTAL PUBLIC WORKS DEPARTMENT			**25.35**	**25.35**	**25.35**

Community Development Department

Community Development	44110					
Community Development Director		24	1.00	1.00	1.00	
Executive Assistant/Office Manager		14/15	1.00	1.00	1.00	
Administrative Assistant I/II/III		11/12/13	1.50	1.50	1.00	Move to Code
Scanning Clerk		10	0.50	0.50	0.50	
			4.00	**4.00**	**3.50**	
Code	44130					
Code Enforcement Officer		15	1.00	1.00	1.72	Add .22 FTE
			1.00	**1.00**	**1.72**	
Building	44140					
Chief Building Official		22	1.00	1.00	1.00	
Plans Examiner		17	3.00	3.00	3.00	
Building Inspector Supervisor		17	1.00	1.00	1.00	
Building Inspector I/II/III		14/15/16	3.00	3.00	3.00	
Building Permit Technician		13	1.00	1.00	1.00	
			9.00	**9.00**	**9.00**	
Planning	44120					
Planning Manager		21	1.00	1.00	1.00	
Planner I/II/III		15/16/18	3.00	3.00	3.00	
Planning Coordinator		13	1.00	1.00	1.00	
			5.00	**5.00**	**5.00**	
Business Licensing	44160					
Business License Official		13	1.00	1.00	1.00	
			1.00	**1.00**	**1.00**	
TOTAL COMMUNITY DEVELOPMENT DEPT.			**20.00**	**20.00**	**20.22**	

Parks and Recreation Department					
Parks & Recreation Administration	45110				
Parks & Recreation Director		24	1.00	1.00	1.00
Parks Projects Manager		18	1.00	1.00	1.00
Executive Assistant		14	1.00	1.00	1.00
Administrative Assistant I/II/III		11/12/13	1.00	1.00	1.00
			4.00	**4.00**	**4.00**
Parks	45150				
Parks Manager		18	1.00	1.00	1.00
Parks Foreman		16	3.00	3.00	3.00
City Arborist		14	-	1.00	1.00
Parks Maintenance Technician I/II/III		12/13/14	14.00	13.00	13.00
Parks Worker		9	1.00	1.00	1.00
Seasonal Laborer Pool		8	7.50	7.50	7.50
			26.50	**26.50**	**26.50**
Amphitheater	45130				
Seasonal Amphitheater Coordinator Pool		11	0.19	0.19	0.19
			0.19	**0.19**	**0.19**
Trails and Open Space	45170				
Open Space Manager		18	1.00	1.00	1.00
Open Space Foreman		16	1.00	1.00	1.00
Trails Technician		12		1.00	1.00
Open Space Worker		9	1.00	1.00	1.00
Open Space Seasonal Laborer Pool		8	2.00	3.00	3.00
			5.00	**7.00**	**7.00**
Recreation	45120				
Recreation Manager		18	1.00	1.00	1.00
Recreation Coordinator I/II/III		13/14/15	1.00	1.00	1.00
Recreation Program Worker Pool Employees		Various	2.00	2.00	2.00
			4.00	**4.00**	**4.00**
TOTAL PARKS & RECREATION DEPT.			**39.69**	**41.69**	**41.69**
TOTAL GENERAL FUND			**251.09**	**253.90**	**258.12**

ENTERPRISE & OTHER FUNDS

Ambulance Fund	55110				
Battalion Chief		F7	1.00	1.00	1.00
Paramedic - FTE's @ 2,912 Hours		F4/F5	21.00	21.00	21.00
Paramedic Part-Time - FTE's@2,912 Hours		F4/F5	0.15	0.15	0.15
			22.15	**22.15**	**22.15**
Utlities Allocation	51110	***Allocated into Water, Storm Water and Solid Waste by % of Revenues***			
GIS Specialist I/II/III		14/15/16	1.00	1.00	1.00
Utility Billing Lead		14	1.00	1.00	1.00
Utility Billing Service Representative I/II/III		11/12/13	1.63	1.63	1.63
			3.63	**3.63**	**3.63**
Water Fund	53110				
Water Manager		20	1.00	1.00	1.00
Water Quality & Conservation Coordinator		16	1.00	1.00	1.00
Water Foreman		16	1.00	1.00	1.00
Water Utility Inspector		16	1.00	1.00	1.00
Cross Connection Specialist		15	1.00	1.00	1.00
Water Crew Lead		15	2.00	2.00	2.00
Water System Operator I/II/III		13/14/15	5.00	5.00	5.00
			12.00	**12.00**	**12.00**
Storm Water Fund	53210				
Storm Water Manager		18	1.00	1.00	1.00
Storm Water Specialist		16	1.00	1.00	1.00
Storm Water Foreman		16	1.00	1.00	1.00
Heavy Equipment Operator		15	2.00	2.00	2.00
Equipment Operator I/II/III		12/13/14	3.00	3.00	3.00
Storm Water Compliance Inspector (SWPPP)		13	1.00	1.00	1.00
			9.00	**9.00**	**9.00**
Solid Waste Fund	53310				
Solid Waste Manager		18	1.00	1.00	1.00
Solid Waste Special Services Lead		15	1.00	1.00	1.00
Solid Waste Route Lead		15	1.00	1.00	1.00
Solid Waste Foreman		16	1.00	1.00	1.00
Equipment Operator I/II/III		12/13/14	6.00	6.00	6.00
			10.00	**10.00**	**10.00**
TOTAL ENTERPRISE & OTHER FUNDS			**56.78**	**56.78**	**56.78**

INTERNAL SERVICE FUNDS

Fleet Management	62110				
Fleet Manager		19	1.00	1.00	1.00
Shop Foreman		16	1.00	1.00	1.00
Mechanic I/II/III		13/14/15	6.00	6.00	6.00
			8.00	**8.00**	**8.00**
Risk Management	61110				
Risk Manager		19	**1.00**	**1.00**	**1.00**
			1.00	**1.00**	**1.00**
TOTAL INTERNAL SERVICE FUNDS			**9.00**	**9.00**	**9.00**
TOTAL ALL FUNDS			**316.87**	**319.68**	**323.90**

STAFFING SUMMARY BY DEPARTMENT AND FUND

	FY25	FY26	FY27
General Fund			
Legislative	6.00	6.00	6.00
Executive	22.10	21.19	21.19
Human Resources	3.00	3.00	3.00
Finance	9.25	9.25	9.25
Facilities	7.25	8.25	8.25
Judicial	5.60	4.60	4.60
Police	72.63	73.63	74.63
Fire	40.22	40.94	43.94
Public Works	25.35	25.35	25.35
Community Development	20.00	20.00	20.22
Parks and Recreation	39.69	41.69	41.69
Total General Fund	251.09	253.90	258.12
Enterprise & Other Funds			
Ambulance Fund	22.15	22.15	22.15
Allocated FTE's	3.63	3.63	3.63
Water Fund	12.00	12.00	12.00
Storm Water Fund	9.00	9.00	9.00
Solid Waste Fund	10.00	10.00	10.00
Total Enterprise & Other Funds	56.78	56.78	56.78
Internal Service Funds			
Fleet Management Fund	8.00	8.00	8.00
Risk Management Fund	1.00	1.00	1.00
Total Internal Service Funds	9.00	9.00	9.00
TOTAL CITYWIDE STAFFING COUNT	316.87	319.68	323.90

WAGE SCALE - GENERAL

DRAPER CITY WAGE SCALE

Effective 7/1/2026

Hourly Pay Ranges			
10% Between Grades			
GRADE	MIN. RANGE (60% of Max)	MID. POINT (80% of Max)	MAX. RANGE (100% of Max)
7	$12.16	$16.22	$20.28
8	$13.37	$17.84	$22.31
9	$14.71	$19.62	$24.53
10	$16.18	$21.58	$26.99
11	$17.80	$23.75	$29.69
12	$19.57	$26.12	$32.66
13	$21.53	$28.73	$35.92
14	$23.68	$31.60	$39.51
15	$26.06	$34.76	$43.46
16	$28.67	$38.24	$47.82
17	$31.54	$42.06	$52.59

Salary Pay Ranges			
10% Between Grades & 25% After Grade 25			
GRADE	MIN. RANGE (60% of Max)	MID. POINT (80% of Max)	MAX. RANGE (100% of Max)
18	$68,915.50	$91,887.34	$114,859.18
19	$75,807.05	$101,076.07	$126,345.09
20	$83,387.76	$111,183.68	$138,979.61
21	$91,726.54	$122,302.05	$152,877.57
22	$100,899.19	$134,532.26	$168,165.33
23	$110,989.11	$147,985.49	$184,981.86
24	$122,088.02	$162,784.03	$203,480.04
25	$134,296.82	$179,062.44	$223,828.05
26	$167,871.03	$223,828.05	$279,785.06

*Wage Scale Adjustment History:

Effective 07/01/2021 - Remove grades 3 & 4, add grade 24
Effective 07/01/2023 - Remove grades 5 & 6, add grade 25
Effective 07/01/2024 - Increase difference between G24 & G25 by 5%
Effective 07/01/2025 - Minimum range and mid point ranges adj. to 60% & 80%.
Effective 07/01/2025 - G18 created for old G17 salary. Old G18 through G25 adjusted up a grade.
Effective 07/01/2025 - 5% adjustment at G17 to separate hourly and salary.

*A COLA will adjust the entire scale by a percentage each year if adopted.

Merit & COLA History:

Effective July 2019 - 2% COLA & 1% Merit
Effective Dec. 2020 - 3% Merit
Effective July 2021 - 2% Cola & 3% Merit
Effective July 2022 - 2% Cola & 6% Merit
Effective July 2023 - 4% Cola & 2% Merit
Effective July 2024 - 3% Cola & 2% Merit
Effective July 2025 - 2% Cola & 2.25% Merit
Effective July 2026 - 2% Cola & 3% Merit

Draper City Police Department
Step Pay Plan
FY2027
Effective July 2026

Grade	Job Title	Rate	Entry
P1	Police Officer I	Hourly	$31.52
		Salary	$65,561.60
		Step Increase	

Grade	Job Title	Rate	Step 1	Step 2	Step 3	Step 4	Step 5
P1	Police Officer I	Hourly	$32.78	$34.09	$35.45	$36.87	$38.34
		Salary	$68,182.40	$70,907.20	$73,736.00	$76,689.60	$79,747.20
		Step Increase	4.0%	4.0%	4.0%	4.0%	4.0%
P2	Police Officer II	Hourly				$ 38.71	$ 40.26
		Salary				$ 80,516.80	$ 83,740.80
		Step Increase					4.0%

Grade	Job Title	Rate	Step 6	Step 7	Step 8	Step 9	Step 10
P1	Police Officer I	Hourly	$39.87	$41.46	$43.12	$44.84	$46.63
		Salary	$82,929.60	$86,236.80	$89,689.60	$93,267.20	$96,990.40
		Step Increase	4.0%	4.0%	4.0%	4.0%	4.0%
P2	Police Officer II	Hourly	$ 41.87	$ 43.54	$ 45.28	$ 47.09	$ 48.97
		Salary	$ 87,089.60	$90,563.20	$94,182.40	$ 97,947.20	$ 101,857.60
		Step Increase	4.0%	4.0%	4.0%	4.0%	4.0%
P3	Master Officer	Hourly	$ 43.96	$ 45.72	$ 47.55	$ 49.45	$ 51.43
		Salary	$ 91,436.80	$95,097.60	$98,904.00	$ 102,856.00	$ 106,974.40
		Step Increase		4.0%	4.0%	4.0%	4.0%
P4	Sergeant	Hourly		**Step 1**	**Step 2**	**Step 3**	**Step 4**
		Salary		$53.49	$55.63	$57.86	$60.17
		Step Increase		$111,259.20	$115,710.40	$120,348.80	$125,153.60
					4.0%	4.0%	4.0%
P5	Lieutenant	Hourly			**Step 1**	**Step 2**	**Step 3**
		Salary			$62.58	$65.08	$67.68
		Step Increase			$130,166.40	$135,366.40	$140,774.40
						4.0%	4.0%

Draper City Police Department
Step Pay Plan
FY2027
Effective July 2026

Plan History:

Market adjustments - 2/21/2018
Market & step adjustments - July 2019
2% COLA - July 2019
2% COLA - July 2021
Market & step adjustments - 09/07/2021
2% COLA - July 2022
4% Market adjustment for P2 & P3 - July 2023
4% COLA - July 2023
3% Market adjustment for P1 - Feb 2024
3% COLA - July 2024
Market & step adjustments - July 2024
2% COLA - July 2025
2% COLA - July 2026

Step Plan Pay Scale Matrix:		FY27 Change	Notes
COLA	102.50%		
Prior Year Entry Officer	$30.75	2.50%	
Step Increase (Merit)	104.00%		
Promotion From & To	Promotion %		
Police Officer I to II	105.00%		
Police Officer II to Master	105.00%		
Master to Sergeant	104.00%		
Sergeant to Lieutenant	104.00%		

Draper City Fire Department
Step Pay Plan
FY2027
Effective July 2026

Grade	Job Title	Rate	Step 1	Step 2	Step 3	Step 4	Step 5
F-1	Firefighter I	Hourly	$19.39	$20.17	$20.98	$21.82	$22.69
		Annual	$56,463.68	$58,735.04	$61,093.76	$63,539.84	$66,073.28
		Step Increase		4.0%	4.0%	4.0%	4.0%
F-2	Firefighter II	Hourly				$22.91	$23.82
		Annual				$66,713.92	$69,363.84
		Step Increase					4.0%
F-3	Fire Engineer	Hourly				$26.18	$27.23
		Annual				$76,236.16	$79,293.76
		Step Increase					4.0%
F-4	Paramedic I	Hourly	$23.27	$24.20	$25.18	$26.18	$27.23
		Annual	$67,762.24	$70,470.40	$73,324.16	$76,236.16	$79,293.76
		Step Increase		4.0%	4.0%	4.0%	4.0%
F-5	Paramedic II	Hourly				$27.49	$28.59
		Annual				$80,050.88	$83,254.08
		Step Increase					4.0%

Grade	Job Title	Rate	Step 6	Step 7	Step 8	Step 9	Step 10
F-1	Firefighter I	Hourly	$23.60	$24.54	$25.52	$26.54	$27.60
		Annual	$68,723.20	$71,460.48	$74,314.24	$77,284.48	$80,371.20
		Step Increase	4.0%	4.0%	4.0%	4.0%	4.0%
F-2	Firefighter II	Hourly	$24.78	$25.77	$26.80	$27.87	$28.98
		Annual	$72,159.36	$75,042.24	$78,041.60	$81,157.44	$84,389.76
		Step Increase	4.0%	4.0%	4.0%	4.0%	4.0%
F-3	Fire Engineer	Hourly	$28.32	$29.45	$30.62	$31.85	$33.12
		Annual	$82,467.84	$85,758.40	$89,165.44	$92,747.20	$96,445.44
		Step Increase	4.0%	4.0%	4.0%	4.0%	4.0%
F-4	Paramedic I	Hourly	$28.32	$29.45	$30.62	$31.85	$33.12
		Annual	$82,467.84	$85,758.40	$89,165.44	$92,747.20	$96,445.44
		Step Increase	4.0%	4.0%	4.0%	4.0%	4.0%
F-5	Paramedic II	Hourly	$29.74	$30.92	$32.15	$33.44	$34.78
		Annual	$86,602.88	$90,039.04	$93,620.80	$97,377.28	$101,279.36
		Step Increase	4.0%	4.0%	4.0%	4.0%	4.0%
				Step 1	**Step 2**	**Step 3**	**Step 4**
F-6	Fire Captain	Hourly		$36.52	$37.98	$39.50	$41.08
		Annual		$106,346.24	$110,597.76	$115,024.00	$119,624.96
		Step Increase			4.0%	4.0%	4.0%
					Step 1	**Step 2**	**Step 3**
F-7	Battalion Chief	Hourly			$43.96	$45.72	$47.55
		Annual			$128,011.52	$133,136.64	$138,465.60
		Step Increase				4.0%	4.0%

Hourly wage is based on a 2912 schedule.

Draper City Fire Department
Step Pay Plan
FY2027
Effective July 2026

Plan History:

Original plan with 2.75% between steps - July 2017	3% Market Adjustment - July 2023
2% COLA - July 2019	4% COLA - July 2023
Market & step plan adjustments - 03/29/2021	Market & step plan adjustments - July 2024
2% COLA - July 2021	2.5 % COLA - July 2025 (Pending)
2% COLA - July 2022	Market & step plan adjustments - July 2026

Step Plan Pay Scale Matrix:		FY27 Change	Notes
COLA %	102.50%	+ 2.5%	COLA
Prior Year Firefighter Step 1	$18.92		
Step Increase (Merit)	104.00%		
Promotion From & To	Promotion %		
F1 - F2 Compared to Same Step	105.00%		
F1 - F3 Compared to Same Step	120.00%	+ 10%	Market Change for Engineer
F1 - F4 Compared to Same Step	120.00%		
F2 - F3 Compared to Same Step	Aprox 114%	+ 9%	Market Change for Engineer
F2 - F4 Compared to Same Step	Aprox 114%		
F4 - F5 Compared to Same Step	105.00%		
F5 Step 10 to F6 Step 1	105.00%		
F6 Step 4 to F7 Step 1	107.00%		

PROPERTY TAX RATE INCREASE

Draper City is considering levying a tax rate that exceeds the City's certified tax rate. The proposed tax rate is estimated to increase the current tax rate from .000936 to .001170. The proposed tax rate increase would generate approximately $2,696,000 of additional ad valorem tax revenue to be used to pay for operational and compensation costs. The proposed tax rate increase would increase the City's ad valorem tax revenue by approximately 25%. If the City proceeds with the proposed tax rate increase, the City will provide notice of and conduct a public hearing, as required by Utah Code Section 59-2-919(4)(c).

Draper City Property Tax Rate		0.000936
Draper City Property Tax Revenue	$	10,186,000
Draper Estimated Property Tax Rate with Tax Change		0.001170
Draper Proposed Property Tax Revenue with Tax Change	$	12,882,000
New Property Tax Revenue	**$**	**2,696,000**

	Monthly	Annual
Estimated increase to a primary residence valued at $801,000	$ 8.66	$ 103.86
Estimated increase to a business valued at $1,000,000	$ 19.50	$ 234.00

Draper City

FY2026-2027 Proposed Property Tax Impact Schedule

Tuesday, May 19, 2026

Draper City is considering levying a tax rate that exceeds the City's certified tax rate. The proposed increase is estimated to increase the current tax rate from .000936 to .001170. The proposed tax rate increase would generate approximately $2,696,000 of additional ad valorem tax revenue to be used to pay for operational and compensation costs. The proposed tax rate increase would increase the City's ad valorem tax revenue by approximately 25%. If the City proceeds with the proposed tax rate increase, the City will provide notice of and conduct a public hearing, as required by Utah Code Section 59-2-919(4)(c).

Current Draper Property Tax Rate		0.000936
Current Draper Property Tax Revenue	$	10,186,000
Proposed Draper Property Tax Rate with Tax Increase		0.001170
Proposed Draper Property Tax Revenue with Tax Increase	$	12,882,000
Proposed New Property Tax Revenue	**$**	**2,696,000**

	Monthly	Annual	
Estimated increase to a primary residence valued at $807,000	$ 8.66	$ 103.86	25.0%
Estimated increase to a business valued at $1,000,000	$ 19.50	$ 234.00	25.0%

OVERALL BUDGET

	Budget Without Tax Increase	Proposed Budget	Budget Change
MAYOR & COUNCIL	312,800	312,800	-
CITY MANAGER	6,670,900	6,670,900	-
HUMAN RESOURCES	717,700	717,700	-
FINANCE	1,373,400	1,373,400	-
JUSTICE COURT	822,300	822,300	-
POLICE DEPARTMENT	14,346,400	14,346,400	-
FIRE DEPARTMENT	8,123,700	8,123,700	-
PUBLIC WORKS	4,803,000	4,803,000	-
COMMUNITY DEVELOPMENT	3,428,300	3,428,300	-
PARKS & RECREATION	6,771,300	6,771,300	-
NON DEPARTMENTAL / DEBT SERVICE / TRANSFER	6,148,600	6,148,600	-
TOTAL EXPENSE	**53,518,400**	**53,518,400**	**-**
DRAPER CITY FUND BALANCE	*16,519,000*	*18,980,000*	*(2,461,000)*

Impact of Tax Increase - With the property tax increase Draper will reduce its reliance on fund balance to meet the ongoing operational needs of the City.

Draper City

FY2026-2027 Proposed Property Tax Impact Schedule

Tuesday, May 19, 2026

FIRE DEPARTMENT

	Budget Without Tax Increase	Proposed Budget	Budget Change
FIRE DEPARTMENT - OVERTIME	250,000	-	(250,000)
FIRE DEPARTMENT - PERSONNEL	-	415,000	415,000
TOTAL EXPENSE	**250,000**	**415,000**	**165,000**

Impact of Tax Increase -The City will fund three new firefighter positions, reducing the reliance on overtime to meet minimum staffing levels and reducing firefighter fatigue.

PARKS & RECREATION

	Budget Without Tax Increase	Proposed Budget	Budget Change
PARKS - PLAYGROUND MAINTENANCE	130,000	200,000	70,000
TOTAL EXPENSE	**130,000**	**200,000**	**70,000**

Impact of Tax Increase -The City will have the necessary funding to continue annual playground replacements at the recommended level in order to maintain compliance with risk and insurance mandates.

Draper City: Changes to the Interim Budget from the Tentative Budget FY27

GENERAL FUND (100)

Division / Project #	Account Title	Expense	Revenue	Description / Notes
	Property Tax (Restircted)		$ 2,696,000	
Fire Department	Personnel (Restricted)	$ 165,000		
Parks & Recreation	Maintenance (Restricted)	$ 70,000		

COMMUNITY REINVESTMENT AGENCY FUND (CRA)

Division / Project #	Account Title	Expense	Revenue	Description / Notes
Crescent	General & Contracted Services	$ 3,300,000		
East Bangerter	Other Uses of Funds	$ 450,000		
	Other Sources of Funding		$ (3,750,000)	Fund Balance Appropriation

B & C ROAD FUND (240)

Division / Project #	Account Title	Expense	Revenue	Description / Notes
	Other Uses of Funds	$ 475,000		
	Other Sources of Funding		$ (475,000)	Fund Balance Appropriation

LOCAL HIGHWAY OPTION TAX FUND (241)

Division / Project #	Account Title	Expense	Revenue	Description / Notes
	Other Uses of Funds	$ 50,000		
	Other Sources of Funding		$ (50,000)	Fund Balance Appropriation

PARKS IMPACT FEE FUND (274)

Division / Project #	Account Title	Expense	Revenue	Description / Notes
	Other Uses of Funds	$ 30,000		
	Other Sources of Funding		$ (30,000)	Fund Balance

CAPITAL PROJECTS FUND (410)

Division / Project #	Account Title	Expense	Revenue	Description / Notes
	Capital Outlay	$ 710,500		City Beautification
	Capital Outlay	$ 75,000		Police FARO Scanner
	Capital Outlay	$ 25,000		Fire Department Radios
	Capital Outlay	$ 30,000		1300 E Bridge Crossing
	Capital Outlay	$ 50,000		Sidewalk Gaps
	Capital Outlay	$ 475,000		Highland Drive & Rambling Way Traffic Signal
	Capital Outlay	$ 450,000		300 E & 13800 South Traffic Signal
	Other Sources of Funding		$ (450,000)	Transfer from Fund 210
	Other Sources of Funding		$ (475,000)	Transfer from Fund 240
	Other Sources of Funding		$ (50,000)	Transfer from Fund 241
	Other Sources of Funding		$ (30,000)	Transfer from Fund 274
	Other Sources of Funding		$ (810,500)	Fund Balance Appropriation

Draper City: Changes to the Interim Budget from the Tentative Budget FY27

WATER FUND (510)

Division / Project #	Account Title	Expense	Revenue	Description / Notes
	Capital Outlay	$ 750,000		Pump Station #2 Emergency Repairs
	Capital Outlay	$ 350,000		Pump Station #3 Improvements
	Other Sources of Funding		$ (1,100,000)	Fund Balance

STORM WATER FUND (520)

Division / Project #	Account Title	Expense	Revenue	Description / Notes
	Capital Outlay	$ 100,000		Trailer Mounted Storm Line Jetter
	Capital Outlay	$ 100,000		Storm Water Master Plan
	Other Sources of Funding		$ (200,000)	Fund Balance

FLEET MANAGEMENT FUND (620)

Division / Project #	Account Title	Expense	Revenue	Description / Notes
	Capital Outlay	$ 75,000		Police Vehicle SRO ^
	Capital Outlay	$ 10,000		New Golf Cart Community Events ^
	Other Sources of Funding		$ (85,000)	Fund Balance

^ Carryover from budget amendment

Draper City: Changes to the Interim Budget from the Tentative Budget FY27

SUMMARY OF CHANGES - GOVERNMENT WIDE

Net Revenue by Fund		
General Fund	$	-
Community Reinvestment Agency	$	(3,750,000)
B&C Road Fund	$	(475,000)
Local Highway Option	$	(50,000)
Parks Impact Fee	$	(30,000)
Capital Improvement Fund	$	(1,815,500)
Water Fund	$	(1,100,000)
Storm Water Fund	$	(200,000)
Ambulance Fund	$	-
Fleet Fund	$	(85,000)
	$	**(7,505,500)**

Net Expense by Fund		
General Fund	$	-
Community Reinvestment Agency	$	3,750,000
B&C Road Fund	$	475,000
Local Highway Option	$	50,000
Parks Impact Fee	$	30,000
Capital Improvement Fund	$	1,815,500
Water Fund	$	1,100,000
Storm Water Fund	$	200,000
Ambulance Fund	$	-
Fleet Fund	$	85,000
	$	**7,505,500**

Net Change to Revenues Accounts		
Other Sources of Funding	$	(7,505,500)
	$	**(7,505,500)**

Net Change to Expense Accounts		
Capital Outlays	$	3,200,500
General & Contracted Services	$	3,300,000
Other Uses of Fundin	$	1,005,000
	$	**7,505,500**

$	167,754,200	Total Tentative
$	7,505,500	Changes to Final
$	**175,259,700**	**Final Budget**

General Fund

Comprehensive Fund Summary

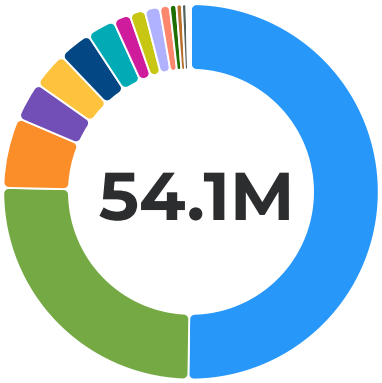
Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Beginning Fund Balance	**$42,065,603**	**$40,188,450**	**-**	**-**	**-**
Revenues					
Taxes	$36,369,500	$33,924,755	$38,423,500	$29,280,290	$42,339,200
Licenses & Permits	$3,159,412	$4,401,035	$3,025,500	$2,815,562	$3,163,000
Inter Governmental Revenue	$171,250	$269,097	$1,170,000	$3,718,986	$110,000
Charges for Services	$2,149,728	$1,879,072	$1,814,200	$1,135,375	$1,639,000
Fines & Forfeitures	$734,917	$798,433	$681,000	$597,937	$727,000
Miscellaneous Revenue	$3,281,379	$2,513,100	$2,510,500	$1,119,359	$2,064,500
Sources of Funding	$844,661	$7,630,580	$6,509,200	$129,181	$4,090,700
Total Revenues	**$46,710,847**	**$51,416,073**	**$54,133,900**	**$38,796,692**	**$54,133,400**
Expenditures					
Personnel Services	$27,020,272	$28,402,385	$30,686,500	$27,998,211	$32,561,400
Travel	$112,996	$131,786	$293,900	$82,978	$287,400
Other Uses of Funds	$11,324,243	$2,556,007	$4,525,100	-	$3,400,000
General & Contracted Services	$4,291,929	$4,801,867	$5,693,600	$3,599,322	$5,755,000
Operational Expenses	$1,733,206	$1,837,586	$2,839,600	$1,459,107	$2,446,000
Operational Expenses - Public Services	$5,752,200	$5,502,109	$7,127,600	$2,108,673	$7,080,600
Miscellaneous Expenses	$25,923	$20,716	$74,600	$19,126	$69,600
Capital Outlay	$282,313	$158,472	$886,000	$65,562	$700,000
Bond Obligations	$2,425,464	$2,228,420	$2,007,000	$1,264,540	$1,833,400
Total Expenditures	**$52,968,546**	**$45,639,348**	**$54,133,900**	**$36,597,520**	**$54,133,400**
Total Revenues Less Expenditures	**-$6,257,698**	**$5,776,725**	**-**	**$2,199,172**	**-**
Ending Fund Balance	**$35,807,905**	**$45,965,175**	**-**	**$2,199,172**	**-**

Revenues by Function

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Transfers In	$464,030	$462,456	$504,900	$76,882	$95,000
Sources of Funding	$464,030	$462,456	$504,900	$76,882	$95,000
General Government	$41,163,117	$44,437,321	$47,757,400	$33,676,258	$49,004,400
Taxes	$36,369,500	$33,924,755	$38,423,500	$29,280,290	$42,339,200
Licenses & Permits	$16,200	$59,923	$20,000	$11,550	$18,000
Inter Governmental Revenue	$50,305	-	-	$2,940,674	-

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Charges for Services	$1,110,485	$768,059	$840,600	$229,017	$632,000
Fines & Forfeitures	$3,860	$3,360	$3,500	$3,280	-
Miscellaneous Revenue	$3,232,134	$2,513,100	$2,465,500	$1,159,148	$2,019,500
Sources of Funding	$380,631	$7,168,124	$6,004,300	$52,299	$3,995,700
Public Safety	$902,935	$1,094,843	$1,199,600	$966,379	$902,000
Licenses & Permits	$21,383	$51,142	$20,500	$80,659	$36,000
Inter Governmental Revenue	$106,684	$194,938	$460,000	$248,133	$100,000
Charges for Services	$39,858	$53,690	$41,600	$42,931	$45,000
Fines & Forfeitures	$731,057	$795,073	$677,500	$594,657	$721,000
Miscellaneous Revenue	$3,954	-	-	-	-
Public Works	$365,783	$182,484	$150,000	$199,518	$218,000
Licenses & Permits	$315,843	$173,034	$100,000	$234,832	$168,000
Charges for Services	$4,650	$9,450	$5,000	$4,475	$5,000
Miscellaneous Revenue	$45,291	-	$45,000	-$39,789	$45,000
Community Development	$2,805,987	$4,116,936	$2,885,000	$2,503,522	$2,947,000
Licenses & Permits	$2,805,987	$4,116,936	$2,885,000	$2,488,522	$2,941,000
Inter Governmental Revenue	-	-	-	$15,000	-
Fines & Forfeitures	-	-	-	-	$6,000
Parks & Recreation	$1,008,996	$1,122,033	$1,637,000	$1,374,133	$967,000
Inter Governmental Revenue	$14,261	$74,160	$710,000	$515,179	$10,000
Charges for Services	$994,735	$1,047,873	$927,000	$858,953	$957,000
Total Revenues	**$46,710,847**	**$51,416,073**	**$54,133,900**	**$38,796,692**	**$54,133,400**

FY27 Revenues by Category



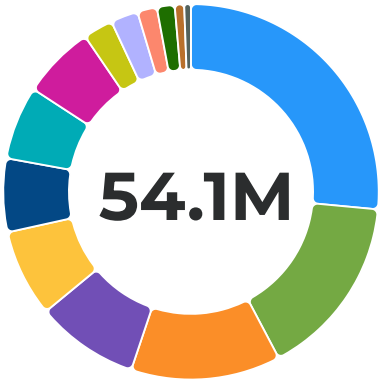
Sales and Use Tax	**$27,187,000**	50.22%
Property Tax Current	**$13,597,200**	25.12%
Fund Balance Appropriation	**$3,295,700**	6.09%
Interest Earnings	**$1,800,000**	3.33%
Building Permits	**$1,692,000**	3.13%
Franchise Tax	**$1,555,000**	2.87%
Sales and Service	**$1,334,000**	2.46%
Planning Fees	**$797,000**	1.47%
Court Fines	**$721,000**	1.33%
Bond Proceeds	**$700,000**	1.29%
Business License	**$470,000**	0.87%
Fees	**$305,000**	0.56%
Other Misc Revenue	**$264,500**	0.49%
Non Business Licenses & Permits	**$204,000**	0.38%
Interfund Transfers	**$95,000**	0.18%
State Grants	**$80,000**	0.15%
Local Grants	**$30,000**	0.06%
Late Fees & Penalties	**$6,000**	0.01%

Revenues by Revenue Source

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Taxes	$36,369,500	$33,924,755	$38,423,500	$29,280,290	$42,339,200
Property Tax Current	$9,312,596	$11,480,469	$10,783,500	$10,242,777	$13,597,200
Sales and Use Tax	$25,543,848	$21,081,425	$26,230,000	$17,835,352	$27,187,000
Franchise Tax	$1,513,056	$1,362,862	$1,410,000	$1,202,162	$1,555,000
Licenses & Permits	$3,159,412	$4,401,035	$3,025,500	$2,815,562	$3,163,000
Business License	$458,730	$516,496	$450,000	$483,944	$470,000
Non Business Licenses & Permits	$337,225	$224,201	$120,500	$315,565	$204,000
Building Permits	$1,541,212	$2,712,314	$1,730,000	$1,331,265	$1,692,000
Planning Fees	$822,246	$948,025	$725,000	$684,788	$797,000
Inter Governmental Revenue	$171,250	$269,097	$1,170,000	$3,718,986	$110,000
Federal Grants	$40,468	$113,554	$50,000	$122,879	-
State Grants	$69,072	$144,384	$1,110,000	$3,554,103	$80,000
Local Grants	$61,710	$11,160	$10,000	$42,005	$30,000

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Charges for Services	$2,149,728	$1,879,072	$1,814,200	$1,135,375	$1,639,000
Fees	$505,268	$564,984	$511,300	$44,176	$305,000
Sales and Service	$1,644,460	$1,314,087	$1,302,900	$1,091,200	$1,334,000
Fines & Forfeitures	$734,917	$798,433	$681,000	$597,937	$727,000
Court Fines	$728,732	$793,230	$676,000	$594,490	$721,000
Restitution	$2,325	$1,844	$1,500	$167	-
Late Fees & Penalties	$3,860	$3,360	$3,500	$3,280	$6,000
Miscellaneous Revenue	$3,281,379	$2,513,100	$2,510,500	$1,119,359	$2,064,500
Interest Earnings	$2,026,302	$1,356,633	$1,800,000	$812,551	$1,800,000
Other Misc Revenue	$1,255,077	$1,156,467	$710,500	$306,808	$264,500
Sources of Funding	$844,661	$7,630,580	$6,509,200	$129,181	$4,090,700
Bond Proceeds	$214,933	-	$820,000	-	$700,000
Interfund Transfers	$464,030	$462,456	$1,025,500	$129,181	$95,000
Gain/Loss on Disposal of Capital Assets	$165,698	$7,168,124	-	-	-
Fund Balance Appropriation	-	-	$4,663,700	-	$3,295,700
Total Revenues	**$46,710,847**	**$51,416,073**	**$54,133,900**	**$38,796,692**	**$54,133,400**

FY27 Expenditures by Department



Police	**$14,346,400**	26.50%
Fire	**$8,538,700**	15.77%
Recreation	**$6,971,300**	12.88%
Public Works	**$4,803,000**	8.87%
Executive	**$4,068,300**	7.52%
Community Development	**$3,428,300**	6.33%
Administrative Services	**$3,421,800**	6.32%
Transfers to Other Funds	**$3,400,000**	6.28%
Principal & Interest	**$1,391,100**	2.57%
Facilities	**$1,271,900**	2.35%
Non-Departmental	**$916,700**	1.69%
Judicial	**$822,300**	1.52%
Principle & Interest	**$440,800**	0.81%
Legislative	**$312,800**	0.58%

Expenditures by Department

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Legislative	$267,513	$284,343	$314,900	$286,830	$312,800
Mayor & Council	$267,513	$284,343	$314,900	$286,830	$312,800
Personnel Services	$172,776	$187,095	$182,400	$192,806	$181,700
Travel	$7,903	$9,092	$32,800	$1,756	$29,500
General & Contracted Services	$3,904	$5,644	$3,500	$915	$5,800
Operational Expenses	$77,087	$79,650	$86,200	$87,982	$85,800
Miscellaneous Expenses	$5,844	$2,863	$10,000	$3,370	$10,000
Executive	$3,692,052	$3,523,396	$4,254,900	$3,467,678	$4,068,300
City Manager	$987,822	$899,679	$1,035,500	$857,882	$957,500
Personnel Services	$752,190	$542,834	$580,700	$586,201	$512,200
Travel	$6,787	$10,205	$17,200	$3,153	$17,200
General & Contracted Services	$220,717	$356,554	$374,800	$242,520	$374,800

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Operational Expenses	$8,127	-$9,915	$32,800	$26,007	$23,300
Miscellaneous Expenses	-	-	$30,000	-	$30,000
City Recorder	$298,048	$364,426	$404,400	$437,157	$418,300
Personnel Services	$250,869	$302,222	$317,200	$343,019	$327,800
Travel	$4,370	$3,515	$6,800	$1,865	$8,300
General & Contracted Services	$48,161	$70,343	$86,700	$84,941	$94,700
Operational Expenses	-$5,353	-$11,653	-$6,300	$7,331	-$12,500
Elections	$135,896	$1,240	$350,000	$118,258	$150,000
General & Contracted Services	-	$900	-	$545	-
Operational Expenses	$135,896	$340	$350,000	$117,713	$150,000
Legal	$527,151	$452,824	$677,300	$629,863	$669,200
Personnel Services	$307,724	$260,357	$567,100	$528,610	$532,700
Travel	$1,446	$1,212	$7,300	$2,766	$4,800
General & Contracted Services	$270,700	$239,089	$143,700	$83,737	$156,700
Operational Expenses	-$52,719	-$47,834	-$40,800	$14,749	-$25,000
Economic Development	$538,943	$367,440	$507,000	$60,550	$507,000
Travel	$4,648	$2,350	$12,400	-	$12,400
General & Contracted Services	$467,906	$316,616	$399,000	$15,000	$399,000
Operational Expenses	$66,389	$48,475	$95,600	$45,550	$95,600
Youth Council	$21,314	$19,661	$29,300	$21,095	$30,000
Personnel Services	$9,124	$11,192	$13,200	$10,101	$13,900
Operational Expenses	-	$64	-	$99	-
Miscellaneous Expenses	$12,190	$8,405	$16,100	$10,894	$16,100
Communications	$312,128	$360,933	$408,800	$424,305	$455,500
Personnel Services	$239,542	$273,305	$310,100	$321,920	$333,500
Travel	$1,422	$2,486	$3,200	$3,418	$4,300
General & Contracted Services	$60,477	$71,728	$69,600	$66,174	$96,300

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Operational Expenses	$10,688	$13,413	$25,900	$32,794	$21,400
Community Events	$870,750	$1,057,192	$842,600	$918,570	$880,800
Personnel Services	$305,426	$394,279	$305,300	$339,902	$341,500
Travel	$3,791	$3,001	$3,400	$2,515	$3,400
General & Contracted Services	$41,366	$1,245	$2,600	$962	$2,600
Operational Expenses	$3,171	$2,731	$4,400	$1,890	$4,400
Operational Expenses - Public Services	$516,996	$655,936	$526,900	$573,301	$528,900
Administrative Services	$2,610,612	$2,825,439	$3,396,000	$3,275,046	$3,421,800
Human Resources	$449,254	$481,888	$702,400	$624,472	$717,700
Personnel Services	$307,452	$347,424	$378,200	$494,899	$393,200
Travel	-	$445	$3,700	-	$3,700
General & Contracted Services	$112,171	$102,315	$140,200	$107,015	$142,600
Operational Expenses	$29,018	$31,705	$180,300	$22,558	$178,200
Operational Expenses - Public Services	$613	-	-	-	-
Finance	$1,033,994	$1,177,470	$1,306,400	$1,329,219	$1,373,400
Personnel Services	$863,617	$960,726	$1,042,000	$1,101,056	$1,060,100
Travel	$9,142	$13,204	$16,200	$6,676	$17,200
General & Contracted Services	$178,209	$236,502	$261,500	$211,653	$315,000
Operational Expenses	-$18,297	-$32,963	-$13,300	$9,834	-$20,400
Bond Obligations	$1,324	-	-	-	$1,500
Information Technology	$796,315	$811,595	$985,500	$1,032,460	$982,900
Personnel Services	$399,580	$430,412	$461,100	$495,015	$469,100
Travel	$1,706	$2,581	$11,700	$1,023	$11,700
General & Contracted Services	$133,995	$191,318	$255,500	$217,187	$255,500
Operational Expenses	$235,656	$164,737	$213,500	$317,271	$193,800
Operational Expenses -	$21,660	$22,546	$43,700	$1,964	$52,800

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Public Services					
Capital Outlay	$3,718	-	-	-	-
GIS	$331,049	$354,485	$401,700	$288,894	$347,800
Personnel Services	$216,611	$232,779	$271,200	$235,298	$285,400
Travel	$866	$1,150	$5,600	$2,689	$5,600
General & Contracted Services	$125,644	$124,749	$113,600	$28,633	$36,100
Operational Expenses	-$16,971	-$30,004	-$17,000	$5,714	$8,400
Operational Expenses - Public Services	$4,900	$5,000	$12,300	-	$12,300
Capital Outlay	-	$20,812	$16,000	$16,560	-
Facilities	$906,605	$1,010,605	$1,311,500	$1,099,244	$1,271,900
Facilities Administration	$906,605	$1,010,605	$1,311,500	$1,099,244	$1,271,900
Personnel Services	$377,218	$432,205	$573,100	$547,240	$568,300
General & Contracted Services	$374,184	$350,473	$428,100	$310,704	$428,100
Operational Expenses	-$140,774	-$133,366	-$49,400	$11,447	-$118,400
Operational Expenses - Public Services	$290,576	$361,293	$359,700	$229,853	$393,900
Capital Outlay	$5,402	-	-	-	-
Non-Departmental	$216,196	$165,849	$1,025,600	$145,024	$916,700
Non-Departmental	$216,196	$165,849	$1,025,600	$145,024	$916,700
Personnel Services	$4,056	$18,866	-	$3,911	-
General & Contracted Services	$149,809	$123,011	$162,500	$101,154	$162,500
Operational Expenses	$38,243	$14,524	$28,100	$35,097	$44,200
Miscellaneous Expenses	$5,553	$9,449	$15,000	$4,862	$10,000
Capital Outlay	$18,535	-	$820,000	-	$700,000
Judicial	$779,264	$735,420	$747,900	$591,197	$822,300
Justice Court	$779,264	$735,420	$747,900	$591,197	$822,300
Personnel Services	$639,457	$575,225	$606,400	$501,802	$656,400
Travel	$2,013	$1,434	$4,400	$1,393	$4,400
General & Contracted Services	$112,274	$119,504	$106,900	$83,185	$131,000

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Operational Expenses	$25,520	$19,401	$30,200	$4,817	$30,500
Operational Expenses - Public Services	-	$9,622	-	-	-
Capital Outlay	-	$10,235	-	-	-
Police	$11,216,161	$12,385,154	$13,587,500	$10,417,513	$14,346,400
Police Administration	$2,555,259	$3,006,257	$3,221,800	$2,409,719	$3,546,700
Personnel Services	$1,061,738	$1,150,717	$1,300,300	$1,314,291	$1,595,800
Travel	$11,499	$10,535	$23,400	$6,363	$24,000
General & Contracted Services	$574,053	$664,933	$749,300	$565,513	$765,500
Operational Expenses	$494,453	$835,250	$647,600	$316,080	$658,900
Operational Expenses - Public Services	$395,222	$344,822	$497,700	$207,472	$499,000
Miscellaneous Expenses	$2,336	-	$3,500	-	$3,500
Capital Outlay	$11,545	-	-	-	-
Bond Obligations	$4,413	-	-	-	-
Patrol & Investigation	$6,312,573	$7,246,454	$7,776,800	$6,332,325	$8,055,500
Personnel Services	$5,799,752	$6,702,804	$6,960,100	$6,297,086	$7,245,900
Travel	$8,271	$6,357	$10,500	$3,511	$10,500
General & Contracted Services	$64	-	-	-	-
Operational Expenses	$26,534	$40,649	$23,700	$31,465	$25,500
Operational Expenses - Public Services	$477,953	$496,643	$782,500	$263	$773,600
SROs	$1,661,906	$1,403,810	$1,754,100	$1,068,000	$1,851,000
Personnel Services	$1,519,332	$1,256,151	$1,543,700	$1,032,685	$1,664,200
Travel	$7,049	$6,395	$16,400	$7,658	$17,200
Operational Expenses	$15,404	$23,700	$54,000	$27,657	$33,500
Operational Expenses - Public Services	$120,121	$117,565	$140,000	-	$136,100
Community Relations	$324,570	$374,178	$411,300	$318,003	$455,100
Personnel Services	$320,305	$368,131	$398,000	$314,587	$439,100

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Travel	$2,747	$3,037	$9,600	$2,859	$10,500
Operational Expenses	$1,519	$3,009	$3,700	$557	$5,500
Animal Control	$361,853	$354,455	$423,500	$289,467	$438,100
Personnel Services	$288,019	$301,489	$316,600	$271,624	$336,500
Travel	$2,840	$2,022	$6,300	$756	$7,000
General & Contracted Services	$13,245	$13,798	$37,000	$11,818	$37,000
Operational Expenses	$13,589	$5,235	$21,400	$5,223	$23,500
Operational Expenses - Public Services	$44,160	$31,910	$42,200	$46	$34,100
Fire	$6,600,440	$7,345,382	$8,119,900	$5,568,241	$8,538,700
Emergency Operations	$1,820	$9,393	$11,800	$6,372	$11,100
Travel	-	-	$1,200	$484	$2,600
General & Contracted Services	$1,166	$889	$2,700	$602	$600
Operational Expenses	$360	$4,389	$4,300	$820	$4,300
Operational Expenses - Public Services	$294	$4,114	$3,600	$4,467	$3,600
Fire Administration	$1,369,007	$1,683,529	$1,787,800	$1,314,680	$1,838,300
Personnel Services	$822,002	$1,036,653	$1,072,400	$946,283	$1,142,500
Travel	$10,855	$11,371	$14,900	$10,178	$15,600
General & Contracted Services	$344,141	$390,327	$310,500	$288,365	$329,900
Operational Expenses	$156,784	$155,803	$251,000	$15,762	$250,100
Operational Expenses - Public Services	$35,226	$51,634	$89,000	$5,091	$100,200
Capital Outlay	-	$37,740	$50,000	$49,002	-
Fire Prevention	$276,129	$314,975	$348,100	$257,092	$344,000
Personnel Services	$236,709	$259,274	$271,900	$234,670	$283,700
Travel	$4,264	$4,760	$6,600	$2,486	$6,600
General & Contracted Services	$13,510	$11,418	$16,700	$11,431	$17,500
Operational Expenses	$4,860	$6,280	$12,500	$8,506	$13,600
Operational Expenses -	$16,785	$33,243	$40,400	-	$22,600

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Public Services					
Fire Operations	$4,953,484	$5,337,486	$5,972,200	$3,990,096	$6,345,300
Personnel Services	$4,003,926	$4,191,904	$4,604,700	$3,665,504	$5,032,700
Travel	$7,951	$18,295	$19,200	$10,622	$20,200
General & Contracted Services	$44,445	$47,113	$60,700	$29,017	$61,100
Operational Expenses	$104,750	$178,563	$292,600	$164,294	$191,800
Operational Expenses - Public Services	$792,411	$901,612	$995,000	$120,660	$1,039,500
Public Works	$4,916,662	$4,221,248	$5,170,900	$3,705,467	$4,803,000
Public Works Administration	$833,696	$657,841	$843,500	$736,272	$801,100
Personnel Services	$616,516	$498,260	$546,500	$722,681	$505,100
Travel	$1,646	$1,701	$10,200	$1,546	$5,300
General & Contracted Services	$3,750	$2,901	$4,200	$3,240	$4,200
Operational Expenses	$209,715	$143,779	$265,800	$6,306	$261,300
Operational Expenses - Public Services	$2,068	$11,201	$16,800	$2,499	$25,200
Engineering	$1,414,793	$1,165,310	$1,039,200	$1,615,415	$947,000
Personnel Services	$1,212,123	$988,112	$868,500	$1,457,337	$769,300
Travel	-	-	$5,700	-	$2,600
General & Contracted Services	$150,170	$108,404	$203,100	$134,787	$188,600
Operational Expenses	-$22,210	-$40,402	-$111,100	$10,363	-$128,200
Operational Expenses - Public Services	$74,709	$109,196	$73,000	$12,928	$114,700
Streets	$2,668,174	$2,398,097	$3,288,200	$1,353,780	$3,054,900
Personnel Services	$974,742	$1,162,303	$1,186,600	$1,009,674	$1,214,400
Travel	-	-	$7,300	-	$3,400
General & Contracted Services	$175,248	$186,600	$207,000	$94,149	$135,500
Operational Expenses	$11,889	$17,835	$23,000	$9,025	$18,700
Operational Expenses - Public Services	$1,506,295	$1,031,358	$1,864,300	$240,932	$1,682,900

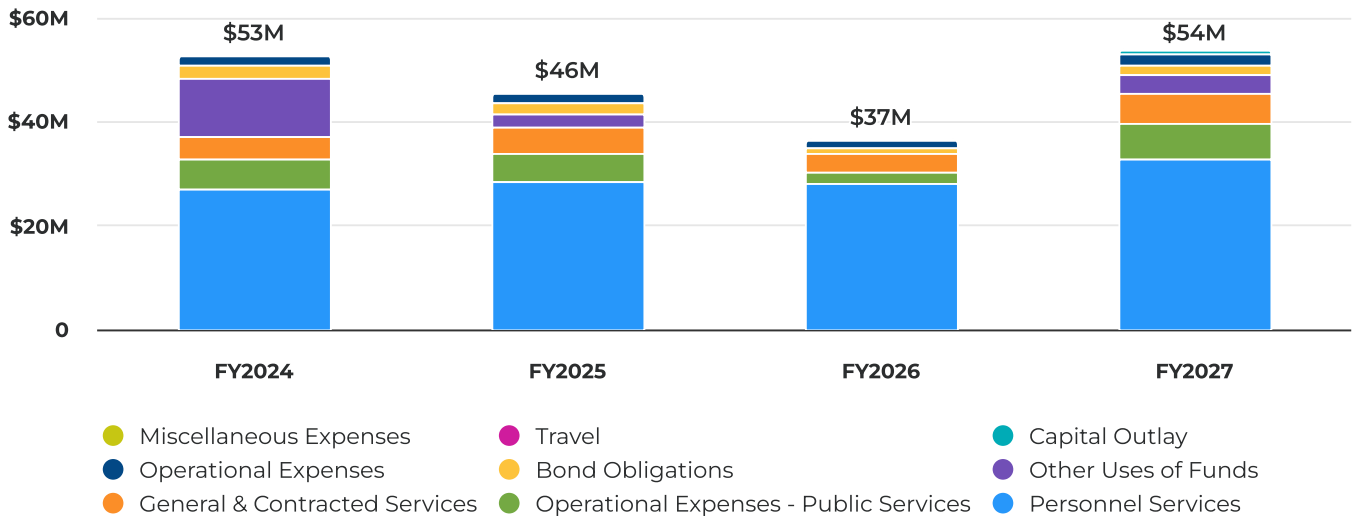
Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Community Development	$2,816,701	$2,799,824	$3,327,900	$2,356,456	$3,428,300
Community Development Administration	$711,601	$508,571	$571,000	$376,274	$574,400
Personnel Services	$408,421	$385,811	$461,300	$360,711	$464,700
Travel	$2,015	$10	$4,200	$39	$4,200
General & Contracted Services	-$19,596	$10,228	$26,500	$9,160	$26,500
Operational Expenses	$99,088	$112,523	$79,000	$6,365	$79,000
Capital Outlay	$220,419	-	-	-	-
Bond Obligations	$1,254	-	-	-	-
Planning & Zoning	$624,633	$818,248	$1,001,700	$691,632	$1,037,100
Personnel Services	$529,799	$657,415	$688,900	$593,192	$726,300
Travel	$1,556	$3,343	$5,700	$746	$5,700
General & Contracted Services	$58,386	$124,596	$260,200	$70,925	$258,200
Operational Expenses	$34,892	$32,893	$46,900	$26,769	$46,900
Code Enforcement	$129,267	$130,454	$163,700	$105,685	$218,700
Personnel Services	$113,605	$116,818	$121,200	$104,113	$192,300
Travel	-	$1,653	$1,500	-	$1,500
General & Contracted Services	$2,562	$1,694	$4,100	$1,096	$4,100
Operational Expenses	$1,144	$1,653	$2,000	$476	$2,000
Operational Expenses - Public Services	$11,957	$8,637	$34,900	-	$18,800
Building Inspections	$1,264,040	$1,248,052	$1,490,100	$1,100,181	$1,493,800
Personnel Services	$1,165,493	$1,152,497	$1,250,500	$1,054,629	$1,300,800
Travel	$4,514	$4,516	$12,800	$4,863	$12,800
General & Contracted Services	$44,835	$41,079	$108,000	$18,783	$93,000
Operational Expenses	$13,032	$11,863	$23,600	$15,174	$23,600
Operational Expenses - Public Services	$36,165	$38,097	$95,200	$6,734	$63,600
Business Licensing	$87,160	$94,499	$101,400	$82,684	$104,300

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Personnel Services	$83,930	$89,993	$93,600	$80,114	$97,000
Travel	$124	$1,016	$1,900	$787	$1,900
General & Contracted Services	$2,481	$3,043	$5,000	$1,411	$4,500
Operational Expenses	$624	$447	$900	$372	$900
Recreation	$5,203,623	$5,558,261	$6,344,800	$4,420,285	$6,971,300
Community Events	$132,306	$25,404	$34,000	$8,131	$34,000
Personnel Services	$11,125	-	$8,000	-	$8,000
General & Contracted Services	$1,152	$12,864	$12,000	$3,714	$12,000
Operational Expenses	$1,344	-	-	$541	-
Operational Expenses - Public Services	$95,991	$12,540	$14,000	$3,876	$14,000
Capital Outlay	$22,694	-	-	-	-
Recreation Administration	$661,259	$730,924	$816,000	$565,240	$882,000
Personnel Services	$520,133	$554,841	$584,900	$533,414	$651,900
Travel	$562	$1,672	$5,500	$1,100	$5,500
General & Contracted Services	$11,959	$11,921	$15,900	$11,791	$16,900
Operational Expenses	$119,864	$158,133	$207,700	$18,967	$207,700
Operational Expenses - Public Services	$8,742	$4,358	$2,000	-$32	-
Recreational Programs	$597,520	$490,555	$613,000	$467,676	$660,300
Personnel Services	$338,327	$278,556	$300,200	$246,952	$325,200
Travel	$1,526	$678	$3,300	$1,553	$3,300
General & Contracted Services	$1,763	$105,720	$104,600	$76,043	$119,700
Operational Expenses	$1,722	$846	$3,800	$2,157	$4,000
Operational Expenses - Public Services	$254,182	$104,754	$201,100	$140,971	$208,100
Ampitheater Theater	$57,551	$230,846	$201,700	$56,236	$251,100
Personnel Services	$1,733	$828	$11,200	$1,935	$60,600

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
General & Contracted Services	$689	$87,850	$136,800	$33,385	$136,800
Operational Expenses	$5,768	$845	$11,700	$358	$11,700
Operational Expenses - Public Services	$49,360	$51,639	$42,000	$20,558	$42,000
Capital Outlay	-	$89,685	-	-	-
Parks	$3,225,755	$3,506,107	$3,932,600	$2,786,293	$4,306,000
Personnel Services	$1,792,896	$1,889,921	$1,972,300	$1,642,815	$2,260,900
Travel	-	$248	-	-	-
General & Contracted Services	$558,545	$656,217	$863,100	$667,282	$918,900
Operational Expenses	$32,484	$26,219	$36,600	$33,796	$36,600
Operational Expenses - Public Services	$841,830	$933,501	$1,060,600	$442,401	$1,089,600
Cemetery	$4,933	$5,068	$7,200	$10,297	$8,700
Personnel Services	-	$137	-	$1,158	-
General & Contracted Services	$4,624	$4,877	$6,200	$5,940	$8,700
Operational Expenses - Public Services	$309	$54	$1,000	$3,199	-
Open Space	$524,299	$569,358	$740,300	$526,412	$829,200
Personnel Services	$354,003	$390,850	$517,100	$410,975	$568,700
Travel	$1,484	$3,503	$3,000	$175	$4,500
General & Contracted Services	$5,222	$5,405	$11,800	$6,548	$15,100
Operational Expenses	$9,915	$8,766	$18,700	$17,223	$15,800
Operational Expenses - Public Services	$153,676	$160,834	$189,700	$91,491	$225,100
Principal & Interest	$1,807,600	$1,652,400	$1,812,000	$877,725	$1,391,100
Sales Tax Revenue Bonds	$1,807,600	$1,652,400	$1,812,000	$877,725	$1,391,100
Bond Obligations	$1,807,600	$1,652,400	$1,812,000	$877,725	$1,391,100
General Obligation Bonds	$520,350	$521,362	-	-	-
General Obligation Bond	$520,350	$521,362	-	-	-

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Bond Obligations	$520,350	$521,362	-	-	-
Transfers to Other Funds	$11,324,243	$2,556,007	$4,525,100	-	$3,400,000
Transfers to Other Funds	$11,324,243	$2,556,007	$4,525,100	-	$3,400,000
Other Uses of Funds	$11,324,243	$2,556,007	$4,525,100	-	$3,400,000
Principle & Interest	$90,523	$54,658	$195,000	$386,815	$440,800
SBITA Obligations	$90,523	$54,658	$195,000	$386,815	$440,800
Bond Obligations	$90,523	$54,658	$195,000	$386,815	$440,800
Total Expenditures	**$52,968,546**	**$45,639,348**	**$54,133,900**	**$36,597,520**	**$54,133,400**

Historical Expenditures by Expense Type



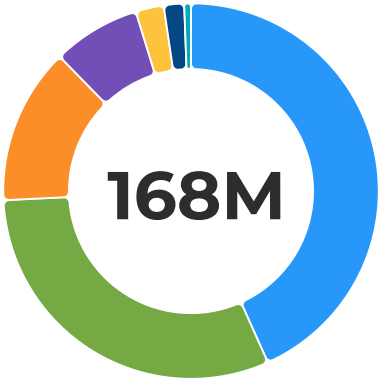
Expenditures by Expense Category

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Personnel Services	$27,020,272	$28,402,385	$30,686,500	$27,998,211	$32,561,400
Salaries	$17,604,979	$18,263,837	$20,706,700	$18,878,094	$21,812,700
Benefits	$9,415,292	$10,138,548	$9,979,800	$9,120,118	$10,748,700
Travel	$112,996	$131,786	$293,900	$82,978	$287,400
In State Travel	$43,445	$50,987	$92,800	$38,130	$94,700
Out Of State Travel	$69,551	$80,799	$201,100	$44,847	$192,700
Other Uses of Funds	$11,324,243	$2,556,007	$4,525,100	-	$3,400,000
Transfers to Other Funds	$11,324,243	$2,556,007	$4,525,100	-	$3,400,000
General & Contracted Services	$4,291,929	$4,801,867	$5,693,600	$3,599,322	$5,755,000
General & Contracted Services	$4,291,929	$4,801,867	$5,693,600	$3,599,322	$5,755,000

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Operational Expenses	$1,733,206	$1,837,586	$2,839,600	$1,459,107	$2,446,000
Operational Expenses	$1,733,206	$1,837,586	$2,839,600	$1,459,107	$2,446,000
Operational Expenses - Public Services	$5,752,200	$5,502,109	$7,127,600	$2,108,673	$7,080,600
Operational Expenses - Public Services	$5,752,200	$5,502,109	$7,127,600	$2,108,673	$7,080,600
Miscellaneous Expenses	$25,923	$20,716	$74,600	$19,126	$69,600
Miscellaneous Expenses	$25,923	$20,716	$74,600	$19,126	$69,600
Capital Outlay	$282,313	$158,472	$886,000	$65,562	$700,000
Capital Outlay	$282,313	$158,472	$886,000	$65,562	$700,000
Bond Obligations	$2,425,464	$2,228,420	$2,007,000	$1,264,540	$1,833,400
Bond Obligations	$2,334,941	$2,173,762	$1,812,000	$877,725	$1,392,600
SBITA Obligations	$90,523	$54,658	$195,000	$386,815	$440,800
Total Expenditures	**$52,968,546**	**$45,639,348**	**$54,133,900**	**$36,597,520**	**$54,133,400**

Government Wide Summary

FY27 Revenues by Function

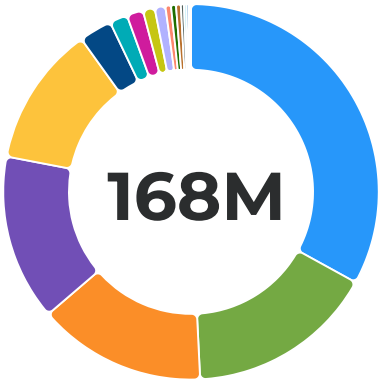


General Government	**$72,604,700**	43.28%
Public Works	**$51,925,700**	30.95%
Transfers In	**$22,568,900**	13.45%
Community Development and Renewal Agency	**$12,678,900**	7.56%
Public Safety	**$4,062,000**	2.42%
Community Development	**$2,947,000**	1.76%
Parks & Recreation	**$967,000**	0.58%

Revenues by Function

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Transfers In	$18,943,586	$2,878,755	$32,454,800	$76,882	$22,568,900
General Government	$46,044,695	$49,478,716	$72,435,700	$34,075,754	$72,604,700
Public Safety	$3,660,275	$3,354,175	$3,499,600	$2,685,432	$4,062,000
Public Works	$21,778,915	$21,693,360	$63,213,800	$17,770,779	$51,925,700
Community Development	$2,805,987	$4,116,936	$2,885,000	$2,503,522	$2,947,000
Parks & Recreation	$1,008,996	$1,122,033	$1,637,000	$1,374,133	$967,000
Community Development and Renewal Agency	$9,699,734	$9,278,762	$15,297,900	$7,647,276	$12,678,900
Debt Service	$1,063,777	-	-	-	-
Total Revenues	**$105,005,965**	**$91,922,737**	**$191,423,800**	**$66,133,778**	**$167,754,200**

FY27 Revenues by Category



Fund Balance Appropriation	**$55,374,000**	33.01%
Sales and Use Tax	**$27,187,000**	16.21%
Sales and Service	**$24,346,900**	14.51%
Interfund Transfers	**$23,973,900**	14.29%
Property Tax Current	**$20,245,900**	12.07%
Interest Earnings	**$4,725,000**	2.82%
Highway Transportation Tax	**$2,600,000**	1.55%
State Grants	**$2,380,000**	1.42%
Building Permits	**$1,692,000**	1.01%
Franchise Tax	**$1,555,000**	0.93%
Planning Fees	**$797,000**	0.48%
Court Fines	**$721,000**	0.43%
Bond Proceeds	**$700,000**	0.42%
Business License	**$470,000**	0.28%
Fees	**$340,000**	0.20%
Other Misc Revenue	**$314,500**	0.19%
Non Business Licenses & Permits	**$204,000**	0.12%
Late Fees & Penalties	**$68,000**	0.04%
Gain/Loss on Disposal of Capital Assets	**$30,000**	0.02%
Local Grants	**$30,000**	0.02%

Revenues by Category

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Bond Proceeds	$214,933	-	$820,000	-	$700,000
Property Tax Current	$17,445,669	$19,650,375	$18,445,400	$17,167,872	$20,245,900
Sales and Use Tax	$25,543,848	$21,081,425	$26,230,000	$17,835,352	$27,187,000
Franchise Tax	$1,513,056	$1,362,862	$1,410,000	$1,202,162	$1,555,000
Business License	$458,730	$516,496	$450,000	$483,944	$470,000
Non Business Licenses & Permits	$337,225	$224,201	$120,500	$315,565	$204,000
Building Permits	$1,541,212	$2,712,314	$1,730,000	$1,331,265	$1,692,000
Planning Fees	$822,246	$948,025	$725,000	$684,788	$797,000
Impact Fees	$856,726	$2,280,868	-	$1,351,267	-
Federal Grants	$40,468	$113,554	$50,000	$122,879	-
State Grants	$2,405,565	$2,238,399	$3,410,000	$5,272,289	$2,380,000
Local Grants	$61,710	$11,160	$10,000	$42,005	$30,000

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Highway Transportation Tax	$2,562,106	$2,243,807	$2,600,000	$2,004,804	$2,600,000
Fees	$549,948	$616,579	$546,300	$84,166	$340,000
Sales and Service	$19,576,999	$20,384,641	$21,674,500	$14,135,691	$24,346,900
Court Fines	$728,732	$793,230	$676,000	$594,490	$721,000
Restitution	$2,325	$1,844	$1,500	$167	-
Late Fees & Penalties	$69,492	$75,507	$60,500	$65,877	$68,000
Interest Earnings	$6,133,570	$4,519,022	$4,308,000	$2,966,960	$4,725,000
Other Misc Revenue	$2,308,330	$1,725,527	$760,500	$337,973	$314,500
Interfund Transfers	$21,633,979	$3,091,707	$34,545,400	$129,181	$23,973,900
Gain/Loss on Disposal of Capital Assets	$199,097	$7,331,197	-	$5,083	$30,000
Fund Balance Appropriation	-	-	$72,850,200	-	$55,374,000
Total Revenues	**$105,005,965**	**$91,922,737**	**$191,423,800**	**$66,133,778**	**$167,754,200**

Revenues by Revenue Source

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Taxes	$44,502,573	$42,094,661	$46,085,400	$36,205,385	$48,987,900
Licenses & Permits	$4,016,138	$6,681,903	$3,025,500	$4,166,829	$3,163,000
Inter Governmental Revenue	$5,069,849	$4,606,919	$6,070,000	$7,441,976	$5,010,000
Charges for Services	$20,126,947	$21,001,220	$22,220,800	$14,219,857	$24,686,900
Fines & Forfeitures	$800,548	$870,580	$738,000	$660,534	$789,000
Miscellaneous Revenue	$8,441,900	$6,244,549	$5,068,500	$3,304,933	$5,039,500
Sources of Funding	$22,048,009	$10,422,904	$108,215,600	$134,264	$80,077,900
Total Revenues	**$105,005,965**	**$91,922,737**	**$191,423,800**	**$66,133,778**	**$167,754,200**

Revenues by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
General Fund	$46,710,847	$51,416,073	$54,133,900	$38,796,692	$54,133,400
CDRA	$9,699,734	$9,278,762	$15,297,900	$7,647,276	$12,678,900
B&C	$3,517,419	$2,351,562	$9,223,000	$1,862,520	$5,632,000
County Option Highway Transit Tax	$2,175,598	$1,788,977	$5,182,200	$2,184,737	$3,960,600
Transportation Safety Fund	$761,462	$755,960	$1,344,300	$29,661	$1,944,800
Fire Impact Fees	$15,638	$40,422	-	$27,167	-
Police Impact Fees	$29,383	$254,230	$50,000	$32,260	$50,000
Transportation Impact Fees	$485,042	$824,469	$4,675,700	$656,323	$2,339,500
Park Impact Fees	$791,580	$1,278,113	$4,210,400	$612,361	$3,392,200
Debt Service	$1,063,777	-	-	-	-

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
General Projects	$12,401,056	$52,299	$44,723,100	-	$35,185,600
Water	$6,794,261	$7,478,088	$15,468,300	$6,415,048	$15,267,800
Water Impact Fees	$284,095	$529,085	-	$293,849	-
Storm Water	$3,730,232	$3,306,684	$9,371,300	$2,700,844	$9,120,600
Storm Water Impact Fees	$168,741	$104,432	$3,747,900	$33,554	$825,300
Solid Waste	$3,704,703	$3,093,505	$8,055,300	$2,782,365	$8,195,500
Ambulance	$6,927,318	$4,164,681	$6,335,400	$1,659,626	$6,539,400
Risk Management	$1,427,711	$1,779,011	$1,670,000	$83,601	$1,710,000
Fleet Management	$4,317,368	$3,426,384	$7,935,100	$315,895	$6,778,600
Total Revenues	**$105,005,965**	**$91,922,737**	**$191,423,800**	**$66,133,778**	**$167,754,200**

Revenues by Fund Type

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
General Fund	$46,814,146	$51,450,584	$54,133,900	$38,793,589	$54,133,400
General Fund	$46,710,847	$51,416,073	$54,133,900	$38,796,692	$54,133,400
CDRA	$103,299	$34,511	-	-$3,102	-
Special Revenue Funds	$17,372,558	$16,537,983	$39,983,500	$13,055,407	$29,998,000
CDRA	$9,596,435	$9,244,251	$15,297,900	$7,650,379	$12,678,900
B&C	$3,517,419	$2,351,562	$9,223,000	$1,862,520	$5,632,000
County Option Highway Transit Tax	$2,175,598	$1,788,977	$5,182,200	$2,184,737	$3,960,600
Transportation Safety Fund	$761,462	$755,960	$1,344,300	$29,661	$1,944,800
Fire Impact Fees	$15,638	$40,422	-	$27,167	-
Police Impact Fees	$29,383	$254,230	$50,000	$32,260	$50,000
Transportation Impact Fees	$485,042	$824,469	$4,675,700	$656,323	$2,339,500
Park Impact Fees	$791,580	$1,278,113	$4,210,400	$612,361	$3,392,200
Debt Service Fund	$1,063,777	-	-	-	-
Debt Service	$1,063,777	-	-	-	-
Capital Project Funds	$12,401,056	$52,299	$44,723,100	-	$35,185,600
General Projects	$12,401,056	$52,299	$44,723,100	-	$35,185,600
Enterprise Funds	$21,609,349	$18,676,476	$42,978,200	$13,885,286	$39,948,600
Water	$6,794,261	$7,478,088	$15,468,300	$6,415,048	$15,267,800
Water Impact Fees	$284,095	$529,085	-	$293,849	-
Storm Water	$3,730,232	$3,306,684	$9,371,300	$2,700,844	$9,120,600
Storm Water Impact Fees	$168,741	$104,432	$3,747,900	$33,554	$825,300
Solid Waste	$3,704,703	$3,093,505	$8,055,300	$2,782,365	$8,195,500
Ambulance	$6,927,318	$4,164,681	$6,335,400	$1,659,626	$6,539,400
Internal Service Funds	$5,745,078	$5,205,395	$9,605,100	$399,496	$8,488,600
Risk Management	$1,427,711	$1,779,011	$1,670,000	$83,601	$1,710,000

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Fleet Management	$4,317,368	$3,426,384	$7,935,100	$315,895	$6,778,600
Total Revenues	**$105,005,965**	**$91,922,737**	**$191,423,800**	**$66,133,778**	**$167,754,200**

Expenditures by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
General Fund	$52,968,546	$45,639,348	$54,133,900	$36,597,520	$54,133,400
CDRA	$8,832,439	$5,597,892	$15,297,900	$4,057,775	$12,678,900
B&C	$2,492,524	$313,400	$9,223,000	-	$5,632,000
County Option Highway Transit Tax	$345,569	-	$5,182,200	-	$3,960,600
Transportation Safety Fund	$299,620	$31,300	$1,344,300	-	$1,944,800
Police Impact Fees	$11,588	$52,299	$50,000	$30,000	$50,000
Transportation Impact Fees	$1,393,348	-	$4,675,700	-	$2,339,500
Park Impact Fees	$2,810,774	-	$4,210,400	-	$3,392,200
General Projects	$16,713,879	$9,700,803	$44,723,100	$9,704,795	$35,185,600
Water	$7,001,207	$7,527,039	$15,468,300	$6,270,987	$15,267,800
Water Impact Fees	$387,730	-	-	-	-
Storm Water	$5,173,323	$2,511,029	$9,371,300	$1,150,880	$9,120,600
Storm Water Impact Fees	$491,249	$345,466	$3,747,900	$2,033,788	$825,300
Solid Waste	$3,602,467	$3,989,308	$8,055,300	$2,724,236	$8,195,500
Ambulance	$4,832,208	$4,298,510	$6,335,400	$3,644,063	$6,539,400
Risk Management	$1,418,912	$1,194,910	$1,670,000	$1,034,818	$1,710,000
Fleet Management	$2,158,117	$4,026,910	$7,935,100	$4,137,397	$6,778,600
Total Expenditures	**$110,933,501**	**$85,228,215**	**$191,423,800**	**$71,386,258**	**$167,754,200**

Storm Water Fund

Revenues by Fund

Revenues by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Storm Water	$3,730,232	$3,306,684	$9,371,300	$2,700,844	$9,120,600
Sales and Service	$2,779,249	$2,816,440	$2,800,000	$2,361,093	$2,900,000
Late Fees & Penalties	$23,006	$24,371	$20,000	$21,056	$25,000
Interest Earnings	$637,477	$445,449	$500,000	$318,695	$575,000
Other Misc Revenue	$290,500	-	-	-	-
Gain/Loss on Disposal of Capital Assets	-	$20,425	-	-	-
Fund Balance Appropriation	-	-	$6,051,300	-	$5,620,600
Storm Water Impact Fees	$168,741	$104,432	$3,747,900	$33,554	$825,300
Interest Earnings	$168,741	$104,432	-	$33,554	-
Fund Balance Appropriation	-	-	$3,747,900	-	$825,300
Total Revenues	**$3,898,973**	**$3,411,116**	**$13,119,200**	**$2,734,397**	**$9,945,900**

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Storm Water	$5,173,323	$2,511,029	$9,371,300	$1,150,880	$9,120,600
Personnel Services	$819,772	$882,202	$1,139,600	$775,437	$1,464,100
Travel	-	-	$9,200	-	$5,300
Other Uses of Funds	-$441,086	-	-	-	-
General & Contracted Services	$61,121	$74,735	$113,400	$38,910	$112,200
Operational Expenses	$500,333	$579,135	$633,400	$8,829	$622,400
Operational Expenses - Public Services	$176,030	$190,603	$264,400	$104,169	$239,800
Non-Operational Expenses	$792,986	-	$891,500	-	$880,000
Capital Outlay	$3,264,167	$784,355	$6,319,800	$223,535	$5,796,800
Storm Water Impact Fees	$491,249	$345,466	$3,747,900	$2,033,788	$825,300
Capital Outlay	$491,249	$345,466	$3,747,900	$2,033,788	$825,300

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Total Expenditures	**$5,664,572**	**$2,856,495**	**$13,119,200**	**$3,184,668**	**$9,945,900**

Water Fund

Revenues by Fund

Revenues by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Water	$6,794,261	$7,478,088	$15,468,300	$6,415,048	$15,267,800
Fees	$44,680	$51,595	$35,000	$39,990	$35,000
Sales and Service	$5,389,789	$6,863,569	$6,760,000	$6,127,351	$7,585,000
Late Fees & Penalties	$22,611	$26,876	$22,000	$23,090	$22,000
Interest Earnings	$327,681	$258,186	$250,000	$224,617	$330,000
Other Misc Revenue	$9,500	$219,912	-	-	-
Interfund Transfers	$1,000,000	-	-	-	-
Gain/Loss on Disposal of Capital Assets	-	$57,950	-	-	-
Fund Balance Appropriation	-	-	$8,401,300	-	$7,295,800
Water Impact Fees	$284,095	$529,085	-	$293,849	-
Impact Fees	$193,289	$466,275	-	$243,605	-
Interest Earnings	$90,806	$62,810	-	$50,244	-
Total Revenues	**$7,078,356**	**$8,007,174**	**$15,468,300**	**$6,708,897**	**$15,267,800**

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Water	$7,001,207	$7,527,039	$15,468,300	$6,270,987	$15,267,800
Personnel Services	$1,150,632	$1,302,904	$1,694,300	$1,243,375	$1,769,900
Travel	$3,912	$4,897	$18,500	-	$12,500
Other Uses of Funds	-$251,994	-	-	-	-
General & Contracted Services	$524,220	$574,278	$682,000	$458,927	$758,600
Operational Expenses	$685,744	$829,605	$837,600	$11,381	$853,400
Operational Expenses - Public Services	$2,845,651	$3,581,088	$3,736,400	$2,533,017	$3,972,800
Non-Operational Expenses	$1,285,507	-	$1,401,500	-	$1,402,000
Capital Outlay	$733,037	$1,232,518	$7,076,100	$2,024,287	$6,476,700
Bond Obligations	$24,499	$1,750	$21,900	-	$21,900
Water Impact Fees	$387,730	-	-	-	-
Capital Outlay	$387,730	-	-	-	-

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Total Expenditures	**$7,388,937**	**$7,527,039**	**$15,468,300**	**$6,270,987**	**$15,267,800**

Solid Waste Fund

Revenues by Fund

Revenues by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Tentative Budget
Solid Waste	$3,704,703	$3,093,505	$8,055,300	$2,782,365	$8,195,500
Sales and Service	$2,862,441	$2,898,637	$2,930,000	$2,670,763	$3,660,000
Late Fees & Penalties	$20,015	$20,900	$15,000	$18,451	$15,000
Interest Earnings	$268,477	$173,968	$200,000	$93,150	$200,000
Other Misc Revenue	$551,246	-	-	-	-
Gain/Loss on Disposal of Capital Assets	$2,523	-	-	-	-
Fund Balance Appropriation	-	-	$4,910,300	-	$4,320,500
Total Revenues	**$3,704,703**	**$3,093,505**	**$8,055,300**	**$2,782,365**	**$8,195,500**

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Solid Waste	$3,602,467	$3,989,308	$8,055,300	$2,724,236	$8,195,500
Personnel Services	$952,856	$1,083,770	$1,341,100	$924,837	$1,329,800
Travel	-	$16	$2,800	-	$1,500
Other Uses of Funds	-$464,688	-	-	-	-
General & Contracted Services	$657,373	$670,799	$1,070,500	$1,050,975	$1,749,800
Operational Expenses	$640,005	$771,798	$718,400	$12,647	$691,200
Operational Expenses - Public Services	$876,459	$902,881	$1,139,100	$511,007	$1,083,300
Non-Operational Expenses	$475,774	-	$551,500	-	$505,000
Capital Outlay	$464,688	$560,044	$3,231,900	$224,770	$2,834,900
Total Expenditures	**$3,602,467**	**$3,989,308**	**$8,055,300**	**$2,724,236**	**$8,195,500**

Ambulance Fund

Revenues by Fund

Revenues by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Ambulance	$6,927,318	$4,164,681	$6,335,400	$1,659,626	$6,539,400
State Grants	-	$4,483	-	-	-
Sales and Service	$2,757,136	$1,921,964	$2,250,000	$1,669,323	$3,050,000
Interest Earnings	-$44,886	$38,234	-	-$9,697	$60,000
Other Misc Revenue	$68	-	-	-	-
Interfund Transfers	$4,215,000	$2,200,000	$2,300,000	-	$2,400,000
Fund Balance Appropriation	-	-	$1,785,400	-	$1,029,400
Total Revenues	**$6,927,318**	**$4,164,681**	**$6,335,400**	**$1,659,626**	**$6,539,400**

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Ambulance	$4,832,208	$4,298,510	$6,335,400	$3,644,063	$6,539,400
Personnel Services	$2,642,871	$2,630,408	$3,006,400	$2,697,220	$3,312,900
Travel	$11,484	$8,525	$25,500	$6,058	$17,100
General & Contracted Services	$262,454	$241,801	$239,100	$259,597	$285,500
Operational Expenses	$747,644	$1,050,926	$1,147,400	$35,222	$1,328,200
Operational Expenses - Public Services	$200,625	$223,166	$267,600	$158,556	$273,700
Non-Operational Expenses	$967,130	$143,684	$780,000	$40,405	$1,050,000
Capital Outlay	-	-	$869,400	$447,006	$272,000
Total Expenditures	**$4,832,208**	**$4,298,510**	**$6,335,400**	**$3,644,063**	**$6,539,400**

Fleet Fund

Revenues by Fund

Revenues by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Fleet Management	$4,317,368	$3,426,384	$7,935,100	$315,895	$6,778,600
Sales and Service	$2,910,424	$3,179,944	$4,071,600	$215,960	$4,257,900
Interest Earnings	$51,823	-$23,203	-	$94,852	$60,000
Interfund Transfers	$1,324,246	$184,945	$1,670,100	-	$1,405,000
Gain/Loss on Disposal of Capital Assets	$30,875	$84,698	-	$5,083	$30,000
Fund Balance Appropriation	-	-	$2,193,400	-	$1,025,700
Total Revenues	**$4,317,368**	**$3,426,384**	**$7,935,100**	**$315,895**	**$6,778,600**

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Fleet Management	$2,158,117	$4,026,910	$7,935,100	$4,137,397	$6,778,600
Personnel Services	$706,063	$956,052	$1,063,900	$766,096	$1,033,300
Travel	$4,117	$2,594	$10,900	-	$3,200
Other Uses of Funds	-$4,202,789	-	-	-	-
General & Contracted Services	$112,972	$105,480	$143,100	$105,751	$117,000
Operational Expenses	$186,165	$66,335	$98,500	$21,378	$81,900
Operational Expenses - Public Services	$61,359	$64,007	$91,500	$36,518	$75,200
Non-Operational Expenses	$1,089,286	-	$1,200,000	-	$1,600,000
Capital Outlay	$4,199,071	$2,832,442	$5,327,200	$3,207,654	$3,868,000
Bond Obligations	$1,872	-	-	-	-
Total Expenditures	**$2,158,117**	**$4,026,910**	**$7,935,100**	**$4,137,397**	**$6,778,600**

Risk Fund

Revenues by Fund

Revenues by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Risk Management	$1,427,711	$1,779,011	$1,670,000	$83,601	$1,710,000
Sales and Service	$1,233,500	$1,390,000	$1,560,000	-	$1,560,000
Interest Earnings	$95,570	$74,374	$60,000	$49,333	$100,000
Other Misc Revenue	$98,641	$314,637	$50,000	$34,268	$50,000
Total Revenues	**$1,427,711**	**$1,779,011**	**$1,670,000**	**$83,601**	**$1,710,000**

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Risk Management	$1,418,912	$1,194,910	$1,670,000	$1,034,818	$1,710,000
Personnel Services	$108,927	$114,499	$121,600	$58,334	$51,500
Travel	-	$1,057	$2,800	$525	$3,000
Other Uses of Funds	-	$20,945	$111,500	-	$100,000
General & Contracted Services	$71,388	$105,152	$118,300	$123,072	$180,000
Operational Expenses	$1,238,598	$953,257	$1,315,800	$852,888	$1,375,500
Total Expenditures	**$1,418,912**	**$1,194,910**	**$1,670,000**	**$1,034,818**	**$1,710,000**

Capital Projects Fund

Revenues by Fund

Revenues by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
General Projects	$12,401,056	$52,299	$44,723,100	-	$35,185,600
Interfund Transfers	$12,401,056	$52,299	$28,949,800	-	$19,573,900
Fund Balance Appropriation	-	-	$15,773,300	-	$15,611,700
Total Revenues	**$12,401,056**	**$52,299**	**$44,723,100**	**-**	**$35,185,600**

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
General Projects	$16,713,879	$9,700,803	$44,723,100	$9,704,795	$35,185,600
Capital Projects-HIghway Project	$295,220	$938,949	$1,294,300	$127,542	$1,916,800
Transfers to Other Funds	-	-	$520,600	$52,299	-
GF Capital Projects	$7,328,920	$2,100,518	$16,177,700	$1,086,214	$15,611,700
Capital Projects - B&C	$1,994,478	$2,738,933	$8,053,000	$2,339,412	$4,494,000
Capital Projects - Local Highway Tax	$345,569	$1,845,423	$4,936,400	$686,695	$3,960,600
Capital Projects - Grants	-	$60,800	-	-	-
Capital Projects - CDRA	$2,533,983	-	$4,855,000	$1,741,666	$3,470,800
Capital Projects - Transportation Impact	$1,393,348	$1,097,957	$4,675,700	$2,002,865	$2,339,500
Capital Projects - Police Impact	$11,588	$52,299	-	-	-
Capital Projects - Park Impact	$2,810,774	$865,924	$4,210,400	$1,668,101	$3,392,200
Total Expenditures	**$16,713,879**	**$9,700,803**	**$44,723,100**	**$9,704,795**	**$35,185,600**

Special Revenue Fund

Revenues by Fund

Revenues by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
CDRA	$9,596,435	$9,244,251	$15,297,900	$7,650,379	$12,678,900
B&C	$3,517,419	$2,351,562	$9,223,000	$1,862,520	$5,632,000
County Option Highway Transit Tax	$2,175,598	$1,788,977	$5,182,200	$2,184,737	$3,960,600
Transportation Safety Fund	$761,462	$755,960	$1,344,300	$29,661	$1,944,800
Fire Impact Fees	$15,638	$40,422	-	$27,167	-
Police Impact Fees	$29,383	$254,230	$50,000	$32,260	$50,000
Transportation Impact Fees	$485,042	$824,469	$4,675,700	$656,323	$2,339,500
Park Impact Fees	$791,580	$1,278,113	$4,210,400	$612,361	$3,392,200
Total Revenues	**$17,372,558**	**$16,537,983**	**$39,983,500**	**$13,055,407**	**$29,998,000**

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
CDRA	$8,832,439	$5,597,892	$15,297,900	$4,057,775	$12,678,900
Other Uses of Funds	$2,998,013	$462,456	$5,309,900	$46,882	$3,515,800
General & Contracted Services	$4,751,038	$4,007,114	$9,518,000	$4,010,893	$9,163,100
Operational Expenses	$464,441	$509,351	$470,000	-	-
Bond Obligations	$618,947	$618,971	-	-	-
B&C	$2,492,524	$313,400	$9,223,000	-	$5,632,000
Other Uses of Funds	$2,455,224	-	$8,973,000	-	$5,349,000
Operational Expenses	$37,300	$313,400	$250,000	-	$283,000
County Option Highway Transit Tax	$345,569	-	$5,182,200	-	$3,960,600
Other Uses of Funds	$345,569	-	$5,182,200	-	$3,960,600
Transportation Safety Fund	$299,620	$31,300	$1,344,300	-	$1,944,800
Other Uses of Funds	$295,220	-	$1,294,300	-	$1,916,800
Operational Expenses	$4,400	$31,300	$50,000	-	$28,000
Police Impact Fees	$11,588	$52,299	$50,000	$30,000	$50,000

Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Other Uses of Funds	$11,588	$52,299	$50,000	$30,000	$50,000
Transportation Impact Fees	$1,393,348	-	$4,675,700	-	$2,339,500
Other Uses of Funds	$1,393,348	-	$4,675,700	-	$2,339,500
Park Impact Fees	$2,810,774	-	$4,210,400	-	$3,392,200
Other Uses of Funds	$2,810,774	-	$4,210,400	-	$3,392,200
Total Expenditures	**$16,185,862**	**$5,994,891**	**$39,983,500**	**$4,087,775**	**$29,998,000**

Transfers

Other Sources of Funding - Transfers In/Revenue

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity	2025-2026 FY26 Final Budget	2026-2027 FY27 Preliminary
Fund: 100 - GENERAL FUND						
100-10-1000-371201	Transfer from Special Revenue	$ 464,030.00	$ 462,456.00	$ 46,882.00	$ 454,900.00	$ 45,000.00
100-10-1000-371301	Transfer from TRSSD Fund	$ -	$ -	$ -	$ -	$ -
100-10-1000-371401	Transfer From CIP	$ -	$ -	$ 52,299.00	$ 520,600.00	$ -
100-10-1000-371901	Transfer from Impact Fee	$ -	$ 435,000.00	$ 30,000.00	$ 50,000.00	$ 50,000.00
	Total Fund: 100 - GENERAL FUND:	**$ 464,030.00**	**$ 897,456.00**	**$ 129,181.00**	**$ 1,025,500.00**	**$ 95,000.00**
Fund: 210 - CDRA						
210-20-6000-371101	Transfer from General Fund	$ 349,768.00	$ -	$ -	$ -	$ -
	Total Fund: 210 - CDRA:	**$ 349,768.00**	**$ -**	**$ -**	**$ -**	**$ -**
Fund: 240 - B&C						
240-20-3000-371101	Transfer from General Fund	$ 816,101.32	$ 25,625.11	$ -	$ 600,000.00	$ 500,000.00
240-20-3000-371401	Transfer from CIP	$ -	$ -	$ -	$ -	$ -
	Total Fund: 240 - B&C:	**$ 816,101.32**	**$ 25,625.11**	**$ -**	**$ 600,000.00**	**$ 500,000.00**
Fund: 272 - POLICE IMPACT FEES						
272-20-2000-371101	Transfer from General Fund	$ -	$ 192,007.00	$ -	$ -	$ -
	Total Fund: 272 - POLICE IMPACT FEES:	**$ -**	**$ 192,007.00**	**$ -**	**$ -**	**$ -**
Fund: 310 - DEBT SERVICE						
310-30-8000-371101	Transfer from General Fund	$ 1,063,777.00	$ -	$ -	$ -	$ -
	Total Fund: 310 - DEBT SERVICE:	**$ 1,063,777.00**	**$ -**	**$ -**	**$ -**	**$ -**

Other Sources of Funding - Transfers In/Revenue Continued

Fund: 410 - GENERAL PROJECTS						
410-40-3000-371101	Transfer from General Fund	$ 3,016,096.95	$ 2,489,036.47	$ -	$ 925,000.00	$ -
410-40-3000-371201	Transfer From Special Revenue Fund	$ 5,169,249.90	$ 5,651,118.18	$ -	$ 19,138,700.00	$ 13,932,200.00
410-40-3000-371901	Transfer from Impact Fee	$ 4,215,709.53	$ 2,114,966.88	$ -	$ 8,886,100.00	$ 5,731,700.00
	Total Fund: 410 - GENERAL PROJECTS:	**$ 12,401,056.38**	**$ 10,255,121.53**	**$ -**	**$ 28,949,800.00**	**$ 19,663,900.00**
Fund: 510 - WATER						
510-50-3000-371101	Transfer From General Fund	$ 1,000,000.00	$ 2,000,000.00	$ -	$ -	$ -
510-50-3000-371901	Transfer From Impact Fee	$ -	$ -	$ -	$ -	$ -
	Total Fund: 510 - WATER:	**$ 1,000,000.00**	**$ 2,000,000.00**	**$ -**	**$ -**	**$ -**
Fund: 550 - AMBULANCE						
550-55-2000-371101	Transfer From General Fund	$ 4,215,000.00	$ 2,200,000.00	$ -	$ 2,300,000.00	$ 2,400,000.00
	Total Fund: 550 - AMBULANCE:	**$ 4,215,000.00**	**$ 2,200,000.00**	**$ -**	**$ 2,300,000.00**	**$ 2,400,000.00**
Fund: 620 - FLEET MANAGEMENT						
620-60-1000-371101	Transfer from General Fund	$ 863,500.00	$ 4,804,000.00	$ -	$ 700,100.00	$ 500,000.00
620-60-1000-371201	Transfer from Special Revenue	$ 460,746.12	$ 832,618.27	$ -	$ 920,000.00	$ 855,000.00
620-60-1000-371501	Transfer From ISF	$ -	$ 20,945.29	$ -	$ 50,000.00	$ 50,000.00
	Total Fund: 620 - FLEET MANAGEMENT:	**$ 1,324,246.12**	**$ 5,657,563.56**	**$ -**	**$ 1,670,100.00**	**$ 1,405,000.00**
	Total Type: 370 - Other Sources of Funding:	**$ 21,633,978.82**	**$ 21,227,773.20**	**$ 129,181.00**	**$ 34,545,400.00**	**$ 24,063,900.00**

Other Uses of Funds - Transfers Out/Expense

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity	2025-2026 FY26 Final Budget	2026-2027 FY27 Preliminary
Fund: 100 - GENERAL FUND						
100-10-41510-691401	Transfer To CIP	$ -	$ -	$ -	$ -	$ -
100-10-41510-691501	Transfer to Insurance	$ -	$ -	$ -	$ -	$ -
100-10-49210-691201	Transfer to Special Revenue	$ 2,229,646.32	$ 217,632.11	$ -	$ 600,000.00	$ 500,000.00
100-10-49210-691401	Transfer to CIP	$ 3,016,096.95	$ 2,489,036.47	$ -	$ 925,000.00	$ -
100-10-49210-691501	Transfer to Enterprise Funds	$ 5,215,000.00	$ 4,200,000.00	$ -	$ 2,300,000.00	$ 2,400,000.00
100-10-49210-691601	Transfer to ISF	$ 863,500.00	$ 4,804,000.00	$ -	$ 700,100.00	$ 500,000.00
	Total Fund: 100 - GENERAL FUND:	**$ 11,324,243.27**	**$ 11,710,668.58**	**$ -**	**$ 4,525,100.00**	**$ 3,400,000.00**
Fund: 210 - CDRA						
210-20-26112-691401	Transfer to CIP - Sandhills	$ 2,533,982.83	$ -	$ -	$ 1,490,000.00	$ 928,500.00
210-20-26113-691101	Transfer to General Fund - Crescent	$ 424,100.00	$ 420,900.00	$ -	$ 414,900.00	$ -
210-20-26113-691401	Transfer to CIP - Crescent	$ -	$ -	$ -	$ 165,000.00	$ -
210-20-26114-691401	Transfer to CIP - E. Bangerter	$ -	$ -	$ -	$ 1,000,000.00	$ 632,300.00
210-20-26116-691401	Transfer to CIP - Frontrunner	$ -	$ -	$ -	$ 50,000.00	$ -
210-20-26118-691101	Transfer to General Fund - South Mounta	$ 39,930.00	$ 41,556.00	$ 46,882.00	$ 40,000.00	$ 45,000.00
210-20-26118-691401	Transfer to CIP - South Mountain CRA	$ -	$ -	$ -	$ 2,150,000.00	$ 2,000,000.00
	Total Fund: 210 - CDRA:	**$ 2,998,012.83**	**$ 462,456.00**	**$ 46,882.00**	**$ 5,309,900.00**	**$ 3,605,800.00**
Fund: 240 - B&C						
240-20-49210-691401	Transfer To CIP - B&C	$ 2,124,477.62	$ 2,814,274.01	$ -	$ 8,053,000.00	$ 4,494,000.00
240-20-49210-691601	Transfer to ISF	$ 330,746.12	$ 832,618.27	$ -	$ 920,000.00	$ 855,000.00
	Total Fund: 240 - B&C:	**$ 2,455,223.74**	**$ 3,646,892.28**	**$ -**	**$ 8,973,000.00**	**$ 5,349,000.00**
Fund: 241 - COUNTY OPTION HIGHWAY TRANSIT TAX						
241-20-49210-691401	Transfer to CIP - COUNTY OPTION	$ 345,569.39	$ 1,845,595.92	$ -	$ 4,936,400.00	$ 3,960,600.00
	Total Fund: 241 - COUNTY OPTION HIGHWAY TRANSIT TAX:	**$ 345,569.39**	**$ 1,845,595.92**	**$ -**	**$ 4,936,400.00**	**$ 3,960,600.00**
Fund: 242 - HIGHWAY PROJECTS FUND (SB0051 2022)						
242-20-49210-691401	Transfer to CIP - HIGHWAY PROJECTS	$ 295,220.06	$ 938,949.25	$ -	$ 1,294,300.00	$ 1,916,800.00
	Total Fund: 242 - HIGHWAY PROJECTS FUND (SB0051 2022):	**$ 295,220.06**	**$ 938,949.25**	**$ -**	**$ 1,294,300.00**	**$ 1,916,800.00**
Fund: 272 - POLICE IMPACT FEES						
272-20-22120-691102	Transfer to GF	$ -	$ -	$ -	$ -	$ -
272-20-49210-691101	Transfer to GF - POLICE IMPACT	$ -	$ 435,000.00	$ 30,000.00	$ 50,000.00	$ 50,000.00
272-20-49210-691401	Transfer to CIP - POLICE IMPACT	$ 11,587.50	$ 104,598.00	$ -	$ -	$ -
	Total Fund: 272 - POLICE IMPACT FEES:	**$ 11,587.50**	**$ 539,598.00**	**$ 30,000.00**	**$ 50,000.00**	**$ 50,000.00**

Other Uses of Funds - Transfers Out/Expense Continued

Fund: 273 - TRANSPORTATION IMPACT FEES						
273-20-49210-691401	Transfer to CIP - TRANSPORTATION	$ 1,393,348.33	$ 1,220,092.31	$ -	$ 4,675,700.00	$ 2,339,500.00
	Total Fund: 273 - TRANSPORTATION IMPACT FEES:	**$ 1,393,348.33**	**$ 1,220,092.31**	**$ -**	**$ 4,675,700.00**	**$ 2,339,500.00**
Fund: 274 - PARK IMPACT FEES						
274-20-00000-691401	Transfer to CIP Fund	$ -	$ -	$ -	$ -	$ -
274-20-49210-691401	Transfer to CIP - PARK IMPACT	$ 2,810,773.70	$ 842,575.57	$ -	$ 4,210,400.00	$ 3,392,200.00
	Total Fund: 274 - PARK IMPACT FEES:	**$ 2,810,773.70**	**$ 842,575.57**	**$ -**	**$ 4,210,400.00**	**$ 3,392,200.00**
Fund: 410 - GENERAL PROJECTS						
410-40-49210-691101	Transfer to General Fund	$ -	$ -	$ 52,299.00	$ 520,600.00	$ -
	Total Fund: 410 - GENERAL PROJECTS:	**$ -**	**$ -**	**$ 52,299.00**	**$ 520,600.00**	**$ -**
Fund: 610 - RISK MANAGEMENT						
610-60-49210-691601	Transfer to ISF	$ -	$ 20,945.29	$ -	$ 50,000.00	$ 50,000.00
	Total Fund: 610 - RISK MANAGEMENT:	**$ -**	**$ 20,945.29**	**$ -**	**$ 50,000.00**	**$ 50,000.00**
	Total Type: 690 - Other Uses of Funds:	**$ 21,633,978.82**	**$ 21,227,773.20**	**$ 129,181.00**	**$ 34,545,400.00**	**$ 24,063,900.00**
	Report Total:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Fund Summary - Transfers

Fund	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity	2025-2026 FY26 Final Budget	2026-2027 FY27 Preliminary
Type: 370 - Other Sources of Funding					
100 - GENERAL FUND	$ 464,030.00	$ 897,456.00	$ 129,181.00	$ 1,025,500.00	$ 95,000.00
210 - CDRA	$ 349,768.00	$ -	$ -	$ -	$ -
230 - MBA	$ -	$ -	$ -	$ -	$ -
240 - B&C	$ 816,101.32	$ 25,625.11	$ -	$ 600,000.00	$ 500,000.00
271 - FIRE IMPACT FEES	$ -	$ -	$ -	$ -	$ -
272 - POLICE IMPACT FEES	$ -	$ 192,007.00	$ -	$ -	$ -
310 - DEBT SERVICE	$ 1,063,777.00	$ -	$ -	$ -	$ -
410 - GENERAL PROJECTS	$ 12,401,056.38	$ 10,255,121.53	$ -	$ 28,949,800.00	$ 19,663,900.00
510 - WATER	$ 1,000,000.00	$ 2,000,000.00	$ -	$ -	$ -
520 - STORM WATER	$ -	$ -	$ -	$ -	$ -
530 - SOLID WASTE	$ -	$ -	$ -	$ -	$ -
550 - AMBULANCE	$ 4,215,000.00	$ 2,200,000.00	$ -	$ 2,300,000.00	$ 2,400,000.00
610 - RISK MANAGEMENT	$ -	$ -	$ -	$ -	$ -
620 - FLEET MANAGEMENT	$ 1,324,246.12	$ 5,657,563.56	$ -	$ 1,670,100.00	$ 1,405,000.00
Total Type: 370 - Other Sources of Funding:	**$ 21,633,978.82**	**$ 21,227,773.20**	**$ 129,181.00**	**$ 34,545,400.00**	**$ 24,063,900.00**
Type: 690 - Other Uses of Funds					
100 - GENERAL FUND	$ 11,324,243.27	$ 11,710,668.58	$ -	$ 4,525,100.00	$ 3,400,000.00
210 - CDRA	$ 2,998,012.83	$ 462,456.00	$ 46,882.00	$ 5,309,900.00	$ 3,605,800.00
240 - B&C	$ 2,455,223.74	$ 3,646,892.28	$ -	$ 8,973,000.00	$ 5,349,000.00
241 - COUNTY OPTION HIGHWAY TRANSIT TAX	$ 345,569.39	$ 1,845,595.92	$ -	$ 4,936,400.00	$ 3,960,600.00
242 - HIGHWAY PROJECTS FUND (SB0051 2022)	$ 295,220.06	$ 938,949.25	$ -	$ 1,294,300.00	$ 1,916,800.00
271 - FIRE IMPACT FEES	$ -	$ -	$ -	$ -	$ -
272 - POLICE IMPACT FEES	$ 11,587.50	$ 539,598.00	$ 30,000.00	$ 50,000.00	$ 50,000.00
273 - TRANSPORTATION IMPACT FEES	$ 1,393,348.33	$ 1,220,092.31	$ -	$ 4,675,700.00	$ 2,339,500.00
274 - PARK IMPACT FEES	$ 2,810,773.70	$ 842,575.57	$ -	$ 4,210,400.00	$ 3,392,200.00
410 - GENERAL PROJECTS	$ -	$ -	$ 52,299.00	$ 520,600.00	$ -
511 - WATER IMPACT FEES	$ -	$ -	$ -	$ -	$ -
521 - STORM WATER IMPACT FEES	$ -	$ -	$ -	$ -	$ -
610 - RISK MANAGEMENT	$ -	$ 20,945.29	$ -	$ 50,000.00	$ 50,000.00
Total Type: 690 - Other Uses of Funds:	**$ 21,633,978.82**	**$ 21,227,773.20**	**$ 129,181.00**	**$ 34,545,400.00**	**$ 24,063,900.00**
Report Total:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the

betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as

directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

FY2027 Final Budget Adoption

FINANCE DEPARTMENT

John Vuyk
Finance Director

Draper City Council Meeting
August 18, 2026

Budget Adoption

October 2025

- Bi-weekly meetings with Mayor Walker

January 2026

- Meetings with Departments

March/April

- Individual meetings with Council members

May 19, 2026

- Adopted Tentative Budget
- Set a Date for formal public hearing on budget for June 2nd

June 2, 2026

- Public Hearing during City Council Meeting

June 9, 2026

- Adopted Interim Budget
- Property Tax from proposed increase was set aside in a restricted account

August 12, 2026

- Truth in Taxation
- All Parties will be allowed to speak about the proposed tax rate change

August 18, 2026

- Adoption of the Final Budget
- A Public Hearing will be held in conjunction with the final budget adoption

Property Tax Impact Statement

Original Estimate

FINANCE DEPARTMENT

PROPERTY TAX RATE INCREASE

Statement

Draper City is considering levying a tax rate that exceeds the City's certified tax rate. The proposed tax rate is estimated to increase the current tax rate from .000936 to .001170.

The proposed tax rate increase would generate approximately $2,696,000 of additional ad valorem tax revenue to be used to pay for operational and compensation costs.

The proposed tax rate increase would increase the City's ad valorem tax revenue by approximately 25%.

If the City proceeds with the proposed tax rate increase, the City will provide notice of and conduct a public hearing, as required by Utah Code Section 59-2-919(4)(c).

Current Draper City Property Tax Rate	0.000936
Current Draper City Property Tax Revenue	$ 10,186,000
Proposed Draper Property Tax Rate with Tax Increase	0.001170
Proposed Draper Property Tax Revenue with Tax Increase	$ 12,882,000
Proposed New Property Tax Revenue	**$ 2,696,000**

	Monthly	Annual	%
Estimated increase to a primary residence valued at $807,000	$ 8.66	$ 103.86	25.0%
Estimated increase to a business valued at $1,000,000	$ 19.50	$ 234.00	25.0%

Property Tax Impact Statement

Updated with Certified Tax Rate (June 12th)

FINANCE DEPARTMENT

PROPERTY TAX RATE INCREASE

Statement

Draper City is considering levying a tax rate that exceeds the City's certified tax rate. The proposed tax rate is estimated to increase the current tax rate from .000902 to .001128.

The proposed tax rate increase would generate approximately $2,696,000 of additional ad valorem tax revenue to be used to pay for operational and compensation costs.

The proposed tax rate increase would increase the City's ad valorem tax revenue by approximately 25%.

If the City proceeds with the proposed tax rate increase, the City will provide notice of and conduct a public hearing, as required by Utah Code Section 59-2-919(4)(c).

Current Draper City Property Tax Rate	0.000902
Current Draper City Property Tax Revenue	$ 10,186,000
Proposed Draper Property Tax Rate with Tax Increase	0.001128
Proposed Draper Property Tax Revenue with Tax Increase	$ 12,882,000
Proposed New Property Tax Revenue	**$ 2,696,000**

	Monthly	Annual	%
Estimated increase to a primary residence valued at $941,000	$ 9.75	$ 116.97	25.0%
Estimated increase to a business valued at $941,000	$ 17.72	$ 212.67	25.0%

Proposed Property Tax Impact Schedule

FINANCE DEPARTMENT

OVERALL BUDGET

	Budget Without Tax Increase	Proposed Budget	Budget Change
MAYOR & COUNCIL	312,800	312,800	-
CITY MANAGER	6,670,900	6,670,900	-
HUMAN RESOURCES	717,700	717,700	-
FINANCE	1,373,400	1,373,400	-
JUSTICE COURT	822,300	822,300	-
POLICE DEPARTMENT	14,346,400	14,346,400	-
FIRE DEPARTMENT	8,123,700	8,123,700	-
PUBLIC WORKS	4,803,000	4,803,000	-
COMMUNITY DEVELOPMENT	3,428,300	3,428,300	-
PARKS & RECREATION	6,771,300	6,771,300	-
NON DEPARTMENTAL / DEBT SERVICE / TRANS	6,148,600	6,148,600	-
TOTAL EXPENSE	**53,518,400**	**53,518,400**	**-**
DRAPER CITY FUND BALANCE	*16,519,000*	*18,980,000*	*(2,461,000)*

Impact of Tax Increase - With the property tax increase Draper will reduce its reliance on fund balance to meet the ongoing operational needs of the City.

Proposed Property Tax Impact Schedule

FINANCE DEPARTMENT

FIRE DEPARTMENT

	Budget Without Tax Increase	Proposed Budget	Budget Change
FIRE DEPARTMENT - OVERTIME	250,000	-	(250,000)
FIRE DEPARTMENT - PERSONNEL	-	415,000	415,000
TOTAL EXPENSE	**250,000**	**415,000**	**165,000**

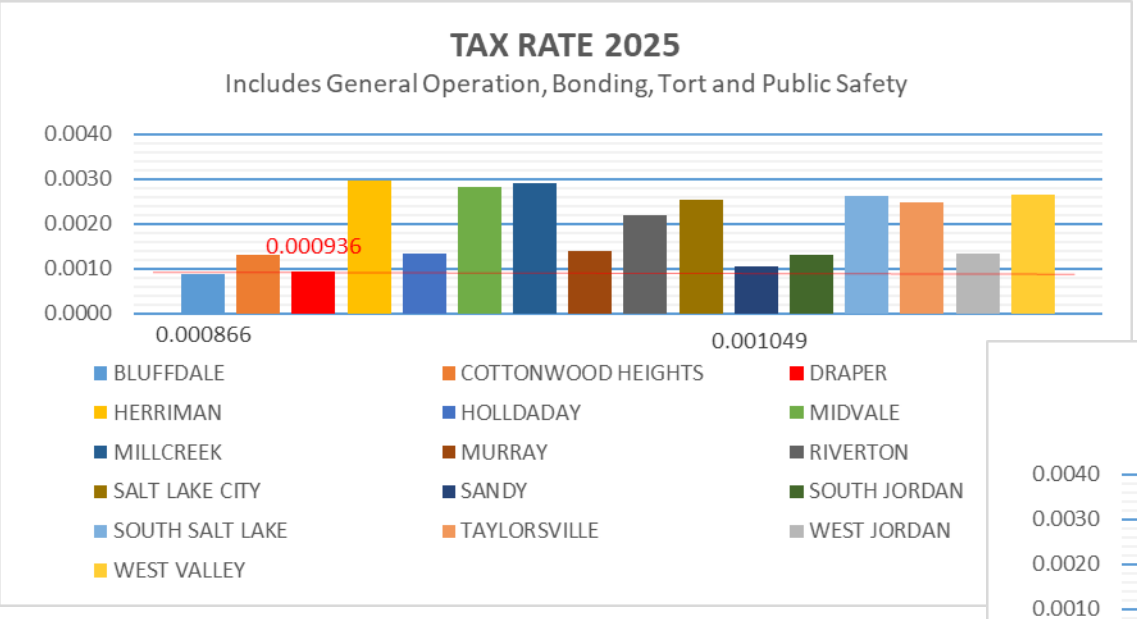
Impact of Tax Increase -The City will fund three new firefighter positions, reducing the reliance on overtime to meet minimum staffing levels and reducing firefighter fatigue.

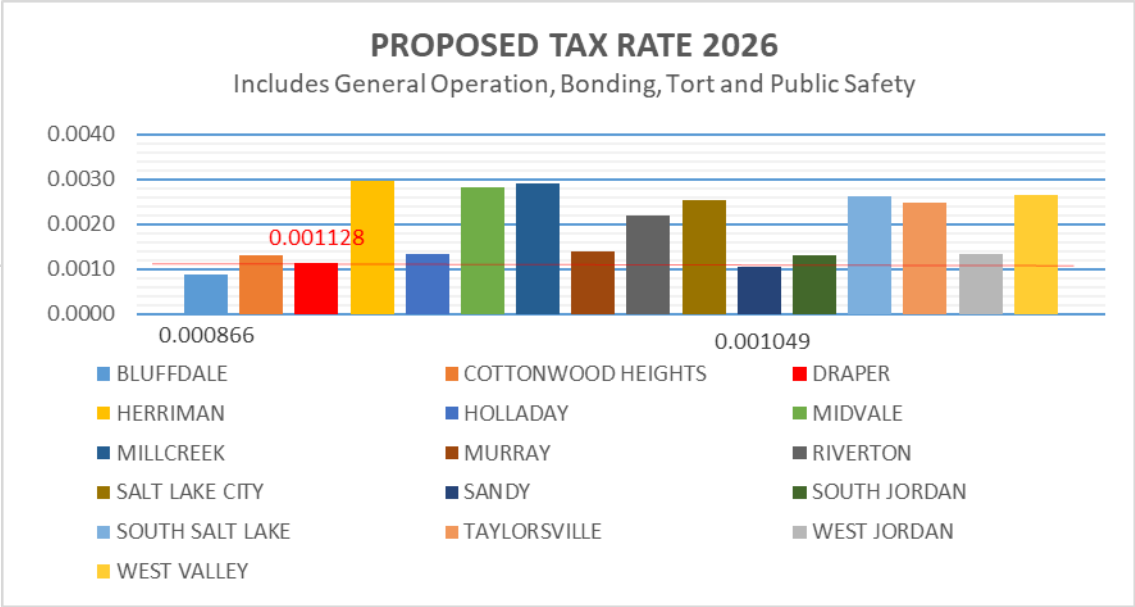
PARKS & RECREATION

	Budget Without Tax Increase	Proposed Budget	Budget Change
PARKS - PLAYGROUND MAINTENANCE	130,000	200,000	70,000
TOTAL EXPENSE	**130,000**	**200,000**	**70,000**

Impact of Tax Increase -The City will have the necessary funding to continue annual playground replacements at the recommended level in order to maintain compliance with risk and insurance mandates.

Property Tax



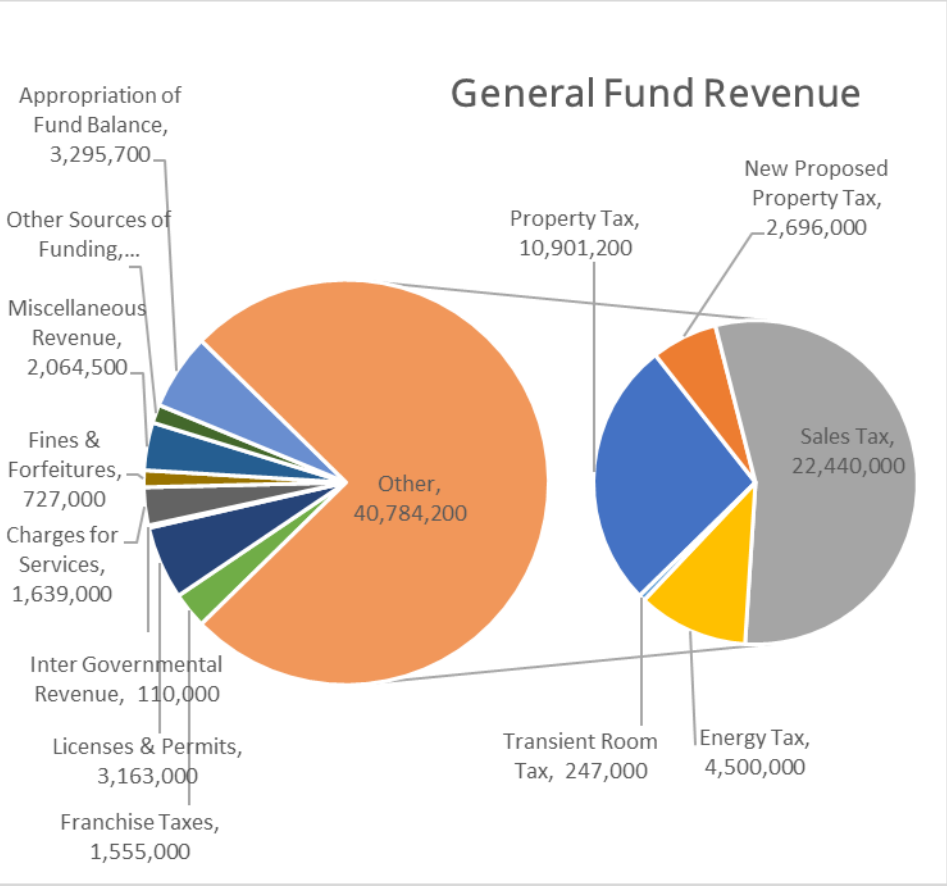


FINANCE DEPARTMENT

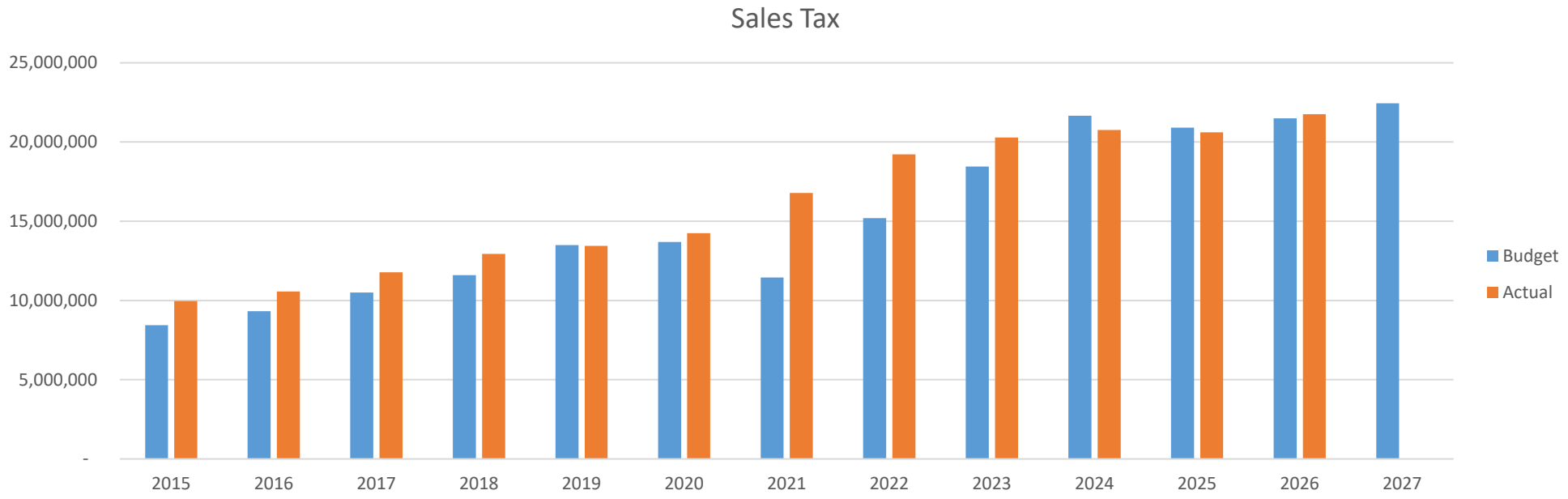
General Fund - Revenue

FINANCE DEPARTMENT

Revenue	FY2026	FY2027	% Change
Taxes			
Property Tax	10,783,500	10,901,200	1.1%
New Proposed Property Tax	-	2,696,000	
Sales Tax	21,500,000	22,440,000	4.4%
Energy Tax	4,500,000	4,500,000	0.0%
Transient Room Tax	230,000	247,000	7.4%
Franchise Taxes	1,410,000	1,555,000	10.3%
All Taxes	38,423,500	42,339,200	10.2%
Licenses & Permits	3,025,500	3,163,000	4.5%
Inter Governmental Revenue	790,000	110,000	-86.1%
Charges for Services	1,739,200	1,639,000	-5.8%
Fines & Forfeitures	681,000	727,000	6.8%
Miscellaneous Revenue	2,116,500	2,064,500	-2.5%
Other Sources of Funding	1,064,900	795,000	-25.3%
Appropriation of Fund Balance	4,908,300	3,295,700	-32.9%
TOTAL	52,748,900	54,133,400	2.6%



Sales Tax



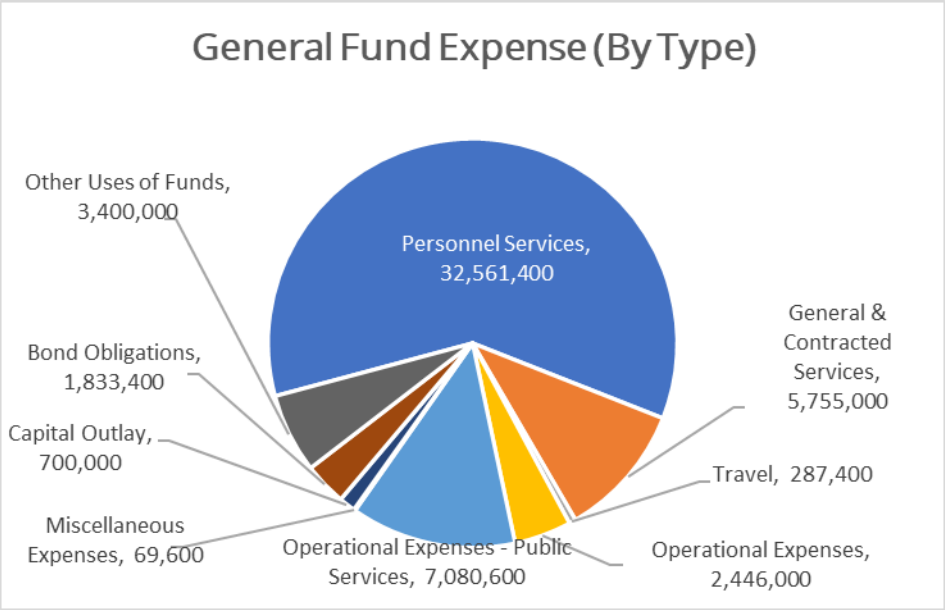
Sales Tax

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Budget	11,600,627	13,500,000	13,700,000	11,459,500	15,200,000	18,456,600	21,659,300	20,900,000	21,500,000	22,440,000
Actual	12,946,117	13,450,317	14,255,962	16,788,860	19,216,512	20,282,317	20,760,554	20,609,052	21,751,555	
% Growth	10.0%	3.9%	6.0%	17.8%	14.5%	5.5%	2.4%	-0.7%	5.5%	-100.0%

General Fund – Expense (By Type)

FINANCE DEPARTMENT

Expense (By Type)	FY2026	FY2027	% Change
Personnel Services	30,504,500	32,561,400	6.7%
General & Contracted Services	5,820,600	5,755,000	-1.1%
Travel	293,900	287,400	-2.2%
Operational Expenses	2,684,700	2,446,000	-8.9%
Operational Expenses - Public Services	7,127,600	7,080,600	-0.7%
Miscellaneous Expenses	74,600	69,600	-6.7%
Capital Outlay	886,000	700,000	-21.0%
Bond Obligations	1,957,000	1,833,400	-6.3%
Other Uses of Funds	3,400,000	3,400,000	0.0%
TOTAL	52,748,900	54,133,400	2.6%



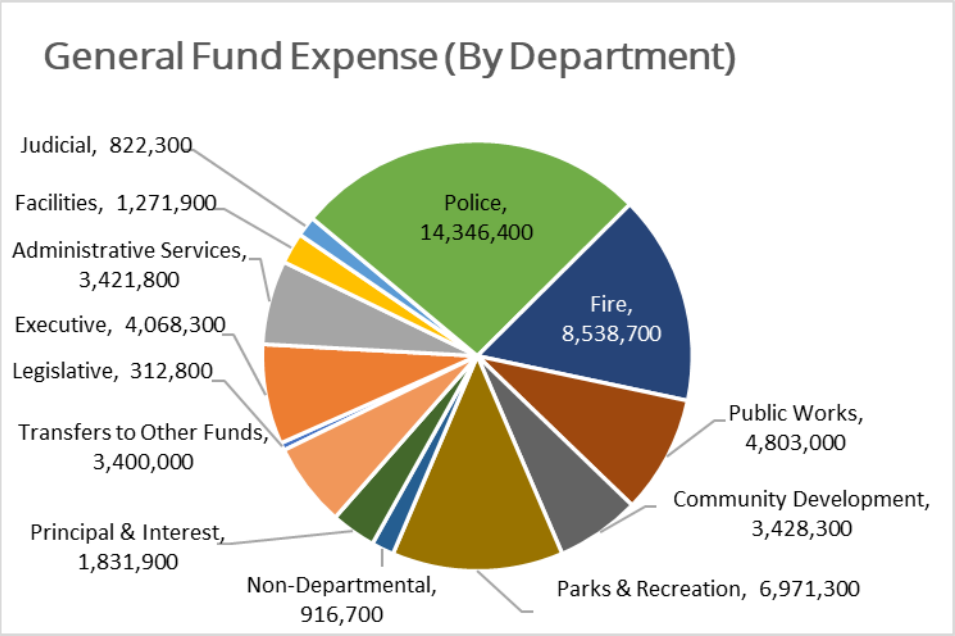
Draper City Staffing

Draper City General Fund	258.12
Sandy City General Fund	632.84
West Jordan General Fund	475.31
South Jordan General Fund	403.00
Herriman General Fund	175.30
Riverton General Fund	168.96

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
General Fund - Council	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
General Fund - Executive	15.49	15.79	16.79	16.79	17.39	19.02	21.38	22.10	21.19	21.19
General Fund - Finance	8.25	8.25	8.25	8.25	8.25	8.25	9.25	9.25	9.25	9.25
General Fund - HR	2.50	2.50	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
General Fund - Facilities	7.25	7.25	7.25	7.25	7.25	7.25	7.25	7.25	8.25	8.25
General Fund - Non Departmental	0.63	0.63								
General Fund - Fleet	2.00	2.00	2.00	2.00						
General Fund - Police	60.79	62.04	62.39	62.39	63.12	70.12	70.82	72.63	73.63	74.63
General Fund - Fire	36.50	38.50	31.72	31.72	34.22	37.72	38.22	40.22	40.94	43.94
General Fund - Justice Court	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	4.60	4.60
General Fund - Community Development	19.00	20.00	20.00	20.00	20.00	20.00	20.50	20.00	20.00	20.22
General Fund - Public Works	23.63	25.13	25.13	25.13	25.13	26.13	25.35	25.35	25.35	25.35
General Fund - Parks & Rec	35.45	36.45	36.39	36.39	39.39	38.39	39.69	39.69	41.69	41.69
TOTAL GENERAL FUND	**223.09**	**230.14**	**223.52**	**223.52**	**228.35**	**241.48**	**247.06**	**251.09**	**253.90**	**258.12**
Water Fund	7.00	8.00	8.00	8.00	8.63	9.63	13.63	13.63	13.63	13.63
Storm Water Fund	5.50	6.50	7.50	7.50	7.50	8.50	10.00	10.00	10.00	10.00
Solid Waste Fund	9.00	9.00	10.00	10.00	9.00	11.00	11.00	11.00	11.00	11.00
Ambulance Fund	14.50	12.50	20.00	20.00	22.00	22.00	22.80	22.15	22.15	22.15
Class B& C Fund	1.00	1.00	1.00	1.00	1.00	1.00				
Risk Management Fund	0.63	0.63	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fleet Fund					3.00	4.00	7.00	8.00	8.00	8.00
TOTAL	**260.72**	**267.77**	**271.02**	**271.02**	**280.48**	**298.61**	**312.49**	**316.87**	**319.68**	**323.90**

General Fund – Expense (By Dept)

FINANCE DEPARTMENT



Expense (By Department)	FY2026	FY2027	% Change
Legislative	314,900	312,800	-0.7%
Executive	4,254,900	4,068,300	-4.4%
Administrative Services	3,381,000	3,421,800	1.2%
Facilities	1,311,500	1,271,900	-3.0%
Judicial	747,900	822,300	9.9%
Police	13,562,500	14,346,400	5.8%
Fire	7,990,000	8,538,700	6.9%
Public Works	5,170,900	4,803,000	-7.1%
Community Development	3,327,900	3,428,300	3.0%
Parks & Recreation	6,304,800	6,971,300	10.6%
Non-Departmental	1,025,600	916,700	-10.6%
Principal & Interest	1,957,000	1,831,900	-6.4%
Transfers to Other Funds	3,400,000	3,400,000	0.0%
TOTAL	52,748,900	54,133,400	2.6%

General Fund Expense

	2023	2024	2025	2026	2027
General Fund - Council	290,400	303,900	313,000	314,900	312,800
General Fund - Executive	4,433,200	5,325,700	5,555,800	5,627,100	5,399,000
General Fund - Finance	982,500	1,071,300	1,167,600	1,306,400	1,373,400
General Fund - HR	472,600	541,200	611,300	702,400	717,700
General Fund - Facilities	969,700	1,049,200	1,111,600	1,311,500	1,271,900
General Fund - Police	10,395,000	11,654,800	12,861,700	13,562,500	14,346,400
General Fund - Fire	5,665,400	6,656,400	7,642,700	7,990,000	8,538,700
General Fund - Justice Court	727,800	757,700	912,000	747,900	822,300
General Fund - Community Development	2,892,400	3,019,900	3,263,500	3,327,900	3,428,300
General Fund - Public Works	4,157,300	4,985,800	5,244,100	5,170,900	4,803,000
General Fund - Parks & Rec	4,501,000	5,228,200	5,688,500	6,304,800	6,971,300
General Fund - Non Departmental	514,200	369,100	203,100	1,025,600	916,700
General Fund - Banking	1,989,200	2,332,900	2,331,700	1,957,000	1,831,900
General Fund - Transfers to Other Funds	2,629,000	2,174,000	2,815,000	3,400,000	3,400,000
TOTAL GENERAL FUND	**40,619,700**	**45,470,100**	**49,721,600**	**52,748,900**	**54,133,400**
General Fund Year over Year Change		11.94%	9.35%	6.09%	2.62%
Public Safety Year over Year Change		13.59%	12.31%	4.13%	6.31%

Questions or Comments?

Contact:

John Vuyk
john.vuyk@draperutah.gov
801-576-6318

FINANCE DEPARTMENT

MEMO

To: City Council
From:
Date: 2026-08-18
Re: Action Item: Ordinance #1734

Comments:

ATTACHMENTS:

Ordinance 1734.pdf
ATTACHMENTS:

Planning commission ordinance 3-5-030.pdf

ORDINANCE NO. 1734

AN ORDINANCE AMENDING TITLE 3 OF THE DRAPER CITY MUNICIPAL CODE GOVERNING THE STRUCTURE AND PROCEDURES OF THE PLANNING COMMISSION AS REQUIRED BY STATE LAW.

WHEREAS, Title 3 establishes rules for subordinate bodies created by the city, including the planning commission; and

WHEREAS, SB 284 from the 2026 General Legislative Session of the State of Utah requires specific structure and procedures for a municipal planning commission; and

WHEREAS, it is necessary from time to time to revise certain terms of the Draper City Municipal Code; and

WHEREAS, the city council has reviewed the proposed text amendment and finds good cause to revise the terms and provisions of Title 3.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF DRAPER CITY, STATE OF UTAH, AS FOLLOWS:

Section 1. Findings. The city council of Draper City has made the following findings to amend Title 3 of the Draper City Municipal Code: 1) The proposed amendment is in compliance with the Utah Code Annotated. 2) The proposed amendment is in the best interest of the health, safety, and welfare of the citizens of Draper.

Section 2. Revision. Section 3-5-030 of the Draper City Municipal Code is hereby amended in part to read as shown in Exhibit "A" attached hereto and incorporated herein by reference.

Section 3. Correction of Editing Errors. The city attorney is authorized to correct any punctuation, spelling, formatting, clerical, or *de minimis* errors prior to submitting the ordinance for publishing.

Section 4. Severability. If any section, part, or provision of this ordinance is held invalid, or unenforceable, such invalidity or unenforceability shall not affect any other portion of this ordinance, and all sections, parts, and provisions of this ordinance shall be severable.

Section 5. Effective Date. This ordinance shall become effective immediately upon publication or posting, or 30 days after final passage, whichever is closer to the date of final passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF DRAPER CITY, STATE OF UTAH, ON THIS 18th DAY OF August, 2026.

ATTEST: DRAPER CITY

_____ _____

Nicole Smedley, City Recorder Mayor Troy K. Walker

VOTE TAKEN:	YES	NO	ABSENT
Councilmember Johnson	____	____	____
Councilmember Dahlin	____	____	____
Councilmember Green	____	____	____
Councilmember Lowry	____	____	____
Councilmember Lowery	____	____	____
Mayor Walker	____	____	____

3-5-30 : PLANNING COMMISSION:

There is hereby created and established a Planning Commission of Draper City to recommend and monitor the planning and development of the city.

A. Composition and Appointment: The planning commission shall be comprised of six (6) regular members appointed by the mayor with the advice and consent of the city council.

B. Terms: Members shall be appointed to staggered four (4)-year terms but may be appointed to shorter terms when necessary to provide for staggered terms. Members may be reappointed for successive terms.

C. Alternates: In addition to the six (6) members of the planning commission, the mayor shall appoint alternates to the planning commission with the advice and consent of the city council. Alternates shall serve one-year terms or until appointed to fill a vacancy on the planning commission. Alternates may be reappointed for successive terms.

D. Removal: Planning commission members deliberating about a specific pending land use application in a planning commission meeting with municipal staff, an elected official, or the land use applicant is not cause for removing a planning commission member. The mayor may remove any member or alternate of the planning commission for any of the following reasons with the advice and consent of the city council.

1. Using public funds for a political purpose under as described by the Utah Political Activities of Public Entities Act;

2. Violating a provision of the Utah Municipal Officers' and Employees' Ethics Act;

3. Acting with the intent to influence a land use decision or an appeal of a pending land use application in a manner that creates actual impermissible bias or an unacceptable risk of impermissible bias in the planning commission member's administrative or quasi-judicial duties;

4. Violating the Draper City ethics ordinance as established in DCMC 19-1-010 et. seq. or the Draper City Planning Commission Bylaws and Rules of Procedure; or

5. Misfeasance or malfeasance as determined by the mayor.

E. Recusal: For purposes of this subsection a relative is any person related to a planning commissioner by blood or marriage in a degree closer than the fourth degree of consanguinity or affinity, determined by the civil law method and a divorce or separation between spouses shall not be deemed to terminate any such relationship. Planning commission members shall recuse themselves from deliberating or voting on land use application if:

1. The planning commissioner or planning commissioner's relative owns, either legally or equitably, at least 5% of the outstanding shares of a corporation or 5% interest in a business entity that has a land use application; or

2. The planning commissioner is employed by, serves as an officer or director for, or has a contractual relationship with the person or business that has a land use application.

E. Vacancy: A vacancy occurring on the planning commission by reason of death, resignation, removal or disqualification, shall be promptly filled by a replacement appointed by the mayor with the advice and consent of the city council for the unexpired term of the replaced member.

F. Per Diem: Regular and alternate members of the planning commission shall be paid per diem compensation for reasonable and necessary expenses for meetings actually attended, in an amount of one hundred dollars ($100.00).

G. Powers: The planning commission shall be organized and exercise its powers and duties as follows:

1. The planning commission shall elect one of its members as chairperson to oversee all proceedings and activities. The chairperson shall vote only in the event of a tie or when needed to establish a quorum. The chairperson shall serve for a term of one year. The planning commission shall elect one of its members as vice-chairperson to act as chairperson in the absence of the chairperson or because of the chair's inability or refusal to act. The vice-chairperson, acting as the chairperson, shall have the power to vote on all matters.

2. The planning commission may adopt bylaws that govern the conduct of its meetings. Such bylaws shall be approved by the city council before taking effect.

3. The planning commission shall meet according to the schedule adopted each year by the city council, and/or such other times as deemed necessary by the chairperson or city council. All meetings shall be properly noticed and held in accordance with the Utah Open and Public Meetings Act of the Utah Code Annotated, as amended. Written minutes of all business meetings of the planning commission shall be prepared and filed in the office of the city recorder for review and access by the public in accordance with the Utah Government Records Access and Management Act. Public participation in meetings shall be limited to properly-noticed public hearings.

4. No official business shall be conducted by the planning commission unless a quorum of its members or alternate members is present. Alternates shall be allowed to vote on official business of the planning commission when not all regular members of the planning commission are present. At no time shall more than five regular members or alternates and one chairperson participate in any official business of the commission. Unless otherwise prescribed by law, the planning commission may not

take action or forward any recommendation to city council on an agenda item unless without three votes in favor of the action or recommendation.

5. Alternates may fill vacancies occurring on the Commission or may be appointed to the Commission as regular members' terms expire.

6. Alternates should attend planning retreats and educational meetings related to the obligations and duties of the planning commission as offered by the city, and attend joint meetings of the planning commission and city council.

7. Neither the planning commission nor its members have authority to represent, act, negotiate or speak on behalf of the city, or to commit city funds for any purpose unless expressly authorized by the city council, this code, or state or federal law.

H. Duties: It shall be the function of the planning commission to oversee the proper development of the city in accordance with pertinent city ordinances and provisions of Utah Municipal Land Use and Management Act as amended. The duties of the planning commission shall include:

1. Preparing and recommending a general plan and amendments thereto to the city council;

2. Recommending zoning ordinances and maps, and amendments to zoning ordinances and maps, to the city council;

3. Administering applicable provisions of Titles 9 and 17;

4. Recommending subdivision ordinances and regulations and amendments thereto to the city council;

5. Recommending approval or denial of subdivision applications;

6. Advising the city council on matters when requested;

7. Hearing or deciding any matter that the city council designates;

8. Preparing and recommending programs for public improvements and the financing thereof to the city council; and

9. Exercising any other powers delegated by the city council that are necessary to enable the planning commission to perform its function.

I. Examinations and Surveys: The planning commission and its authorized agents may enter upon any land at reasonable times to make examinations and surveys as necessary to enable it to perform its function to promote city planning and development.

J. Appeals:

1. Definition. For purposes of an appeal of a planning commission decision, "affected person" means:

a. Any applicant before the planning commission; or

b. Any person other than an applicant who:

(1) Owns real property adjoining the property that is the subject of a land use application or land use decision; or

(2) Will suffer a damage different in kind than, or an injury distinct from, that of the general community as a result of the land use decision.

2. Any affected person may appeal a planning commission decision by filing a written appeal to the appeals and variance officer stating the grounds for appeal within fourteen (14) days from the date of the decision or action.

K. Training: The planning commission shall receive training from time to time as required by state law. (Ord. 1493, 6-15-2021; amd. Ord. 1523, 1-11-2022; Ord. 1592, 11-7-2023; Ord. 1702, 2-17-2026)

Planning Commission Ordinance Update

DRAPER CITY
LEGAL DEPARTMENT

Spencer DuShane, Assistant City Attorney

City Council
July 21, 2026

SB 284

- Mandate for municipalities with a planning commission
- The requirements
  - Appointment and removal
  - Reasons for removal
  - Reasons for recusal

DRAPER CITY
LEGAL DEPARTMENT

Appointment

- Current text – Mayoral appointment with council consent
- Requirement – Appointment by legislative body as a whole
- Exception – The appointment duty can be delegated

DRAPER CITY
LEGAL DEPARTMENT

Removal

- Current – Mayoral removal with council consent
- Requirement – Removal by legislative body as a whole
- Exception – The removal duty can be delegated

DRAPER CITY
LEGAL DEPARTMENT

Mandatory reasons for removal

- Using public funds for a political purpose under as described by the Utah Political Activities of Public Entities Act
- Violating a provision of the Utah Municipal Officers' and Employees' Ethics Act
- Acting with the intent to influence a land use decision or an appeal of a pending land use application in a manner that creates actual impermissible bias or an unacceptable risk of impermissible bias in the planning commission member's administrative or quasi-judicial duties

DRAPER CITY
LEGAL DEPARTMENT

Recusal

- Statute mandates an ownership interest of at least 10% in the applicant's business requires a conflict of interest recusal
- City ethics ordinance has a 5% conflict of interest requirement, so to keep things consistent, the ordinance lands on 5%
- City ethics ordinance has a fourth degree of consanguinity or affinity requirement, so to keep things consistent, the ordinance does the same for recusal

DRAPER CITY
LEGAL DEPARTMENT

Consanguinity or affinity

- Blood relation between two individuals who share a common ancestor or marriage
- Broken down
  - First degree – parent, child, spouse
  - Second degree – grandparents, siblings, grandchildren
  - Third degree – great grandparents, aunts/uncles, niece/nephew (aka niblings), great grandchildren
  - Fourth degree – 2x great grandparents, great aunts/uncles, first cousins, grand niblings

Questions?

DRAPER CITY
LEGAL DEPARTMENT