



CITY COUNCIL AGENDA

Tuesday, February 18, 2025, 6:00 PM
1020 E. Pioneer Road
Draper, Utah 84020
Council Chambers

6:00 PM STUDY SESSION

Report: Fuels Mitigation - Clint Smith and Parker Hansen

Discussion: Boundary Adjustment with Highland City - Mike Barker

Council/Manager Reports

7:00 PM BUSINESS SESSION

1. **Call to Order**

2. **Pledge of Allegiance**

3. **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 which cannot be made within these limits should be submitted in writing to the City Recorder prior to noon the day before 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.

4. **Consent Items**

4.a [Approval of February 4, 2025 City Council Meeting Minutes.](#)

4.b [Approval of Resolution #25-07](#)

A Resolution of the Draper City Council disposing of property seized as evidence in accordance with Utah Code Section 77-11a-402. Staff: Chief Ferguson

4.c [Approval of Resolution #25-08](#)

A Resolution reappointing Laura Bakker to the Draper City Tree Committee. Staff: Kellie Challburg

4.d [Approval of Resolution #25-09](#)

A Resolution reappointing Christine Green as a Planning Commissioner Alternate. Staff: Kellie Challburg

5. Oath of Office

Nicole Smedley will be sworn in as the Draper City Recorder.

6. Items for Council Consideration

6.a Public Hearing: Ordinance #1634

An Ordinance of the Draper City Council approving a one-time incentive payment to the mayor in recognition for his outstanding service and extensive involvement on various boards and commissions during the 2024-2025 period. Staff report by Mike Barker.

6.b Action Item: Resolution #25-10

A Resolution adopting the Capitalization Threshold for Draper City. Staff report by John Vuyk.

7. Adjournment

I, the City Recorder of Draper City, certify that copies of this agenda for the **Draper City Council** meeting to be held **February 18, 2025**, were posted at Draper City Hall, Draper City website www.draperutah.gov, and the Utah Public Notice website at www.utah.gov/pmn.

Date Posted:



Laura Oscarson, MMC, 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 Laura Oscarson, City Recorder at (801) 576-6502 or laura.oscarson@draperutah.gov, at least 24 hours prior to the meeting.

MEMO



To: City Council

From:

Date: 2025-02-18

Re: Approval of February 4, 2025 City Council Meeting Minutes.

Comments:

ATTACHMENTS:

[CC 2.4 Minutes - draft.pdf](#)

MINUTES OF THE DRAPER CITY COUNCIL MEETING HELD ON TUESDAY, FEBRUARY 4, 2025, IN THE DRAPER CITY COUNCIL CHAMBERS, 1020 EAST PIONEER ROAD, DRAPER, UTAH

PRESENT: Mayor Troy K. Walker, and Councilmembers Mike Green (by phone), Bryn Heather Johnson, Tasha Lowery, Fred Lowry, and Marsha Vawdrey

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; Malena Murray, Human Resources Director; Rhett Ogden, Parks and Recreation Director; Laura Oscarson, City Recorder; Linda Peterson, Communications Director; Steve Pearson, Deputy Fire Chief; Steve Alsop, Technology Director; John Vuyk, Finance Director; Nicole Smedley; Todd Draper, Planning Manager

Closed Session

Councilmember Vawdrey moved to recess to a closed session to discuss real estate acquisition, development agreement, and potential litigation. Councilmember T. Lowery 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 Vawdrey	X		

Study Session

Discussion: 3 and 10-Year Plans

Finance Director John Vuyk proposed putting together a three-year budget and a 10-year outlook to have an idea of where the City was going. He said City Manager Mike Barker and department heads had expressed support for the idea. Mr. Vuyk emphasized there were many different funding options for getting things done. He stated that Draper City had a general obligation bond

that would expire in FY2025, and the City Council would need to decide whether to go through the truth-in-taxation process to maintain the same property tax rate without needing to make bond payments.

Mr. Vuyk spoke in favor of performance-based budget decisions in terms of staffing, and said he asked department heads to show measurements used to determine if additional positions were needed. He showed a graph of Draper City staffing versus Draper City population (currently one employee per 156 residents). Mr. Vuyk spoke of establishing a maintenance and replacement model for the City fleet and equipment, buildings, and landscaping.

The Council and staff discussed the general obligation bond set to expire in FY2025. Mr. Vuyk explained that the City could go through the truth-in-taxation process to maintain the current property tax rate. This would allow the revenue previously used for bond payments to be allocated for other purposes determined by the Council. If the City did not go through truth-in-taxation, the property tax rate would automatically be reduced to exclude the portion that had been used for bond payment.

Councilmembers discussed the possibility of maintaining the current tax rate and putting the revenue in a capital improvement fund to save for a community center. Mr. Vuyk briefly explained the truth-in-taxation process and expressed the opinion a general obligation bond was a good mechanism for providing something like a community center. Mr. Vuyk said further discussion would take place during the upcoming Council retreat.

Discussion: Disc Golf Course

Parks and Recreation Director Rhett Ogden reported the Professional Disc Golf Association (PDGA) desired to use the disc golf course in Draper City during the 2026 Women's Championship. He reported that the public course in Draper would need to be closed for a couple of days during the championship. Mr. Ogden said hosting the championship would raise notoriety for Draper, and said the championship was expected to bring in \$2.5 million Countywide. Councilmember T. Lowery expressed that a fee should be paid for the use and possible wear-and-tear of the public resource.

Business Session

Councilmember Green joined the meeting by phone.

1. **Call to Order by Mayor Troy K. Walker**

2. Pledge of Allegiance led by Lieutenant Pat Evans

3. Proclamation – Random Acts of Kindness Week

Mayor Walker read aloud a proclamation declaring February 9-15, 2025 as Random Acts of Kindness Week in Draper City.

4. Public Comments

None

5. Consent Items

5.a Approval of the January 21, 2025, City Council Meeting Minutes.

5.b Approval of Resolution #25-06 adopting Section 10400 Vehicle Usage and Incident Reporting of the Personnel Policies and Procedures Manual.

Councilmember Vawdrey moved to approve the Consent Items. Councilmember T. Lowery 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 Vawdrey	X		

6. Items for Council Consideration

6.a Public Hearing: Ordinance #1632 approving a Development Agreement, and amending the official Zoning Map of Draper City for approximately 4.44 acres of property from A5 (Agricultural, 5-acre lot minimum) to RA2 (Residential Agricultural, 20,000 square foot lot minimum) for the property located at 12741 South and 12751 S Costanza Way, otherwise known as the Warhorse Ranch Development Agreement and Zoning Map Amendment.

City Planner Todd Taylor showed the subject properties on a map and said the properties were designated for residential low/medium density on the Land Use Map. Mr. Taylor explained the request for rezoning from A5 to RA2 and said the proposed Development Agreement would: allow reduced right-of-way width for Costanza Way north of subject properties; allow removal of sidewalks from the cross-section of Costanza Way west of subject properties;

and restrict the development of the two parcels to a total of four lots. Mr. Taylor said the Planning Commission reviewed the request and forwarded a positive recommendation.

Chad Evans, representing the property owners, expressed a desire to preserve the existing trail through the subject properties and said the properties would only have a total of four lots.

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

Councilmember T. Lowery moved to approve Ordinance #1632. Councilmember F. Lowry 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 Vawdrey	X		

6.b Public Hearing: Ordinance #1633 amending the official Zoning Map of Draper City for approximately 2.465 acres of property from RA1 (Residential Agricultural, 40,000 square foot lot minimum) to RA2 (Residential Agricultural, 20,000 square foot lot minimum) for the property located at 516 East 13800 South, otherwise known as the South Willow Zoning Map Amendment

City Planner Nick Whittaker showed the subject property on a map and said the property was designated for residential low/medium density on the Land Use Map. Mr. Whittaker explained the request to rezone the property from RA1 to RA2 and said RA2 was compatible with the Land Use Map. The Planning Commission reviewed the request and forwarded a positive recommendation.

Brandon Preece with Gilson Engineering, representing the applicant, said the proposed rezone would be congruent with the surrounding RA2 Zoning, and allow for future subdivision development of up to four properties, maintaining the existing private road access. Mr. Preece answered questions from the Council about the planned road width and said the proposed road width would match that of a similar road nearby.

Mayor Walker opened a public hearing.

Tim Johnson, Draper resident, said he believed road width was currently required by City Code to be 26 feet, and expressed concern for fire apparatus access.

Mayor Walker closed the public hearing.

Councilmember F. Lowry moved to approve Ordinance #1633. Councilmember Vawdrey seconded the motion.

Community Development Director Jennifer Jastremsky said fire apparatus access would be addressed during the development process.

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 Vawdrey	X		

6.c Public Hearing: Resolution #25-05 amending the adopted budget for Draper City for Fiscal Year 2024-2025

Finance Director John Vuyk presented proposed amendments to the FY2025 Budget and answered questions from the Council.

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

Councilmember Vawdrey moved to approve Resolution #25-05, removing duplicate item #25-33. Councilmember T. Lowery 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 Vawdrey	X

Council/Manager Reports (continued from Study Session)

Councilmember Johnson asked if the Council would be comfortable with the Tree Commission looking into hosting tree talks. A majority of the Council appeared to indicate approval. Councilmember F. Lowry asked if an adopt-a-tree program would be possible. Rhett Ogden, Parks and Recreation Director said such a program could be possible.

Councilmember Johnson said residents had reached out to her with concerns about parking in South Mountain associated with short-term rentals or multiple rental units on properties. Community Development Director Jennifer Jastremsky said staff had been contacting property owners and working with them to come into compliance with City Code. City Engineer and Public Works Director Scott Cooley described signage that had been tried, and options considered by staff.

Councilmember Johnson said residents had suggested opening City parks for “yappy hour”, a period in which dog owners would be allowed to let dogs play off-leash without needing to add new infrastructure. Councilmembers mentioned Code violation and liability issues, and Mayor Walker said it appeared the Council was not in favor.

Assistant City Manager Kellie Challburg asked the Council for feedback regarding volunteer recognition and grand marshal suggestions.

7. Adjournment

Councilmember T. Lowery moved to adjourn the meeting. Councilmember Vawdrey seconded the motion, which passed by unanimous vote.

The meeting adjourned at 7:45 pm.

MEMO



To: City Council

From:

Date: 2025-02-18

Re: Approval of Resolution #25-07

Comments:

ATTACHMENTS:

[R-25-07 - Disposal of Personal Property Seized as Evidence.pdf](#)

ATTACHMENTS:

[R-25-07, exhibit, 2025 Gun Transfer Form.pdf](#)

RESOLUTION NO. 25-07

A RESOLUTION OF THE DRAPER CITY COUNCIL DISPOSING OF PROPERTY SEIZED AS EVIDENCE IN ACCORDANCE WITH UTAH CODE SECTION 77-11a-402

WHEREAS, the Draper City Police Department (“Police Department”) seizes personal property as evidence in criminal investigations; and

WHEREAS, the Police Department possesses personal property seized as evidence but is unable to determine the rightful owner; and

WHEREAS, Utah Code Section 77-11a-402 outlines the procedure for disposing of personal property held as evidence once the prosecution of a criminal case is concluded; and

WHEREAS, the Police Department has complied with the process specified in Utah Code Section 77-11a-402, including: (1) the prosecuting attorney has determined that the seized property no longer required for court proceedings and has notified the Police Department that the property may be returned to the rightful owner if that owner is legally permitted to possess it, or it may be disposed of or destroyed; (2) the Police Department has exercised due diligence in attempting to notify the rightful owner of the property regarding its return; and (3) the Police Department is requesting the City Council’s permission to allocate the property or its proceeds for public interest use within the Police Department and Draper City.

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

Section 1. Disposition of Property. The Draper City Council hereby authorizes the Police Department to dispose of personal property no longer needed as evidence, as listed in Exhibit A attached hereto, by:

- i. applying the property to a public interest use;
- ii. selling the property at public auction and applying the proceeds from the sale to a public interest use; or
- iii. destroying the property if it is deemed unfit for public interest use or sale.

Section 2. Public Interest Use. Pursuant to Utah Code Section 77-11a-101(20), "public interest use" refers to a use by a government agency as determined by the Draper City Council. The Draper City Council determines that the seized property or proceeds from its sale may be utilized by the Police Department or any other city department, as determined by the City Manager, to further the operational or administrative needs of Draper City, thereby benefitting the health, safety and welfare of Draper City residents and businesses.

Section 3. Effective Date. This Resolution shall take effect immediately upon passage by the Draper City Council.

PASSED AND ADOPTED BY THE CITY COUNCIL OF DRAPER CITY, STATE OF UTAH, ON THE 18TH DAY OF FEBRUARY 2025.

ATTEST:

DRAPER CITY

Laura Oscarson, MMC, City Recorder

Mayor Troy K. Walker

VOTE TAKEN:

Councilmember Green
Councilmember Johnson
Councilmember T. Lowery
Councilmember F. Lowry
Councilmember Vawdrey
Mayor Walker

YES	NO	ABSENT
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____



Gun Transfer (2025)

Case Number	Item Number	Make/Model	Serial Number
2008-002542	P1887	Glock 27 9mm	EWS341US
2009-009214	P35911	I.J.A & C. WKS	M91747
2011-008659	EVID136447	Ruger 357	15201787
2011-008659	EVID136448	Sig Saur P226	U159855
2012-005689	E243435	Remington 11	394352
2012-005689	E243436	Knight Muzzleloader	003494
2012-007407	E236433	Glock 17	BGM606US
2013-008393	E322094	HWM Magnum	1052108
2014-005713	E441589	HI-Point 9mm	826942
2014-007927	E446735	Smith & Wesson 9mm	HEU0535
2014-007927	E446738	Holster	N/A
2015-001297	E446203	357 Amadeo Rossi	F230745
2015-003819	E492389	Ruger GP100	17589075
2015-003819	E492390	Sig Sauer	G404071
2015-003819	E492392	Rockriver LAR-15	CM130840
2015-003819	E492393	Marlin 983 S	91675469
2015-003819	E492394	Benelli Nova	V497683
2015-003819	E492395	Ruger 10-22	35522995
2015-007072	E517509	Taurus .38 Special	UK51469
2015-011131	E415044	Mossberg	P903548
2015-011131	E415046	Huntbolt Magnum Muzzleloader	611303644603
2015-011131	E415043	Marlin .22	97416608
2016-000831	E540348	Highpoint C9	P228934
2016-000948	E560411	Remington 870 Express Super Magnum	D743020A
2016-001260	E462476	Heritage Revolver	B45410
2016-002781	E510973	Walther PPK/S-1	1718BAL
2016-006999	E450246	H&R 949	AY007418
2016-006999	E450247	Taurus PT111 G2	TGN25969
2016-007282	E586188	Ruger SR45	38063469

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CHIEF RICH FERGUSON

2016-007282	E586189	North American Arms .22 Revolver	L088804
2016-008308	E576011	Smith & Wesson 38 special	55387
2017-000789	E440155	F. LLIPETTA	582379
2017-003298	E563213	Millennium G2	TJN03532
2017-004170	E589009	Glock 43	216-015795
2017-006741	E617898	Ruger P94DC	340-62208
2017-008940	E619518	Sig Saur 380	27B245534
2018-000424	E621880	Ruger LCP 380	371505768
2018-010949	E655871	SCCY CPX-1	492464
2019-352	DR35-1	Smith & Wesson	NAS1317
2019-000487	E654644	Cobra CB38	CT033927
2019-1596	DR190-1	STC 311-Series H	A814732
2019-4331	DR685-1	OMD 223	DDM4227257
2019-4331	DR685-2	Smith & Wesson 40	222017405
2019-4331	DR1567-1	2 Magazines	N/A
2019-005437	E642857	Ruger LCP 380	371726205
2019-007452	E665823	Glock 26GEN5 9mm	ADLA745
2020-6883	DR2209-2	Ruger SR 10/22	24295598
2020-8138	DR2339-1	FNH	386203294
2020-16439	DR3632-1	AUB A.J. Aubrey	X224327
2020-17461	DR9308-1	High point CF380	P767440
2020-23904	DR4880-1	FNH FNS-9C	CSU0035960
2021-3886	DR5699-1	Crossman Arms Co Bolt Action .22	238581
2021-5548	DR5914-1	Hellcat	BY459445
2021-8883	DR6377-1	Taurus Brazil PT24/7 9mm	TAX00445
2021-10752	DR6585-1	Springfield Arms Co. Hellcat	BY351269
2021-15963	DR7148-1	Jennings J-22 .22cal	456267
2022-3265	DR9216-1	Mossberg MC1SC 9mm	050367CP
2022-3620	DR9235-1	Smith & Wesson 9mm	NCL7036
2022-10396	DR9786-1	Ruger SR 9E	33747892
2022-10396	DR9786-2	Springfield Firearms SII XD9	GM822702
2022-11923	DR9882-1	Walther CCP	WK001532

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CHIEF RICH FERGUSON

2022-13480	DR9994-1	Glock, Inc. 23 Gen 4 40cal	VMR012
2022-13480	DR9996-1	Holster	N/A
2022-16072	DR10229-1	Remington Single Shot 550-1 .22	N/A
2022-16072	DR10229-2	Phoenix Arms Co. HP22A	4520275
2022-22476	DR10733-1	Hi-Point JCP 40	X7132908
2022-21911	DR10689-1	Kimber 1911 45 cal	K354334
2022-21911	DR10689-2	Glock, Inc. (barrel of firearm)	BKE628
2022-21911	DR10689-3	Anderson AR15 556 cal	1S251444
2022-21911	DR10689-4	AK47 Rifle 5.45 cal	WW02222
2022-21911	DR10689-5	Remington Fieldmaster 12ga Shotgun	CC59656F
2022-21911	DR10689-6	Rock Island Armory VRBP910	R063910
2022-21911	DR10689-7	Taurus Brazil Judge 410	DM102502
2022-21911	DR10689-8	Springfield Arms Co. 9mm Pistol	X5676391
2022-21911	DR10689-9	Intratec USA, Inc. 9mm Pistol	D038865
2022-21911	DR10812-1	Charter Arms & AR-7 (Pre 1992) UC Light .38	86670
2022-21911	DR10812-2	KWL 357 Magnum CTG	31135396
2022-21911	DR10689-10	Gun case	N/A
2022-21911	DR10689-11	Magazine	N/A
2022-21911	DR10689-18	Gun case and magazines	N/A
2022-21911	DR10689-19	Gun case to DR10689-7	N/A
2022-21911	DR10689-20	Gun case, magazine, and holster to DR10689-8	N/A
2022-21911	DR10689-21	Gun case for DR10689-1	N/A
2022-21911	DR10689-22	Gun case for DR10689-6	N/A
2022-21911	DR10689-23	Gun case with magazine and holster for DR10689-3	N/A
2023-6745	DR11514-1	Smith & Wesson MP 9mm	HRW2142
2023-6745	DR11515-1	Springfield Arms Co. 1911-A1 9mm	NM485143

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2023-6949	DR11509-1	Sport King Bolt action pistol .22 cal	426092
2023-19801	DR12307-1	Ruger Revolver .22 cal	6404605
2023-19801	DR12307-6	Cylinders to DR12307-1	N/A
2023-19801	DR12307-2	Savage 20 ga Shotgun	C655266
2023-19801	DR12307-3	J.C. Higgins 20-12ga Shotgun	N/A
2024-3599	DR13471-1	Hunter Arms Co. L.C. Smith Double Barrel Shotgun 12ga	41711
2024-3599	DR13471-2	Harrington and Richardson .22cal Bolt Action Rifle	AX705193
2024-3599	DR13471-3	Volunteer Arms 410cal Single Shot Rifle	41139XF
2024-3599	DR13471-4	Sears Roebuck and CO J.C. Higgins 12ga Bolt Action Rifle	N/A
2024-34759	DR15163-1	Dynamit Nobel 60A 16GA Shotgun	ARDL0894796
2024-34759	DR15163-2	Browning 12GA Shotgun	6135146

Transporter Signature: _____ Date: _____

Receiver Signature: _____ Date: _____

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MEMO



To: City Council

From:

Date: 2025-02-18

Re: Approval of Resolution #25-08

Comments:

ATTACHMENTS:

[R-25-08, L. Bakker, Tree.pdf](#)

RESOLUTION NO. 25-08

A RESOLUTION REAPPOINTING LAURA BAKKER TO THE DRAPER CITY TREE COMMITTEE

WHEREAS, the City is authorized to establish subordinate bodies within the city as deemed appropriate by the City Council; and

WHEREAS, the City has created a Draper City Tree Committee to act as an advisory board to the City Council and other City departments on all matters relating to tree culture including the establishment, maintenance, and upkeep of all trees, shrubs, and other plant life located on City property; and

WHEREAS, the Mayor desires to reappoint and the Council hereby consents to the reappointment of Laura Bakker to the Tree Committee;

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

Section 1. Reappointment. Laura Bakker is hereby reappointed to serve as a member of the Draper City Tree Committee according to the laws, ordinances, and regulations governing the Draper City Tree Committee and its members for the term specified herein.

Laura Bakker February 18, 2025 to February 28, 2029

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

Section 3. Effective Date. This Resolution shall become effective immediately upon its passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF DRAPER CITY, STATE OF UTAH, THIS 18TH DAY OF FEBRUARY 2025.

(Signature page follows)

DRAPER CITY

Mayor Troy K. Walker

ATTEST:

Laura Oscarson, MMC, City Recorder

VOTE TAKEN:

Councilmember Green
Councilmember Johnson
Councilmember T. Lowery
Councilmember F. Lowry
Councilmember Vawdrey
Mayor Walker

YES	NO	ABSENT
-----	----	--------

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

MEMO



To: City Council

From:

Date: 2025-02-18

Re:

Approval of Resolution #25-09

Comments:

ATTACHMENTS:

[R-25-09 Christine Green - PC Alternate .pdf](#)

RESOLUTION NO. 25-09

A RESOLUTION REAPPOINTING CHRISTINE GREEN AS AN ALTERNATE MEMBER OF THE DRAPER CITY PLANNING COMMISSION

WHEREAS, the Draper City Council has adopted Ordinances which provide for the appointment of members to the Draper City Planning Commission; and

WHEREAS, members of the Planning Commission have been appointed by the City Council; and

WHEREAS, Christine Green's term has expired, and she has expressed a willingness to continue to serve as an alternate member of the Draper City Planning Commission and to participate in its deliberations.

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

Section 1. Appointment. The following individual is hereby reappointed to fill the terms listed below as an alternate member of the Draper City Planning Commission according to the laws, ordinances and regulations governing the Planning Commission and its members for the term specified herein.

Member:

Christine Green February 18, 2025 to February 28, 2026

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

Section 3. Effective Date. This Resolution shall become effective immediately upon its passage.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF DRAPER CITY,
STATE OF UTAH, ON THIS THE 18TH DAY OF FEBRUARY 2025.**

(Signature page follows)

DRAPER CITY

Mayor Troy K. Walker

ATTEST:

Laura Oscarson, MMC, City Recorder

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

MEMO



To: City Council
From: Mike Barker, City Manager
Date: 2025-02-18
Re: Public Hearing: Ordinance #1634

Comments:

Mayor Walker serves on multiple board and commissions and looks out for the best interest of the City, its residents and businesses. Mayor Walker's extensive service on these boards and commissions not only exceeds his basic duties but has also been instrumental in safeguarding Draper City's interests. His leadership on the Point of the Mountain State Land Authority (POMSLA) is particularly noteworthy, as it positions Draper to effectively address the significant impacts of the state's relocation of the prison and the development of The Point project, thereby ensuring that the needs of our residents and businesses are prioritized in these crucial decisions. His service often comes at the expense of time spent with his family and at a personal financial sacrifice as a self-employed attorney.

ATTACHMENTS:

[Ordinance 1634 Mayor One-Time Incentive Pay Mayor FINAL.pdf](#)

ORDINANCE NO. 1634

AN ORDINANCE OF THE DRAPER CITY COUNCIL PROVIDING A ONE-TIME INCENTIVE PAYMENT TO THE MAYOR IN RECOGNITION FOR HIS OUTSTANDING SERVICE AND EXTENSIVE INVOLVEMENT ON VARIOUS BOARDS AND COMMISSIONS DURING THE 2024-2025 PERIOD

WHEREAS, Draper City Municipal Code (“DCMC”) 2-6-070 states “[e]lected and appointed officers of the city shall receive such compensation for their services as the mayor and city council may fix by ordinance...”; and

WHEREAS, the powers and duties of the Mayor are described in DCMC 2-2-020 and state law; and

WHEREAS, Mayor Walker has demonstrated exceptional dedication to Draper City by actively serving on multiple boards and commissions, including:

- President of Utah League of Cities and Towns (2024-2025)
 - Past-President in 2025-2026
 - 1st Vice President in 2023-2024
- Chair of Active Transportation Committee (ATC) – Wasatch Front Regional Committee
- Board Member for the Point of the Mountain State Land Authority (POMSLA)
- Local Advisory Council Member for Utah Transit Authority (UTA)- 2024 Chair
- Board Member for the Pete Suazo Utah Athletic Commission (PSUAC)
- Member of POST Council (Peace Officer Standards and Training)
- Board Member for the South Valley Chamber
- Board of Trustees Member for Lone Peak Hospital
- President of Municipal Building Authority (MBA) for Draper City
- Chair of Community Reinvestment Agency (CRA) for Draper City
- Member of COM (Conference of Mayors)
- Member of COG (Council of Governments)
- Gold Star Committee Member; and

WHEREAS, Mayor Walker’s extensive service on these boards and commissions not only exceeds his basic duties but has also been instrumental in safeguarding Draper City’s interests. His leadership on the Point of the Mountain State Land Authority (POMSLA) is particularly noteworthy, as it positions Draper to effectively address the significant impacts of the state’s relocation of the prison and the development of The Point project, thereby ensuring that the needs of our residents and businesses are prioritized in these crucial decisions; and

WHEREAS, Mayor Walker has devoted countless hours representing Draper City; often at the expense of time with his family and personal financial sacrifice as a self-employed attorney; and

WHEREAS, DCMC 2-6-070 requires the compensation for elected officials be set by ordinance following a public hearing; and

WHEREAS, the City Council has posted public notice and held the requisite public hearing regarding a one-time incentive payment for Mayor Walker; and

WHEREAS, the City Council has determined that a one-time incentive payment for Mayor Walker is warranted to acknowledge the additional responsibilities he has assumed during 2024-2025.

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

Section 1. One-time Incentive Payment. A one-time incentive payment in the amount of \$_____ for the Mayor is hereby authorized.

Section 2. 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 3. 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 _____ DAY OF FEBRUARY 2025.

DRAPER CITY

Mayor Troy K. Walker

ATTEST:

Laura Oscarson, MMC, City Recorder

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

MEMO



To: City Council

From:

Date: 2025-02-18

Re: Action Item: Resolution #25-10

Comments:

Action Item: Resolution #25-10

A Resolution adopting the Capitalization Thresholds for Draper City. Staff report by John Vuyk.

ATTACHMENTS:

[Council Action Request - Resolution 25-10 - Capitalization Thresholds.docx](#)

ATTACHMENTS:

[Capitalization Thresholds.pptx](#)

ATTACHMENTS:

[Capitalization Threshold Review Jan 2025 - Final.pdf](#)

ATTACHMENTS:

[R-25-10_-_Capitalization_Threshold_-_Feb_2025 \(3\).pdf](#)

REQUEST FOR COUNCIL ACTION

To:	Mayor & City Council
From:	John Vuyk, Finance Director
Date:	February 18, 2025
Subject:	Capitalization Thresholds
Applicant Presentation:	None
Staff Presentation:	John Vuyk, Finance Director

RECOMMENDATION:

Approve Resolution 25-10 establishing the Capitalization Thresholds for Draper City as proposed.

BACKGROUND AND FINDINGS:

See attached staff report.

PREVIOUS LEGISLATIVE ACTION:

None.

FISCAL IMPACT: Finance Review:

See attached staff report.

SUPPORTING DOCUMENTS:

- Staff report with supporting documentation

Capitalization Thresholds

John Vuyk
Finance Director

Draper City Council Meeting
February 18th 2025



Draper City Capitalization Thresholds

What is a capital asset?

- The term capital assets is used to describe assets that are used in operations and that have initial useful lives extending beyond a single reporting period. – GFOA
- Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. – Draper City



Draper City Capitalization Thresholds

Current standards establish more robust asset standard including breaking assets into specific categories with specific thresholds defined for each category.

Finance reviewed all Draper City assets and determined City assets fell into eight categories:

- Office Equipment
- Furniture and Equipment
- Machinery and Equipment
- Improvements (Other than buildings)
- Vehicles
- Infrastructure
- Buildings (Including improvements)
- Water Tanks



Draper City Capitalization Thresholds

Further review determined a standard dollar threshold and useful life for each category which we would propose to adopt as Draper City Capitalization Thresholds.

Asset Classification	Capitalization Threshold	Useful Life (In Years)
Office Equipment	\$ 10,000	3 - 7
Furniture and Equipment	\$ 10,000	5 - 15
Machinery and Equipment	\$ 10,000	5 - 15
Improvements (Other than buildings)	\$ 10,000	7 - 40
Vehicles	\$ 20,000	5 - 15
Infrastructure	\$ 20,000	10 - 20
Buildings (Including improvements)	\$ 20,000	7 - 40
Water Tanks	\$ 50,000	100



Questions or Comments?

Contact:

John Vuyk

John.Vuyk@draperutah.gov

801-576-6318



Capitalization Threshold Analysis Jan 2025.

The following information is found on page 36 of the FY24 Annual Comprehensive Financial Report.

“Capital Assets: Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than ~~\$5,000~~ **\$10,000** and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The City reports infrastructure assets on a network and subsystem basis. Accordingly, the amounts spent for the construction or acquisition of infrastructure assets are capitalized and reported in the government-wide financial statements. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed. Upon retirement or disposition of capital assets, the cost and related accumulated depreciation are removed from the respective accounts. Depreciation of capital assets is computed using the straight-line method over their estimated useful lives as follows:”

Assets	Capitalization Threshold	Years
Water Tanks	~~\$5,000~~ \$50,000	100
Infrastructure	~~\$5,000~~ \$20,000	10-60
Building and improvements	~~\$5,000~~ \$20,000	7-40
Improvements other than buildings	~~\$5,000~~ \$10,000	7-40
Machinery and equipment	~~\$5,000~~ \$10,000	5-15
Vehicles	~~\$5,000~~ \$20,000	5-10
Furniture and equipment	~~\$5,000~~ \$10,000	5-10
Office equipment	~~\$5,000~~ \$10,000	3-7

Impact Analysis:

Infrastructure: Over the last five years \$35,273,400 of infrastructure has been added as capital assets in the general fund. Of those assets, only \$96,400 did not have an individual minimum value of than \$20,000; this is about a quarter of one percent. Most of these assets come from developer contributions for small projects. These projects are often difficult to add as an asset due to limited information and unclear addresses. Infrastructure includes all roads, sidewalks, street lights, parking lots and traffic lights. **Moving to a \$20,000 minimum is recommended.**

Building and Improvements: Over the last five years \$267,000 of infrastructure has been added as capital assets in the general fund. Of those assets, \$76,360 did not have an individual minimum value of than \$20,000; this is about a 2.8%. The excluded assets include a shed, HVAC updates and changes to the police interview room. There were a few pavilions that in the future will be listed as improvements other than building. If they were classified more accurately the exclusion would drop to just 1.8%.

Moving to a \$20,000 minimum is recommended.

Improvements Other Than Building: Over the past five years \$7,441,500 of assets have been recorded. Of those assets, \$93,100 or just 12 small assets would be excluded. The excluded assets are made up of short sections of fencing, signage, drinking fountains, and lighting improvements. There was some consideration to move to a \$20,000 minimum; however, most of the pavilions would be excluded and some benefit exists to track those for insurance purposes. **Moving to a \$10,000 minimum is recommended.**

Machinery and Equipment: Over the past five years \$2,445,800 of assets have been recorded. Of those assets, \$248,150 would be excluded under this recommendation. This is made up of 34 assets over 5 years. This category would see the greatest exclusion but also provide the most burden reduction. Burden reduction is the main reason the federal government is moving up to a \$10,000 minimum. The excluded assets include small trailers (tracked by Fleet), mountain bikes, SWAT shields (tracked by Police), pressure washers, and some specialized equipment. There are a few side-by-side or 4 wheelers that were classified here; The City does have the option to capitalize for consistency regardless of cost (which was just under \$10,000 in most cases) which is the recommendation for these larger rideable pieces of equipment as an exception.

Within the Solid Waste Fund a majority of dumpsters are all under \$10,000 and would be excluded. The burden reduction would be 18 dumpsters over the past five years. Dumpsters are tracked by Solid Waste; in addition, there has historically been a great amount of difficulty identifying one dumpster over another as they have not been clearly marked and get mixed and moved frequently. **Moving to a \$10,000 minimum is recommended.**

Office Equipment: Over the past five years \$657,900 of assets have been recorded. Of those assets, one asset valued at \$5,500 or just .008% would be excluded under this recommendation. The excluded asset is a color copier purchased last year. The Council had some questions about why they needed to approve such a small purchase. These questions from Council contributed to this review being done. Most assets in this category are larger software programs. **Moving to a \$10,000 minimum is recommended.**

Vehicles: No effect from increasing the minimum. \$10,822,500 in value has been added over the past five years with an average cost of \$90,100. **Moving to a \$10,000 minimum is recommended.**

Furniture and Equipment: No effect from increasing the minimum. These are just the large scale office re-builds. **Moving to a \$10,000 minimum is recommended.**

Summary: This change will effect less than 1% of all capital and reduce staff time by not adding an average of 17 assets per year. Each asset takes 30 minutes to an hour each savings an estimated 10 - 15 hours of staff time. Assets not added only change the financial statements by less than one-quarter of a percent.

Asset Summary Over the Past Five Years

Asset Type	Total Assets Not Capitalized Under New Update	# Of Assets Over 5 Years	# Of Assets Per Year	% Excluded Avg. Over 5 Years
Building Improvements	\$ 35,350.00	2	0	2.49%
Buildings	\$ 41,010.00	3	1	1.99%
Equipment and Fields	\$ 83,172.00	11	2	1.17%
Equipment	\$ 248,153.00	34	7	10.15%
Furniture and Fixtures		0	0	0.00%
Improvements		0	0	4.24%
Office Equipement	\$ 5,486.00	1	0	0.83%
Roads	\$ 50,102.00	3	1	0.17%
Sidewalks	\$ 177,923.00	7	1	8.41%
Street Lights	\$ 16,000.00	1	0	2.38%
Surfaces		0	0	
Traffic Light	\$ 30,329.00	2	0	1.32%
Trails		0	0	0.00%
Vehicles		0	0	
Wate Containers	\$ 127,700.00	18	4	88.07%
Water Systems	\$ 42,400.00	3	1	0.28%

Five Year Exclusion Amount	\$ 857,625.00	85	17
Annual Avg.	\$ 171,525.00		
Total Assets Added Over 5 years / Excluded 5 Year Assets	0.86%		

FY24 Total Assets Per Financial Report	\$ 696,489,452
Annual Exclusion / Total Assets	0.025%

Appendix IV

- I. Federal Office of Management and Budget Uniform Grant Guidance 2024 Revision: Burden Reduction.
- II. Government Finance Officers Association: Best Practices: Capitalization Thresholds for Capital Assets.
- III. Salt Lake City's Capital Improvement Program General Overview
- IV. Governmental Accounting Standards Board Statement 34 Effective Date Comparison to U.S. Bureau of Labor Statistics Inflation Calculator

Appendix I



EXECUTIVE OFFICE OF THE PRESIDENT OFFICE OF MANAGEMENT AND BUDGET

Uniform Grants Guidance 2024 Revision: Burden Reduction

Summary

- The Office of Management and Budget (OMB) issues guidance regarding government-wide policies for the award and administration of Federal financial assistance,²² often referred to as the Uniform Grants Guidance. An updated version of this guidance was released in April 2024.
- The Uniform Grants Guidance 2024 Revision contains various updates that will reduce burden for [recipients of Federal funds](#). By using plain language, clarifying provisions, and improving organization, the Uniform Grants Guidance 2024 contains comprehensive revisions that will reduce burden for recipients of Federal funds.
- In addition, a number of specific updates will also allow recipients of Federal funds increase the efficiency of their financial management.

Burden Reduction

The Uniform Grants Guidance 2024 Revision provides clearer, more precise guidance that itself represents a reduction in burden by saving Federal agencies and recipients time deciphering complex language and requirements. Among many of the changes to the Uniform Grants Guidance that accomplishes this are increasing the thresholds in Federal financial assistance, recognizing recipient costs of doing business, simplifying language and program requirements, eliminating burdensome requirements, and clarifying costs and requirements.

Increasing Thresholds in Federal Financial Assistance

The Uniform Grants Guidance contains thresholds for how recipients must manage their Federal funds. The Uniform Grants Guidance 2024 Revision increases a variety of these **thresholds in order to reduce burden**, including:

- **Equipment:** The Uniform Grants Guidance 2024 Revision **increases from \$5,000 to \$10,000 the value of equipment** that at the end of the grant period “may be retained, sold, or otherwise disposed of with no further responsibility to the Federal agency” (see section 200.313(e)(1)). It also clarifies that Indian Tribes may use their own procedures for use, management, and disposal of equipment. If they do not have procedures then they must follow the ordinary guidance.
- **Unused Supplies:** The Uniform Grants Guidance 2024 Revision increases from \$5,000 to \$10,000 the value of unused supplies that recipients of Federal funds are required to sell at the end of the grant award period as well as clarifying that this amount is the total amount of remaining unused supplies, not just like items (see section 200.314).

²² As used here, Federal financial assistance has the same meaning as in section 200.1 of title 2 of the Code of Federal Regulations.

- **Single Audit:** The Uniform Grants Guidance 2024 Revision increases from \$750,000 to \$1,000,000 the level at which a recipient of Federal funds is required to conduct a single audit or a program specific audit (see section 200.501).
- **Fixed Amount Awards Subawards:** The Uniform Grants Guidance 2024 Revision increases from \$250,000 to \$500,000 the amount of fixed amount subawards that a recipient may provide with prior written approval from the Federal agency (see section 200.333).

Recognizing Recipient Costs of Doing Business

- **De Minimis Indirect Rate:** The Uniform Grants Guidance 2024 Revision increases from 10% to 15% the maximum rate that recipients of Federal funds may use for indirect costs without negotiating an alternative rate with the relevant Federal agency.
- **Calculating Indirect Costs:** The Uniform Grants Guidance 2024 Revision increases from \$25,000 to \$50,000 the amount of subawards that recipients can apply to their indirect rate (see section 200.333).

Simplifying language and program requirements

- **Plain Language:** The Uniform Grants Guidance 2024 Revision makes clear that agencies should make their grant announcements as clear and concise as possible by limiting the length and complexity of the grant announcement by only including necessary information. Agencies should use plain language that is accessible to eligible applicants with a special focus on reaching underserved communities (see section 200.204).
- **English Language:** The Uniform Grants Guidance 2024 Revision allows agencies to translate a grant notices or other documents into another language (see section 200.111).

Eliminating Burdensome Requirements

- **Removing DS-2:** The Uniform Grants Guidance 2024 Revision updates the cost accounting standards and disclosure statement to remove the requirement to submit a DS-2 disclosure statement in support of indirect rate (see section 200.419).
- **Reducing number of prior approvals.** The Uniform Grants Guidance 2024 Revision removes certain prior approval requirements that had been in place for years, including, for example certain costs associated with entertainment; memberships, subscriptions, professional activity costs; and participant support costs.

Clarifying Costs and Requirements

- **Close-out costs:** The Uniform Grants Guidance 2024 Revision allows for certain administrative costs associated with closeout to be charged to the final budget period. 200.345 Post-closeout adjustments and continuing responsibilities. Clarifies recipient right to receive any remaining and available funds (see section 200.403).
- **Organization costs:** The Uniform Grants Guidance 2024 Revision clarifies that certain costs associated with data and evaluation are allowable (see section 200.455).

Additional Information

For additional information about any of the items in this brief or the Federal Uniform Grants Guidance, please visit <https://www.cfo.gov/resources/uniform-guidance>.

Appendix II



BEST PRACTICES

Capitalization Thresholds for Capital Assets

State and local governments should adhere to appropriate guidelines for capitalization thresholds.

The term capital assets is used to describe assets that are used in operations and that have initial lives extending beyond a single reporting period. Capital assets may be either intangible (e.g., easements, water rights, licenses, leases) or tangible (e.g., land, buildings, building improvements, vehicles, machinery, equipment and infrastructure).

As a practical application of the materiality principle, not all tangible capital-type items with useful lives extending beyond a single reporting period are required to be reported in a government's statement of net position. Items with extremely short useful lives (e.g., less than 2 years) and/or of small monetary value are properly reported as an "expense" or "expenditure" in the period in which they are acquired.

When outlays for capital-type items are, in fact, reported on the statement of net position, they are said to be capitalized. The monetary criterion used to determine whether a given capital asset should be reported on the statement of net position is known as the capitalization threshold. **A government may establish a single capitalization threshold for all of its capital assets, or it may establish different capitalization thresholds for different classes of capital assets. In selecting capitalization thresholds, governments should be able to report and depreciate substantially all capital asset value while eliminating the cost of tracking a large number of small-value items.**

A government's threshold for capitalization does not need to be calculated in the same way that the government would measure the asset, if it is ultimately capitalized, for reporting in accordance with GAAP. For example, a government's capitalization policy may be to determine whether improvements to

an office building (primarily plumbing and electrical upgrades) meet a dollar threshold (\$20,000) before including the cost of new window and floor treatments, which will be part of the improvements, because it does not consider those to be “core costs” of the asset improvement. For assets constructed by a government’s own employees, the dollar threshold might distinguish between direct costs (time spent by construction workers, architects and engineers on that project) and indirect costs (allocated costs of the capital improvements department of public works).¹

The capitalization threshold should not be the only factor used when determining if an item should be capitalized. A government should be cognizant of whether similar items are capitalized in order to be consistent in reporting. For example, assume a government, with a capitalization threshold of \$10,000, purchases two pieces of similar equipment. Item A was purchased three years ago for \$11,000, and item B was purchased in the current year for \$9,000. The government also incurred its own direct costs (time spent by construction workers, architects and engineers on that project) and indirect costs (allocated costs of the capital improvements department of public works) for both items, which increased the values of the items to \$13,000 for item A, and \$11,000 for item B. Without the inclusion of the government’s own costs, item B would not have been capitalized, while other similar items would be capitalized because they were purchased at a higher price. In this case, the government may choose to capitalize item B for the sake of consistent treatment.

Capitalization is, of its nature, primarily a financial reporting matter. That is, a government’s principal concern in establishing specific capitalization thresholds ought to be the anticipated information needs of the users of the government’s external financial reports. While it is essential to maintain control over all potentially capitalizable items, there are more efficient means than capitalization for accomplishing this objective in the case of a government’s smaller tangible capital-type items. Furthermore, practice has demonstrated that capital asset management systems that attempt to incorporate data on numerous smaller items are often costly and difficult to maintain and operate.

Recommendation:

GFOA recommends that state and local governments adhere to the following guidelines for capitalization thresholds:

- Establish minimum cost and useful-life based thresholds to avoid the cost of capitalizing immaterial items;
- Establish a minimum capitalization threshold of \$5,000 for any individual item;

- Establish a minimum capitalization threshold of at least a two-year useful life for any individual item;
- Consider establishing different dollar capitalization thresholds for different classes of capital assets (i.e. land, infrastructure, buildings and improvements, and equipment);
- Capitalization thresholds are best applied to individual items rather than to groups of similar items (e.g., desks and tables), unless the effect of doing so would be to eliminate a significant portion of total capital assets (e.g., books of a library district);
- Governments should perform a periodic review of their capitalization thresholds;
- In establishing capitalization thresholds, governments that are recipients of federal awards should be aware of federal capitalization thresholds requirements; and
- Governments should exercise control over potentially capitalizable items that fall under the operative capitalization threshold but require special attention.

1) Note that while indirect costs pertaining only to capital projects should be capitalized, general overhead costs such as human resources services or the commissioner's office staff of an agency not exclusively performing capital work should not be allocated to capital projects and capitalized. [Accounting for Capital Assets, A Guide for State and Local Governments, Stephen J. Gauthier, GFOA, 2008].

This best practice was previously titled Establishing Capitalization Thresholds for Capital Assets.

Board approval date: Monday, February 6, 2006

Appendix III

What is the Capital Improvement Program (CIP)?

Salt Lake City's Capital Improvement Program (CIP) is a multi-year planning program of capital expenditures needed to replace or expand the City's public infrastructure. In other words, CIP pays for big projects like parks, public buildings, and street projects. Have a street, sidewalk, or curb and gutter issue? Please check [MyStreet Services](#) for help.

CIP

*Improving our
City • Neighborhoods • Parks*



Capital improvements involve the design, construction, purchase or rehabilitation of the City's infrastructure including buildings, parks, streets, sidewalks, bridges, transportation features, traffic signals or other physical structures.

A capital improvement must have a useful life of five or more years, have a minimum cost of \$50,000, and satisfy the functionality of a capital

asset.

Each budget year, money is set aside for CIP. The City Council reviews the CIP plan during the annual budget process and approves the total amount of available funding. Over the summer, the Council further reviews and appropriates project-specific funding. [Learn more about the Council's role in CIP here.](#)

What is a constituent request? Who can submit one?

Residents, neighborhood groups, community-based organizations, or neighborhood business district organizations of Salt Lake City are able to

Appendix IV

Effective Date and Transition

The requirements of this Statement are effective in three phases based on a government's total annual revenues in the first fiscal year ending after **June 15, 1999**. Governments with total annual revenues (excluding extraordinary items) of \$100 million or more (phase 1) should apply this Statement for periods beginning after June 15, 2001. Governments with at least \$10 million but less than \$100 million in revenues (phase 2) should apply this Statement for periods beginning after June 15, 2002. Governments with less than \$10 million in revenues (phase 3) should apply this Statement for periods beginning after June 15, 2003. Earlier application is encouraged. Governments that elect early implementation of this Statement for periods beginning before June 15, 2000, should also implement GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, at the same time. If a primary government chooses early implementation of this Statement, all of its component units also should implement this standard early to provide the financial information required for the government-wide financial statements.

<https://www.gasb.org/page/PageContent?pagelD=/standards-and-guidance/pronouncements/summary-statement-no-34.html>



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PUBLIC DATA API

DISCONTINUED DATABASES

FAQS

SPECIAL NOTICES

MORE SOURCES OF DATA

CPI Inflation Calculator

CPI Inflation Calculator	
\$	5,000.00
in	June ▾ 1999 ▾
has the same buying power as	
	\$9,494.74
in	December ▾ 2024 ▾
Calculate	

RESOLUTION NO. 25-10

A RESOLUTION ADOPTING THE CAPITALIZATION THRESHOLD FOR DRAPER CITY.

WHEREAS, the City of Draper is required to capitalize tangible personal property, land, capital improvements, and buildings; and

WHEREAS, the previous valuation threshold for capital assets, set at an initial individual cost of more than \$5,000 and an estimated useful life of more than one year, were established in 1999; and

WHEREAS, the City desires to update the capitalization standards to reflect current financial practices and guidelines; and

WHEREAS, the City has conducted an analysis of the required capitalization standards in accordance with the FY24 Annual Comprehensive Financial Report; and

WHEREAS, the proposed capitalization thresholds for various asset types have been increased in 2025 as follows:

WATER TANKS:	\$50,000
INFRASTRUCURE:	\$20,000
BUILDINGS AND IMPROVEMENTS:	\$20,000
IMPROVEMENTS OTHER THAN BUILDINGS:	\$10,000
MACHINERY AND EQUIPMENT:	\$10,000
VEHICLES:	\$20,000
FURNITURE & EQUIPMENT:	\$10,000
OFFICE EQUIPMENT:	\$10,000; and

WHEREAS, the proposed standards comply with state law and generally accepted accounting principles (GAAP); and

WHEREAS, the City Council hereby finds that this action is 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:**

Section 1. Approval. The City Council hereby adopts the Capitalization Resolution No. 25-10
Date 02/18/2025

Standards of Draper City, including the capitalization thresholds as detailed above, as set forth in Exhibit "A," which is attached hereto and incorporated herein by reference.

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

Section 3. Effective Date. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF DRAPER CITY, STATE OF UTAH, ON THIS 18TH DAY OF FEBRUARY 2025.

ATTEST:

DRAPER CITY

Laura Oscarson, MMC, City Recorder

Mayor Troy K. Walker

VOTE TAKEN:

YES

NO

Councilmember M. Green

Councilmember B. Johnson

Councilmember T. Lowery

Councilmember F. Lowry

Councilmember M. Vawdrey

Mayor Walker
