CITY COUNCIL AGENDA

Tuesday, June 2, 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.

Discussion: Zoning and Subdivision Code Update - Jennifer Jastremsky and Todd Taylor

Discussion: Short-Term Rentals - Todd Taylor

Discussion: South Mountain Parking - Scott Cooley

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 **Approve the May 19, 2026 City Council Meeting Minutes**

5. **Disclosure and Action Items**

5.a **The Budget Officer intends to State that the Fiscal Year 2026-27 Tentative Budget includes a proposed property tax rate increase.**

(The Budget Officer intends to state, as a required disclosure under Utah Code§ 59-2-919(4)(a), that the City's tentative budget for FY 2026-27 includes a proposed property tax rate increase.)

5.b Statement of Budget Officer that the Fiscal Year 2026-27 Tentative Budget includes a proposed property tax rate increase

(The Budget Officer will make the statement required by Utah Code § 59-2-919(4)(a) that the City's tentative budget for FY 2026-27 includes a proposed property tax rate increase.)

5.c Presentation: Property Tax Impact Schedule

The Budget Officer presents and makes available to the public a property tax impact schedule as a separate document from all other budget documents, as required by Utah Code §§ 59-2-924 and 59-2-919(4)(a).

(The Budget Officer will present the property tax impact schedule as a standalone document, separate from all other budget materials, in accordance with Utah Code §§ 59-2-919 and 59-2-924.)

6. Public Hearings and Action Items

6.a Public Hearing: Fiscal Year 2026-27 Interim Budget

This is an opportunity for the public to comment on the Fiscal Year 2026-27 Interim Budget prior to its adoption. Staff report by John Vuyk.

6.b Public Hearing: Municipal Water Rates

This is an opportunity for the public to comment on proposed changes to municipal water rates for customers serviced by Draper City. Staff report by John Vuyk.

6.c Pubic Hearing: Statutory Officer Compensation

This is an opportunity for the public to comment on proposed changes to statutory officer compensation associated with the Fiscal Year 2026–27 Interim Budget prior to adoption. Staff report by John Vuyk.

6.d Public Hearing: Executive Municipal Officer Compensation

This is an opportunity for the public to comment on proposed changes to executive municipal officer compensation associated with the Fiscal Year 2026–27 Interim Budget prior to its adoption. Staff report by John Vuyk.

6.e **Public Hearing: Resolution #26-25**

A resolution amending the adopted budget of Draper City for Fiscal Year 2025-26. Staff report by John Vuyk.

6.f **Action: Resolution #26-26**

A resolution certifying authorized individuals to access and/or transact business with the State of Utah Public Treasurers Investment Funds and to execute any necessary forms in connection with such changes on behalf of Draper City. Staff report by John Vuyk.

6.g **Action: Resolution #26-27**

A resolution setting the date of August 12, 2026 as the Truth and Taxation Hearing for Draper City. Staff report by John Vuyk.

7. Recess to a Draper City 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 **June 2, 2026**, were posted at Draper City Hall, Draper City website www.draperutah.gov, and the Utah Public Notice website at www.utah.gov/pmn.

CITY OF DRAPER CORPORATE Seal 1978 State of Utah

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.

MEMO

To: City Council
From: Todd Taylor
Date: 2026-06-02
Re: Discussion: Short-Term Rentals - Todd Taylor

Comments:

Attached are drafts of the following: 1) short-term rental code amendment and 2) short-term rental good neighbor guidelines. These drafts are based on previous work sessions with the City Council on March 18, 2025, February 17, 2026, and May 19, 2026.

ATTACHMENTS:

6-2-26 STR Work Session Draft Code.pdf
ATTACHMENTS:

6-2-26 STR Work Session Draft Good Neighbor Guidelines.pdf
ATTACHMENTS:

Study Session- 6-2-26 STR Work Session PPT.pdf

TITLE 6

BUSINESS REGULATIONS

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CHAPTER 14
MULTIPLE-FAMILY AND RENTAL DWELLING UNITS

6-14-010: DEFINITIONS:

For purposes of this chapter, the following words shall have the following meanings:

HOST: A property owner, or the owner's authorized agent, who offers a residential unit or portion of a residential unit for rent, loan, lease, or hire as a short-term rental.

LONG-TERM RENTAL: A rental dwelling unit that the owner, or the owner's authorized agent, offers for occupancy for thirty (30) or more consecutive days.

MULTIPLE-FAMILY DWELLING UNIT: Any buildings or apartment buildings so arranged, designed, built, rented, loaned, let or hired out to be used or occupied as the home, residence or dwelling unit of three (3) or more families living independently of each other. This definition includes triplexes even if the owner lives in one of the units. ~~Note: The building code considers anything other than single-family detached residences as multi family dwelling units.~~

OWNER: The owner in fee simple of real property as shown in the records of the ~~Salt Lake C~~county recorder's office, including the plural as well as the singular, and may mean either a natural person, firm, association, partnership, trust, corporation, company, or other entity authorized by the state of Utah, or any combination of the foregoing.

RENTAL DWELLING UNIT: Any individual dwelling unit that is rented, loaned, let or hired out to be used or occupied as a home or residence.

SHORT-TERM RENTAL: A residential unit, or any portion of a residential unit, that the host offers for occupancy for a minimum of three (3) consecutive nights and a maximum of less than thirty (30) consecutive days.

6-14-020: LICENSE REQUIRED:

Every owner of a multiple-family dwelling unit, ~~or of~~ four (4) or more ~~rental dwelling units~~ long-term rentals, and every host of a short-term rental located within the ~~city~~ City shall obtain and maintain a business license from the ~~city~~ City in accordance with the application procedures of this title. Every owner of less than four (4) ~~rental dwelling units~~ long-term rentals within the city shall be exempt from the licensing requirements of this chapter.

6-14-030: FEES:

Every owner of multiple-family dwelling unit(s), or licensed rental dwelling units ~~required to be licensed under this chapter~~, and every host of a short-term rental shall pay the appropriate fees for such license as set forth in the ~~city's~~ City's consolidated fee schedule and in accordance with the provisions of this title. ~~If there is more than one owner, including purchases under contract, each owner shall be jointly and severally liable to pay the business license fee. The fee shall be paid at the time of application for a new or renewal license. The city may, in its sole discretion, enter into a payment plan agreement with the owner alleging the license to pay the fees required hereunder in two (2), three (3) or four (4) equal installment payments made at regular intervals during the term of the license. Failure to make timely payments required pursuant to a payment plan may result in the suspension or revocation of the license and imposition of penalty fees as set forth by the city, or as otherwise provided in the payment plan agreement.~~

6-14-040: PERMIT REQUIRED:

Each host must obtain a short-term rental permit, as provided in Title 9, Chapter 43 of this code, prior to issuance of any business license for the short-term rental.

6-14-050: MUNICIPAL TRANSIENT ROOM TAXES:

Each host of a short-term rental shall pay to the State the municipal transient room taxes in accordance with Chapter 6-13 of this title.

6-14-060: VIOLATIONS:

All multiple-family dwelling units, licensed rental dwelling units, and short-term rentals must meet the terms and conditions of this title and all applicable provisions of Title 9 of this code. Any violations of such provisions shall be deemed a violation of any business license issued hereunder.

…

9-3-040: DEFINITIONS:

As used in this title, the words and phrases defined in this section shall have the following meanings unless the context clearly indicates otherwise:

…

DWELLING, RENTAL: A dwelling that is used or designated for use as a residence by one or more persons; and

A. Available to be rented, loaned, leased, or hired out for a period of ~~one month~~ thirty (30) consecutive days or longer; or

B. Arranged designed, or built to be rented, loaned, leased, or hired out for a period of one month or longer.

HOST: A property owner, or the owner's authorized agent, who offers a residential unit or portion of a residential unit for rent, loan, lease, or hire as a short-term rental.

...

SHORT-TERM RENTAL: A residential unit, or any portion of a residential unit, that a host offers for occupancy for a minimum of three (3) consecutive nights and a maximum of less than thirty (30) consecutive days.

...

9-5-215: SHORT-TERM RENTAL PERMITS:

A. Purpose: This section sets forth procedures for issuing, renewing, and revoking a short-term rental permit under the provisions of Chapter 43 of this title.

B. Authority: The Zoning Administrator is authorized to review and approve applications for a short-term rental permit.

C. Initiation: The host may request approval of a short-term rental permit.

D. Procedure

   1. A complete application shall be submitted to the office of the Zoning Administrator in a form established by the zoning administrator along with any fee established by the city's consolidated fee schedule. The application shall include at least the following information:

      a. The name, address and telephone number of the owner of record and the owner of record's agent, if any.

         (1) The name and telephone number of the host who will be available to provide an urgent response to complaints and issues.

      b. Scaled site plans illustrating:

         (1) Property boundaries;

         (2) Layout of existing buildings and setbacks from property lines;

         (3) Layout and dimensions of parking spaces and driveways; and

         (4) A tabulation table showing the number bedrooms and other sleeping areas available for rent, the maximum occupancy that can be accommodated, and the number of parking spaces.

      c. Floor plans for each floor of the buildings on the property, identifying the total area to be used for the short-term rental, the use of each room, the square footage of bedrooms and sleeping areas, and the location of smoke and carbon monoxide alarms, and fire extinguishers.

   d. Other information as needed or requested by the Zoning Administrator to demonstrate that the use conforms to applicable provisions of this title.

2. A signed affidavit sworn by the owner before a notary public that certifies to the City that the subject property has no existing private covenants, conditions, or restrictions prohibiting short-term rentals.

3. After the application is determined to be complete, the Zoning Administrator shall review the application and approve, approve with conditions, or deny the application pursuant to the standards set forth in subsection 9-5-215(E). As part of the review process the Zoning Administrator may forward a copy of the application and any related materials to other agencies. Any conditions of approval shall be limited to conditions needed to conform to the approval standards.

4. After making a decision, the Zoning Administrator shall give the applicant written notice of the decision. If approved, the Zoning Administrator shall provide the notice to abutting property owners and the police and fire departments. The notice will contain the address of the short-term rental, the name and telephone number of the host for urgent response to complaints and issues, and the maximum occupancy.

5. An annual renewal of each short-term rental permit issued under the applicable provisions of Chapter 43 of this title shall be required.

   a. The application for the annual renewal shall consist of a signed and notarized affidavit from the applicant attesting to the following:

      (1) The short-term rental remains in compliance with applicable ordinances and all conditions under which it was approved;

      (2) That continued use the short-term rental will comply with all applicable ordinances and the conditions of the initial short-term rental permit.

   b. When a short-term rental permit is renewed, the Zoning Administrator shall issue a certificate of renewal inclusive of the next annual date on which the certificate and short-term rental permit shall expire if not renewed.

6. Short-term rental permits may not be transferred to a new owner of the property.

7. A record of all short-term rental permits shall be maintained in the office of the Zoning Administrator.

E. Approval Standards: Each short-term rental must:

1. Be a permitted use in the applicable zone;
2. Not be located within an Internal Accessory Dwelling Unit (I-ADU);
3. Comply with development standards of the applicable zone and Chapter 43 of this title;
4. Comply with regulations of general applicability and regulations for the specific use as set forth in this title;
5. Comply with any other applicable requirements of this code and Utah Code; and
6. Not have a significant adverse impact on the appearance, tranquility and standard of living in the surrounding residential units.

F. Appeal of Decision: The applicant or an adversely affected party may appeal the Zoning Administrator's decision to approve or deny a short-term rental permit in accordance with the provisions of section 9-5-180 of this chapter.

G. Effect of Approval: Approval of a short-term rental permit shall authorize the host to establish a short-term rental on the property, or to continue use of a short-term rental in compliance with the requirements of Chapter 43 of this title, and subject to any conditions of approval.

H. Amendments: No element of an approved short-term rental permit shall be changed or modified without first obtaining approval of an amended short-term rental permit by the Zoning Administrator.

I. Violations: A short-term rental permit, or renewal of a permit, may be denied or revoked as provided in Section 9-7-060 of this title. In addition to the grounds set forth in Section 9-7-060 of this title, any of the following shall be grounds for revocation.

1. The property owner or host gave materially false or misleading information in obtaining the permit;
2. The host is not operating the short-term rental as described in the permit;
3. The host has failed to comply with the conditions of approval or any City, state, or federal law governing the conduct of the use;
4. The host has refused to allow required inspections of the short-term rental;

5. The host is ninety (90) or more days delinquent in paying the municipal transient room taxes related to the short-term rental to the State;

6. The short-term rental has had calls resulting in a total of two (2) written citations or charges within the past twelve-month period; or

7. The operation of the short-term rental has been found to be a nuisance or a public nuisance by a court of competent jurisdiction in any civil or criminal proceeding.

J. Expiration: A short-term rental permit shall expire one (1) year from the date of issue, but can be renewed under the provisions of this section.

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9-9-080: USE AND DEVELOPMENT STANDARDS TABLES:

TABLE 9-9-1

PERMITTED AND CONDITIONAL USES ALLOWED IN AGRICULTURAL ZONES

Use	Zones	
	A5	A2
…		
Residential uses:		
…		
Short-term rental	See chapter 43 of this title	
…		

…

9-10-090: USE AND DEVELOPMENT STANDARDS TABLES:

TABLE 9-10-1

PERMITTED AND CONDITIONAL USES ALLOWED IN RESIDENTIAL ZONES

Use	Zones							
	RA1	RA2	RH	R3	R4	R5	RM1	RM2
…								
Residential uses:								
…								
Short-term rental	See chapter 43 of this title							
…								

…

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

TABLE 9-11-1

PERMITTED AND CONDITIONAL USES ALLOWED IN COMMERCIAL ZONES

Use	Zones					
	…	O-R	TC	…	MARF	…
…						
Residential uses:						
…						
Short-term rental	See chapter 43 of this title					
…						

…

9-14-050: USE REGULATIONS

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TABLE 9-14-1

ALLOWED USES IN THE TSD ZONE

Use	Intensity Areas		
	TSD-1	TSD-2	TSD-3
…			
Residential uses:			
…			
Short-term rental	See chapter 43 of this title		
…			

…

CHAPTER 17

RESIDENTIAL SPECIAL DISTRICTS (RSD)

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ARTICLE A. FOX GATE FARMS

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9-17A-020: PERMITTED USES:

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Uses as listed in chapters 34, "Home Occupations", ~~and~~ 36, "Public Utility Substations", and 43 “Short-Term Rentals” of this title; and title 6, chapter 16, "Temporary Uses", of this code.

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ARTICLE B. CORNER CANYON VISTA

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9-17B-020: PERMITTED USES:

…

Short-Term Rentals, per chapter 43 of this title.

…

ARTICLE C. SOUTH FORK ESTATES

…

9-17C-020: PERMITTED USES:

…

Short-Term Rentals, per chapter 43 of this title.

…

ARTICLE D. VALLE DI VILLA/VALLE DI VILLA EAST

…

9-17D-020: PERMITTED USES:

…

Short-Term Rentals, per chapter 43 of this title.

…

ARTICLE E. BELLEVUE

…

9-17E-020: PERMITTED USES:

…

Short-Term Rentals (subject to chapter 43 of this title).

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CHAPTER 18

COMMERCIAL SPECIAL DISTRICTS (CSD)

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ARTICLE E. DAY DAIRY COMMERCIAL SPECIAL DISTRICT

…

9-18E-020: PERMITTED USES:

…

Short-Term Rentals, per chapter 43 of this title.

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ARTICLE H. DRAPER POINTE MIXED USE COMMERCIAL SPECIAL DISTRICT

…

9-18H-020: PERMITTED USES:

…

Short-Term Rentals, per chapter 43 of this title.

…

ARTICLE K. HIGHLINE COMMERCIAL SPECIAL DISTRICT

…

9-18K-020: PERMITTED USES:

…

Short-Term Rentals, per chapter 43 of this title.

…

9-25-060: NUMBER AND TYPE OF PARKING SPACES:

…

F. Tandem Parking Spaces: Tandem parking spaces shall count toward required parking as only a single parking space per pairing. Both spaces in an unobstructed tandem pairing may be counted toward required parking in the following instances:

   1. Single-family or two-family dwellings; or

   2. Multi-family dwellings, including townhomes, with private garages and driveways meeting at least the minimum dimensions of standard parking spaces may count toward resident parking requirements, but the private garages shall not count toward visitor parking requirements; or

   3. Short-term rentals; or

   4. ~~3.~~ Developments using valet parking when managed through approved valet services.

   …

9-25-100: TABLES AND FIGURES:

TABLE 9-25-1

PARKING REQUIREMENT FORMULAS

Land Uses	Parking Calculation Standards
…	…
Residential uses:	
…	
Short-Term Rentals	2 spaces per short-term rental, plus 0.5 additional space for each bedroom exceeding 2 bedrooms
…	…

…

CHAPTER 43

SHORT-TERM RENTALS

9-43-010: PURPOSE

The purpose of this chapter is to establish use and development regulations for short-term rentals in residential units. These regulations seek to allow for short-term rentals while also protecting the peace, safety and general welfare of existing neighborhoods.

9-43-020: SCOPE

The requirements of this chapter shall apply to all short-term rentals within the City.

A. Short-term rentals shall be a permitted use in all zoning districts that allow residential uses after obtaining a short-term rental permit and a business license.
   1. A short-term rental shall not include any tent, trailer, camper, recreational vehicle, or in a structure that does not have an occupancy permit.
   2. A short-term rental permit may be issued for a Detached Accessory Dwelling Unit (D-ADU) if the owner possesses a valid ADU permit.
   3. A short-term rental shall not be permitted on any property with an Internal Accessory Dwelling Unit (I-ADU).
   4. A short-term rental shall not be allowed in any residential unit that has a current residential lease or rental contract of thirty (30) or more consecutive days.
B. The following are exempt from the provisions of this Chapter:

1. A dwelling unit with a residential lease or rental contract of thirty (30) or more consecutive days.
2. RV parks, manufactured and mobile home parks, bed and breakfasts inns, hotels, and motels or motor lodges.

C. Short-term rentals shall not be used for commercial purposes or events.

9-43-030: GENERAL REGULATIONS

A. Occupancy
   1. Only one (1) short-term rental is allowed per residential unit. For the purposes of this section, a D-ADU together with the single family dwelling unit it is accessory to, shall count as a single residential unit.
   2. The short-term rental shall only be rented for a minimum duration of three (3) consecutive nights and a maximum duration of less than thirty (30) consecutive days.
   3. The short-term rental shall only be rented to one (1) renter at any given time.
      a. The renter shall provide the host with the number of guests that will occupy the short-term rental during the rental period.
      b. The host shall not divide and rent out other portions of the residential unit to multiple renters at the same time.
   4. The host shall set the maximum occupancy of guests in the short-term rental and demonstrate sufficient parking has been provided based on the following:
      a. Areas in the residential unit designated for sleeping purposes shall follow the requirements of a bedroom for the purposes of this chapter, and for calculating required parking.
      b. Every bedroom shall contain at least 70 square feet of floor area as required by the current building codes adopted by the City.
      c. Occupancy shall be two (2) persons per bedroom. However, where more than two (2) persons are proposed to occupy a bedroom, the required floor area shall be increased at the rate of 50 square feet for each person in excess of two (2).
      d. The number of guests shall not exceed the maximum occupancy set for the short-term rental on the permit.

B. Parking:
   1. Parking for the short-term rental shall be provided off-street and must meet the requirements of Chapter 9-25 of this title. The required parking

will be calculated based on the total area designated for the short-term rental. Required parking resulting in a fractional number shall be rounded up to the next whole number.

2. If only a portion of the residential unit is to be used for the short-term rental, required parking will be in addition to the minimum parking required for the residential unit. Parking for the short-term rental shall not impede access to the required parking for the residential unit.

3. A garage may count towards the required parking if the guests are provided access by the host.

C. Urgent Response:

1. To ensure prompt response to complaints and issues while a short-term rental is being rented, the host must:

   a. Be available by telephone 24 hours per day during an active rental.

   b. Be able to physically respond, or if unavailable, designate a responsible party with decision-making authority to physically respond to the short-term rental within 30 minutes of any legitimate complaint or issue.

   c. Provide information on current occupants to police, fire or other emergency personnel, if requested.

   d. Provide an updated telephone number to the City as such information changes.

D. Posting: The following information must be posted inside the short-term rental:

1. A copy of the short-term rental permit and business license.

2. The name and phone number of the host for urgent response.

3. A list of all rules applicable to short-term rentals.

4. A copy of the Good Neighbor Short-Term Rental guidelines.

E. Signage: A short-term rental shall not have any signs visible from the exterior of the premises that advertise the use.

F. Noise: The host shall ensure that all renters are aware of and adhere to Title 7, Chapter 6, Noise Control, of this code.

G. Health and Safety:

1. Fire Extinguishers: One 2-A:10-B:C minimum rated fire extinguisher is required in the short-term rental. It must be mounted in a readily visible and accessible location, or appropriately signed identifying its location. The fire extinguisher is required to be serviced or replaced every year.

2. Smoke Alarms: Smoke alarms are required to be installed in all the following locations: inside every sleeping area, in the general vicinity outside every sleeping area, and on every floor. The smoke alarms must be interconnected so the actuation of one smoke alarm sets off all smoke alarms within the short-term rental. Smoke alarms must be installed and replaced in accordance with manufacturer's instructions. Primary power for smoke alarms must be supplied from the building power and equipped with a battery backup unless it was not required at the time the residential unit was constructed. In such cases, battery operated smoke alarms are allowed.
3. Carbon Monoxide Alarms: Carbon monoxide alarms are required in the following locations when the unit has at least one fuel-fired appliance: in the general vicinity outside every sleeping area, inside sleeping areas that have fuel-fired equipment within the sleeping area, and on every floor. Carbon monoxide alarms must be installed and replaced in accordance with manufacturer's instructions. Primary power for carbon monoxide alarms must be supplied from the building power and equipped with a battery backup.
4. Fire Sprinkler System: If the short-term rental is equipped with an automatic fire sprinkler system, it must be inspected routinely (annually) by a qualified person and be maintained in operable condition.
5. Electrical: Electrical panels must have adequate clearance around them. Non-surge protected extension cords and multi-plug adapters can be used for temporary wiring only.
6. Premises Identification: A permanent address must be installed in a location that is visible from the street, and a unit number by the front door if applicable.

H. Maintenance: The host shall adhere to all City ordinances relating to the of maintenance of the short-term rental property.

I. Listing: The host shall include the business license and short-term rental permit numbers in any online listing advertisements for the short-term rental.

9-43-040: INSPECTION:

After a short-term rental permit has been approved, the City may make periodic inspections as authorized in Section 9-7-080 of this title to ensure compliance with the provisions of this title and all other applicable laws.

Draper City
Short Term Rental Good Neighbor Guidelines

Welcome! We are glad you have chosen to visit our City.

This home is located in a residential community, and we ask all guests to be friendly, courteous, and respectful of the neighbors and help maintain a peaceful environment.

1. **Emergencies & Host Contact**
   If at any time you have concerns about your stay in this home, please contact the host immediately. A contact number will be posted in the unit. For life-threatening emergencies, call 911. For reporting crimes that are not in progress, filing police reports, or speaking with a police officer regarding non-urgent matters, call Draper Police at (801) 840-4000.

2. **Fire Safety**
   A fire extinguisher is provided in this home for your use in an emergency. The home is also equipped with smoke alarms and carbon monoxide detectors for your safety. Please do not tamper with or disable these devices.

3. **Events**
   Commercial events are not permitted during your stay in this home.

4. **Noise**
   Please ensure that you and your guest do not make excessive noise which would disturb the neighbors, especially between 10:00 pm and 7:00 am. Please also be mindful of the noise you make when arriving and leaving if it occurs late at night or early in the morning.

5. **Parking**
   This home should have enough parking so that guests can park on the property at all times. Do not block driveways, mailboxes, sidewalks, or neighboring properties. Do not park or drive on lawns.

6. **Occupancy Limits**
   Do not exceed the maximum number of guests on your reservation for this home.

7. **Maintenance**
   Be sure to pick up after yourself and keep the neighborhood clean. Dispose of trash properly in designated bins.

8. **Pets (if allowed)**
   If you bring pets, please keep them under control at all times and promptly clean up after them. Draper City requires pets to be on leash when being walked.

Thank you for being a good neighbor while you visit our City, and for making your stay enjoyable for everyone!

Short-Term Rentals

Todd Taylor, Planner III

City Council
June 2, 2026

DRAPER CITY
COMMUNITY DEVELOPMENT

Background

- Work Sessions
  - March 18, 2025
  - February 17, 2026
  - May 19, 2026
- Draft Text Amendment
- Draft Good Neighbor Guidelines

- Goals
  - Improve public safety
  - Protect neighborhood character
  - Provide clear operating rules
  - Ensure tax collection
  - Enable tracking and enforcement

DRAPER CITY
COMMUNITY DEVELOPMENT

Process

- Short-term Rental (STR) Permit
  - Application
    - Owner or Owner's Agent (Host)
    - Floor Plan, Site Plan, Maximum Occupancy
  - Zoning Administrator Approval
  - Renewed Annually
  - Revocation
    - False Information on Application
    - Not Operating as Described in Permit
    - Out of Compliance with Conditions
    - Refuse Inspection
    - Delinquent on Taxes
    - Two (2) Citations or Charges in Past 12 Months
    - Found to be a Nuisance by a Court
- Business License

Standards

- Allowed in all residential districts
  - All or a portion of a residential unit
  - In D-ADU with permit, not on property with I-ADU
  - Not in tent, trailer, camper, RV
  - Not in a unit with a long-term rental
  - Not for commercial purposes or events
- Occupancy
  - One short-term rental per residential unit
  - One renter at a time (cannot be divided into multiple rentals)
  - Minimum stay of 3 consecutive nights, maximum of 29 consecutive nights
  - Maximum occupancy based on bedrooms and parking
- Exempt
  - RV parks, manufactured and mobile home parks, bed and breakfasts inns, hotels, and motels or motor lodges

DRAPER CITY
COMMUNITY DEVELOPMENT

Standards

- Bedrooms
  - Two (2) persons per bedroom/sleeping area
    - Minimum 70 square feet
    - Additional 50 square feet for every additional person
- Parking
  - Two (2) off-street spaces per short-term rental, and one-half (0.5) off-street spaces for every bedroom/sleeping area exceeding two (2)

Bedroom/Sleeping Area	Parking
1-2	2
3	2.5 (3)
4	3
5	3.5 (4)
6	4
7	4.5 (5)
8	5
9	5.5 (6)
10	6

Standards

- Urgent Response
  - Host available by telephone 24/7 during rental
  - Host, or decision-making individual able to be at the property within 30 minutes
  - Notice sent to (when approved):
    - Abutting property owners
    - Draper Fire
    - Draper Police
- Noise
  - Ensure renters are aware of and adhere to Title 7, Chapter 6, Noise Control
- Posting inside the short-term rental
  - Short-term Rental Permit and Business License
  - Urgent Response Hotline
  - All applicable rules
  - Good Neighbor Guidelines

Good Neighbor Guidelines

Draper City
Short Term Rental Good Neighbor Guidelines

Welcome! We are glad you have chosen to visit our City.

This home is located in a residential community, and we ask all guests to be friendly, courteous, and respectful of the neighbors and help maintain a peaceful environment.

1. **Emergencies & Host Contact**
   If at any time you have concerns about your stay in this home, please contact the host immediately. A contact number will be posted in the unit. For life-threatening emergencies, call 911. For reporting crimes that are not in progress, filing police reports, or speaking with a police officer regarding non-urgent matters, call Draper Police at (801) 840-4000.

2. **Fire Safety**
   A fire extinguisher is provided in this home for your use in an emergency. The home is also equipped with smoke alarms and carbon monoxide detectors for your safety. Please do not tamper with or disable these devices.

3. **Events**
   Commercial events are not permitted during your stay in this home.

4. **Noise**
   Please ensure that you and your guest do not make excessive noise which would disturb the neighbors, especially between 10:00 pm and 7:00 am. Please also be mindful of the noise you make when arriving and leaving if it occurs late at night or early in the morning.

DRAPER CITY
COMMUNITY DEVELOPMENT

Good Neighbor Guidelines

5. **Parking**
   This home should have enough parking so that guests can park on the property at all times. Do not block driveways, mailboxes, sidewalks, or neighboring properties. Do not park or drive on lawns.

6. **Occupancy Limits**
   Do not exceed the maximum number of guests on your reservation for this home.

7. **Maintenance**
   Be sure to pick up after yourself and keep the neighborhood clean. Dispose of trash properly in designated bins.

8. **Pets (if allowed)**
   If you bring pets, please keep them under control at all times and promptly clean up after them. Draper City requires pets to be on leash when being walked.

Thank you for being a good neighbor while you visit our City, and for making your stay enjoyable for everyone!

DRAPER CITY
COMMUNITY DEVELOPMENT

Standards

- Health and Safety
  - Fire extinguisher, smoke and carbon monoxide alarms per Fire Code
    - If equipped, fire sprinkler annual inspection
  - Electrical panel clearance and temporary use of extension cords
  - Visible house/unit numbers
- Maintenance
  - Adhere to all City ordinances related to maintenance
- Listing
  - Include the Short-Term Rental Permit and Business License numbers in any listing
- Inspections
  - As needed to ensure compliance

DRAPER CITY
COMMUNITY DEVELOPMENT

Questions or Comments?

Contact:
Todd Taylor
Todd.Taylor@draperutah.gov
801-576-6510
www.draperutah.gov

DRAPER CITY
COMMUNITY DEVELOPMENT

MEMO

To: City Council
From: Nicole Smedley, City Recorder
Date: 2026-06-02
Re: Approve the May 19, 2026 City Council Meeting Minutes

Comments:

Attached for your review and approval are the minutes from the May 19, 2026 City Council Meeting.

ATTACHMENTS:

5-19-26 DRAFT City Council Meeting Minutes.pdf

MINUTES OF THE DRAPER CITY COUNCIL MEETING HELD ON TUESDAY, MAY 19, 2026, IN THE DRAPER CITY COUNCIL CHAMBERS, 1020 EAST PIONEER ROAD, DRAPER, UTAH

PRESENT:	Mayor Troy K. Walker, and Councilmembers Kathryn Dahlin, Bryn Heather Johnson, Tasha Lowery, and Fred Lowry
EXCUSED:	Councilmember Mike Green
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; Traci Gundersen, City Attorney; Jennifer Jastremsky, Community Development Director; Rhett Ogden, Parks and Recreation Director; Derek Orth, Human Resource Director; Linda Peterson, Communications Director; Nicole Smedley, City Recorder; Clint Smith, Fire Chief; Jake Sorensen, Network Manager; John Vuyk, Finance Director; Jared Zacharias, Deputy Finance Director

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Study Session

Discussion: Zoning and Subdivision Code Update

Community Development Director Jennifer Jastremsky said the City had been working on a Code update with a consultant. She said staff would present and discuss proposed updates with the Council over several different meetings. Todd Taylor, Planner, presented proposed changes to the Zoning and Subdivision Code, including renamed residential zones, new residential zones, and changes to overlays. The Code update presentation was paused for a closed 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 T. Lowery seconded the motion.

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

	Yes	No	Absent
Councilmember Green			Excused
Councilmember Johnson	X		

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

The closed meeting convened in the Administration Conference Room at 5:53 pm. Those present: Mayor Troy K. Walker; Councilmembers Kathryn Dahlin, Bryn Heather Johnson, Tasha Lowery, and Fred Lowry; Mike Barker, City Manager; Kellie Challburg, Assistant City Manager; Traci Gundersen, City Attorney; Nicole Smedley, City Recorder, and Attorney Bruce Baird.

Councilmember Dahlin moved to return to open meeting at 6:24 pm. Councilmember F. Lowry seconded the motion.

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

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

Study Session Reconvened

Discussion: Zoning and Subdivision Code Update

Ms. Jastremsky continued the presentation of proposed Zoning and Subdivision Code updates. She said one reason for the proposed new residential zones was to open up the types of housing in Draper. Councilmember T. Lowery expressed concern that proposed residential zoning would encourage property owners with small properties to consider developing higher density instead of smaller single-family housing. Councilmember T. Lowery asked if the desired changes could be added under existing residential zoning. She said she felt the proposed zones would send the message that the City was actively seeking more high density, and said she felt the City had already done its part with regard to high-density housing.

Councilmember T. Lowery said the City had a lot of infill possibility, and said she wanted to see infill development match surrounding single-family housing. Mr. Taylor said an applicant would probably request the proposed Residential Infill Overlay for areas near transit and commercial corridors.

Councilmember T. Lowery said she felt the Council had been constantly asked by applicants to adjust setbacks and make exceptions, and said she would not want to make tighter setbacks easier for developers. Councilmember F. Lowry said he wanted to compare existing setback requirements to the proposed setbacks.

Councilmember Johnson said she wanted infill standards to be succinct and clear for the product the City wanted, and said the proposed language felt very broad. Councilmember T. Lowery said the Council preference was for cottage court single-family homes. Ms. Jastremsky said staff could look at restructuring the proposed zones.

Councilmember F. Lowry asked if staff was trying to reduce the number of development agreements because of the amount of time they required. Ms. Jastremsky said it was easier for staff to reference Code for standards than to have multiple places (development agreements) they had to look. Councilmember F. Lowry said he was not trying to create more work for staff, but wanted to guarantee with development agreements that the City got what they wanted from developments.

Ms. Jastremsky explained that overlay bonus densities, setbacks, and owner-occupied numbers are set by the State. Councilmembers expressed concern, and staff emphasized the City was not required to adopt the overlay. Mayor Walker said he believed the standards put together by the State represented the direction development was going, and suggested Draper could tweak the standards a bit, but should adopt some version to show the State that Draper was willing to be part of solving the statewide housing problem. Mayor Walker said he believed that finding a way to incorporate the State's overlay into the Zoning Code would benefit the City in the long run. Councilmember Dahlin stated that the overlay would need to be 100% owner occupied, and said she would remove the open space reduction.

Ms. Jastremsky said staff would bring proposed Code updates back at a future meeting.

Discussion: Short-Term Rentals

Mr. Taylor presented proposed changes to short-term rental requirements and discussed them with the Council. Councilmember Dahlin said she knew there were homeowners in Draper who operated short-term rentals out of their basements. Staff responded that the homeowners could apply to the City for accessory dwelling unit (ADU) permits to operate the spaces as long-term rentals, but internal ADU short-term rentals were not allowed.

Mayor Walker suggested continuing the discussion after the Business Session. Ms. Jastremsky suggested the discussion could wait until the next meeting.

Council/Manager Reports

Item not held.

Business Session

1. Call to Order by Mayor Troy K. Walker

2. Pledge of Allegiance by Mayor Troy K. Walker

3. Oath of Office

   City Recorder Nicole Smedley administered the Oath of Office to newly promoted Paramedic Austin Cole, and new Firefighters Anthony Bauer, Mason Rust, and Ben Jessop.

4. Recognition

   Mayor Walker recognized and thanked outgoing 2025 Miss Draper Royalty. Outgoing Miss Draper Kamryn Stuart shared a farewell address and a video presentation of 2025 events. Mayor Walker announced 2026 Miss Draper Royalty: Mikelle Molen, Miss Draper 2026, and Attendants Kianna Conrad, Anna Rivelles, and Skylar Zamalloa.

5. Proclamation

   Mayor Walker read aloud a proclamation declaring May 2026 to be Bike Month in Draper City.

6. Public Comments

   There were no public comments.

7. Consent Items

7.a Approve the April 28, 2026 City Council Meeting Minutes

7.b Approve Resolution #26-19 Adopting the Official Draper City Communications Policy.

7.c Approve Resolution #26-20 of the Draper City Council appointing EJ Jeong as City Treasurer

Mayor Walker noted that Item 7b should be continued to a future meeting.

Councilmember T. Lowery moved to approve Items 7a and 7c and continue the Communications Policy. Councilmember F. Lowry seconded the motion.

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

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

8. Oath of Office

City Recorder Nicole Smedley administered the Oath of Office to newly appointed City Treasurer EJ Jeong.

9. Public Hearing: Providing Local Consent for a Full-Service Restaurant License for Kompas Taqueria LLC

Business License Official Travis DeJong presented a request for Local Consent for a Full-Service Restaurant License. He explained that a Full-Service Restaurant License allowed a restaurant to store, sell, and serve all kinds of alcoholic beverages alongside a food purchase. Mr. DeJong reported the application met all distance requirements.

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

Councilmember T. Lowery motioned to approve Local Consent. Councilmember Johnson seconded the motion.

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

	Yes	No	Absent
Councilmember Green			Excused

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

10. Action and Disclosure Items

Mayor Walker, as Budget Officer, read aloud Agenda Items 10a-10h.

10.a Action: Consideration of Resolution #26-21 acknowledging i) the filing of the tentative budget for fiscal year 2026-27 prepared by the Budget Officer pursuant to Utah Code § 10-6-111 and adopting the tentative budget as presented, subject to further review and consideration by the City Council; ii) establishing the date, time, and place for a public hearing on the tentative budget prior to adoption of the final budget for fiscal year 2026-27, as required by Utah Code §§ 59-2-919 and 59-2-924; iii) ordering publication of notices as required by law; and iv) ordering the tentative budget for fiscal year 2026-27 to be made available for public inspection in the office of the City Recorder and on the City's website for at least ten (10) days prior to adoption of the final budget

10.b Disclosure: The Budget Officer intends to state that the Fiscal Year 2026-27 Tentative Budget includes a proposed property tax rate increase. The Budget Officer intends to state, as a required disclosure under Utah Code § 59-2-919(4)(a), that the City's tentative budget for FY 2026-27 includes a proposed property tax rate increase.

10.c Statement of Budget Officer that the Fiscal Year 2026-27 Tentative Budget includes a proposed property tax rate increase. The budget officer will make the statement required by Utah Code § 59-2-919 (4)(a) that the City's tentative budget for FY 2026-27 includes a proposed property tax rate increase.

10.d Presentation: Property Tax Impact Schedule. The Budget Officer presents and makes available to the public a property tax impact schedule as a separate document from all other budget documents, as required by Utah Code §§ 59-2-924 and 59-2-919 (4)(a). The Budget Officer will present the property tax impact schedule as a standalone document, separate from all other budget materials, in accordance with Utah Code §§ 59-2-919 and 59-2-924.

10.e Action: Consideration of Resolution #26-22 A resolution of the Draper City Council acknowledging: i) that a separate item was included on the agenda for the public meeting on May 19, 2026, notifying the public that the Budget Officer intended to state that the tentative budget for fiscal year 2026-27 includes a proposed property tax rate increase; ii) that the Budget Officer made a statement to the City Council in the May 19, 2026 public meeting that the tentative budget includes a proposed tax rate increase; iii) that the Budget Officer presented, as a separate agenda item in the same public meeting, a property tax impact schedule separate from other budget documents, as defined in Utah Code § 59-2-924; and iv) directing that the property tax impact schedule shall be made available for public inspection and shall be included as a separate agenda item at each public hearing prior to June 30, 2026, at which the City Council discusses the proposed general fund budget for fiscal year 2026-27

10.f Statement: Draper City is Considering levying a Property Tax Rate Increase Above the Certified Tax Rate. Draper City states at this public meeting that the City Council is considering levying a tax rate that exceeds the City's certified tax rate. The approximate dollar amount of and purpose for additional ad valorem tax revenue that would be generated by the proposed tax rate increase, the approximate percentage increase in ad valorem tax revenue for the City based on the proposed tax increase, and notice that, if the City proceeds with the proposed tax rate increase, the City will provide notice of and conduct a public hearing at which members of the public will have an opportunity to provide comments on the proposed tax rate increase.

10.g Statement of the Budget Officer or Executive of the Entity pursuant to Utah Code § 59-2-919(4)(b) The Budget Officer or Executive of the Entity makes the statement required by Utah Code § 59-2-919(4)(b) that the City is considering levying a tax rate that exceeds the City's certified tax rate, including the approximate dollar amount of and purpose for the additional ad valorem tax revenue, the approximate percentage increase in ad valorem tax revenue, and notice of the required public hearing.

10.h Action: Consideration of Resolution #26-23 of the Draper City Council: acknowledging that a separate item was included on the agenda for the public meeting on May 19, 2026, notifying the public that the Budget Officer or Executive of the Entity intended to make the statement required by Utah Code § 59-2-919(4)(b); ii) acknowledging that the Budget Officer or Executive of the Entity made the statement as required by Utah Code § 59-2-919(4)(b); iii) setting the date, time, and place for the public hearing on the proposed property tax increase, as required by Utah Code § 59-2-919; and; iv) directing the Budget Officer or designee to send notice before June 1, 2026, to the Utah State Tax Commission ("Tax Commission") and the Salt Lake County and Utah County Auditors ("County Auditor") stating that the City is considering a property tax rate increase and providing the date, time, and place of the required public hearing. (By this resolution the Council will undertake the specified and related actions as part of its budgetary process for the upcoming FY 2026-27 budget cycle.)

(1:34:49) Finance Director John Vuyk read aloud the Proposed Property Tax 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 0.000936 to 0.001170. 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 (median home value in Draper)	$8.66	$103.86	25.0%
Estimated increase to a business valued at $1,000,000	$19.50	$234.00	25.0%

(1:37:12) Mr. Vuyk presented the Proposed Property Tax Impact Schedule. He stated that the schedule showed the Draper City budget without a tax rate increase, the budget with the proposed tax rate increase, and the difference between the two. Mr. Vuyk reported that, without a tax rate increase, Draper City would draw down the fund balance by $2,461,000. He explained that the proposed property tax increase would reduce reliance on the fund balance to meet ongoing operational needs by that amount. He presented proposed property tax impact schedules for the Fire Department and Parks and Recreation Department. He stated that with the proposed tax increase, the City would fund three new firefighter positions, reducing reliance on overtime to meet minimum staffing levels and reducing firefighter fatigue. He reported that the additional revenue would also provide funding to continue annual playground replacements at the recommended level to maintain compliance with risk and insurance requirements.

Mayor Walker said Draper operated with a blended budget, and said supply chain issues and substantial cost increases had contributed to the need for the proposed property tax increase. He said the City had experienced years of sales tax growth and one-time fund sources that had funded City operations without property tax increases, but said sales tax growth had slowed, and possibly leveled off with few undeveloped retail spots left. Mayor Walker said, in his more than 18 years of elected service, Draper had one property tax increase, in 2024. He said the State Tax Commission nullified the 2024 increase because information regarding what every other taxing entity in Salt Lake County was doing was not shown in the public meeting. He stated that Draper was not the only city with a property tax nullified for the same reason in 2024.

Mayor Walker presented 2025 property tax rates for other entities in Salt Lake County, and pointed out that the Draper level of service included a fully operational Wildland Urban Interface (WUI) component. He said to continue running the City at the current level of service, a 50% property tax increase would be ideal, but he proposed 25% for fiscal year 2026-2027 to provide breathing room and watch what happened with sales tax. He said if the proposed property tax increase was not implemented, $5.9 million would be pulled from the General Fund balance. He said that with the proposed increase, only $3.2 million would be drawn from General Fund balance.

Mayor Walked emphasized that the FY2027 budget presented that evening reflected the true cost of public safety and that a transportation impact fee study was included in the FY2027 budget. Mayor Walker said he did not believe the budget reflected anything extravagant. Mayor Walker showed his personal property tax bill as an example.

Mayor Walker said he believed keeping a high General Fund balance was important to be able to respond to emergency situations. He said Draper had a uniquely complex, expensive water system, and a large area of Wildland Urban Interface. The Mayor spoke of The Point project, and said Draper would receive a portion of The Point sales tax revenue.

Mr. Vuyk said the rate charged for water by Jordan Valley Water Conservancy District would increase by 4.5% and the FY2027 Draper budget included a proposed Water Fund increase at the variable rate paid by Draper water customers. He said a public hearing for the proposed property tax increase was scheduled for August 12, 2026 at 6:00 pm.

The Council discussed 2025 tax rates in other cities, and how Draper compared. Councilmember Dahlin said paying for City operations from General Fund balance did not feel sustainable. She said she appreciated the work that had been done in the last couple decades to increase the sales tax base.

Councilmember F. Lowry said he believed the proposed property tax rate increase was the way to protect and sustain the City. He spoke of money that would be saved on overtime with additional firefighters. Councilmember F. Lowry emphasized that sustaining a high IOS fire protection rating was important in part because a lowered rating could result in increased home insurance rates for residents.

Councilmember Johnson thanked staff for the time dedicated to preparation of the budget and thanked Mayor Walker for presenting the budget in a clear and understandable manner. She stated that the Council did not want to raise taxes unless necessary and reported that the Council was taking the matter under serious consideration.

Councilmember F. Lowry motioned to approve Resolutions #26-21, #26-22, and #26-23. Councilmember T. Lowery seconded the motion.

Mayor Walker asked if there was further discussion. Councilmember Dahlin stated that she believed moving forward with the budget was the appropriate next step and asked for clarification regarding whether the budget being considered was the draft budget. (2:38:37) Mr. Vuyk stated that the budget approved that evening was the tentative budget and explained that a public hearing was scheduled for June 2, 2026, at which time the public would have an opportunity to comment. He reported that following the public hearing, the Council would have the option to include or not include a property tax rate increase. Mr. Vuyk explained that if a property tax rate increase were included, the City would adopt an interim budget effective July 1, 2026, until adoption of the final budget following the August 12, 2026 Truth in Taxation hearing at the August 18, 2026 City Council meeting. He reiterated that the tentative budget served as a placeholder to allow the City to continue budget discussions with the public and Council and proceed in accordance with State statutory requirements.

Mayor Walker called for a roll call vote on the motion to adopt Resolutions No. #26-21, #26-22, and #26-23. The motion passed unanimously.

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

10.i <u>Action: Consideration of Resolution #26-24 of the Draper City Council disposing of surplus personal property in accordance with Draper City Municipal Code 3-3-150</u>

Mr. Vuyk said the proposed resolution would authorize disposal of surplus vehicles that had been replaced.

Councilmember T. Lowery motioned to approve Resolution #26-24. Councilmember Johnson seconded the motion.

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

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

11. <u>Recess to a Draper City Community Reinvestment Agency Meeting</u>
Councilmember T. Lowery motioned to recess to a CRA meeting at 9:03 pm. Councilmember Dahlin seconded the motion, which passed by unanimous vote.

The Council returned to regular meeting at 9:05 pm.

Responding to a question from staff, Councilmember Dahlin said she thought the Mayor's budget presentation was very helpful. Councilmember T. Lowery said she was interested in knowing what other cities were considering for FY2027. Councilmember T. Lowery suggested the Economic Development Director position should be filled to help retain businesses in Draper. Councilmembers F. Lowry and Johnson expressed agreement.

12. <u>Adjournment</u>
Councilmember Dahlin moved to adjourn the meeting. Councilmember Johnson seconded the motion, which passed by unanimous vote.

The meeting adjourned at 9:09 pm.

MEMO

To: City Council
From:
Date: 2026-06-02
Re: The Budget Officer intends to State that the Fiscal Year 2026-27 Tentative Budget includes a proposed property tax rate increase.

Comments:

MEMO

To: City Council
From:
Date: 2026-06-02
Re: Statement of Budget Officer that the Fiscal Year 2026-27 Tentative Budget includes a proposed property tax rate increase

---

Comments:

ATTACHMENTS:

Proposed_Property_Tax_Rate_Increase_Statement.pdf

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
Estimated increase to a business valued at $1,000,000	$ 19.50	$ 234.00

MEMO

To: City Council
From:
Date: 2026-06-02
Re: Presentation: Property Tax Impact Schedule

Comments:

ATTACHMENTS:

Draper_City_Proposed_Property_Tax_Impact_Schedule_FY2027.pdf

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
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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 / TRANSFEI	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	415,000	165,000
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.

MEMO

To: City Council
From:
Date: 2026-06-02
Re: Public Hearing: Fiscal Year 2026-27 Interim Budget

Comments:

ATTACHMENTS:

Fiscal Year 2026-27 Tentative Budget.pdf

TENTATIVE ANNUAL BUDGET

FISCAL YEAR ENDING JUNE 30, 2027

CITY OF DRAPER, UTAH

Tentative Annual Budget

Fiscal Year Ending June 30, 2027

Prepared by:

DRAPER CITY FINANCE DEPARTMENT

TABLE OF CONTENTS

DRAPER CITY HALL

1020 E. Pioneer Road | Draper, UT 84020

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 tentative budget. This tentative 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 tentative 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 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 tentative 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 tentative 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 tentative 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

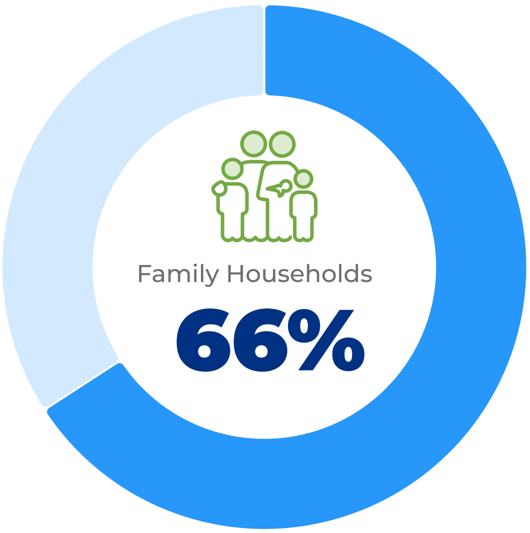
1. The Council intends on maintaining an unrestricted General Fund balance of no more than 35% of estimated revenues and no less than 5%.
2. The Council intends to limit the issuance of long-term debt to capital improvement projects that cannot be financed from current revenues, and the payback period 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

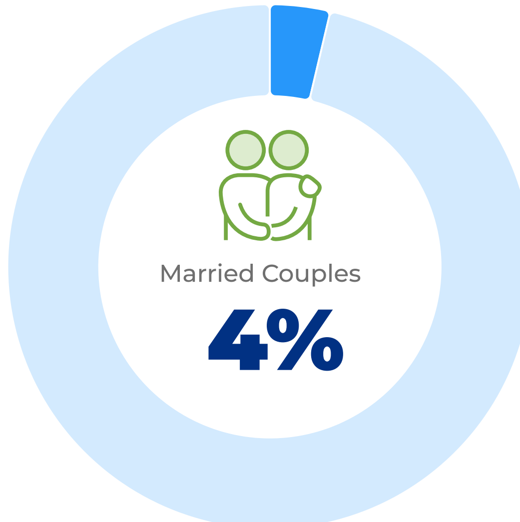
16,981

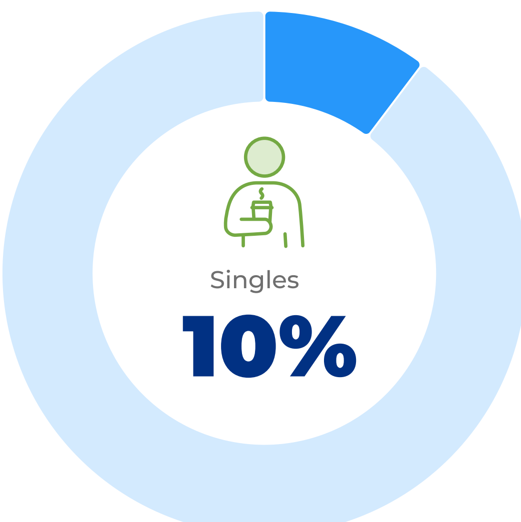
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



3%

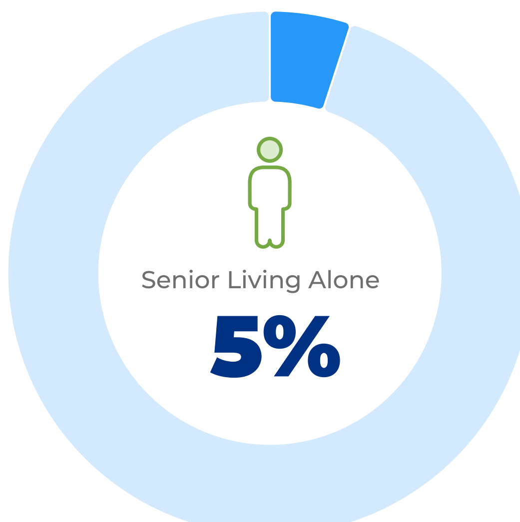
higher than state average





-47%

lower than state average



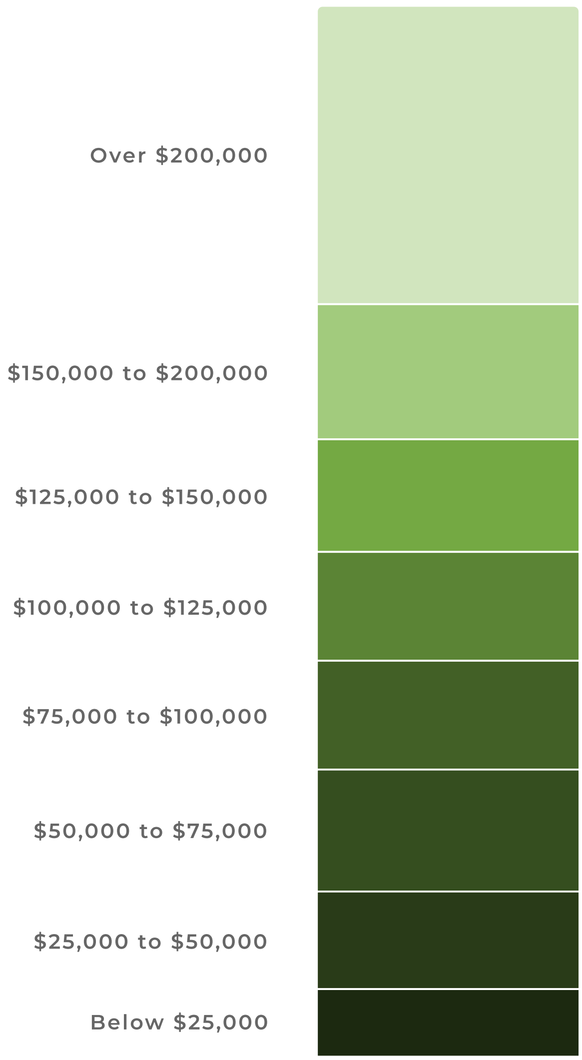
-36%

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%

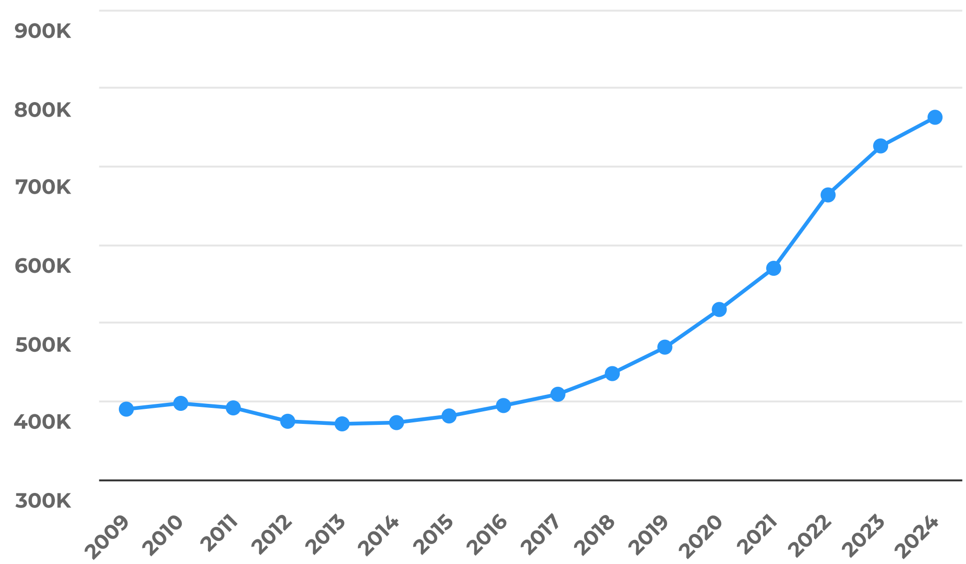
-30.75%
lower than state average

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

Housing

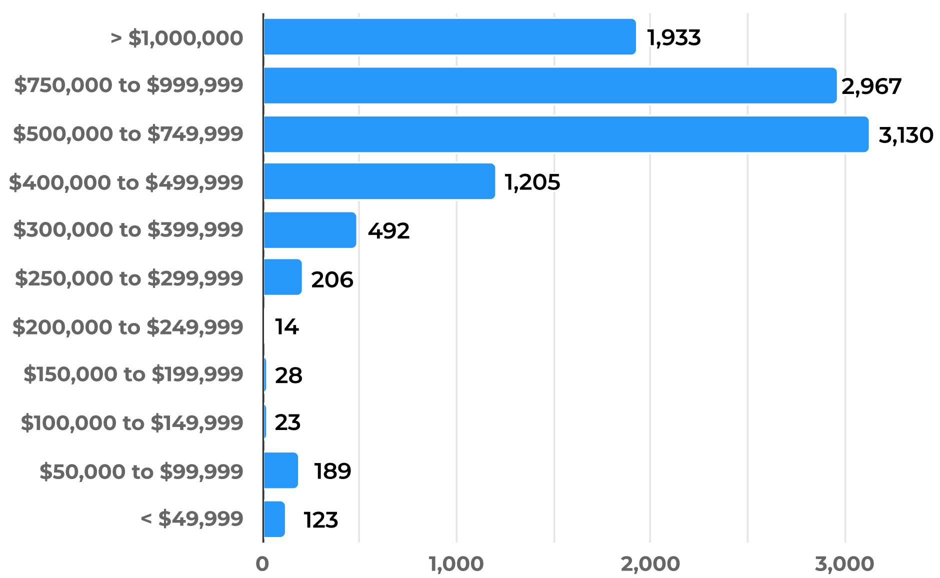
2024 MEDIAN HOME VALUE

$762,600



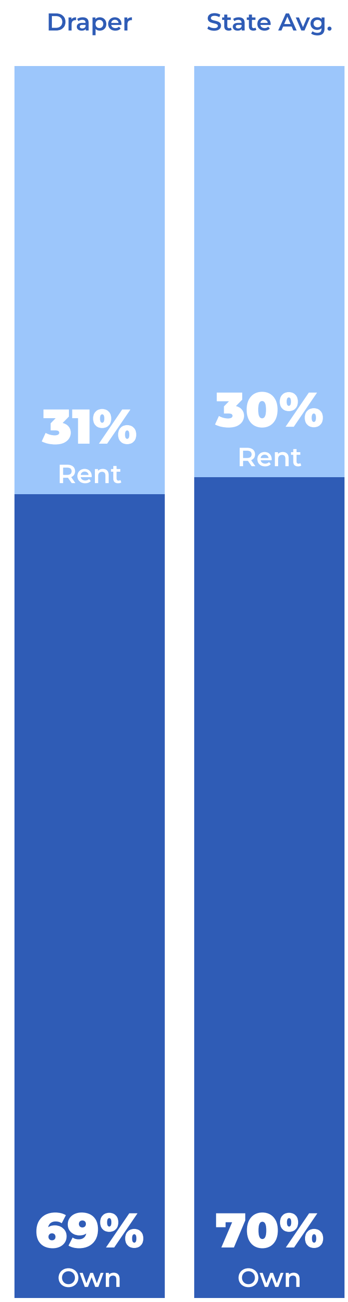
** Data Source: Draper, UT 2024*

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.*

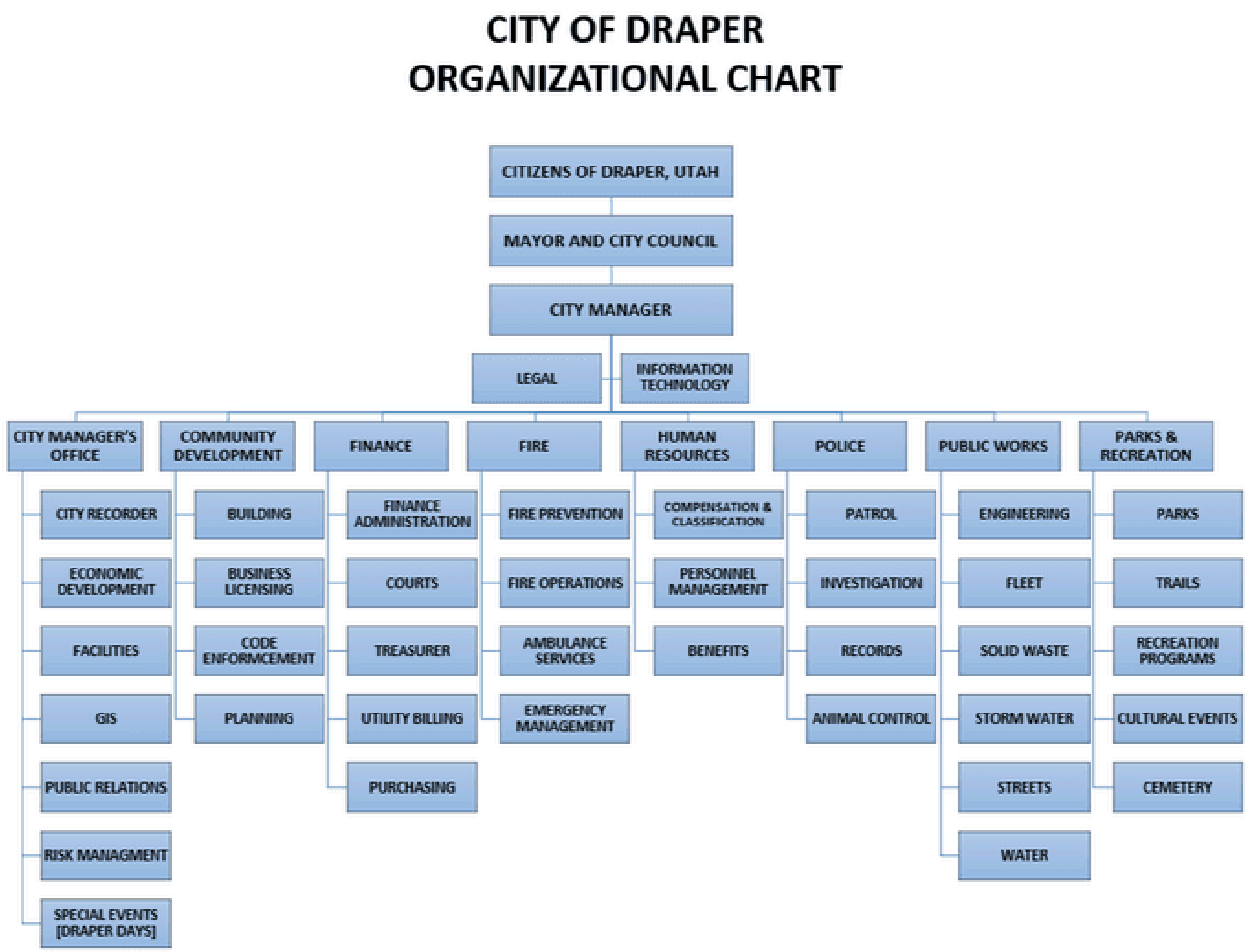
Organization Chart

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
CITIZENS OF DRAPER, UTAH
MAYOR AND CITY COUNCIL
CITY MANAGER
LEGAL
INFORMATION TECHNOLOGY
CITY MANAGER'S OFFICE
COMMUNITY DEVELOPMENT
FINANCE
FIRE
HUMAN RESOURCES
POLICE
PUBLIC WORKS
PARKS & RECREATION
CITY RECORDER
ECONOMIC DEVELOPMENT
FACILITIES
GIS
PUBLIC RELATIONS
RISK MANAGMENT
SPECIAL EVENTS [DRAPER DAYS]
BUILDING
BUSINESS LICENSING
CODE ENFORMCEMENT
PLANNING
FINANCE ADMINISTRATION
COURTS
TREASURER
UTILITY BILLING
PURCHASING
FIRE PREVENTION
FIRE OPERATIONS
AMBULANCE SERVICES
EMERGENCY MANAGEMENT
COMPENSATION & CLASSIFICATION
PERSONNEL MANAGEMENT
BENEFITS
PATROL
INVESTIGATION
RECORDS
ANIMAL CONTROL
ENGINEERING
FLEET
SOLID WASTE
STORM WATER
STREETS
WATER
PARKS
TRAILS
RECREATION PROGRAMS
CULTURAL EVENTS
CEMETERY

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.

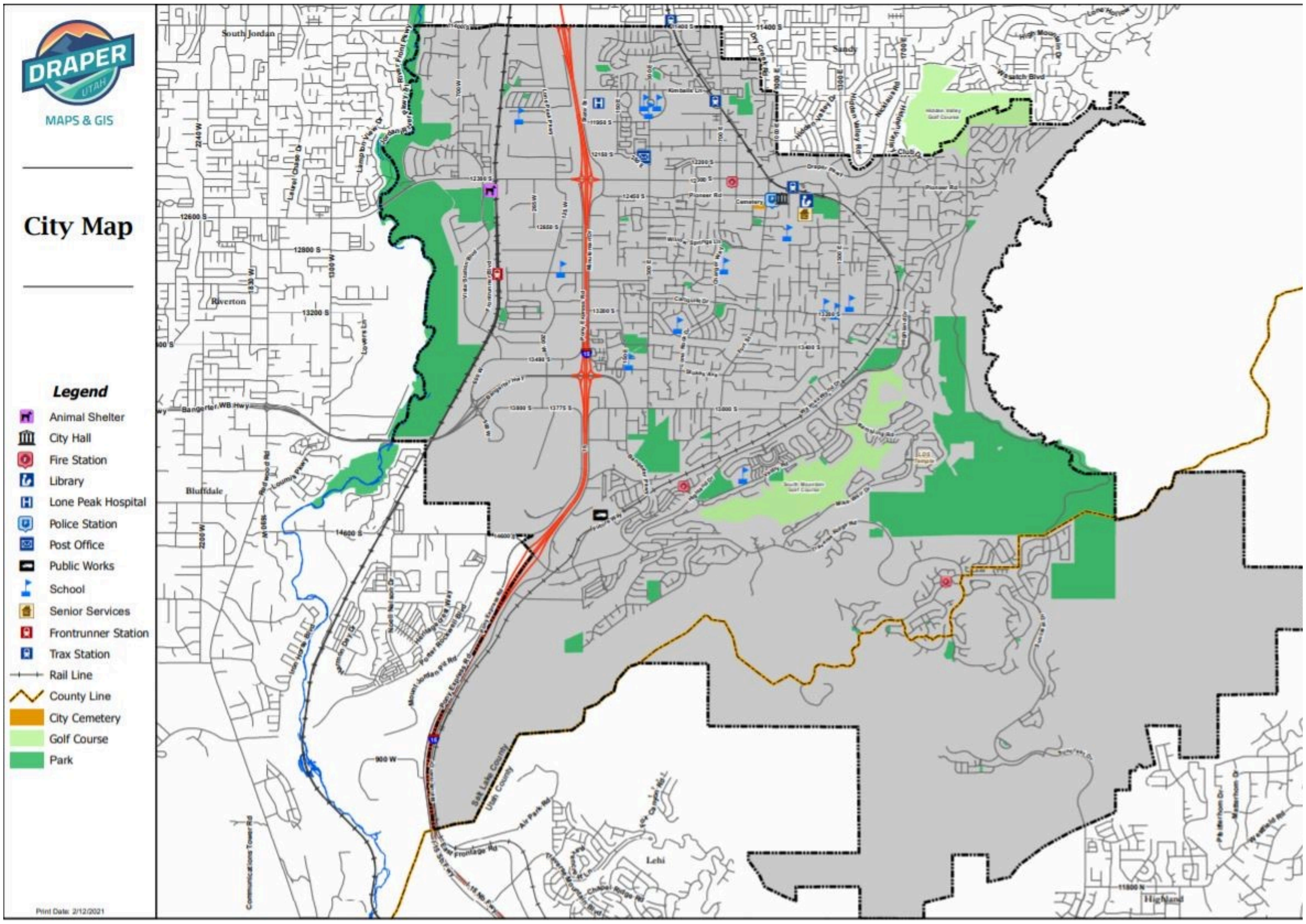
The commercial market in Draper is solid. We have healthy and rapidly growing commercial districts to meet the diverse needs of our residents, and most businesses can be found within a 10-minute drive from your front door. Whatever your needs, Draper is a great place to visit, a great place to do business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

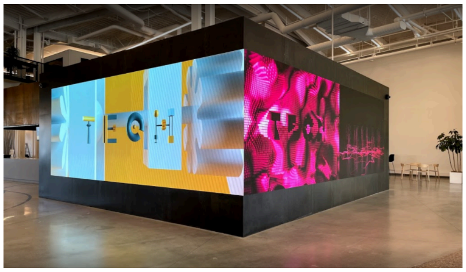
Our housing and neighborhoods include a wide range of opportunities for people at different life stages, various income levels, and social and physical needs.

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.

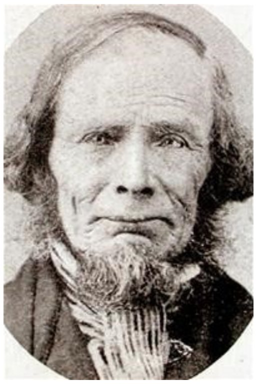
Specifically, the 600-acre development site known as The Point is located in Draper City and is a once-in-a-generation development opportunity for business, housing, and recreation. Planning for The Point has just begun, and the process is widely recognized as one of the most important development opportunities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

Recreation

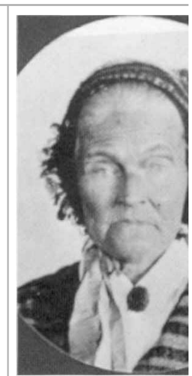
Draper is home to the Loveland Living Planet Aquarium, a renowned facility and the 9th-largest aquarium in the nation; Salt Lake County Flight Park, an 80-acre Hang Gliding destination located at what is known as The Point of the Mountain – and one of the very best places to hang glide and para glide 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).

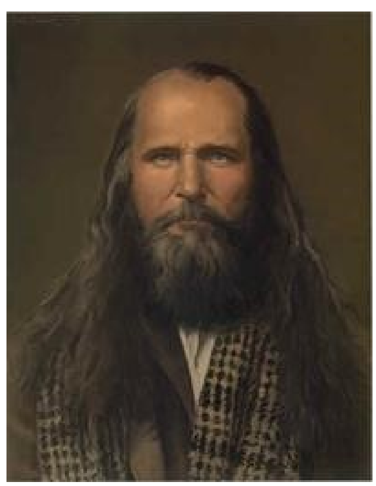


In the fall of 1849, Ebenezer Brown, the son of Scottish immigrants, brought his cattle to graze the tall grass fed by mountain streams in the unsettled area known as South Willow Creek. (Sivogah Court, where our Public Works Department is located, is named after this foundational area: Sivogah, which 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.



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.

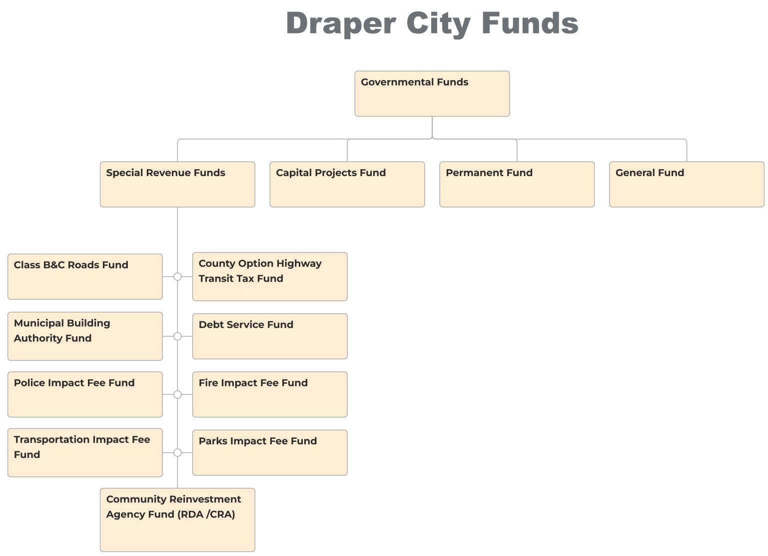
- **Capital Projects Fund -** Capital projects fund(s) are used to account for financial resources for the acquisition or construction of major capital facilities. The financial resources of capital projects funds come from several different sources, including general obligation bonds, grants from state 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.*

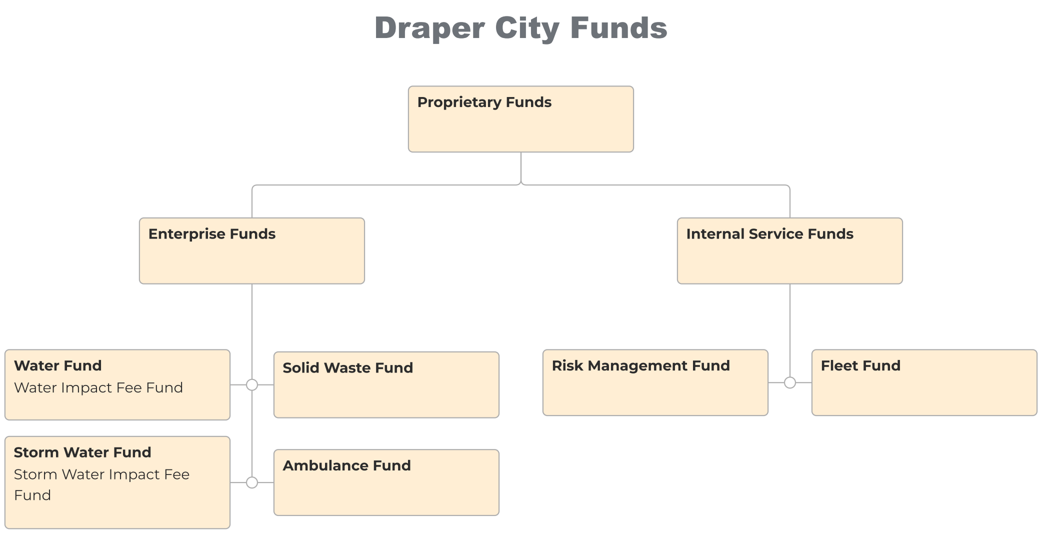
ENTERPRISE FUNDS - Enterprise funds are proprietary funds used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the government's council is that the costs of providing goods and services to the general public on a continuing 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.





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.

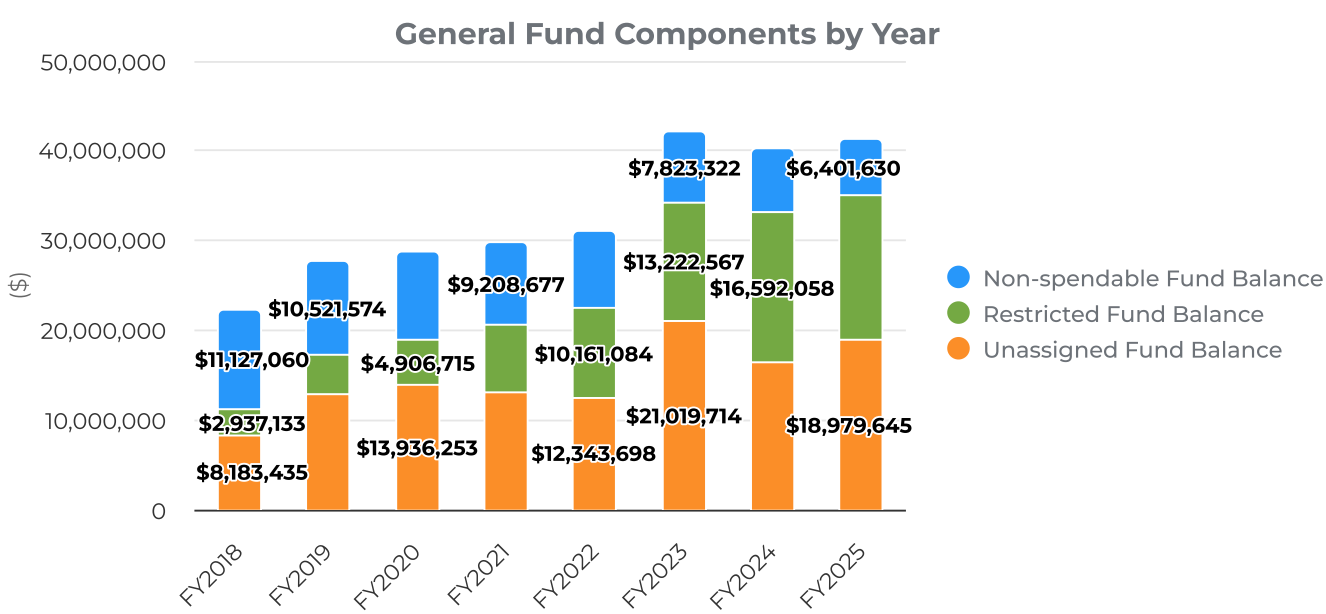
Fund balance has several components including:

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
2% COLA - July 2019
Market & step plan adjustments - 03/29/2021
2% COLA - July 2021
2% COLA - July 2022
3% Market Adjustment - July 2023
4% COLA - July 2023
Market & step plan adjustments - July 2024
2.5 % COLA - July 2025 (Pending)
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%		

General Fund

Comprehensive Fund Summary

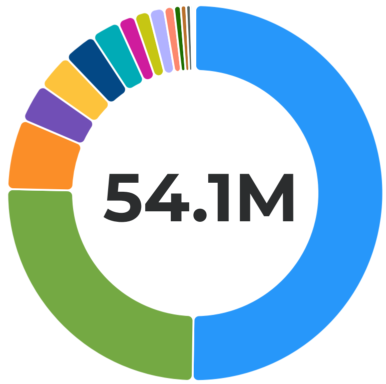
Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Beginning Fund Balance	**$42,065,603**	**$40,188,450**	-	-	-
Revenues					
Taxes	$36,369,500	$33,924,755	$38,423,500	$29,280,290	$42,339,200
Licenses & Permits	$3,159,412	$4,401,035	$3,025,500	$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



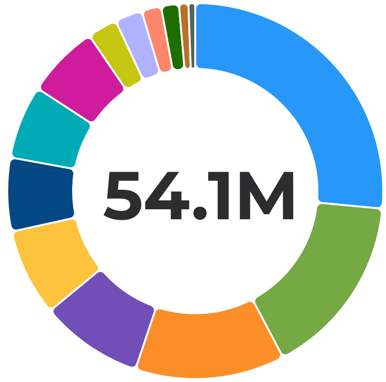
Sales and Use Tax	$27,187,000	50.22%
Property Tax Current	$13,597,200	25.12%
Fund Balance Appropriation	$3,295,700	6.09%
Interest Earnings	$1,800,000	3.33%
Building Permits	$1,692,000	3.13%
Franchise Tax	$1,555,000	2.87%
Sales and Service	$1,334,000	2.46%
Planning Fees	$797,000	1.47%
Court Fines	$721,000	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

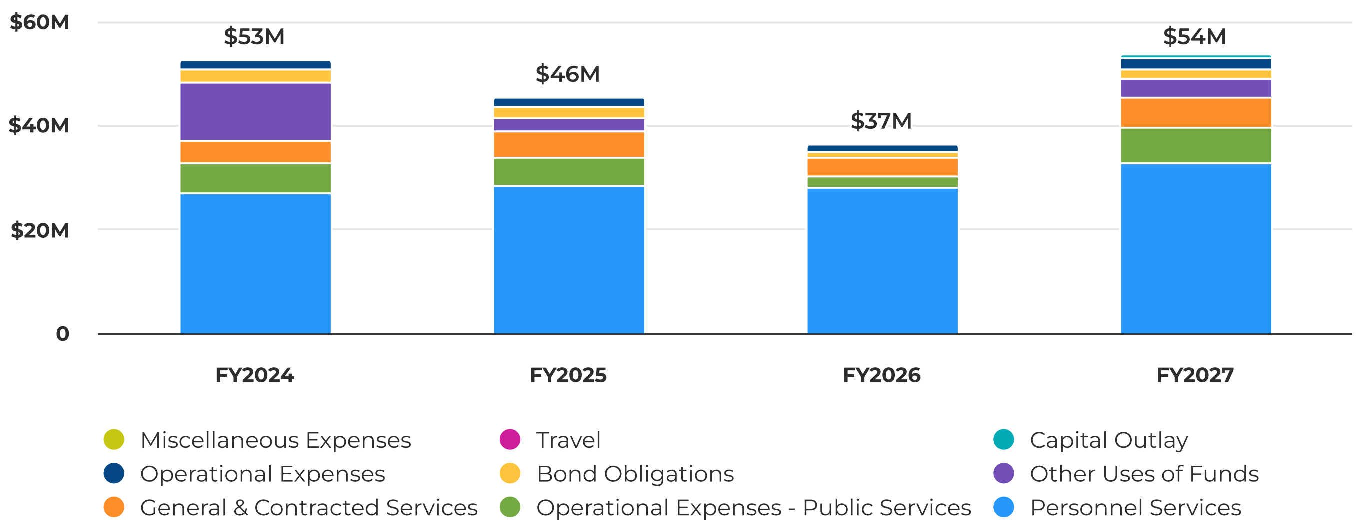
Category	FY 2024 Total Activity	FY 2025 Total Activity	FY 2026 Adopted Budget	FY 2026 Total Activity	FY 2027 Budgeted
Community Development	$2,816,701	$2,799,824	$3,327,900	$2,356,456	$3,428,300
Community Development Administration	$711,601	$508,571	$571,000	$376,274	$574,400
Personnel Services	$408,421	$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



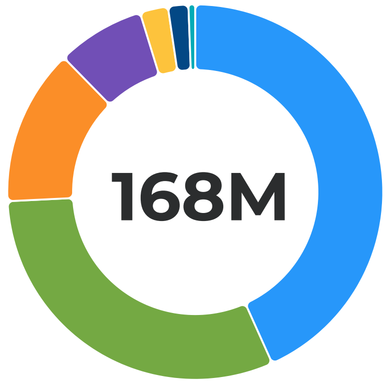
Expenditures by Expense Category

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

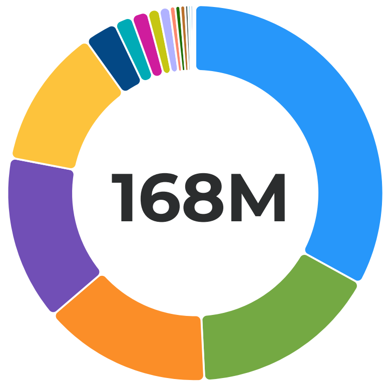


General Government	$72,604,700	43.28%
Public Works	$51,925,700	30.95%
Transfers In	$22,568,900	13.45%
Community Development and Renewal Agency	$12,678,900	7.56%
Public Safety	$4,062,000	2.42%
Community Development	$2,947,000	1.76%
Parks & Recreation	$967,000	0.58%

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

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity	2025-2026 FY26 Final Budget	2026-2027 FY27 Preliminary
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

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity	2025-2026 FY26 Final Budget	2026-2027 FY27 Preliminary
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.

MEMO

To: City Council
From:
Date: 2026-06-02
Re: Public Hearing: Municipal Water Rates

Comments:

MEMO

To: City Council
From:
Date: 2026-06-02
Re: Pubic Hearing: Statutory Officer Compensation

Comments:

MEMO

To: City Council
From:
Date: 2026-06-02
Re: Public Hearing: Executive Municipal Officer Compensation

Comments:

MEMO

To: City Council
From:
Date: 2026-06-02
Re: Public Hearing: Resolution #26-25

Comments:

ATTACHMENTS:

Resolution 26-25 - Amending the FY2026 Budget - Jun 2026.pdf

RESOLUTION NO. 26-25

A RESOLUTION AMENDING THE ADOPTED BUDGET OF DRAPER CITY FOR FISCAL YEAR 2025-2026.

WHEREAS, the City Council of Draper City has adopted Resolution 25-41 which adopted the final budget for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the requirements of the Utah Code Annotated (Utah Code 10-6-128); and

WHEREAS, the City Council of Draper City wishes to amend the fiscal year 2025-2026 budget for CIP project updates, grants received and other required administrative changes; and

WHEREAS, a public hearing to consider the appropriations has been noticed and held and all interested persons were heard, for or against the appropriations; and

WHEREAS, the City Council of Draper City 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. Purpose. The purpose of this Resolution is to amend the budget of Draper City, as approved and finalized by Draper City Resolution 25-41 and amended by Draper City Resolution 25-46 and 26-11.

Section 2. Authorization. The Mayor is authorized to sign any agreements to implement the budget amendments adopted by this Resolution.

Section 3. Adoption of Amendments. The budget amendments attached hereto and made a part of this Resolution shall be, and the same hereby are adopted and incorporated into the budget of Draper City, Utah for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the requirements of the Utah Code Annotated (Utah Code 10-6-128).

Section 4. Filing of copies of the Budget Amendments. The Budget Officer is authorized and directed to certify and file a copy of said budget amendments in the office of the City Recorder which amendments shall be available for public inspection.

Section 5. 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 6. 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 7. 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 THE 2nd DAY OF JUNE, 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 Walker	___	___	___

MEMO

To: City Council
From:
Date: 2026-06-02
Re: Action: Resolution #26-26

Comments:

ATTACHMENTS:

Resolution 26-26 - PTIF Authorized Agents - Jun 2026.pdf

RESOLUTION NO. 26-26

A RESOLUTION CERTIFYING AUTHORIZED INDIVIDUALS TO ACCESS AND/OR TRANSACT BUSINESS WITH PUBLIC TREASURER'S INVESTMENT FUNDS AND TO EXECUTE ANY NECESSARY FORMS IN CONNECTION WITH SUCH CHANGES ON BEHALF OF DRAPER CITY.

WHEREAS, the City of Draper is required to provide a Public Entity Resolution to the Office of the State Treasurer; and

WHEREAS, the Public Entity Resolution authorizes named individuals to act on behalf of Draper City for banking and investments with the State of Utah Public Treasurers Investment Funds (PTIF); and

WHEREAS, the City Council of Draper City 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:

<u>Section 1</u>. The City Council hereby adopts the Public Entity Resolution attached hereto and certifies the listed individuals as Authorized Individuals to act on behalf of Draper City to access and/or transact with the Public Treasurers Investment Funds accounts.

<u>Section 2.</u> <u>Severability.</u> 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.

<u>Section 3</u>. <u>Effective Date.</u> This Resolution shall become effective immediately upon its passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF DRAPER CITY, STATE OF UTAH, ON THE 2nd DAY OF JUNE, 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 Walker	___	___	___

MEMO

To: City Council
From:
Date: 2026-06-02
Re: Action: Resolution #26-27

Comments:

ATTACHMENTS:

Resolution_26-27_-_Setting the Date for the Truth in Taxation Hearing SCD edits.pdf

RESOLUTION NO. 26-27

A RESOLUTION OF THE DRAPER CITY COUNCIL SETTING THE DATE FOR A PUBLIC HEARING FOR A PROPOSED PROPERTY TAX RATE INCREASE FOR FISCAL YEAR 2026-2027 AND ESTABLISHING RELATED PROCEDURES.

WHEREAS, pursuant to Utah Code § 10-6-111, the Budget Officer is required to prepare a tentative budget for the ensuing fiscal year and submit it to the City Council on or before the first regularly scheduled meeting in May; and

WHEREAS, the Budget Officer prepared the Tentative Budget for fiscal year 2026-2027 and submitted it to the City Council at its regularly scheduled meeting on May 19, 2026; and

WHEREAS, pursuant to Utah Code Utah Code § 10-6-111, on May 19, 2026, the City Council reviewed and adopted the Tentative Budget subject to further amendment and revision; and

WHEREAS, the Tentative Budget includes a proposed increase in property tax revenue, which will be addressed in accordance with Utah Code §§ 59-2-919 and 59-2-924; and

WHEREAS, pursuant to Utah Code §§ 10-6-113 and 10-6-114, the City Council held a public hearing on the Tentative Budget at its regularly scheduled meeting on June 2, 2026; and

WHEREAS, the Council wants to set the date, time and place for a public hearing to consider adoption of the Final Budget; and

WHEREAS, the Draper City Council finds that adoption of this Resolution is in the best interest of the public's health, safety, and general welfare;

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

Section 1. Setting the date, time and place for the Public Hearing to consider adoption of the Final Budget. The Council hereby:

1. Schedules a public hearing ("Truth in Taxation") to consider adoption of the Final Budget, with any revisions the Council has made, to be held on Wednesday August 12, 2026, beginning at 6:00 p.m. or soon thereafter, at Draper City Hall, 1020 E. Pioneer Road, Draper, Utah, at which all interested persons will be given an opportunity to comment in person and online. This hearing shall also be conducted electronically.
2. Directs City staff to publish notice of the August 12, 2026 public hearing as required by Utah Code §§ 10-6-113 and 63G-30-102; and
3. Directs appropriate City officials to take all other actions necessary to comply with the Utah Code regarding the budget adoption process.

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

Section 4. 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 THE 2nd DAY OF JUNE, 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	___	___	___