CITY COUNCIL AGENDA

May 2, 2023 at 6:00 PM
1020 E. Pioneer Rd. Draper, UT 84020
Council Chambers

6:00 PM STUDY MEETING

1. **Discussion: Convention Tourism Assessment Area**

2. **Training: Open and Public Meetings Act and Ethics - Mike Barker**

3. **Report: Traffic - Chief Rich Ferguson**

4. **Report: Draper Days - Kellie Challburg and David Wilks**

5. **Council/Manager Reports**

7:00 PM BUSINESS MEETING

1. **Call to Order**

2. **Thought/Prayer and Pledge of Allegiance**

3. **Proclamation: May 2023 Bike Month**

4. **Public Comments**

   To be considerate of everyone attending the meeting, public comments will be restricted to items that are not listed on this or a future agenda and limited to three minutes per person. Comments 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.

5. **Consent Items**

   a. **Approval of April 18, 2023, City Council Meeting Minutes**

6. Action Item: Ordinance #1579

An Ordinance of the Draper City Council amending Title 2 of the Draper City Municipal Code regarding campaign finance disclosures. Staff report by Laura Oscarson.

7. Action Item: Resolution #23-20

A Resolution establishing the Draper City Tentative Budget for the Fiscal Year ending June 30th, 2024, and setting the public hearing for May 16, 2023, to take public comment on the Tentative Budget. Staff report by Jared Zacharias.

8. Recess to a Draper City Community Reinvestment Agency Meeting

9. Adjournment

SALT LAKE COUNTY AND UTAH COUNTY, STATE OF UTAH

I, the City Recorder of Draper City, certify that copies of the agenda for the **Draper City Council** meeting to be held **May 2, 2023**, were posted on the Draper City Electronic Bulletin Board, Draper City website www.draperutah.gov, the Utah Public Notice website at www.utah.gov/pmn, and sent by email to the *Salt Lake Tribune* and the *Deseret News*.

Date Posted:

Laura Oscarson, CMC, City Recorder
Draper City, State of Utah

CITY OF DRAPER CORPORATE Seal 1978 State of Utah

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

MEMO

To: City Council Meeting
From:
CC:
Date: May 2, 2023
Re:

ATTACHMENTS:

Description	Upload Date	Type
Bike Month Proclamation	4/27/2023	Cover Memo

PROCLAMATION

May 2023 Bike Month

Whereas, throughout the month of May, Draper City will celebrate biking and the freedom, the joy, and the well-being it imbues within us, as well as the power that more people riding bikes has in making life better for everyone; and

Whereas, May 15-21, 2023 is "Bike to Work Week" and May 19, 2023 is "Bike to Work Day"; and

Whereas, throughout the month of May, the residents of Draper City and its visitors will experience the joys of bicycling through group rides, races, commuting events, educational programs, charity events, and/or by simply getting out and going somewhere by bike; and

Whereas, bicycling has been shown to improve citizens' health, well-being, and quality of life, growing the economy of Draper City attracting tourism dollars and local business spending and reducing pollution, congestion and parking costs on our streets and roads; and

Whereas, Draper City will be joining the League of American Bicyclists in promoting bicycling during the month of May 2023; and

Whereas, we are also promoting the use of the bicycle as both a means of transportation and recreation year-round to attract more visitors to enjoy our local parks and trail systems, as well as restaurants, hotels, retail establishments, and cultural and scenic attractions; and

Whereas, we are also promoting greater public awareness of bicycle operation and safety education during Bike Month and year-round in an effort to reduce collisions, injuries and fatalities and improve health and safety for everyone on the road; and

Now therefore, I, Mayor Walker do hereby proclaim May 2023 as Bike Month in Draper City and I urge all residents to join me in this special observance.

Attest: Draper

_____ _____

Laura Oscarson, CMC, City Recorder Mayor Troy K. Walker

MEMO

To: City Council Meeting
From:
CC:
Date: May 2, 2023
Re:

ATTACHMENTS:

Description	Upload Date	Type
CC 4.18 Minutes - Draft	4/25/2023	Cover Memo

MINUTES OF THE DRAPER CITY COUNCIL MEETING HELD ON TUESDAY, APRIL 18, 2023, IN THE DRAPER CITY COUNCIL CHAMBERS, 1020 EAST PIONEER ROAD, DRAPER, UTAH

PRESENT: Mayor Troy K. Walker, and Councilmembers Tasha Lowery, Fred Lowry, Cal Roberts, and Marsha Vawdrey
EXCUSED: Councilmember Mike Green

STAFF PRESENT: Fred Aegerter, Community Development Director; Mike Barker, City Attorney; Kellie Challburg, Chief of Staff; Scott Cooley, City Engineer; Bret Millburn, Assistant City Manager; Rhett Ogden, Recreation Director; Laura Oscarson, City Recorder; Linda Peterson, Communications Director; Clint Smith, Fire Chief; Jake Sorensen, IT; and Jared Zacharias, Assistant Finance Director

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Study Session

1.0 Training: Land Use Liability & Legislative Update

1.1 City Attorney Mike Barker provided training regarding land use liability, emphasized the importance of documenting information related to administrative land use decisions, and answered questions from the Council. Mr. Barker provided an update regarding the 2023 land use Legislation.

2.0 Council/Manager Reports – Heard at the end of the Business Session

3.0 Closed Session

3.1 Councilmember T. Lowery moved to go into a closed session for the purpose of discussing litigation. Councilmember Roberts seconded the motion, which passed by unanimous vote (4-0).

Business Session

1.0 Call to Order: Mayor Troy K. Walker

2.0 Thought/Prayer and Pledge of Allegiance

2.1 Steve Fairbanks, a Draper resident, offered a prayer. Chief Clint Smith led the Pledge of Allegiance.

3.0 Proclamation: Arbor Day 2023

3.1 Mayor Walker read aloud a proclamation recognizing April 28, 2023, as Arbor Day in Draper City.

4.0 Public Comments

4.1 None

5.0 Consent Items

a. Approval of April 11, 2023, City Council Meeting Minutes
b. Approval of Resolution #23-17, a Resolution of the Draper City Council to declare as surplus and authorize the disposition of personal property in accordance with Draper City Municipal Code Section 3-3-150
c. Approval of Resolution #23-18, a Resolution Authorizing the Mayor of the City of Draper to appoint John Vuyk as Finance Director for the City of Draper

5.1 John Vuyk introduced himself to the Mayor and Councilmembers.

5.2 Councilmember T. Lowery moved to approve all three Consent Items. Councilmember Vawdrey seconded the motion.

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

	Yes	No	Absent
Councilmember Green			X
Councilmember T. Lowery	X		
Councilmember F. Lowry	X		
Councilmember Roberts	X		
Councilmember Vawdrey	X		

6.0 Public Hearing: Resolution #23-16, a Resolution amending the adopted budget of Draper City for the fiscal year 2022-2023

6.1 Assistant Finance Director Jared Zacharias presented proposed amendments to the FY 2023 Budget and answered questions from the Council.

6.2 Mayor Walker opened a public hearing. Seeing that no one came forward, Mayor Walker closed the public hearing.

6.3 Councilmember F. Lowry moved to approve Resolution #23-16. Councilmember T. Lowery seconded the motion.

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

	Yes	No	Absent
Councilmember Green			X
Councilmember T. Lowery	X		
Councilmember F. Lowry	X		
Councilmember Roberts	X		
Councilmember Vawdrey	X		

7.0 Recess to a Draper City Community Reinvestment Agency Meeting

7.1 Councilmember Vawdrey moved to recess to a Community Reinvestment Agency Meeting. Councilmember Roberts seconded the motion.

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

	Yes	No	Absent
Councilmember Green			X
Councilmember T. Lowery	X		
Councilmember F. Lowry	X		
Councilmember Roberts	X		
Councilmember Vawdrey	X		

7.3 The Council Meeting reconvened at 7:35 p.m.

Study Session Item 2.0 Council/Manager Reports

2.1 Kellie Challburg provided an update on the Mayor's Bike Ride scheduled for May 13, 2023.

Draft

2.2 Councilmember T. Lowery and Parks and Recreation Director Rhett Ogden spoke of an upcoming Arbor Day celebration scheduled for May 5, 2023.

2.3 City Recorder Laura Oscarson spoke of required timeframes for providing information to candidates regarding campaign finance reports and explained changes to related State Code. A majority of the Council appeared to be comfortable with the City Recorder not sending out an additional electronic notice to candidates at the end of a filing period with a reminder about the additional 24 hours now allowed by the State.

2.4 Assistant City Manager Bret Millburn provided an update regarding preventative measures in anticipation of potential flooding and expressed appreciation to everyone involved in the effort.

8.0 Adjournment

8.1 Councilmember F. Lowry moved to adjourn the meeting. Councilmember Roberts seconded the motion.

8.2 A voice vote was taken. The motion passed unanimously.

8.3 The meeting adjourned at 7:56 p.m.

Draft

MEMO

To: City Council Meeting
From:
CC:
Date: May 2, 2023
Re:

ATTACHMENTS:

Description	Upload Date	Type
Ordinance #1579, campaign finance disclosure notices	4/27/2023	Cover Memo

ORDINANCE NO. 1579

AN ORDINANCE OF THE DRAPER CITY COUNCIL AMENDING TITLE 2 OF THE DRAPER CITY MUNICIPAL CODE REGARDING CAMPAIGN FINANCE DISCLOSURES.

WHEREAS, Title 2 of the Draper City Municipal Code ("DCMC") includes provisions regarding the requirements for campaign finance disclosures; and

WHEREAS, it is necessary from time to time to revise certain terms of the DCMC to address changes in state law applicable to the City; and

WHEREAS, the City Council has reviewed the proposed text amendment and finds good cause to revise the terms and provisions of Title 2.

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

Section 1. Findings. The City Council of Draper City has made the following findings to amend Title 2 of the Draper City Municipal Code: 1) Certain provisions of Title 2 have been impacted by changes in state law; 2) the proposed amendments to Title 2 are in compliance with the Utah Code Annotated; and 3) the proposed amendments are in the best interest of the health, safety, and welfare of the citizens of Draper.

Section 2. Revision. Title 2 of the DCMC is hereby amended to read as shown in Exhibit "A" attached hereto and incorporated herein by reference.

Section 3. Correction of Editing Errors. The City Attorney is authorized to make non-substantive corrections to the attached Exhibit A, which may include corrections of punctuation, spelling, formatting, or similar errors prior to submitting the Ordinance to Sterling Codifiers.

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

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

PASSED AND ADOPTED BY THE CITY COUNCIL OF DRAPER CITY, STATE OF UTAH, ON THIS 2nd DAY OF MAY, 2023.

ATTEST: DRAPER CITY

_____ _____

Laura Oscarson, CMC, City Recorder Mayor Troy K. Walker

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

Exhibit A

2-6-025: CAMPAIGN FINANCE DISCLOSURE:

A. Each candidate for elected office shall comply with the campaign finance disclosure requirements found in the Utah Code Annotated, as amended.

B. The recorder shall provide each candidate notices of campaign finance disclosure deadlines as required by state law at the following times:

   1. When the candidate files a declaration of candidacy; and

   2. Before the municipal general election.

C. The notice described in 2-6-025(B) shall include:

   1. The provisions of statute or municipal ordinance governing the disclosure of contributions and expenditures;

   2. The dates when campaign finance statements must be filed; and

   3. The penalties that apply for failure to file a timely campaign finance statement, including the statutory provision that requires removal of the candidate's name from the ballot for failure to file the required campaign finance statement when required.

D. The recorder will not provide other notices of deadline.

MEMO

To: City Council Meeting
From:
CC:
Date: May 2, 2023
Re:

ATTACHMENTS:

Description	Upload Date	Type
Council Packet - Adopting the FY2024 Tentative Budget	4/28/2023	Cover Memo

REQUEST FOR COUNCIL ACTION

To:	**Mayor and City Council**
From:	**John Vuyk, Finance Director**
Date:	**May 2, 2023**
Subject:	**Tentative Budget for Fiscal Year 2023-24**
Applicant Presentation:	**None**
Staff Presentation:	**Jared Zacharias, Assistant Finance Director**

RECOMMENDATION:

Approve Resolution 23-20 adopting the "Draper City Tentative Budget for the Fiscal Year Ending June 30, 2024" as proposed and setting the Public Hearing to take public comment regarding the tentative budget for May 16, 2023. Presently, the certified tax rate has not been received from Salt Lake County or Utah County.

BACKGROUND AND FINDINGS:

See attached tentative budget

PREVIOUS LEGISLATIVE ACTION:

None

FISCAL IMPACT: Finance Review: _____

- See attached Tentative Budget

SUPPORTING DOCUMENTS:

- Resolution 23-20
- FY2024 Tentative Budget

RESOLUTION NO. 23-20

A RESOLUTION ESTABLISHING THE DRAPER CITY TENTATIVE BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2024.

WHEREAS, Draper City is required to adopt a tentative operating budget for each fiscal year; and

WHEREAS, the approved tentative budget will be available for review by the public in the City Recorders Office; and

WHEREAS, the Draper City Council will hold a public hearing to take public comment regarding the tentative budget on May 16, 2023 where all persons will be heard, for or against the budget; and

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

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

Section 1. The Draper City Council hereby adopts the Tentative Budget for Fiscal Year ending June 30, 2024. The details of this budget are more specifically outlined in the document entitled "Draper City Tentative Budget for the Fiscal Year Ending June 30, 2024" as incorporated herein, and established as the Fiscal Year 2023-24 Tentative Budget.

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

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

PASSED AND ADOPTED BY THE CITY COUNCIL OF DRAPER CITY, STATE OF UTAH, ON THE 2nd DAY OF MAY, 2023.

DRAPER CITY

_____
Mayor Troy K. Walker

ATTEST:

_____
Laura Oscarson, City Recorder

VOTE TAKEN:	**YES**	**NO**
Councilmember Green	_____	_____
Councilmember Lowery	_____	_____
Councilmember Lowry	_____	_____
Councilmember Roberts	_____	_____
Councilmember Vawdrey	_____	_____
Mayor Walker	_____	_____

TENTATIVE ANNUAL BUDGET

FISCAL YEAR ENDING JUNE 30, 2024

CITY OF DRAPER, UTAH

Tentative Annual Budget

Fiscal Year Ending June 30, 2024

Prepared by:

DRAPER CITY FINANCE DEPARTMENT

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INTRODUCTION

DRAPER CITY HALL
Finance Department | 1020 E. Pioneer Rd. Draper, UT 84020

May 2, 2023

Honorable Mayor and City Council
Draper City

It is my pleasure to submit to you the fiscal year 2023-2024 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 of these funds is $134,336,400 which includes all current and new capital projects.

Budget Highlights
At this time, the City has not yet received the certified tax rate for FY2024 (tax year 2023). This proposed budget is maintaining the current revenue amount collected from property taxes. The budgeted increase is due to new growth. The certified tax rate for FY2024 will be available in June 2023. General Fund revenues total $44,499,800 of which $36,259,500 (81%) comes from taxes. Licenses and permits generate $3,956,500 (8.9%). The remaining revenue come from charges for services with $1,714,200, fines & forfeitures with $575,000, miscellaneous revenue with $1,263,500 and other sources of funding at $424,100, which includes transfers from the Special Revenue Funds for bond payments. The budgeted revenue from inter-governmental sources is $307,000 consisting of various state & federal sources. Inter-governmental sources is significantly less than the amounts received in the current fiscal year and both the FY2022 or the FY2021 budgets. This is because the City received substantial amounts for CARES and ARPA funding in each of those three years.

In the proposed tentative budget, a 6% increase has been included as a salary adjustment (4% COLA & 2% merit). Public safety step plans will be adjusted by the 4% COLA; in addition, the police step plan also includes a market adjustment for certain positions of 4%. The fire step plan included a market adjustment of 3%.

The Enterprise Funds include Culinary Water, Storm Water, Solid Waste and Ambulance Funds. They have a combined operating budget of $20,769,800. The Enterprise Funds revenues do not include a rate increase for FY2024. Capital purchases within these funds include the replacement for heavy equipment and vehicles of $860,000 and new equipment to provide better service of $431,000. There is $670,000 of capital equipment that is budgeted in FY2024 as a carry-over from the prior year due to supply shortages.

There are two Internal Service Funds in the FY2024 budget. Internal Service Funds or ISF's are funds that support the other funds within the city and bill for their services to the divisions who use them. One of the funds is the Risk Management Fund which has a budget of $1,185,400. The majority of these budgeted expenses are for insurance, loss control and claims and damages. The other ISF is for Fleet Management with a budget of $5,733,600. This fund manages the city's fleet of street licensed and non-licensed vehicles and equipment. The vehicles that are being purchased in FY2024 are listed in the

801-576-6500 | info@draperutah.gov | draperutah.gov

detail section for this fund. Due to supply shortages there is $1,307,500 included in the budget as a carry-over of vehicles approved in a prior year but are not expected to be received until FY2024. The Fleet Fund includes $1,900,000 of capital replacement charges to the General Fund that is allocated across all divisions. This is the first year that capital replacement charges have been included, which is why the overall budget increased 48% over the FY2023 budget.

Other Funds include the Community Reinvestment Agency (CRA fund 210) with budgeted revenues and expenses of $9,761,900. B&C Road Fund (fund 240) has a budget of $4,604,700. Local Highway Option Tax Fund (241) has a budget of $1,745,000 and the Highway Projects Fund (242) which is budgeted at $1,012,700. $6,975,500 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 an additional $600,000 of CRA funds for the 1300 E. / Pioneer Rd. roundabout project, $450,000 of other funds (funds 241 & 242) for sidewalk safety, and an additional $27,000 to the Highland Dr. Signal Project using B&C funds (fund 240).

The Capital Improvement Projects Fund covers all capital projects not related to Enterprise Funds. The fund currently has approximately $37,161,400 allocated for projects. Most projects have been previously approved and funded by the City Council. The FY2024 budget provides a $100,000 addition for parks pavement maintenance and $80,000 for annual street striping.

One new full-time position has been added in the tentative budget within the Storm Water Fund for a Storm Water Manager. Total full-time equivalent employees included in the tentative budget is 301.65.

If you have any questions that I may answer about the proposed Tentative Budget for FY2023 -2024, please feel free to contact me.

Jared Zacharias, CGFM
Assistant Finance Director

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.

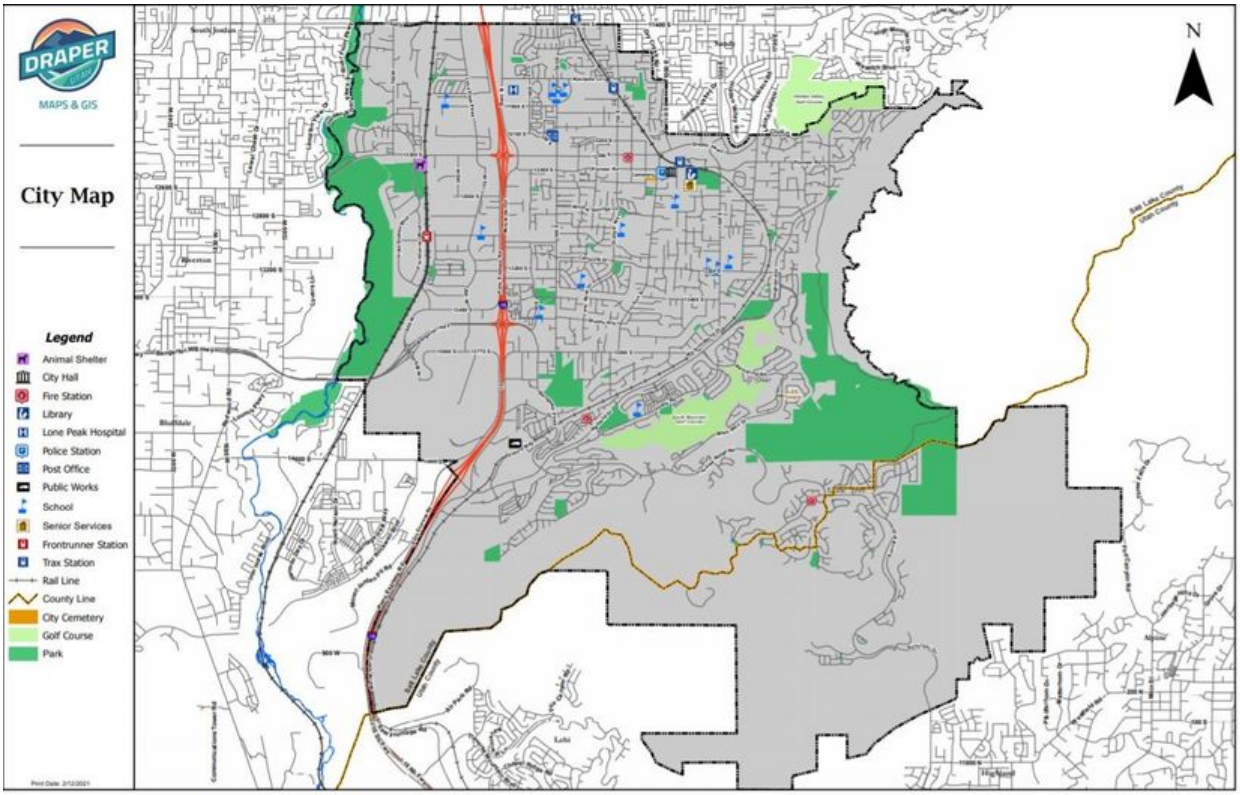
The commercial market in Draper is solid. We have healthy and rapidly growing commercial districts to meet the diverse needs of our residents, and most businesses can be found within a 10-minute drive from your front door. Whatever your needs, Draper is a great place to visit, a great place to do business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

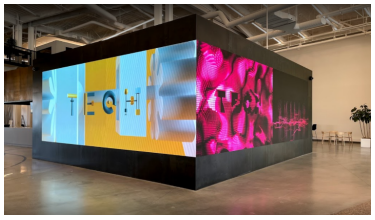
Our housing and neighborhoods include a wide range of opportunities for people at different life stages, various income levels, and social and physical needs.

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, diversified, resilient, and regionally competitive economic tax base. Draper provides high-paying employment opportunities to residents. We boast a robust, unique local business environment that is only poised to grow over the next decade.

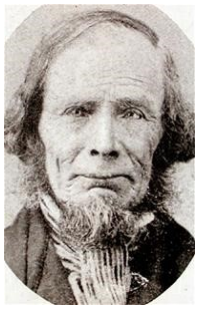
Specifically, the 600-acre development site known as The Point is located in Draper City and is a once-in-a-generation development opportunity for business, housing, and recreation. Planning for The Point has just begun, and the process is widely recognized as one of the most important development opportunities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

Recreation

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

Draper City History

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



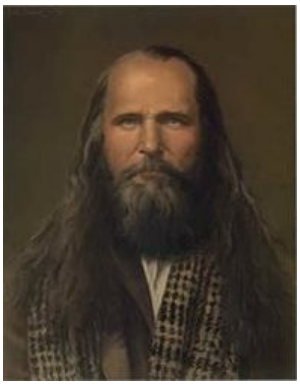
In the fall of 1849, Ebenezer Brown, the son of Scottish immigrants, brought his cattle to graze the tall grass fed by mountain streams in the unsettled area known as South Willow Creek. (Sivogah Court, where our Public Works Department is located, is named after this foundational area: Sivogah, which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

PHEBE DRAPER PALMER BROWN

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 (https://www.draperhistoricalsociety.org/), www.draperhistoricalsociety.org

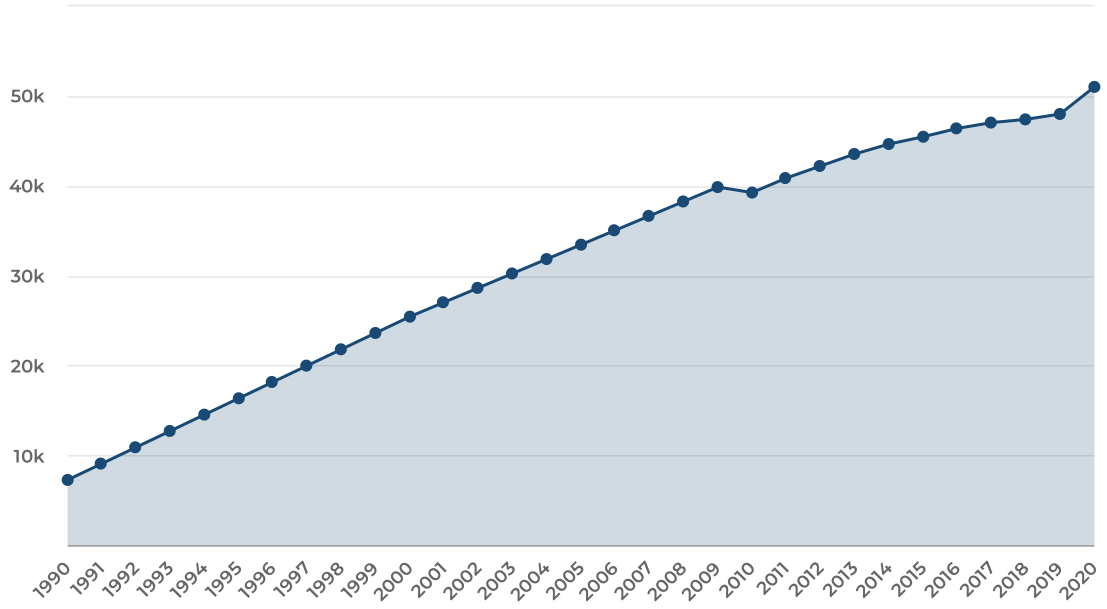
Population Overview

TOTAL POPULATION

51,017

▲ 6.3%
vs. 2019

GROWTH RANK
102 out of 248
Municipalities in Utah



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

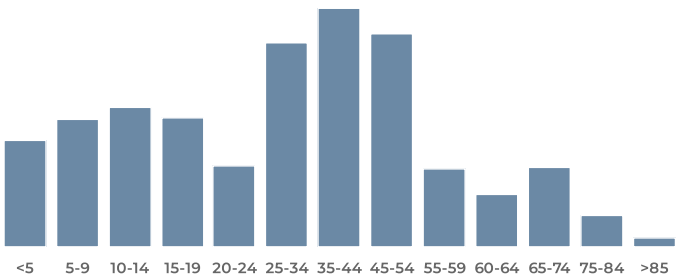
DAYTIME POPULATION

64,293

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

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

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

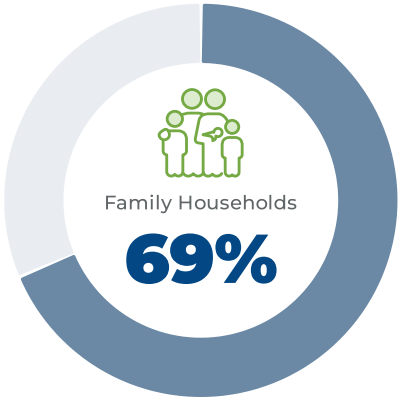
** Data Source: American Community Survey 5-year estimates*

Household Analysis

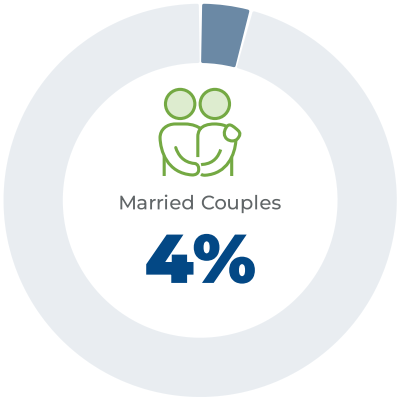
TOTAL HOUSEHOLDS

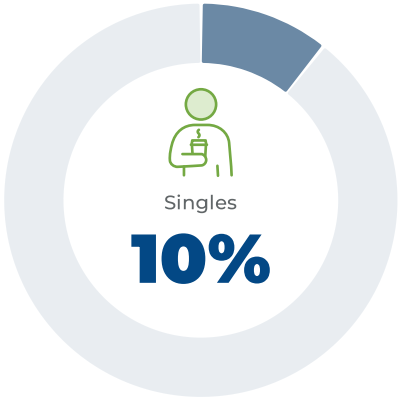
14,390

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.

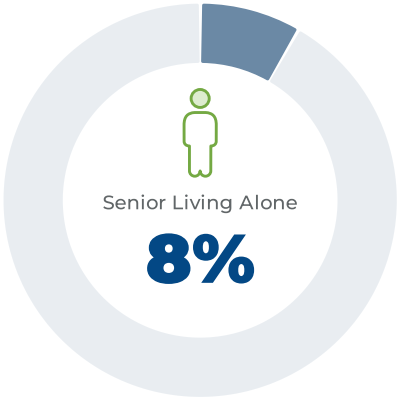


▲ 13%
higher than state average





▼ 47%
lower than state average

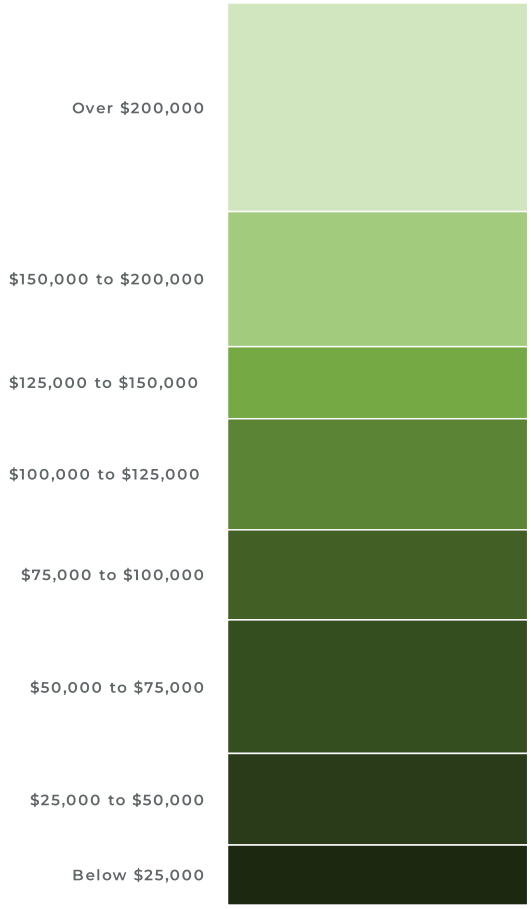


▼ 25%
lower than state average

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

Economic Analysis

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

23%

▲ 229%
higher than state average

Median Income

$112,541

▲ 52%
higher than state average

Below $25,000

7%

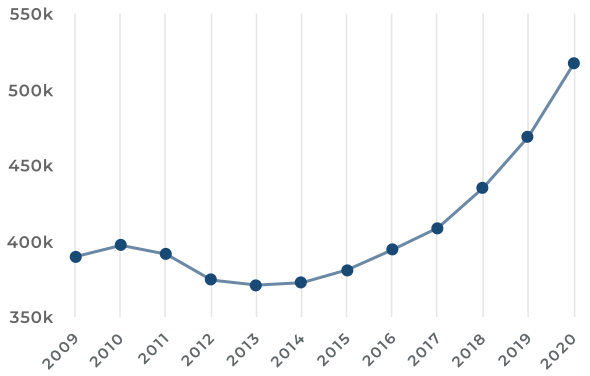
▼ 47%
lower than state average

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

Housing Overview

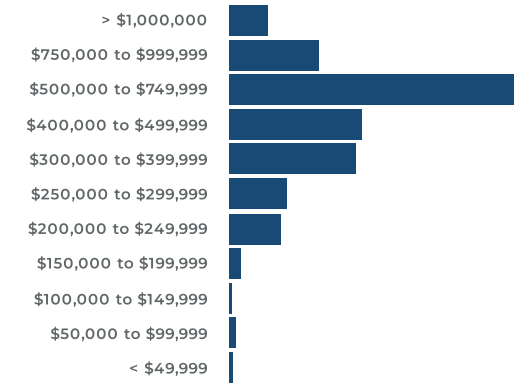
2020 MEDIAN HOME VALUE

$517,100



** Data Source: 2020 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2020 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

** Data Source: 2020 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

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.

Organization Chart

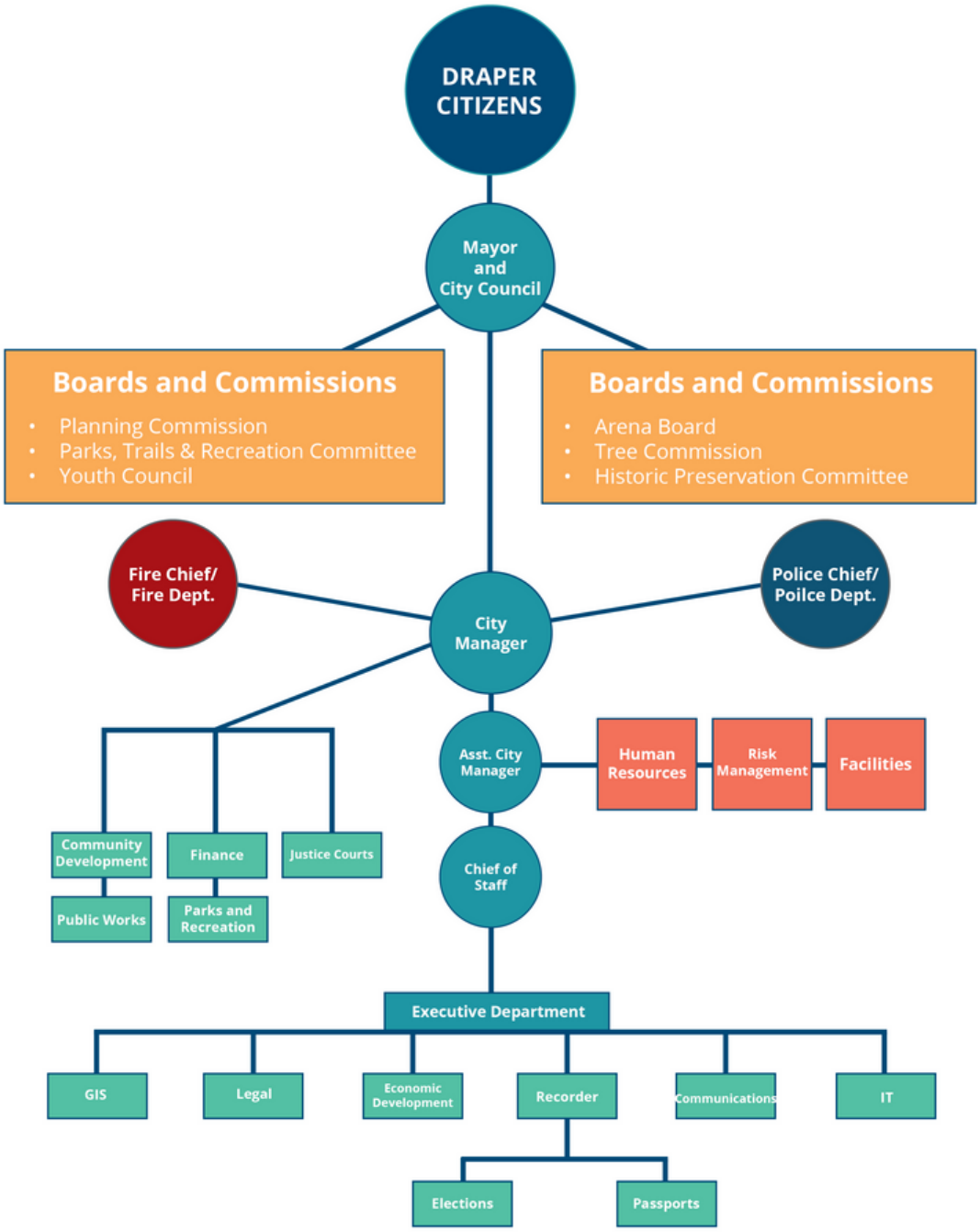
Elected Official - As of July 1, 2023

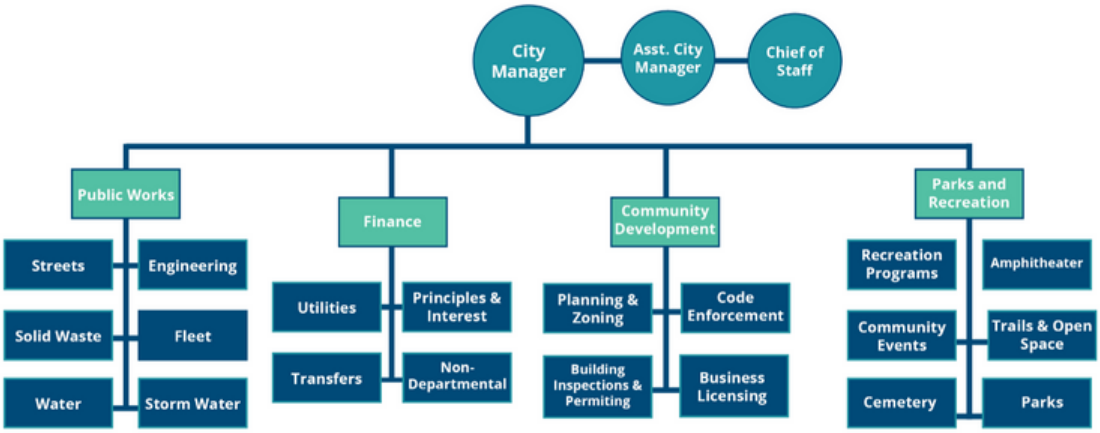
MAYOR	TROY WALKER
CITY COUNCIL MEMBER	MICHAEL GREEN
CITY COUNCIL MEMBER	TASHA LOWERY
CITY COUNCIL MEMBER	FRED LOWRY
CITY COUNCIL MEMBER	CAL ROBERTS
CITY COUNCIL MEMBER	MARSHA VAWDREY

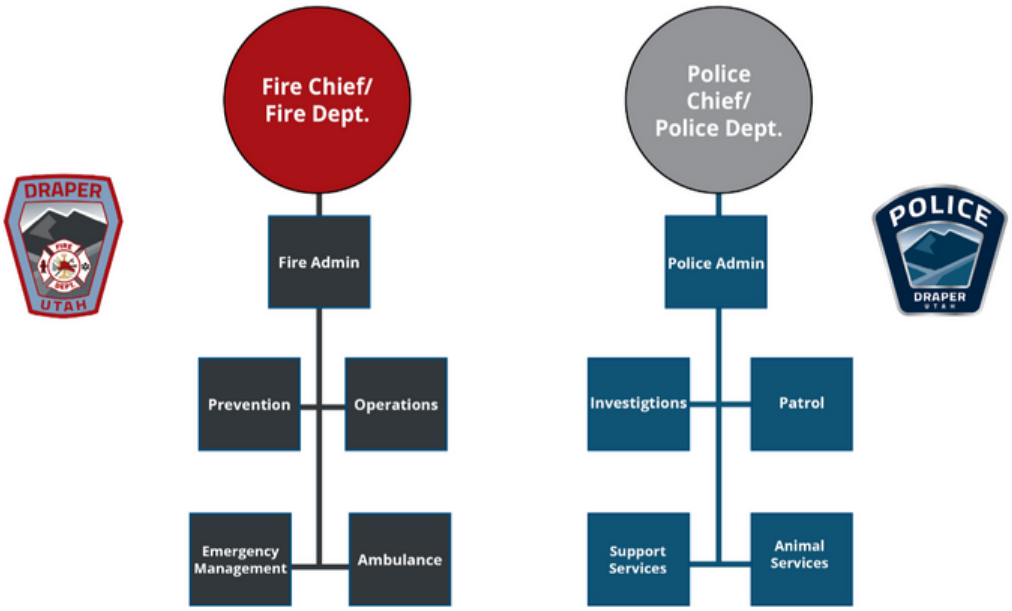
Left to right: Tash Lowery, Cal Roberts, Troy Walker, Mike Green, Marsha Vawdrey & Fred Lowry

Appointed Officials - As of July 1, 2023

CITY MANAGER	DAVID DOBBINS
ASSISTANT CITY MANAGER	BRET MILLBURN
CITY ATTORNEY	MICHAEL BARKER
CITY RECORDER	LAURA OSCARSON
CITY TREASURER	LOURDES RAMOS
COMMUNITY DEVELOPMENT DIRECTOR	FRED AEGERTER
FINANCE DIRECTOR	JOHN VUYK
FIRE CHIEF	CLINT SMITH
HUMAN RESOURCES DIRECTOR	MALENA MURRAY
JUSTICE COURT JUDGE	LISA GARNER
PARK & RECREATION DIRECTOR	RHWTT OGDEN
POLICE CHIEF	JOHN EINING
PUBLIC WORKS DIRECTOR/ CITY ENGINEER	SCOTT COOLEY


DRAPER CITIZENS
Mayor and City Council
Boards and Commissions
Planning Commission
Parks, Trails & Recreation Committee
Youth Council
Boards and Commissions
Arena Board
Tree Commission
Historic Preservation Committee
Fire Chief/ Fire Dept.
City Manager
Police Chief/ Poilce Dept.
Asst. City Manager
Human Resources
Risk Management
Facilities
Community Development
Finance
Justice Courts
Public Works
Parks and Recreation
Chief of Staff
Executive Department
GIS
Legal
Economic Development
Recorder
Communications
IT
Elections
Passports


City Manager
Asst. City Manager
Chief of Staff
Public Works
Streets
Engineering
Solid Waste
Fleet
Water
Storm Water
Finance
Utilities
Principles & Interest
Transfers
Non-Departmental
Community Development
Planning & Zoning
Code Enforcement
Building Inspections & Permiting
Business Licensing
Parks and Recreation
Recreation Programs
Amphitheater
Community Events
Trails & Open Space
Cemetery
Parks


Fire Chief/ Fire Dept.
Fire Admin
Prevention
Operations
Emergency Management
Ambulance
Police Chief/ Police Dept.
Police Admin
Investigtions
Patrol
Support Services
Animal Services

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.
  - **CDRA 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
    - Sandhills RDA
    - Crescent RDA
    - East Bangerter RDA
    - East Bangerter RDA Housing
    - Gateway RDA
    - Frontrunner RDA
  - **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 of 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.

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 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.

Within the budget for the proprietary funds, the City has elected to enter a contra-expense type account to offset the budgeted capital cost. Normally a modified accrual budget treats capital spending as an expense in the year it occurs. However, the City budgets a contra expense account under "690 - Other uses of funds". This budget entry allows for a detailed record of all capital expenditures and at the same time removes the budgetary funding so that depreciation is the only capital related expenditure budgeted within the fund. Doing this not only allows the City to budget closer to the way financial statements are prepared, but also allows the City to have greater budgetary controls within its proprietary type 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. The exceptions are for capital (cash item removed with a contra expense) and depreciation (a non-cash item included in the budget). 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 expected annual increase or decrease in spending.

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 on-going 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 do not post 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 contral (that is, the level at which the City's expenditures cannot legally exceed hte 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 mananger, 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 operatinf within the legal budget for their department. All annual budgets laps at fiscal year-end. Budgetary saings 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 apporpriation 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 expenditrues, and to cover unanticipated deficits. Utah State law also prohibits the accumulation of the stated fund balances categories in the General Fund in any amounts greater than 35% of the current year's total actual revenues.
5. Budgets for 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 annual on a project-by-project basis.

Budget Amendment Policies

1. Budgets are estimates, and as such, it may be necessary to amend the city budget. City budgets are can and should be amended either if it is apparent expenditures will exceed the adopted budget or if there is a projected shortfall in budgeted revenue. Estimated revenues and appropriations may be increases or decreased by resolution of the city coundil at any time during the year. As per Utah code 10-6-124-129, a public notice must be made at least seven (7) days prior to the amenment. Amentments do not need to be submitted to the state auditor.
2. With the approval of the city manager and finance director, budgets may be moved between divisions within the same department as long as budgets do not move from one of the trhree components to another (see Budget

Policies). Amendments of this type are time consuming and should be limited to significant amounts.

Debt Management Policy

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

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 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, 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. Fund balance from any fund can be re-appropriated for future use through the budget process, but the ongoing restrictions on that particular fund continues 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 the authority. In governmental funds other than the General Fund, 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.

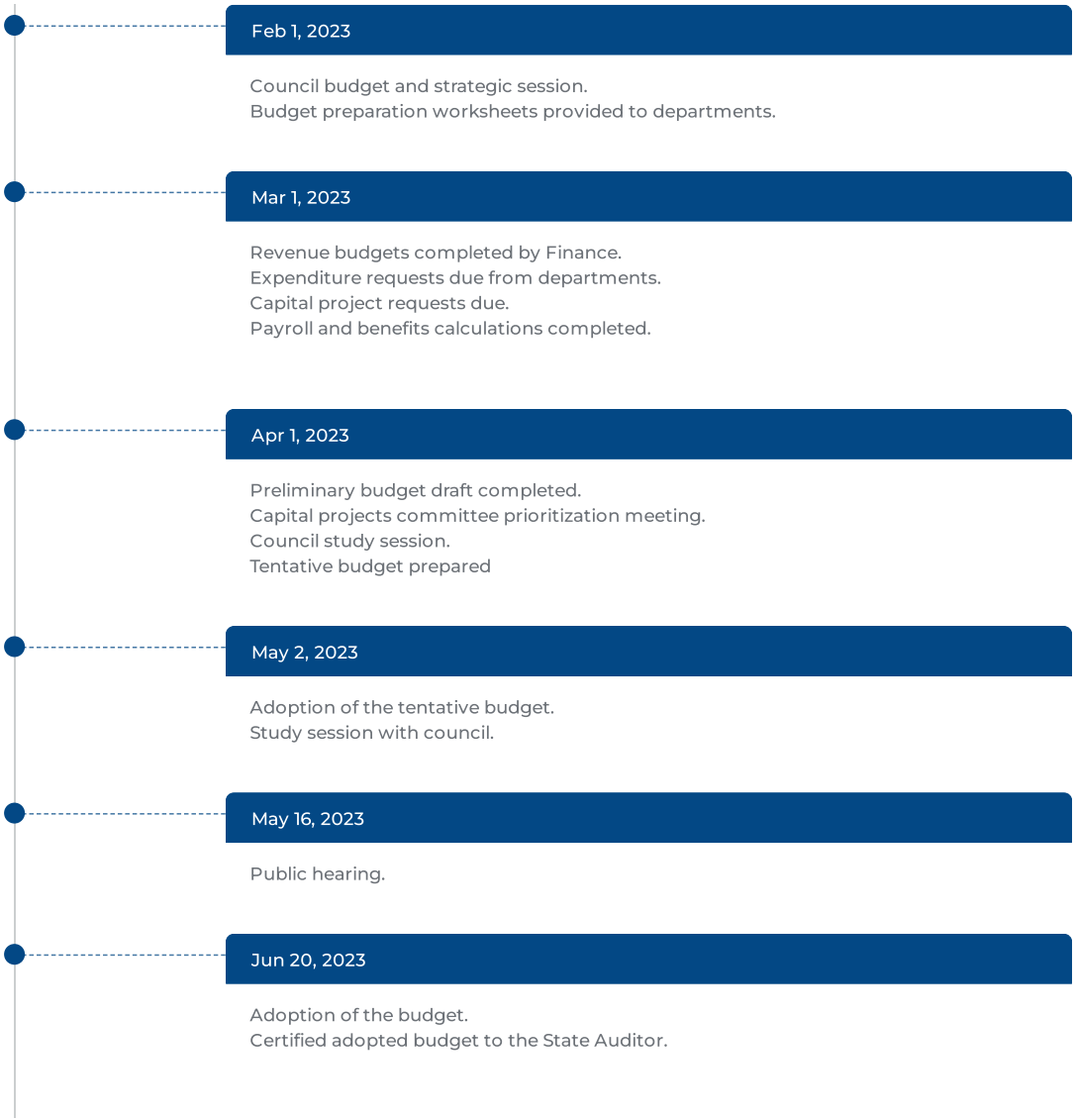
Historical General Fund Changes in Fund Balance by Year

Data Source	Year	Beg Balance	Revenues	Expenses	Transfers	End Balance	% Change
Audited ACFR	FY2018	33,466,472	35,506,821	(33,492,894)	(13,232,771)	22,247,628	(33.52)%
Audited ACFR	FY2019	22,247,628	37,552,762	(29,657,016)	(2,450,585)	27,692,789	24,48%
Audited ACFR	FY2020	27,692,789	38,519,858	(31,213,135)	(6,311,776)	28,687,736	3.59%
Audited ACFR	FY2021	28,687,736	44,769,874	(33,894,131)	(9,409,424)	30,154,055	5.11%
Audited ACFR	FY2022	30,154,055	48,367,960	(32,886,183)	(14,649,649)	30,986,183	2.76%

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.



General Wage Scale

WAGE SCALE - GENERAL

DRAPER CITY WAGE SCALE

Updated 7/1/2023

Hourly Salary Ranges			
GRADE	MIN. RANGE	MID. POINT	MAX. RANGE
7	$11.84	$15.38	$18.92
8	$13.03	$16.92	$20.80
9	$14.32	$18.62	$22.90
10	$15.77	$20.48	$25.18
11	$17.33	$22.52	$27.68
12	$19.07	$24.78	$30.46
13	$20.98	$27.24	$33.52
14	$23.09	$29.97	$36.88
15	$25.38	$32.96	$40.53
16	$27.92	$36.25	$44.60
17	$30.71	$39.88	$49.07
18	$33.76	$43.86	$53.96
19	$37.14	$48.25	$59.36
20	$40.86	$53.06	$65.29
21	$44.93	$58.38	$71.80
22	$49.43	$64.21	$78.99
23	$54.38	$70.63	$86.89
24	$59.82	$77.69	$95.58
25	$65.80	$93.23	$114.70

Annual Salary Ranges			
GRADE	MIN. RANGE	MID. POINT	MAX. RANGE
7	$24,627.20	$31,990.40	$39,353.60
8	$27,102.40	$35,193.60	$43,264.00
9	$29,785.60	$38,729.60	$47,632.00
10	$32,801.60	$42,598.40	$52,374.40
11	$36,046.40	$46,841.60	$57,574.40
12	$39,665.60	$51,542.40	$63,356.80
13	$43,638.40	$56,659.20	$69,721.60
14	$48,027.20	$62,337.60	$76,710.40
15	$52,790.40	$68,556.80	$84,302.40
16	$58,073.60	$75,400.00	$92,768.00
17	$63,876.80	$82,950.40	$102,065.60
18	$70,220.80	$91,228.80	$112,236.80
19	$77,251.20	$100,360.00	$123,468.80
20	$84,988.80	$110,364.80	$135,803.20
21	$93,454.40	$121,430.40	$149,344.00
22	$102,814.40	$133,556.80	$164,299.20
23	$113,110.40	$146,910.40	$180,731.20
24	$124,425.60	$161,595.20	$198,806.40
25	$136,864.00	$193,918.40	$238,576.00

Wage Scale Adjustment History:

Effective 07/01/2019 - 2%
Effective 07/01/2021 - 2%
Effective 07/01/2021 - Remove grades 3 & 4, add grade 24
Effective 07/01/2022 - 2%
Effective 07/01/2023 - 4%
Effective 07/01/2023 - Remove grades 5 & 6, add grade 25

Merit & COLA History:

Effective July 2017 - COLA Adjustment - $0.75/Hr for all non-salary employees
Effective July 2017 - 3.5% Merit
Effective July 2018 - 3% Merit
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

Police Wage Scale

Draper City Police Department
Step Pay Plan
FY2024
Effective July 2023

Grade	Job Title	Rate	Entry	Step 1	Step 2	Step 3	Step 4	Step 5
P1	Police Officer	Hourly Salary Step Increase	$28.40 $59,072.00	$29.54 $61,443.20 4.0%	$30.72 $63,897.60 4.0%	$31.95 $66,456.00 4.0%	$33.23 $69,118.40 4.0%	$34.56 $71,884.80 4.0%
P2	Sergeant	Hourly Salary Step Increase						
P3	Lieutenant	Hourly Salary Step Increase						

Grade	Job Title	Rate	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
P1	Police Officer	Hourly Salary Step Increase	$34.56 $71,884.80 4.0%	$35.94 $74,755.20 4.0%	$37.38 $77,750.40 4.0%	$38.88 $80,870.40 4.0%	$40.44 $84,115.20 4.0%	$42.06 $87,484.80 4.0%
P2	Sergeant	Hourly Salary Step Increase			$45.87 $95,409.60	$47.70 $99,216.00 4.0%	$49.61 $103,188.80 4.0%	$51.59 $107,307.20 4.0%
P3	Lieutenant	Hourly Salary Step Increase				$54.17 $112,673.60	$56.34 $117,187.20 4.0%	$58.59 $121,867.20 4.0%

Plan History:
2.5% COLA - July 2016
Market adjustments - 2/21/2018
Market adjustments & step adjustments - July 2019
2% COLA - July 2019
2% COLA - July 2021
Market adjustments & step adjustments - 09/07/2021
2% COLA - July 2022
4% Market adjustment for P2 & P3 - July 2023
4% COLA - July 2023

Fire Wage Scale

Draper City Fire Department
Step Pay Plan
FY2024
Effective July 2023

Grade	Job Title	Rate	Step 1	Step 2	Step 3	Step 4	Step 5
F-1	Firefighter I	Hourly	$16.47	$17.29	$18.15	$19.06	$20.01
		Annual	$47,960.64	$50,348.48	$52,852.80	$55,502.72	$58,269.12
		Step Increase		5.0%	5.0%	5.0%	5.0%
F-2	Firefighter II	Hourly		$17.84	$18.73	$19.67	$20.65
		Annual		$51,950.08	$54,541.76	$57,279.04	$60,132.80
		Step Increase			5.0%	5.0%	5.0%
F-3	Paramedic I	Hourly	$19.12	$20.08	$21.08	$22.13	$23.24
		Annual	$55,677.44	$58,472.96	$61,384.96	$64,442.56	$67,674.88
		Step Increase		5.0%	5.0%	5.0%	5.0%
F-4	Fire Engineer	Hourly			$20.47	$21.49	$22.56
		Annual			$59,608.64	$62,578.88	$65,694.72
		Step Increase				5.0%	5.0%
F-5	Paramedic II	Hourly		$20.66	$21.69	$22.77	$23.91
		Annual		$60,161.92	$63,161.28	$66,306.24	$69,625.92
		Step Increase			5.0%	5.0%	5.0%
F-6	Fire Captain	Hourly					
		Annual					
		Step Increase					
F-7	Battalion Chief	Hourly					
		Annual					
		Step Increase					

Grade	Job Title	Rate	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
F-1	Firefighter I	Hourly	$20.61	$21.23	$21.87	$22.53	$23.21	$23.91	$24.63
		Annual	$60,016.32	$61,821.76	$63,685.44	$65,607.36	$67,587.52	$69,625.92	$71,722.56
		Step Increase	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
F-2	Firefighter II	Hourly	$21.27	$22.57	$23.25	$23.95	$24.67	$25.41	$26.17
		Annual	$61,938.24	$65,723.84	$67,704.00	$69,742.40	$71,839.04	$73,993.92	$76,207.04
		Step Increase	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
F-3	Paramedic I	Hourly	$23.94	$24.66	$25.40	$26.16	$26.94	$27.75	$28.58
		Annual	$69,713.28	$71,809.92	$73,964.80	$76,177.92	$78,449.28	$80,808.00	$83,224.96
		Step Increase	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
F-4	Fire Engineer	Hourly	$23.24	$23.94	$24.66	$25.40	$26.16	$26.94	$27.75
		Annual	$67,674.88	$69,713.28	$71,809.92	$73,964.80	$76,177.92	$78,449.28	$80,808.00
		Step Increase	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
F-5	Paramedic II	Hourly	$24.63	$25.37	$26.13	$26.91	$27.72	$28.55	$29.41
		Annual	$71,722.56	$73,877.44	$76,090.56	$78,361.92	$80,720.64	$83,137.60	$85,641.92
		Step Increase	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
F-6	Fire Captain	Hourly	$28.35	$29.20	$30.08	$30.98	$31.91	$32.87	$33.86
		Annual	$82,555.20	$85,030.40	$87,592.96	$90,213.76	$92,921.92	$95,717.44	$98,600.32
		Step Increase		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
F-7	Battalion Chief	Hourly			$35.86	$36.94	$38.05	$39.19	$40.37
		Annual			$104,424.32	$107,569.28	$110,801.60	$114,121.28	$117,557.44
		Step Increase				3.0%	3.0%	3.0%	3.0%

Hourly wage is based on a 2912 schedule.

Plan History:
Original plan with 2.75% between steps - July 2017
2% COLA - July 2019
Market adjustment & step plan adjustments - 03/29/2021
2% COLA - July 2021
2% COLA - July 2022
3% Market Adjustment - July 2023
4% COLA - July 2023

DRAPER CITY STAFFING DOCUMENT

Division & Job Title	GRADE	FY22	FY23	FY24	Notes:
GENERAL FUND					
Legislative Department					
Mayor & Council					
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					
City Manager	25	1.00	1.00	1.00	
Assistant City Manager	24	1.00	1.00	1.00	
Chief of Staff	20	1.00	1.00	1.00	
Executive Assistant	14	1.00	1.00	1.00	
		4.00	**4.00**	**4.00**	
City Recorder					
City Recorder	18	1.00	1.00	1.00	
Deputy Recorder	15	1.00	1.00	1.00	
Passport Coordinator	12	1.00	1.00	1.00	
Office Clerk I/II/III	10/11/12	0.72	0.72	0.72	
		3.72	**3.72**	**3.72**	
Communications					
Communications Director	22	1.00	1.00	1.00	
Sr. Communications Specialist	15	1.00	1.00	1.00	
Multimedia Specialist	13	-	0.63	0.63	
		2.00	**2.63**	**2.63**	
Youth Council					
Youth Council Adviser	9	0.17	0.17	0.17	
		0.17	**0.17**	**0.17**	
Legal					
City Attorney	24	1.00	1.00	1.00	
Assistant City Attorney	19	1.00	1.00	1.00	
		2.00	**2.00**	**2.00**	
Events					
Community Events Manager	17	1.00	1.00	1.00	
Community Events Coordinator	13	-	1.00	1.00	
Community Events Seasonal		-	0.50	0.50	
		1.00	**2.50**	**2.50**	

DRAPER CITY STAFFING DOCUMENT

Division & Job Title	GRADE	FY22	FY23	FY24	Notes:
GENERAL FUND					*(Continued)*
Executive Department					*(Continued)*
Information Technology					
Information Technology Director	23	1.00	1.00	1.00	
Network Manager	20			1.00	
Network Administrator	19	1.00	1.00		
Systems Administrator	17	1.00	1.00	1.00	
		3.00	**3.00**	**3.00**	
Geographic Information Systems (GIS)					
GIS Manager	19	1.00	1.00	1.00	
GIS Specialist I/II/III	14/15/16	1.00	1.00	1.00	
GIS Technician	12	0.50	1.00	1.00	
		2.50	**3.00**	**3.00**	
TOTAL EXECUTIVE DEPARTMENT		**18.39**	**21.02**	**21.02**	
Human Resources Department					
Human Resource Director	23	1.00	1.00	1.00	
Human Resource Generalist	17	1.00	1.00	1.00	
Human Resource Specialist	14		1.00	1.00	
TOTAL HUMAN RESOURCES DEPARTMENT		**2.00**	**3.00**	**3.00**	
Finance Department					
Finance					
Finance Director	23	1.00	1.00	1.00	
Assistant Finance Director	21	1.00	1.00	1.00	
Treasurer	18	1.00	1.00	1.00	
Purchasing Agent	16	1.00	1.00	1.00	
Accountant I/II	14/15	1.00	2.00	2.00	
Payroll Coordinator	14	1.00	1.00	1.00	
Accounts Payable Technician I/II	12/13	1.00	1.00	1.00	
Finance Clerk I/II/III	10/11/12	1.25	1.25	1.25	
TOTAL FINANCE DEPARTMENT		**8.25**	**9.25**	**9.25**	
Judicial Department					
Justice Court					
Judge	24	0.60	0.60	0.60	
Judicial Manager	18	1.00	1.00	1.00	
Judicial Supervisor	15	1.00	1.00	1.00	
Judicial Assistant I/II/III	11/12/13	3.00	3.00	3.00	
TOTAL JUDICIAL DEPARTMENT		**5.60**	**5.60**	**5.60**	

DRAPER CITY STAFFING DOCUMENT

Division & Job Title	GRADE	FY22	FY23	FY24	Notes:
GENERAL FUND					*(Continued)*
Police Department					
Police Administration					
Police Chief	24	1.00	1.00	1.00	
Lieutenant	P3	3.00	3.00	3.00	
Police Sergeant	P2	1.00	1.00	1.00	
Executive Assistant	14	1.00	1.00	1.00	
		6.00	**6.00**	**6.00**	
Patrol					
Police Sergeant	P2	4.00	5.00	5.00	
Police Officer	P1	25.00	30.00	30.00	
Park Ranger (Police Officer)	P1	1.00	1.00	1.00	
Crossing Guard Supervisor	10	0.24	0.24	0.24	
Crossing Guards	9	6.00	6.00	6.00	
		36.24	**42.24**	**42.24**	
Investigations					
Police Sergeant	P2	2.00	2.00	2.00	
Police Officer	P1	7.00	8.00	8.00	
Crime Scene / EvidenceTechnician	14	1.00	2.00	2.00	
Evidence Technician	12	1.00	-	-	
Community Crime Analyst	14	1.00	1.00	1.00	
Victim Advocate	13	1.00	1.00	1.00	
		13.00	**14.00**	**14.00**	
Support Services					
Crime Prevention Specialist	13	0.50	0.50	0.30	
Community Outreach Coordinator	13	0.50	0.50	0.50	
Support Services Supervisor	14	1.00	1.00	1.00	
Support Services Clerk I/II/III	10/11/12	2.50	2.50	2.70	
		4.50	**4.50**	**4.50**	
Animal Services					
Animal Services Supervisor	15	1.00	1.00	1.00	
Animal Services Officer I/II	12/13	2.00	2.00	2.00	
Animal Services Custodian	9	0.38	0.38	0.38	
		3.38	**3.38**	**3.38**	
TOTAL POLICE DEPARTMENT		**63.12**	**70.12**	**70.12**	

DRAPER CITY STAFFING DOCUMENT

Division & Job Title	GRADE	FY22	FY23	FY24	Notes:
GENERAL FUND					*(Continued)*
Fire Department					
Fire Administration					
Fire Chief	24	1.00	1.00	1.00	
Deputy Fire Chief	22	1.00	1.00	1.00	
Administrative Battalion Chief	F7	-	1.00	1.00	
Executive Assistant	14	1.00	1.00	1.00	
Administrative Assistant I/II/III	11/12/13	0.72	0.72	0.72	
		3.72	**4.72**	**4.72**	
Fire Prevention					
Fire Marshal	18	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					
Battalion Chief	F7	2.00	2.00	2.00	
Captain	F6	9.00	9.00	9.00	
Engineer	F4	9.00	9.00	9.00	
Firefighter	F1/F2	6.00	6.00	6.00	
Seasonal Wildland Crew		2.00	2.00	2.00	
Seasonal Wildland Crew Lead		0.50	0.50	0.50	
Seasonal Wildland Crew Lead Supervisor - GRANT FUNDED	12	0.50	1.00	1.00	
Seasonal Wildland Crew - GRANT FUNDED		2.00	2.00	2.00	
		31.00	**31.50**	**31.50**	
TOTAL FIRE DEPARTMENT		**36.72**	**38.22**	**38.22**	
Public Works Department					
Public Works Administration					
Public Works Director / City Engineer	24	1.00	1.00	1.00	
Deputy Public Works Director / City Engineer	22	1.00	1.00	1.00	
Public Works Area Manager	19	1.00	-	-	
Office Manager	14	1.00	1.00	1.00	
Administrative Assistant I/II/III	11/12/13	1.00	1.00	0.72	Changed to part-time
		5.00	**4.00**	**3.72**	

DRAPER CITY STAFFING DOCUMENT

Division & Job Title	GRADE	FY22	FY23	FY24	Notes:
GENERAL FUND					*(Continued)*
Public Works Department					*(Continued)*
Engineering					
Senior Engineering Manager	21	2.00	2.00	2.00	
Engineer I / II /III	17/18/19	2.00	2.00	2.00	
Engineering Manager	20	1.00	1.00	1.00	
Engineering Inspector I/II	15/16	3.00	3.00	3.00	
Engineering Design Technician I/II	14/15	2.00	2.00	2.00	
Office Manager	14	1.00	1.00	1.00	
Administrative Assistant I/II/III	11/12/13	0.63	0.63	0.63	
Scanning Tech	10	0.50	0.50	0.50	
		12.13	**12.13**	**12.13**	
Streets					
Streets Manager	17	1.00	1.00	1.00	
Concrete Specialist	14	1.00	1.00		
Streets Foreman	16	1.00	1.00	1.00	
Heavy Equipment Operator	14	3.00	3.00	3.00	
Equipment Operator I/II/III	12/13/14	2.00	3.00	4.00	
		8.00	**9.00**	**9.00**	
TOTAL PUBLIC WORKS DEPARTMENT		**25.13**	**25.13**	**24.85**	
Facilities Department					
Facilities Administration					
Facilities Manager	17	1.00	1.00	1.00	
HVAC Technician	15	1.00	1.00	1.00	
Community Service Coordinator	13	1.00	1.00	1.00	
Van Driver Pool Employees	7	0.75	0.75	0.75	
Part-Time Facilities Worker I/II (Pool)	8/9	3.50	3.50	3.50	
TOTAL FACILITIES DEPARTMENT		**7.25**	**7.25**	**7.25**	
Community Development Department					
Community Development					
Community Development Director	23	1.00	1.00	1.00	
Office Manager	14	1.00	1.00	1.00	
Administrative Assistant I/II/III	11/12/13	1.50	1.50	1.50	
Scanning Tech	10	0.50	0.50	0.50	
		4.00	**4.00**	**4.00**	

DRAPER CITY STAFFING DOCUMENT

Division & Job Title	GRADE	FY22	FY23	FY24	Notes:
GENERAL FUND					*(Continued)*
Community Development Department					*(Continued)*
Code					
Code Enforcement Officer	14	1.00	1.00	1.00	
		1.00	**1.00**	**1.00**	
Building					
Chief Building Official	21	1.00	1.00	1.00	
Plans Examiner	17	4.00	4.00	3.00	
Building Inspector Supervisor	17	-	-	1.00	
Building Inspector I/II/III	14/15/16	3.00	3.00	3.00	
Building Permit Tech	12	1.00	1.00	1.00	
		9.00	**9.00**	**9.00**	
Planning					
Planning Manager	20	1.00	1.00	1.00	
Planner I/II/III	14/15/16	3.00	3.00	3.00	
Planning Coordinator	13	1.00	1.00	1.00	
		5.00	**5.00**	**5.00**	
Business Licensing					
Business License Official	13	1.00	1.00	1.00	
		1.00	**1.00**	**1.00**	
TOTAL COMMUNITY DEVELOPMENT DEPT.		**20.00**	**20.00**	**20.00**	
Parks and Recreation Department					
Parks & Recreation Administration					
Parks & Recreation Director	23	1.00	1.00	1.00	
Parks Projects Manager	17	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					
Parks Manager	17	1.00	1.00	1.00	
Parks Foreman	14	3.00	3.00	3.00	
Parks Maintenance Technician I/II/III	11/12/13	14.00	14.00	14.00	
Parks Worker	8	1.00	1.00	1.00	
Seasonal Laborer Pool	7	7.50	7.50	7.50	
		26.50	**26.50**	**26.50**	

DRAPER CITY STAFFING DOCUMENT

Division & Job Title	GRADE	FY22	FY23	FY24	Notes:
GENERAL FUND					*(Continued)*
Parks and Recreation Department					*(Continued)*
Amphitheater					
Amphitheater Coordinator Pool	11	0.19	0.19	0.19	
		0.19	**0.19**	**0.19**	
Community Events					
Special Events Coordinator I/II/III	13/14/15	-	-	-	
		-	-	-	
Trails and Open Space					
Open Space Manager	17	1.00	1.00	1.00	
Open Space Foreman	14	1.00	1.00	1.00	
Open Space Worker	8	1.00	2.00	2.00	
Open Space Seasonal Laborer Pool	7	1.50	0.50	0.50	
		4.50	**4.50**	**4.50**	
Recreation Programs					
Recreation Manager	17	1.00	1.00	1.00	
Recreation Coordinator I/II	13/14	1.00	1.00	1.00	
Recreation Program Worker Pool Employees	Various	1.20	2.00	2.00	
		3.20	**4.00**	**4.00**	
TOTAL PARKS & RECREATION DEPT.		**38.39**	**39.19**	**39.19**	
TOTAL GENERAL FUND		**230.85**	**244.78**	**244.50**	

DRAPER CITY STAFFING DOCUMENT

Division & Job Title	GRADE	FY22	FY23	FY24	Notes:
OTHER FUNDS					
Class B&C Road Fund					
Crack Seal Seasonal Laborers	7	1.00	1.00	-	Position eliminated
		1.00	**1.00**	**-**	
Ambulance Fund					
Battalion Chief	F7	1.00	1.00	1.00	
Paramedic - FTE's @ 2,912 Hours	F3/F5	18.00	21.00	21.00	
Paramedic Part-Time - FTE's@2,912 Hours	F3	3.00	1.35	0.80	Based on 2022 Usage
		22.00	**23.35**	**22.80**	
FTE's Allocated Into Water, Storm & Solid Waste					***Allocated by % of Revenues***
GIS Specialist I/II/III	14/15/16	1.00	1.00	1.00	
Utility Billing Service Representative I/II/III	11/12/13	2.63	2.63	2.63	
		3.63	**3.63**	**3.63**	
Water Fund					
Water Manager	18	1.00	1.00	1.00	
Water Foreman	16	1.00	1.00	1.00	
Cross Connection Inspector	15	1.00	1.00	1.00	
Water System Operator I/II/III	13/14/15	4.00	4.00	4.00	
Water Crew Lead	15	1.00	2.00	2.00	
		8.00	**9.00**	**9.00**	
Storm Water Fund					
Storm Water Manager	17			1.00	NEW FY24
Storm Water Specialist	16	1.00	1.00	1.00	
Storm Water Foreman	16	1.00	1.00	1.00	
Heavy Equipment Operator	14	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	0.50	0.72	0.72	
		7.50	**7.72**	**8.72**	

DRAPER CITY STAFFING DOCUMENT

Division & Job Title	GRADE	FY22	FY23	FY24	Notes:
OTHER FUNDS					*(Continued)*
Solid Waste Fund					
Solid Waste Manager	17	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	4.00	5.00	5.00	
		5.00	**6.00**	**6.00**	
INTERNAL SERVICE FUNDS					
Fleet Management					
Fleet Manager	18	-	1.00	1.00	
Shop Foreman	16	1.00	1.00	1.00	
Mechanic I/II/III	13/14/15	3.00	4.00	4.00	
		4.00	**6.00**	**6.00**	
Risk Management					
Risk Manager	17	**1.00**	**1.00**	**1.00**	
		1.00	**1.00**	**1.00**	
TOTAL OTHER FUNDS		**52.13**	**57.70**	**57.15**	
TOTAL ALL FUNDS		**282.98**	**302.48**	**301.65**	

DRAPER CITY STAFFING DOCUMENT

Division & Job Title	GRADE	FY22	FY23	FY24	Notes:

STAFFING SUMMARY BY DEPARTMENT AND FUND

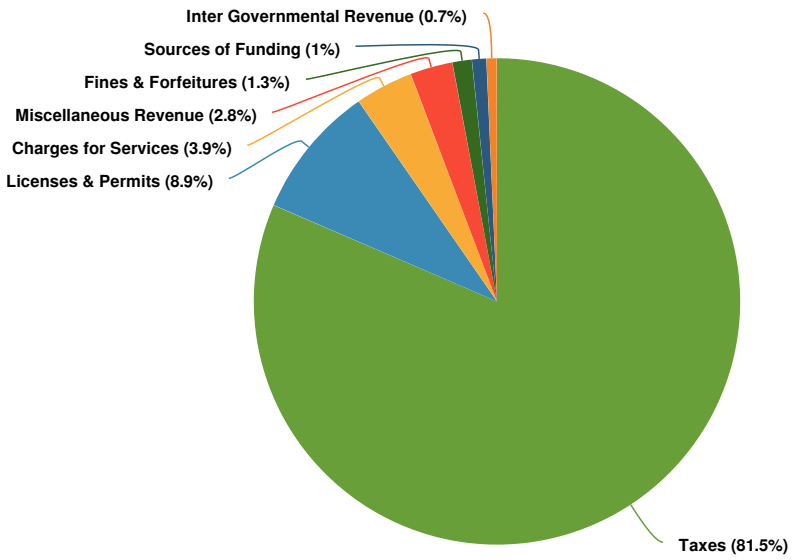
General Fund:	FY23	FY24
Legislative	6.00	6.00
Executive	21.02	21.02
Human Resources	3.00	3.00
Finance	9.25	9.25
Facilities	7.25	7.25
Judicial	5.60	5.60
Police	70.12	70.12
Fire	38.22	38.22
Public Works	25.13	24.85
Community Development	20.00	20.00
Parks and Recreation	39.19	39.19
Total General Fund	**244.78**	**244.50**

Other Funds:	FY23	FY24
Class B&C Road Fund	1.00	-
Ambulance Fund	23.35	22.80
Allocated FTE's	3.63	3.63
Water Fund	9.00	9.00
Storm Water Fund	7.72	8.72
Solid Waste Fund	6.00	6.00
Fleet Management Fund	6.00	6.00
Risk Management Fund	1.00	1.00
Total Other Funds	**57.7**	**57.15**
Total City Wide FTE	**302.48**	**301.65**

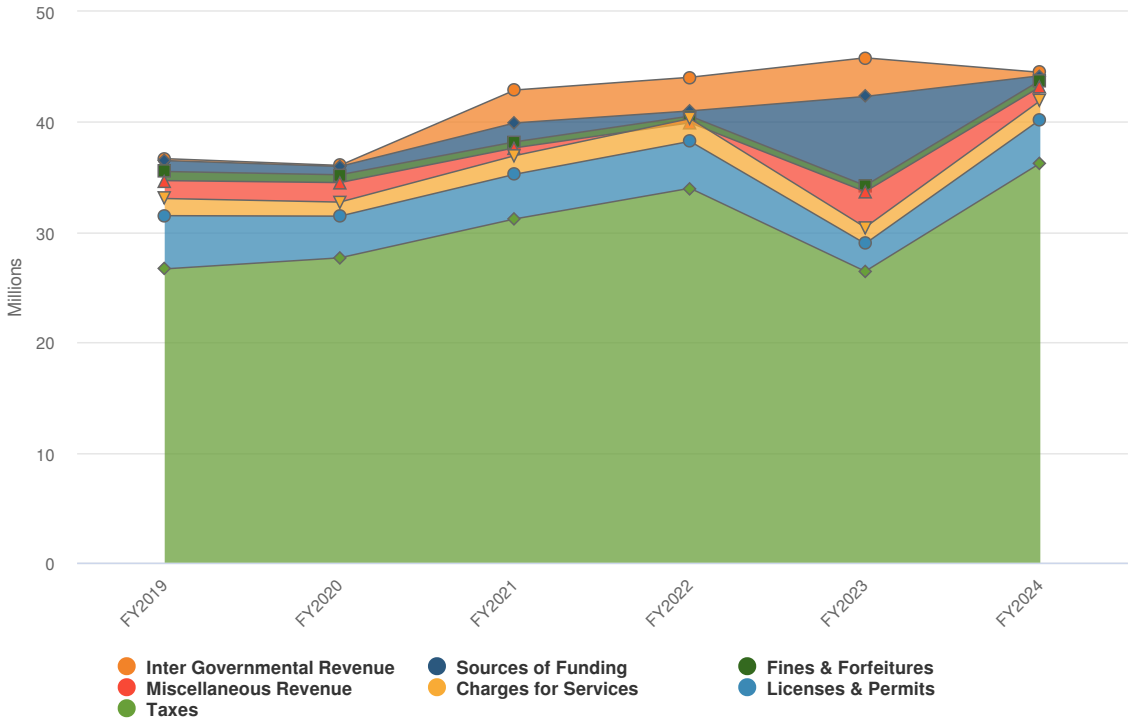
FUND SUMMARIES

Revenues by Source

FY2024 Budgeted Revenues



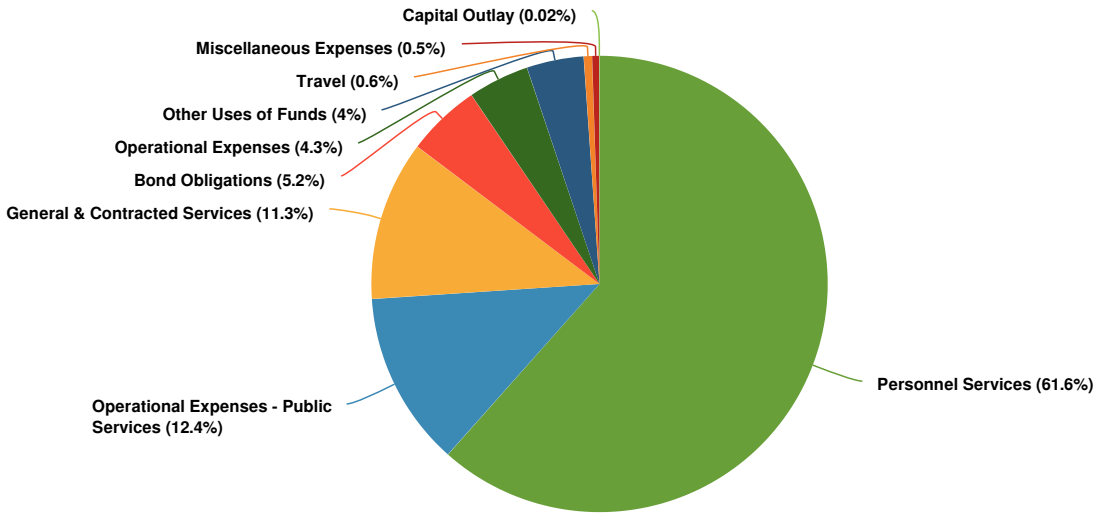
Budgeted and Historical Revenues



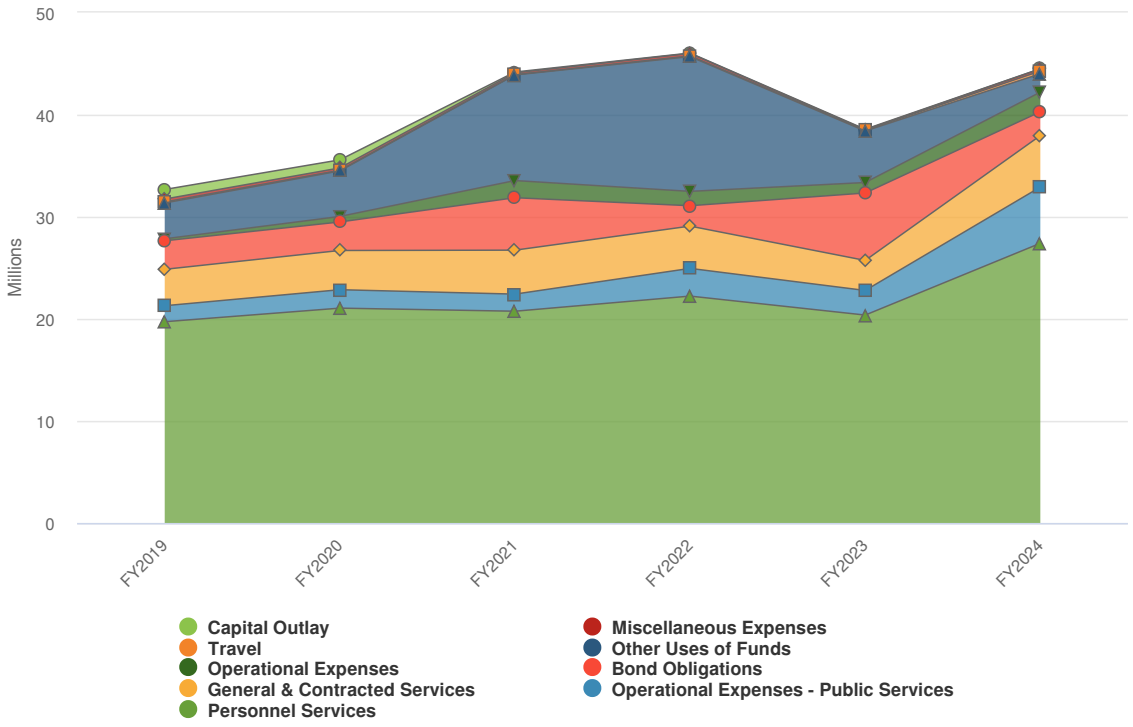
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Revenue Source					
Taxes	$31,198,218	$33,980,282	$33,753,300	$26,441,836	$36,259,500
Licenses & Permits	$4,051,316	$4,256,149	$3,932,500	$2,511,053	$3,956,500
Inter Governmental Revenue	$2,989,266	$3,054,641	$188,180	$3,508,410	$307,000
Charges for Services	$1,690,698	$2,068,990	$1,690,900	$1,479,119	$1,714,200
Fines & Forfeitures	$541,383	$608,280	$650,000	$542,622	$575,000
Miscellaneous Revenue	$709,284	-$383,352	$706,500	$3,245,635	$1,263,500
Sources of Funding	$1,717,733	$466,550	$8,089,720	$8,089,720	$424,100
Total Revenue Source:	**$42,897,898**	**$44,051,539**	**$49,011,100**	**$45,818,393**	**$44,499,800**

Expenditures by Expense Type

FY 2024 Budgeted Expenses



Budgeted and Historical Expenses



Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Personnel Services	$20,742,931	$22,226,117	$25,599,600	$20,366,496	$27,401,400
General & Contracted Services	$4,306,148	$4,142,752	$4,829,380	$2,941,432	$5,043,200
Travel	$37,548	$68,716	$231,000	$73,654	$265,500
Operational Expenses	$1,681,162	$1,406,473	$2,023,300	$1,026,802	$1,922,600
Operational Expenses - Public Services	$1,676,775	$2,713,285	$3,123,000	$2,411,881	$5,506,600
Miscellaneous Expenses	$169,252	$244,465	$356,400	$41,702	$216,600
Capital Outlay	$81,468	$33,954	$77,500	$58,164	$11,000
Bond Obligations	$5,137,806	$1,996,624	$7,475,320	$6,605,540	$2,332,900
Other Uses of Funds	$10,344,696	$13,205,529	$5,295,600	$5,047,800	$1,800,000
Total Expense Objects:	**$44,177,784**	**$46,037,915**	**$49,011,100**	**$38,573,470**	**$44,499,800**

Revenues by Source

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Revenue Source					
Taxes	$7,158,151	$8,062,525	$7,888,000	$7,776,352	$8,193,000
Miscellaneous Revenue	$76,354	$81,198	$50,000	$375,901	$100,000
Sources of Funding	$31,204	$0	$1,748,000	$0	$1,468,900
Total Revenue Source:	**$7,265,709**	**$8,143,723**	**$9,686,000**	**$8,152,253**	**$9,761,900**

Expenditures by Function

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expenditures					
CDRA	$7,101,356	$7,589,461	$9,686,000	$1,449,153	$9,761,900
Total Expenditures:	**$7,101,356**	**$7,589,461**	**$9,686,000**	**$1,449,153**	**$9,761,900**

Revenues by Source

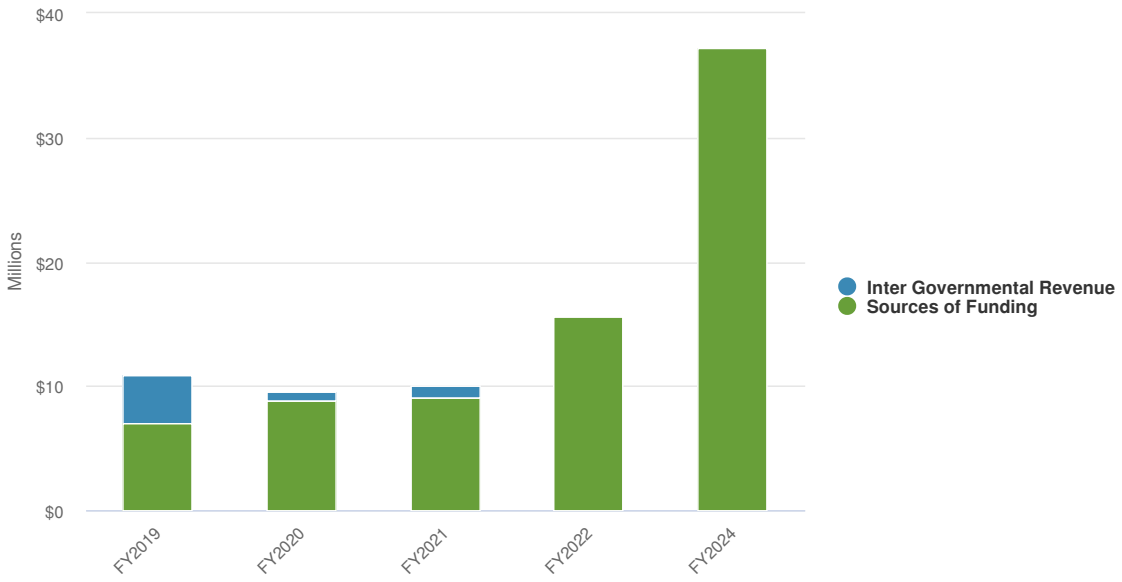
Name	FY2021 Total Activity	FY2022 Total Activity
Revenue Source		
Charges for Services	$229,230	$0
Sources of Funding	$349,926	$0
Total Revenue Source:	**$579,156**	**$0**

Expenditures by Expense Type

Name	FY2021 Total Activity	FY2022 Total Activity
Expense Objects		
Bond Obligations	$1,514,980	$0
Total Expense Objects:	**$1,514,980**	**$0**

Revenues by Source

Historical Revenue Trend



Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Revenue Source					
Inter Governmental Revenue	$952,434	$100,000	$0	$0	$0
Sources of Funding	$9,038,032	$15,612,235	$45,323,000	$0	$37,161,400
Total Revenue Source:	**$9,990,466**	**$15,712,235**	**$45,323,000**	**$0**	**$37,161,400**

Expenditures by Expense Type

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Capital Outlay	$6,991,368	$6,363,914	$43,140,200	$7,633,860	$37,161,400
Bond Obligations	$0	$82,174	$0	$0	$0
Other Uses of Funds	$31,204	$0	$2,182,800	$2,182,800	$0
Total Expense Objects:	**$7,022,572**	**$6,446,088**	**$45,323,000**	**$9,816,660**	**$37,161,400**

The following schedule shows the approved capital projects for fiscal year 2024.

CAPITAL - PROJECT DETAIL			
PROJECT #	PROJECT NAME	FUNDING SOURCE	TENTATIVE FY24
GOVERNMENTAL FUNDS			
B & C			
CIP21-13	300 EAST & 12300 SOUTH (NORTH & SOUTH LEGS OF INTERSECTION)	B & C	$ 680,500
CIP22-03	2022 PREVENTATIVE ROAD MAINTENANCE	B & C	$ 1,252,100
CIP23-19	HUNTER'S POINT RECONSTRUCTION	B & C	$ 550,000
CIP23-20	300 EAST & 11400 SOUTH SIGNAL UPDATES	B & C	$ 23,500
CIP23-21	HIGHLAND DR & TRAVERSE RIDGE SIGNAL UPDATES	B & C	$ 34,000
CIP23-28	2023 ROAD MAINTENANCE PROJECTS	B & C	$ 2,000,000
	TOTAL		**$ 4,540,100**
CDRA - SANDHILLS			
CIP20-07	1300 E. / PIONEER RD. RECONSTRUCTION AND SIGNAL (SANDHILLS)	CDRA - SANDHILLS	$ 2,327,200
CIP23-25	1000 E & DRAPER PKWY SIGNAL UPDATES	CDRA - SANDHILLS	$ 90,000
	TOTAL		**$ 2,417,200**
GENERAL FUND			
CIP0032	EMERGENCY OPERATIONS CENTER	GENERAL	$ 96,700
CIP0075	BUILDING MAINTENANCE	GENERAL	$ 435,100
CIP0079	WAYFINDING SIGNAGE	GENERAL	$ 100,000
CIP0082	CEMETERY	GENERAL	$ 2,000,000
CIP0086	CORNER CANYON SPECIAL USE TRAIL	GENERAL	$ 82,500
CIP17-119	COMMUNITY DEVELOPMENT SOFTWARE	GENERAL	$ 394,800
CIP18-04	STEEPLECHASE FIRE LINE	GENERAL	$ 250,000
CIP18-22	OPEN SPACE ACQUISITION	GENERAL	$ 995,000
CIP18-29	700 WEST (12300 S TO 11400 S)	GENERAL	$ 3,927,000
CIP19-01	PLAYGROUND REPLACEMENT	GENERAL	$ 170,900
CIP19-02	CITY HALL BUILDING IMPROVEMENTS	GENERAL	$ 2,755,200
CIP19-20	NEW PUBLIC WORKS BUILDING	GENERAL	$ 2,500,000
CIP20-01	CLOSED PROJECT CONTINGENCY	GENERAL	$ 54,200
CIP20-02	TRAFFIC CALMING DEVICES	GENERAL	$ 134,100
CIP20-03	PARKS PAVEMENT MAINTENANCE	GENERAL	$ 122,500
CIP20-04	PARKS MASTER PLAN UPDATE	GENERAL	$ 9,800
CIP20-19	CITY HALL PARKING LOT EXPANSION 2020	GENERAL	$ 288,500
CIP20-20	INFILL STUDY	GENERAL	$ 150,000
CIP21-13	300 EAST & 12300 SOUTH (NORTH & SOUTH LEGS OF INTERSECTION)	GENERAL	$ 160,000
CIP21-23	WATERWISE LANDSCAPING	GENERAL	$ 250,000
CIP22-13	PUBLIC WORKS MODULAR TRAILER	GENERAL	$ 350,200
CIP22-14	CITY CODE UPDATE	GENERAL	$ 400,000
CIP22-15	TRAFFIC MITIGATION / ROAD IMPROVEMENTS	GENERAL	$ 2,000,000
CIP23-01	CRADDLEPOINT EQUIPMENT REPLACEMENT	GENERAL	$ 39,900
CIP23-03	KITCHEN REMODEL STATION #22	GENERAL	$ 30,000
CIP23-04	CHEMICAL CONTAINMENT WASH BAY	GENERAL	$ 350,000
CIP23-06	LAND ACQUISITIONS	GENERAL	$ 1,292,100
CIP23-15	ANNUAL STREET STRIPING PROJECT	GENERAL	$ 151,500
CIP23-26	GOLD STAR MEMORIAL	GENERAL	$ 70,800
CIP23-29	JORDAN RIVER EROSION PROTECTIONS	GENERAL	$ 75,000
CIP23-30	PUBLIC WORKS STAKER PARSON PARCEL UPGRADES	GENERAL	$ 40,000
CIP23-32	PHEASANT BROOK STREET LIGHTS	GENERAL	$ 120,000
CIP23-34	DOG PARK DETENTION BASIN IMPROVEMENTS	GENERAL	$ 50,000
	TOTAL		**$ 19,845,800**
GRANTS			
CIP0030	13490 SOUTH CONSTRUCTION	GRANTS	$ 60,800
	TOTAL		**$ 60,800**
HIGHWAY PROJECTS			
CIP21-18	ANNUAL SIDEWALK SAFETY PROGRAM	HIGHWAY PROJECTS	$ 1,002,200
	TOTAL		**$ 1,002,200**

CAPITAL - PROJECT DETAIL			
PROJECT #	PROJECT NAME	FUNDING SOURCE	TENTATIVE FY24
	LOCAL HIGHWAY OPTION		
CIP21-07	HIGHLAND DR / 1300 EAST SIGNAL	LOCAL HIGHWAY OPTION	$ 127,200
CIP21-13	300 EAST & 12300 SOUTH (NORTH & SOUTH LEGS OF INTERSECTION)	LOCAL HIGHWAY OPTION	$ 61,200
CIP22-01	SIDEWALK GAP PROJECTS	LOCAL HIGHWAY OPTION	$ 105,800
CIP22-02	TRAVERSE RIDGE RD & MIKE WEIR DR TRAFFIC SIGNAL	LOCAL HIGHWAY OPTION	$ 591,600
CIP22-04	150 E & BANGERTER NORTH LEG WIDENING	LOCAL HIGHWAY OPTION	$ 397,400
CIP23-27	1300 E. HAWK SIGNAL SOUTH LEG OF CONSTITUTION AVE.	LOCAL HIGHWAY OPTION	$ 150,000
	TOTAL		**$ 1,433,200**
	PARK IMPACT		
CIP0082	CEMETERY	PARK IMPACT	$ 1,500,000
CIP23-07	JENSON FARM PARK	PARK IMPACT	$ 164,000
CIP23-08	WILLOW CREEK TRAIL EXTENSION TO 11400 SOUTH	PARK IMPACT	$ 94,200
CIP23-09	ROTARY PARK LANDSCAPING IMPROVEMENTS	PARK IMPACT	$ 25,000
CIP23-10	DEER RIDGE TRAILHEAD	PARK IMPACT	$ 616,700
CIP23-11	SOUTHFORK PARK PICKLEBALL COURT EXPANSION	PARK IMPACT	$ 1,054,900
CIP23-12	PHEBE BROWN TRAIL - PHASE II	PARK IMPACT	$ 350,000
CIP23-13	PORTER ROCKWELL TRAIL - TOWN CENTER CONNECTION	PARK IMPACT	$ 346,600
	TOTAL		**$ 4,151,400**
	TRANSPORTATION IMPACT		
CIP0063	LONE PEAK PARKWAY 12650 TO 12300	TRANSPORTATION IMPACT	$ 953,100
CIP18-29	700 WEST (12300 S TO 11400 S)	TRANSPORTATION IMPACT	$ 959,000
CIP20-15	1300 EAST ENVIRONMENTAL STUDY	TRANSPORTATION IMPACT	$ 1,098,600
CIP21-02	LONE PEAK PARKWAY 12300 SO - 12650 So (Matching Portion)	TRANSPORTATION IMPACT	$ 575,000
CIP23-22	FORT STREET - 13200 S TO PIONEER RD	TRANSPORTATION IMPACT	$ 125,000
	TOTAL		**$ 3,710,700**
	TOTAL GOVERNMENTAL FUNDS:		**$ 37,161,400**

Special Revenue Funds

- B & C Roads Fund
- County Option Roads Fund
- Highway Projects Fund
- Impact Fee Funds

Special Revenue Fund: B&C Fund

Revenues by Source

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Revenue Source					
Inter Governmental Revenue	$1,992,972	$2,212,150	$2,050,000	$1,377,290	$2,100,000
Miscellaneous Revenue	$30,247	$42,286	$30,000	$79,602	$50,000
Sources of Funding	$0	$0	$4,393,900	$0	$2,454,700
Total Revenue Source:	**$2,023,219**	**$2,254,436**	**$6,473,900**	**$1,456,892**	**$4,604,700**

Expenditures by Function

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expenditures					
B&C	$61,157	$53,800	$89,700	$17,150	$64,600
Transfers to Other Funds	$740,283	$1,238,011	$6,384,200	$0	$4,540,100
Total Expenditures:	**$801,440**	**$1,291,811**	**$6,473,900**	**$17,150**	**$4,604,700**

Special Revenue Fund: County Option Highway Tax: Sources & Uses

Revenues by Source

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Revenue Source					
Inter Governmental Revenue	$1,550,845	$1,785,149	$1,500,000	$1,217,294	$1,700,000
Miscellaneous Revenue	$15,641	$40,976	$14,000	$69,237	$45,000
Sources of Funding	$0	$0	$541,200	$0	$0
Total Revenue Source:	**$1,566,486**	**$1,826,125**	**$2,055,200**	**$1,286,531**	**$1,745,000**

Expenditures by Expense Type

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Other Uses of Funds					
Fund Balance Contribution	$0	$0	$0	$0	$311,800
Transfer to CIP	$42,056	$672,681	$2,055,200	$0	$1,433,200
Total Other Uses of Funds:	**$42,056**	**$672,681**	**$2,055,200**	**$0**	**$1,745,000**
Total Expense Objects:	**$42,056**	**$672,681**	**$2,055,200**	**$0**	**$1,745,000**

Special Revenue Fund: Highway Projects Fund: Sources & Uses

Revenues by Source

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Revenue Source					
Inter Governmental Revenue	$3,543,817	$4,697,298	$4,250,000	$2,594,585	$4,500,000
Miscellaneous Revenue	$45,888	$85,693	$44,000	$153,364	$95,000
Sources of Funding	$0	$0	$4,935,100	$0	$2,767,400
Total Revenue Source:	**$3,589,705**	**$4,782,992**	**$9,229,100**	**$2,747,949**	**$7,362,400**

Expenditures by Expense Type

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Personnel Services	$0	$0	$29,700	$0	$0
Operational Expenses	$61,157	$53,800	$60,000	$17,150	$75,100
Other Uses of Funds	$782,339	$1,910,692	$9,139,400	$0	$7,287,300
Total Expense Objects:	**$843,496**	**$1,964,492**	**$9,229,100**	**$17,150**	**$7,362,400**

Special Revenue Fund: Impact Fees: Sources & Uses

Revenues by Source

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Revenue Source					
Licenses & Permits					
Fire Impact Fee	$33,555	$76,695	$0	$35,146	$0
Police Impact Fee	$49,307	$90,577	$0	$38,671	$0
Transportation Impact Fee	$992,152	$1,631,973	$0	$612,155	$0
Park Impact Fee	$1,440,902	$1,456,157	$0	$535,008	$0
Total Licenses & Permits:	**$2,515,916**	**$3,255,402**	**$0**	**$1,220,980**	**$0**
Miscellaneous Revenue					
Interest Earnings	-$896	-$887	$0	-$1,735	$0
Interest Earnings	$2,416	$2,390	$0	$4,677	$0
Interest Earnings	$41,905	$41,448	$0	$81,112	$0
Interest Earnings	$46,862	$46,352	$0	$90,707	$0
Total Miscellaneous Revenue:	**$90,287**	**$89,304**	**$0**	**$174,761**	**$0**
Sources of Funding					
Fund Balance Appropriation	$0	$0	$3,718,100	$0	$3,710,700
Fund Balance Appropriation	$0	$0	$4,814,000	$0	$4,151,400
Total Sources of Funding:	**$0**	**$0**	**$8,532,100**	**$0**	**$7,862,100**
Total Revenue Source:	**$2,606,203**	**$3,344,706**	**$8,532,100**	**$1,395,741**	**$7,862,100**

Expenditures by Fund

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Fire Impact Fees	$90,000	$38,000	$0	$0	$0
Transportation Impact Fees	$1,717,828	$1,217,199	$3,718,100	$0	$3,710,700
Park Impact Fees	$390,712	$410,945	$4,814,000	$0	$4,151,400
Total:	**$2,198,540**	**$1,666,143**	**$8,532,100**	**$0**	**$7,862,100**

Enterprise Funds

- Water Fund
- Storm Water Fund
- Solid Waste Fund
- Ambulance Fund
- Enterprise Fund Capital Projects

Revenue by Fund

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Water	$7,004,843	$7,035,675	$6,605,100	$4,122,673	$6,635,900
Water Impact Fees	$353,188	$983,270	$0	$462,560	$0
Total:	**$7,358,031**	**$8,018,946**	**$6,605,100**	**$4,585,233**	**$6,635,900**

Revenues by Source

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Revenue Source					
Licenses & Permits	$355,030	$985,092	$0	$466,125	$0
Inter Governmental Revenue	-$558	$0	$0	$0	$0
Charges for Services	$5,926,546	$5,176,760	$5,785,000	$3,960,357	$5,855,000
Fines & Forfeitures	$23,465	$22,579	$20,000	$18,259	$22,000
Miscellaneous Revenue	$1,048,704	$609,514	$65,000	$140,492	$90,000
Sources of Funding	$4,845	$1,225,000	$735,100	$0	$668,900
Total Revenue Source:	**$7,358,031**	**$8,018,946**	**$6,605,100**	**$4,585,233**	**$6,635,900**

Expenditures by Fund

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Water	$5,318,533	$5,381,303	$6,605,100	$6,173,191	$6,635,900
Water Impact Fees	$257,366	$19,917	$0	$0	$0
Total:	**$5,575,899**	**$5,401,220**	**$6,605,100**	**$6,173,191**	**$6,635,900**

Storm Water Fund

Revenue by Fund

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Storm Water	$4,808,281	$3,284,544	$2,865,000	$2,156,375	$3,055,000
Storm Water Impact Fees	$520,655	$26,335	$3,508,500	$51,535	$3,346,100
Total:	**$5,328,936**	**$3,310,879**	**$6,373,500**	**$2,207,911**	**$6,401,100**

Revenues by Source

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Revenue Source					
Licenses & Permits	$494,030	$0	$0	$0	$0
Inter Governmental Revenue	$434,723	$0	$0	$0	$0
Charges for Services	$3,213,080	$2,683,246	$2,800,000	$2,034,655	$2,830,000
Fines & Forfeitures	$23,537	$22,760	$25,000	$17,206	$25,000
Miscellaneous Revenue	$1,163,565	$604,873	$40,000	$156,050	$200,000
Sources of Funding	$0	$0	$3,508,500	$0	$3,346,100
Total Revenue Source:	**$5,328,936**	**$3,310,879**	**$6,373,500**	**$2,207,911**	**$6,401,100**

Expenditures by Fund

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Storm Water	$744,710	$1,647,803	$2,865,000	$1,264,621	$3,055,000
Storm Water Impact Fees	$995,641	$71,724	$3,508,500	$0	$3,346,100
Total:	**$1,740,351**	**$1,719,527**	**$6,373,500**	**$1,264,621**	**$6,401,100**

Expenditures by Expense Type

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget	FY2023 Final Budget vs. FY2024 Tentative Budget ($ Change)
Expense Objects						
Personnel Services	$518,074	$535,008	$710,300	$503,842	$883,200	$172,900
General & Contracted Services	$46,017	$49,530	$104,900	$42,479	$105,400	$500
Travel	$0	$84	$5,400	$0	$6,800	$1,400
Operational Expenses	$275,295	$281,243	$545,000	$155,035	$465,300	-$79,700
Operational Expenses - Public Services	$84,260	$94,678	$174,200	$112,846	$204,100	$29,900
Non-Operational Expenses	$739,140	$749,928	$750,000	$0	$825,000	$75,000
Capital Outlay	$804,336	$437,332	$7,341,000	$450,418	$7,671,200	$330,200
Other Uses of Funds	-$726,771	-$428,275	-$3,257,300	$0	-$3,759,900	-$502,600
Total Expense Objects:	**$1,740,351**	**$1,719,527**	**$6,373,500**	**$1,264,621**	**$6,401,100**	**$27,600**

Revenues by Source

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Revenue Source					
Charges for Services	$2,722,479	$2,805,383	$2,815,000	$2,125,044	$2,818,000
Fines & Forfeitures	$20,552	$20,407	$23,000	$15,102	$23,000
Miscellaneous Revenue	$361,202	$441,594	$30,000	$71,734	$40,000
Sources of Funding	$4,827	$47,230	$549,100	$0	$642,300
Total Revenue Source:	**$3,109,060**	**$3,314,615**	**$3,417,100**	**$2,211,880**	**$3,523,300**

Expenditures by Function

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expenditures					
Solid Waste	$2,423,015	$2,694,046	$3,417,100	$1,933,742	$3,523,300
Total Expenditures:	**$2,423,015**	**$2,694,046**	**$3,417,100**	**$1,933,742**	**$3,523,300**

Ambulance Fund

Revenues by Source

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Revenue Source					
Charges for Services	$2,040,464	$2,241,844	$1,950,000	$1,983,638	$2,150,000
Miscellaneous Revenue	-$15,452	-$24,941	$2,900	-$34,804	$0
Sources of Funding	$1,976,911	$1,400,000	$1,850,000	$1,850,000	$2,059,500
Total Revenue Source:	**$4,001,923**	**$3,616,903**	**$3,802,900**	**$3,798,834**	**$4,209,500**

Expenditures by Expense Type

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Personnel Services	$1,474,844	$1,911,398	$2,452,400	$1,845,032	$2,745,600
General & Contracted Services	$184,306	$214,301	$200,200	$140,873	$202,200
Travel	$0	$3,056	$14,500	$7,351	$18,700
Operational Expenses	$685,435	$767,646	$855,800	$398,420	$896,900
Operational Expenses - Public Services	$309,885	$173,328	$170,000	$128,178	$196,100
Non-Operational Expenses	$567,667	$501,515	$110,000	$408,433	$150,000
Capital Outlay	$357,945	$0	$0	$0	$0
Other Uses of Funds	-$357,945	$0	$0	$0	$0
Total Expense Objects:	**$3,222,136**	**$3,571,244**	**$3,802,900**	**$2,928,288**	**$4,209,500**

Enterprise Funds Capital Projects

The following schedule shows the approved capital projects within enterprise funds for fiscal year 2024.

CAPITAL - PROJECT DETAIL			
PROJECT #	PROJECT NAME	FUNDING SOURCE	TENTATIVE FY24
	ENTERPRISE FUNDS		
	SOLID WASTE		
CIP19-20	NEW PUBLIC WORKS BUILDING	SOLID WASTE	$ 1,500,000
	TOTAL		**$ 1,500,000**
	STORM IMPACT		
CIP18-29	700 WEST (12300 S TO 11400 S)	STORM IMPACT	$ 117,000
CIP23-14	DOWNTOWN DISTRICT REGION IMPACT FEE DEVELOPMENT	STORM IMPACT	$ 3,229,100
	TOTAL		**$ 3,346,100**
	STORM WATER		
CIP0036	DETENTION BASIN IMPROVEMENTS	STORM WATER	$ 250,000
CIP0083	EMERGENCY STORM DRAIN FUNDS	STORM WATER	$ 252,500
CIP19-20	NEW PUBLIC WORKS BUILDING	STORM WATER	$ 1,500,000
CIP21-13	300 EAST & 12300 SOUTH (NORTH & SOUTH LEGS OF INTERSECTION)	STORM WATER	$ 50,000
CIP22-04	150 E & BANGERTER NORTH LEG WIDENING	STORM WATER	$ 99,200
CIP22-09	STORM WATER MANAGEMENT IMPROVEMENTS IN HIGHLAND AREA	STORM WATER	$ 494,400
CIP23-17	DEER RIDGE & MAPLE PARK COURT DRAINAGE IMPROV.	STORM WATER	$ 450,000
CIP23-19	HUNTER'S POINT RECONSTRUCTION	STORM WATER	$ 386,000
	TOTAL		**$ 3,482,100**
	WATER		
CIP0084	EMERGENCY WATER SYSTEMS FUNDS	WATER	$ 100,000
CIP17-123	TRAVERSE MOUNTAIN PUMP CAPACITY IMPROVEMENTS	WATER	$ 284,300
CIP19-20	NEW PUBLIC WORKS BUILDING	WATER	$ 1,500,000
CIP21-10	TRAVERSE RIDGE MAINLINE VAULT REPAIR & MAINTENANCE	WATER	$ 1,220,000
CIP21-12	FIXED BASED UTILITY BILLING COMMUNICATION SYSTEM	WATER	$ 350,000
CIP21-16	CULINARY WATER MASTER PLAN	WATER	$ 22,600
CIP22-10	PUMP STATIONS AND WATER TANK ROOF & FENCING REPAIRS	WATER	$ 208,000
CIP23-31	SUNCREST PRV REPLACEMENT DUE TO CORROSION	WATER	$ 1,000,000
CIP23-33	CENTENNIAL PRV ELIMINATION PROJECT	WATER	$ 250,000
	TOTAL		**$ 4,934,900**
	TOTAL ENTERPRISE FUNDS:		**$ 13,263,100**

Internal Service Funds

- Fleet Fund
- Risk Management Fund

Fleet Internal Service Fund: Sources and Uses

Revenue by Department

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Revenue					
General Government	$0	$5,755,152	$689,000	$460,500	$5,733,600
Transfers In	$2,250,000	$80,000	$3,197,800	$3,197,800	$0
Total Revenue:	**$2,250,000**	**$5,835,152**	**$3,886,800**	**$3,658,300**	**$5,733,600**

Expenditures by Expense Type

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Personnel Services	$0	$360,480	$624,000	$443,072	$725,300
General & Contracted Services	$0	$71,633	$74,900	$45,591	$91,200
Travel	$0	$1,241	$3,600	$1,797	$6,800
Operational Expenses	$0	$71,217	$58,400	$1,503	$85,000
Operational Expenses - Public Services	$0	$37,363	$42,800	$26,139	$78,800
Non-Operational Expenses	$0	$914,268	$80,000	$0	$1,000,000
Capital Outlay	$0	$566,659	$5,862,800	$1,828,203	$3,746,500
Bond Obligations	$0	$619	$0	$0	$0
Other Uses of Funds	$0	-$566,748	-$2,859,700	$0	$0
Total Expense Objects:	**$0**	**$1,456,732**	**$3,886,800**	**$2,346,304**	**$5,733,600**

The following schedule shows the approved vehicles for replacement within the current fiscal year. Due to supply chain issues, the City is waiting for multiple vehicles that were approved in prior fiscal years as outlined in the schedule.

CAPITAL - VEHICLE DETAIL		
DIVISION	**DESCRIPTION**	**AMOUNT Approved FY24**
ITEMS APPROVED FOR FY24		
STREETS	REPLACEMENT OF 2008 FORD F-550 DUMP/PLOW # 185	$121,000
STREETS	REPLACEMENT OF 2000 FORD F-550 DUMP/PLOW #117	$121,000
STREETS	REPLACEMENT OF 2011 FORD F-550 DUMP/PLOW #169	$121,000
STREETS	REPLACEMENT OF 2001 FORD F-550 DUMP/PLOW #121	$121,000
STREETS	REPLACEMENT OF 2001 INTERNATIONAL DUMP/PLOW #100	$237,000
STREETS	REPLACEMENT OF 2003 INTERNATIONAL DUMP/PLOW #116	$237,000
STREETS	REPLACEMENT OF 1997 INTERNATIONAL DUMP/PLOW #123	$237,000
STREETS	REPLACEMENT OF 2011 SHEVROLET 1500 1 #143	$70,000
STREETS	REPLACEMENT OF 2008 DODGE 2500 W/SERVICE BODY #184	$85,000
STREETS	REPLACEMENT OF LOADER #10	$256,000
STREETS	REPLACEMENT OF FORD F-350 #186	$87,000
PARKS	REPLACEMENT OF BOBCAT SKID STEER #47	$75,000
PARKS	REPLACEMENT OF TORO MOWER #31	$65,000
PARKS	REPLACEMENT OF JACOBSEN MOWER #40	$50,000
PARKS	REPLACEMENT OF TAKEUCHI MINI EXCAVATOR #24	$40,000
COM. DEV.	REPLACEMENT OF 2007 DODGE 1500 QUAD #463	$55,000
IT	REPLACEMENT OF FORD EXPEDITION #206	$61,000
POLICE	REPLACEMENT OF FORD EXPLORER #657	$80,000
POLICE	REPLACEMENT OF FORD EXPLORER #631	$80,000
POLICE	REPLACEMENT OF FORD EXPLORER #617	$80,000
POLICE	REPLACEMENT OF FORD EXPLORER #620	$80,000
POLICE	REPLACEMENT OF # 613 FORD EXPLORER	$80,000
ITEMS CARRIED OVER FROM FY23		
FIRE	NEW FIRE BRUSH TRUCK TYPE 6	$240,000
FACILITIES	NEW: 3/4 TON VAN	$50,000
PARKS	NEW: CHIP BODY TRUCK W/ 60FT LIFT	$185,000
POLICE	NEW: (7) POLICE VEHICLES FOR NEW OFFICERS	$392,000
STREETS	REPLACEMENT OF # 611 2016 JEEP CHEROKEE	$56,500
ANIMAL CONT	REPLACEMENT OF # 619 2014 FORD EXPLORER	$56,500
POLICE	REPLACEMENT OF # 624 2016 FORD EXPLORER	$56,500
POLICE	REPLACEMENT OF # 634 2017 FORD EXPLORER	$56,500
POLICE	REPLACEMENT OF # 635 2017 FORD EXPLORER	$56,500
POLICE	REPLACEMENT OF # 636 2017 FORD EXPLORER	$56,500
POLICE	REPLACEMENT OF # 637 2017 FORD EXPLORER	$56,500
ITEMS CARRIED OVER FROM FY22		
PARKS	REPLACEMENT #177 LIGHT DUTY PICKUP	$45,000
	TOTAL:	**$ 3,746,500**

Risk Management Internal Service Fund: Sources and Uses

Revenues by Source

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Revenue Source					
Charges for Services	$730,000	$620,800	$868,200	$0	$1,115,400
Miscellaneous Revenue	$62,984	$99,302	$80,000	$43,660	$70,000
Sources of Funding	$0	$0	$150,000	$0	$0
Total Revenue Source:	**$792,984**	**$720,102**	**$1,098,200**	**$43,660**	**$1,185,400**

Expenditures by Expense Type

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Personnel Services	$80,167	$104,557	$102,800	$81,296	$108,400
General & Contracted Services	$350,895	$2,382	$96,500	$99,542	$105,900
Travel	$0	$0	$0	$289	$400
Operational Expenses	$415,136	$1,133,030	$898,900	$796,117	$970,700
Total Expense Objects:	**$846,197**	**$1,239,969**	**$1,098,200**	**$977,244**	**$1,185,400**

Transfers

The following schedule details inter-fund transfers.

Tentative Budget

Draper City, Utah

For Fiscal Year Ending June 30, 2024

Other Sources of Funds	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity	2022-2023 FY23 Final Budget	2023-2024 FY24 Tentative
Fund: 100 - GENERAL FUND					
Transfer from Special Revenue	$ 1,597,588.00	$ 428,549.52	$ 420,800.00	$ 420,800.00	$ 424,100.00
Transfer from TRSSD Fund	$ -	$ -	$ -	$ -	$ -
Transfer From CIP	$ -	$ -	$ 2,182,800.00	$ 2,182,800.00	$ -
Transfer from Impact Fee	$ 90,000.00	$ 38,000.00	$ -	$ -	$ -
	$ 1,687,588.00	**$ 466,549.52**	**$ 2,603,600.00**	**$ 2,603,600.00**	**$ 424,100.00**
Fund: 210 - CDRA					
Transfer from CIP	$ 31,203.54	$ -	$ -	$ -	$ -
	$ 31,203.54	**$ -**	**$ -**	**$ -**	**$ -**
Fund: 230 - MBA					
Transfer from General Fund	$ 349,926.38	$ -	$ -	$ -	$ -
	$ 349,926.38	**$ -**	**$ -**	**$ -**	**$ -**
Fund: 410 - GENERAL PROJECTS					
Transfer from General Fund	$ 5,778,519.32	$ 10,500,529.35	$ -	$ 204,400.00	$ -
Transfer From Special Revenue Fund	$ 1,173,789.02	$ 3,494,767.86	$ -	$ 10,510,000.00	$ 9,392,700.00
Transfer from Impact Fee	$ 2,085,723.91	$ 1,616,937.90	$ -	$ 8,532,100.00	$ 7,862,100.00
	$ 9,038,032.25	**$ 15,612,235.11**	**$ -**	**$ 19,246,500.00**	**$ 17,254,800.00**
Fund: 510 - WATER					
Transfer From General Fund	$ -	$ 1,225,000.00	$ -	$ -	$ -
	$ -	**$ 1,225,000.00**	**$ -**	**$ -**	**$ -**
Fund: 550 - AMBULANCE					
Transfer From General Fund	$ 1,966,250.00	$ 1,400,000.00	$ 1,850,000.00	$ 1,850,000.00	$ 1,800,000.00
	$ 1,966,250.00	**$ 1,400,000.00**	**$ 1,850,000.00**	**$ 1,850,000.00**	**$ 1,800,000.00**
Fund: 620 - FLEET MANAGEMENT					
Transfer from General Fund	$ 2,250,000.00	$ 80,000.00	$ 3,197,800.00	$ 3,197,800.00	$ -
	$ 2,250,000.00	**$ 80,000.00**	**$ 3,197,800.00**	**$ 3,197,800.00**	**$ -**
	$ 15,323,000.17	**$ 18,783,784.63**	**$ 7,651,400.00**	**$ 26,897,900.00**	**$ 19,478,900.00**

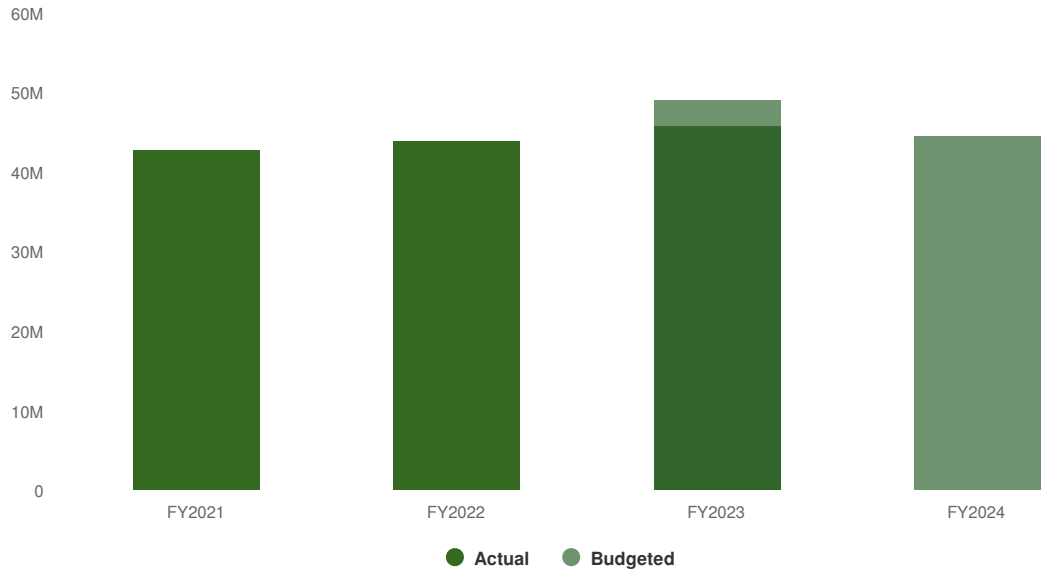
	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Adj	2022-2023 FY23 Final Budget	2023-2024 FY24 Tentative
Other Uses of Funds					
Fund: 100 - GENERAL FUND					
Transfer To CIP	$ -	$ -	$ -	$ -	$ -
Transfer to Insurance	$ -	$ -	$ -	$ -	$ -
Transfer to Special Revenue	$ 349,926.38	$ -	$ -	$ -	$ -
Transfer to CIP	$ 5,778,519.32	$ 10,500,529.35	$ -	$ 247,800.00	$ -
Transfer to Enterprise Funds	$ 1,966,250.00	$ 2,625,000.00	$ 1,850,000.00	$ 1,850,000.00	$ 1,800,000.00
Transfer to ISF	$ 2,250,000.00	$ 80,000.00	$ 3,197,800.00	$ 3,197,800.00	$ -
Total Fund: 100 - GENERAL FUND:	**$ 10,344,695.70**	**$ 13,205,529.35**	**$ 5,047,800.00**	**$ 5,295,600.00**	**$ 1,800,000.00**
Fund: 210 - CDRA					
Transfer to CIP - West Freeway	$ 5,048.04	$ 292,986.42	$ -	$ -	$ -
Transfer to CIP - Sandhills	$ 386,401.59	$ 1,291,089.78	$ -	$ 1,327,200.00	$ 2,417,200.00
Transfer to General Fund - Crescent	$ 422,500.00	$ 428,549.52	$ -	$ 420,800.00	$ 424,100.00
Transfer to CIP - Crescent	$ -	$ -	$ 420,800.00	$ -	$ -
Transfer To General Fund - E. Bangerter	$ 1,175,088.00	$ -	$ -	$ -	$ -
Total Fund: 210 - CDRA:	**$ 1,989,037.63**	**$ 2,012,625.72**	**$ 420,800.00**	**$ 1,748,000.00**	**$ 2,841,300.00**
Fund: 240 - B&C					
Transfer To CIP	$ 740,283.26	$ 1,238,010.96	$ -	$ 6,384,200.00	$ 4,540,100.00
Total Fund: 240 - B&C:	**$ 740,283.26**	**$ 1,238,010.96**	**$ -**	**$ 6,384,200.00**	**$ 4,540,100.00**
Fund: 241 - COUNTY OPTION HIGHWAY TRANSIT TAX					
Transfer to CIP	$ 42,056.13	$ 672,680.70	$ -	$ 2,055,200.00	$ 1,433,200.00
Total Fund: 241 - COUNTY OPTION HIGHWAY TRANSIT TAX:	**$ 42,056.13**	**$ 672,680.70**	**$ -**	**$ 2,055,200.00**	**$ 1,433,200.00**
Fund: 242 - HIGHWAY PROJECTS FUND (SB0051 2022)					
Transfer to CIP	$ -	$ -	$ -	$ 700,000.00	$ 1,002,200.00
Total Fund: 242 - HIGHWAY PROJECTS FUND (SB0051 2022):	**$ -**	**$ -**	**$ -**	**$ 700,000.00**	**$ 1,002,200.00**
Fund: 271 - FIRE IMPACT FEES					
Transfer to General Fund	$ 90,000.00	$ 38,000.00	$ -	$ -	$ -
Total Fund: 271 - FIRE IMPACT FEES:	**$ 90,000.00**	**$ 38,000.00**	**$ -**	**$ -**	**$ -**
Fund: 273 - TRANSPORTATION IMPACT FEES					
Transfer to CIP	$ 1,695,011.80	$ 1,205,993.12	$ -	$ 3,718,100.00	$ 3,710,700.00
Total Fund: 273 - TRANSPORTATION IMPACT FEES:	**$ 1,695,011.80**	**$ 1,205,993.12**	**$ -**	**$ 3,718,100.00**	**$ 3,710,700.00**
Fund: 274 - PARK IMPACT FEES					
Transfer to CIP Fund	$ -	$ -	$ -	$ -	$ -
Transfer to CIP	$ 390,712.11	$ 410,944.78	$ -	$ 4,814,000.00	$ 4,151,400.00
Total Fund: 274 - PARK IMPACT FEES:	**$ 390,712.11**	**$ 410,944.78**	**$ -**	**$ 4,814,000.00**	**$ 4,151,400.00**
Fund: 410 - GENERAL PROJECTS					
Transfer to General Fund	$ -	$ -	$ 2,182,800.00	$ 2,182,800.00	$ -
Transfer to Special Revenue Fund	$ 31,204.00	$ -	$ -	$ -	$ -
Total Fund: 410 - GENERAL PROJECTS:	**$ 31,204.00**	**$ -**	**$ 2,182,800.00**	**$ 2,182,800.00**	**$ -**
Total Type: 690 - Other Uses of Funds:	**$ 15,323,000.63**	**$ 18,783,784.63**	**$ 7,651,400.00**	**$ 26,897,900.00**	**$ 19,478,900.00**
Report Total:	**$ (0.46)**	**$ -**	**$ -**	**$ -**	**$ -**

GENERAL FUND SOURCES

General Fund Revenues Summary

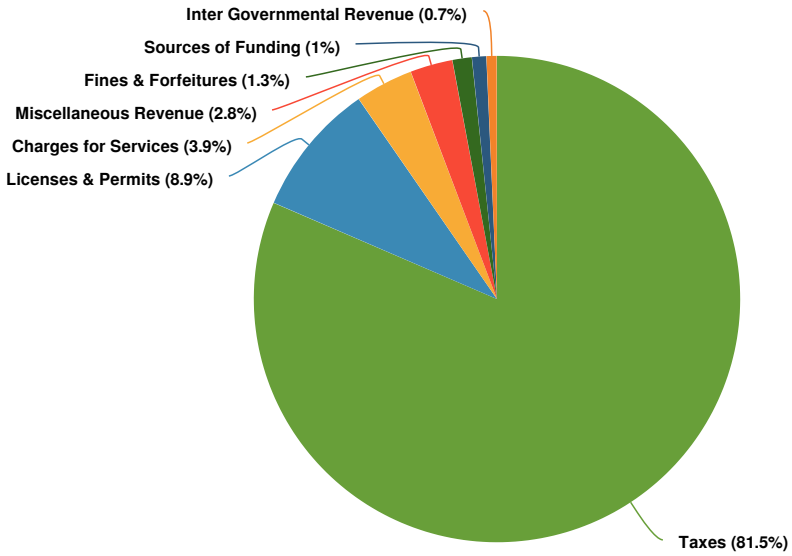
$44,499,800 -$4,511,300
(-9.20% vs. prior year)

General Fund Revenues Proposed and Historical Budget vs. Actual

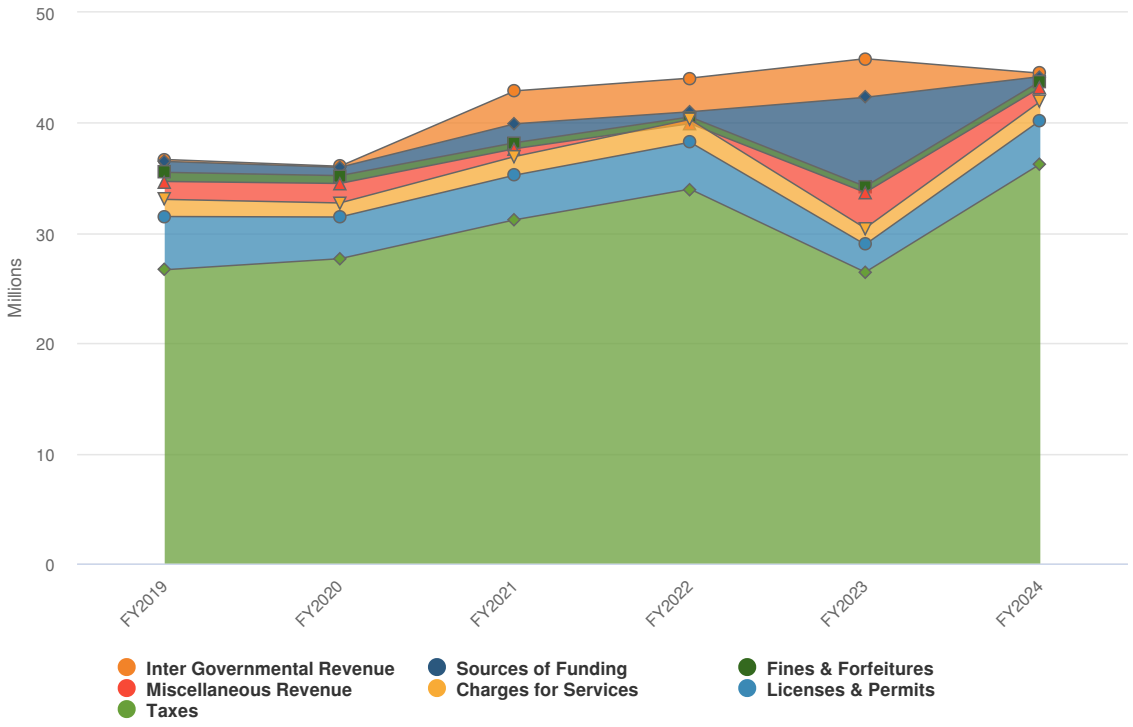


Revenues by Source

FY2024 Budgeted Revenues



Budgeted and Historical Revenues



Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Revenue Source					
Taxes					
Property Tax Current	$8,932,542	$9,152,900	$8,981,400	$8,921,360	$9,152,500
Sales and Use Tax	$20,684,689	$23,359,883	$23,204,900	$16,566,587	$25,580,000
Franchise Tax	$1,580,987	$1,467,499	$1,567,000	$953,889	$1,527,000
Total Taxes:	**$31,198,218**	**$33,980,282**	**$33,753,300**	**$26,441,836**	**$36,259,500**
Licenses & Permits					
Business License	$383,066	$522,489	$418,000	$380,028	$436,000
Non Business Licenses & Permits	$23,614	$20,372	$16,500	$20,154	$20,500
Building Permits	$2,353,787	$2,247,141	$2,198,000	$1,456,553	$2,200,000
Planning Fees	$1,290,849	$1,466,147	$1,300,000	$654,318	$1,300,000
Total Licenses & Permits:	**$4,051,316**	**$4,256,149**	**$3,932,500**	**$2,511,053**	**$3,956,500**
Inter Governmental Revenue					
Federal Grants	$2,856,324	$2,989,364	$102,500	$2,878,000	$145,000
State Grants	$131,902	$63,079	$83,680	$80,060	$69,000
Local Grants	$1,040	$2,199	$2,000	$550,350	$93,000
Total Inter Governmental Revenue:	**$2,989,266**	**$3,054,641**	**$188,180**	**$3,508,410**	**$307,000**

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Charges for Services					
Fees	$618,439	$654,837	$610,300	$578,400	$528,200
Sales and Service	$1,072,259	$1,414,153	$1,080,600	$900,719	$1,186,000
Total Charges for Services:	**$1,690,698**	**$2,068,990**	**$1,690,900**	**$1,479,119**	**$1,714,200**
Fines & Forfeitures					
Court Fines	$515,917	$553,147	$650,000	$506,699	$575,000
Restitution	$19,776	$5,125	$0	$6,304	$0
Late Fees & Penalties	$5,690	$50,008	$0	$29,620	$0
Total Fines & Forfeitures:	**$541,383**	**$608,280**	**$650,000**	**$542,622**	**$575,000**
Miscellaneous Revenue					
Interest Earnings	$318,810	$351,497	$270,000	$764,117	$857,000
Other Misc Revenue	$390,474	-$734,849	$436,500	$2,479,891	$406,500
Total Miscellaneous Revenue:	**$709,284**	**-$383,352**	**$706,500**	**$3,244,008**	**$1,263,500**
Sources of Funding					
Interfund Transfers	$1,687,588	$466,550	$2,603,600	$2,603,600	$424,100
Bond Proceeds	$0	$0	$5,486,120	$5,486,120	$0
Gain/Loss on Disposal of Capital Assets	$30,145	$0	$0	$0	$0
Total Sources of Funding:	**$1,717,733**	**$466,550**	**$8,089,720**	**$8,089,720**	**$424,100**
Total Revenue Source:	**$42,897,898**	**$44,051,539**	**$49,011,100**	**$45,816,766**	**$44,499,800**

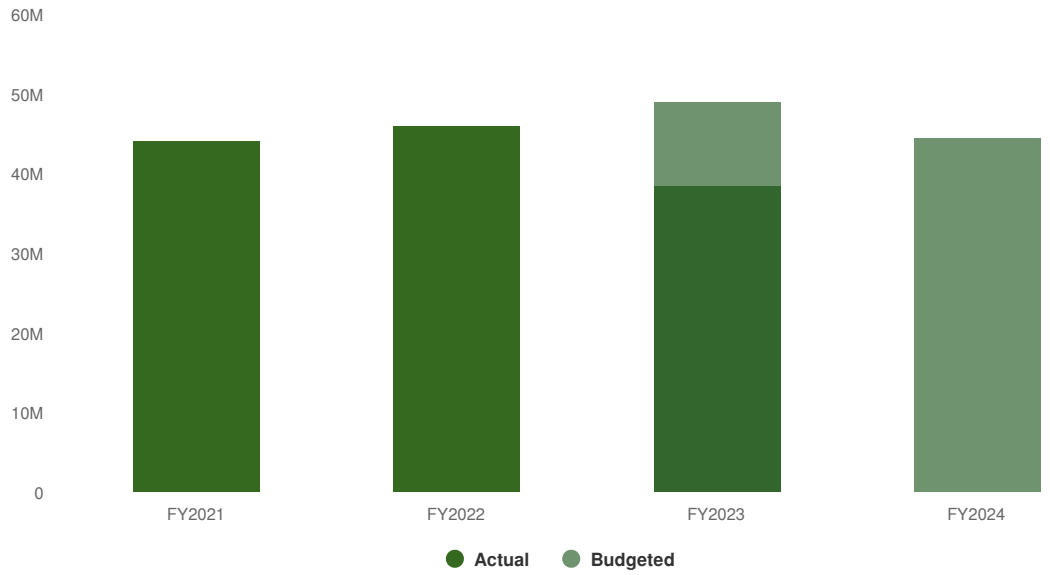
GENERAL FUND DEPARTMENTS

General Fund: Uses by Department

Expenditures Summary

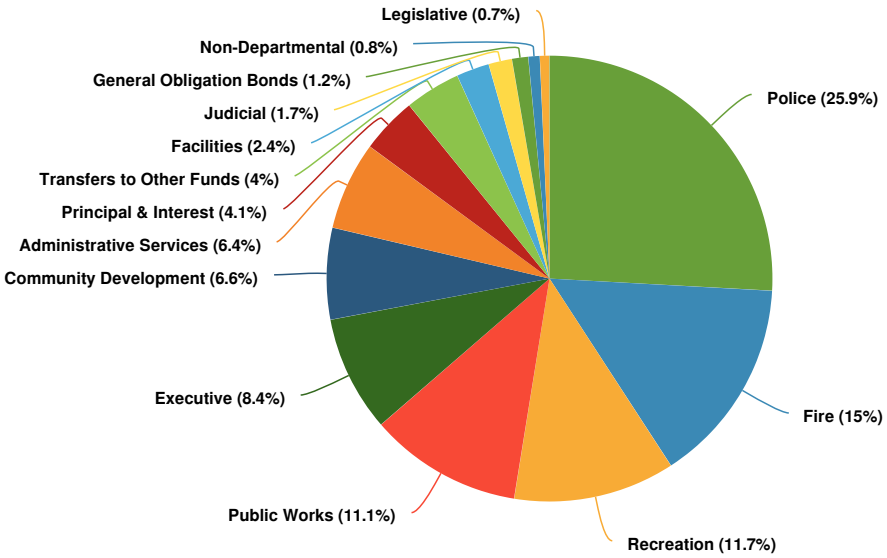
$44,499,800 -$4,511,300
(-9.20% vs. prior year)

General Fund: Uses by Department Proposed and Historical Budget vs. Actual

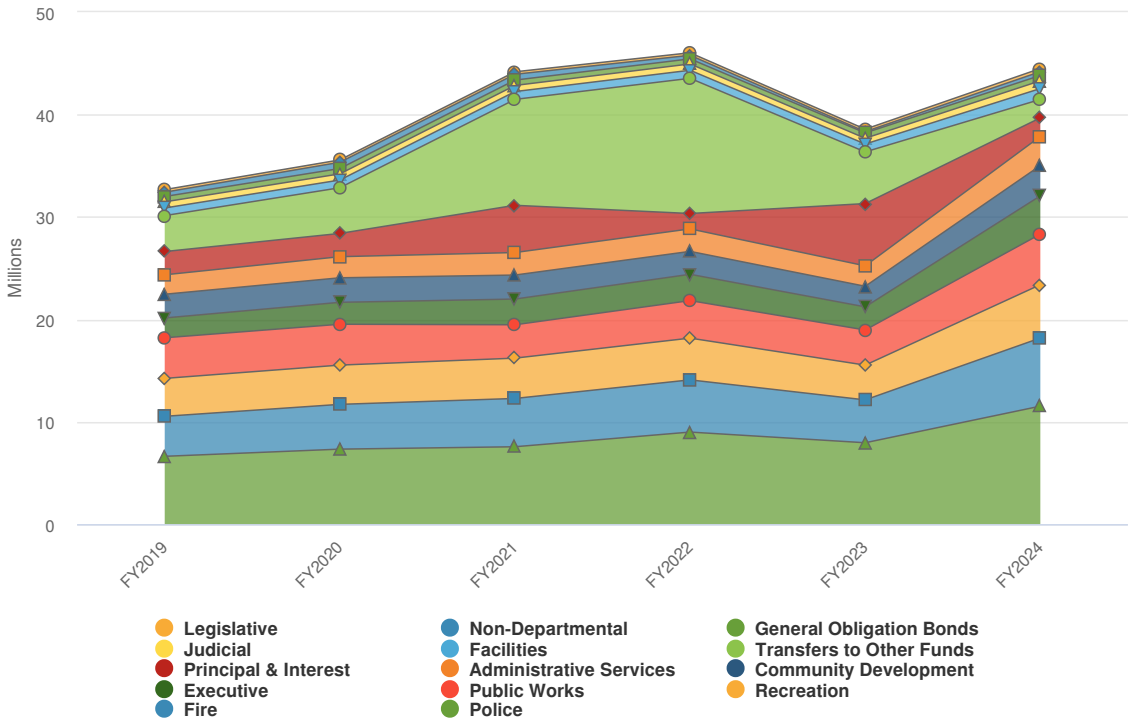


Expenditures by Function

FY2024 Budgeted Expenditures by Function



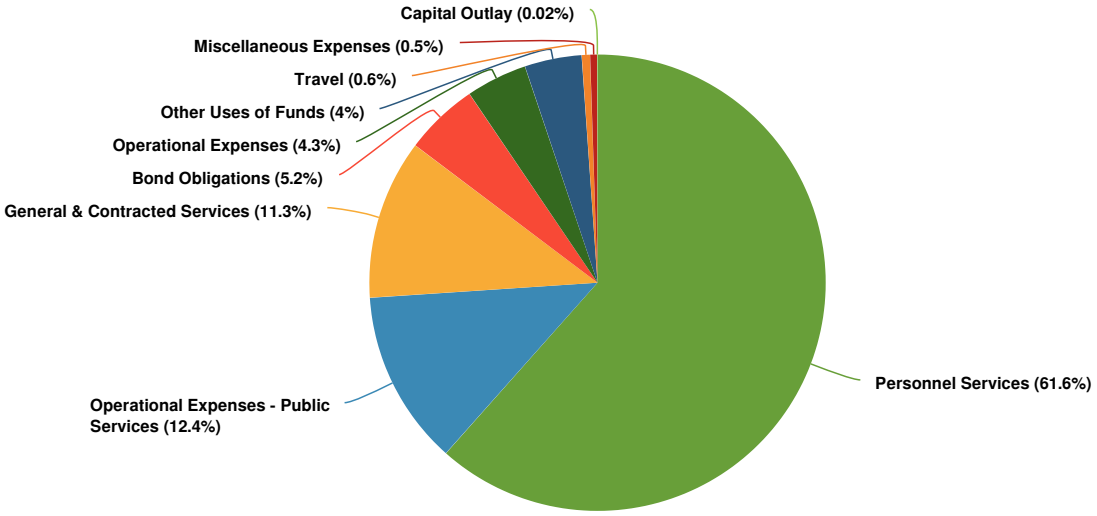
Budgeted and Historical Expenditures by Department



Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expenditures					
Legislative	$243,099	$246,932	$290,400	$240,101	$307,800
Executive	$2,511,187	$2,568,528	$3,415,200	$2,256,647	$3,736,200
Administrative Services	$2,199,846	$2,197,927	$2,685,380	$1,996,730	$2,851,100
Facilities	$763,389	$787,379	$971,200	$770,438	$1,062,300
Non-Departmental	$568,125	$349,187	$484,200	$124,987	$371,200
Judicial	$597,363	$617,757	$741,700	$560,459	$757,700
Police	$7,552,063	$8,986,082	$10,414,400	$7,943,175	$11,517,800
Fire	$4,718,272	$5,099,027	$5,700,800	$4,187,273	$6,656,400
Public Works	$3,260,837	$3,664,215	$3,965,000	$3,434,440	$4,940,600
Community Development	$2,344,291	$2,239,138	$2,904,900	$2,011,053	$2,957,600
Recreation	$3,936,810	$4,079,589	$4,667,000	$3,394,828	$5,208,200
Principal & Interest	$4,615,685	$1,502,074	$6,950,520	$6,080,795	$1,812,500
General Obligation Bonds	$522,121	$494,550	$524,800	$524,745	$520,400
Transfers to Other Funds	$10,344,696	$13,205,529	$5,295,600	$5,047,800	$1,800,000
Total Expenditures:	**$44,177,784**	**$46,037,915**	**$49,011,100**	**$38,573,470**	**$44,499,800**

Expenditures by Expense Type

FY2024 Budgeted Expenditures by Expense Type

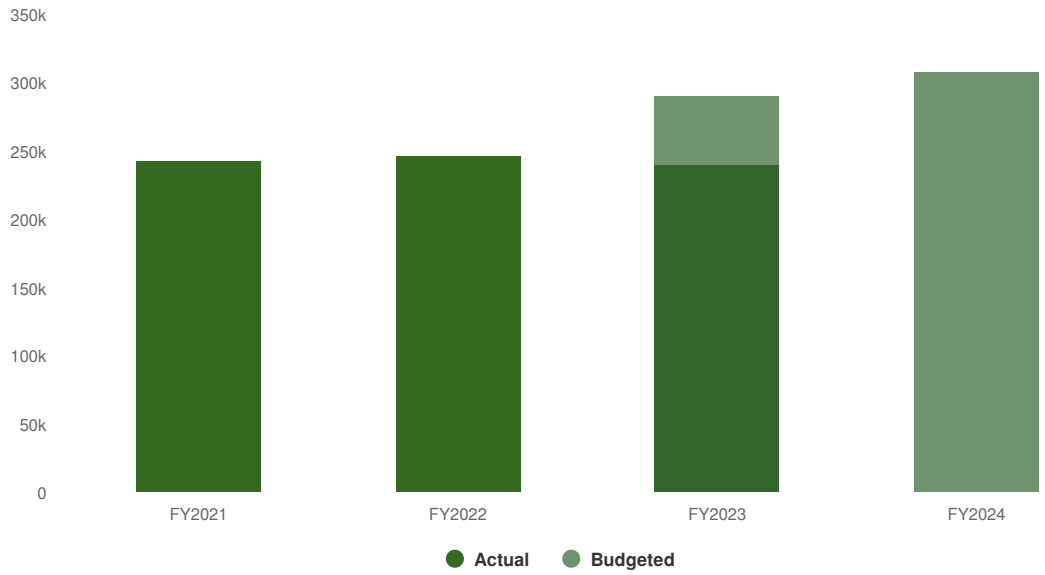


Legislative Department

Expenditures Summary

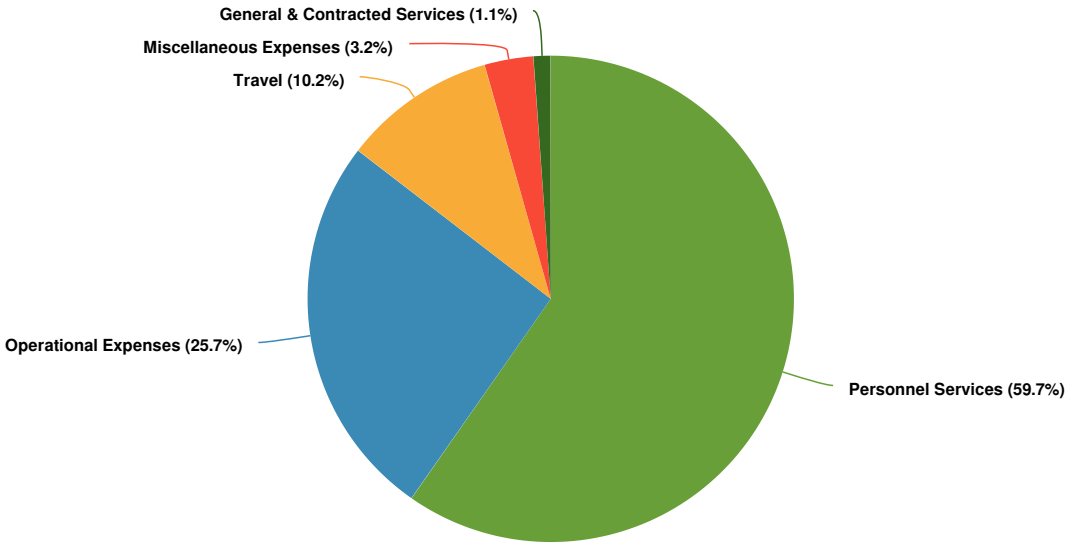
$307,800 **$17,400**
(5.99% vs. prior year)

Mayor & Council Proposed and Historical Budget vs. Actual

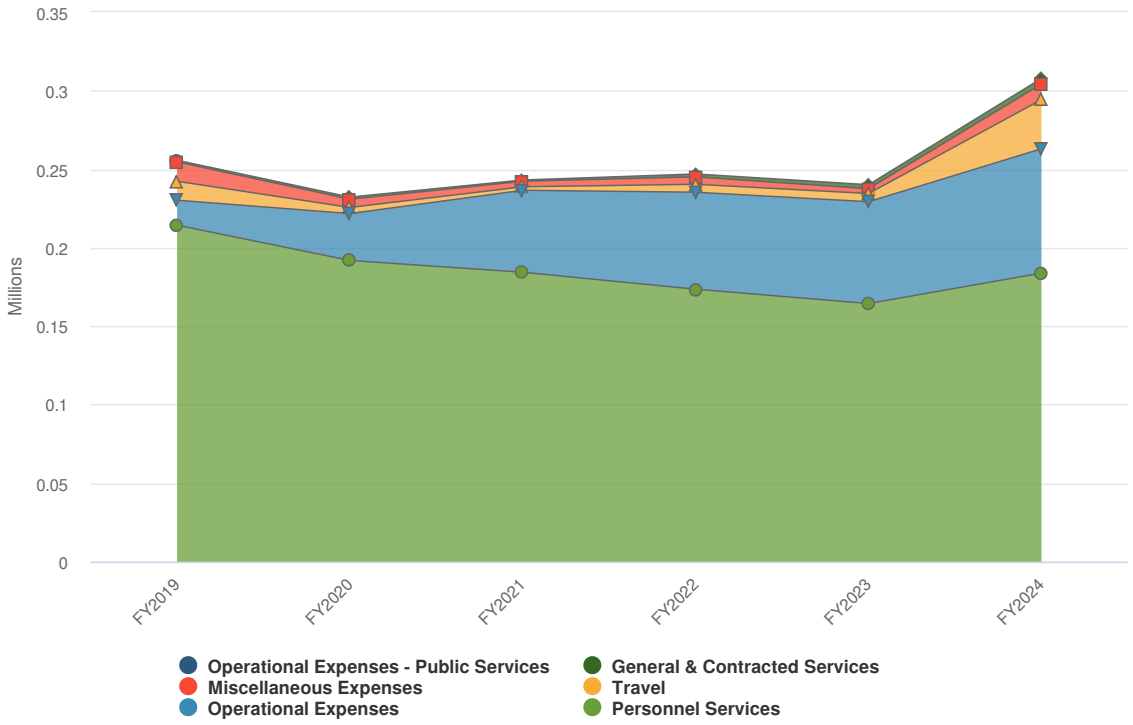


Expenditures by Expense Type

FY2024 Budgeted Expenditures by Type



Budgeted and Historical Expenditures by Type



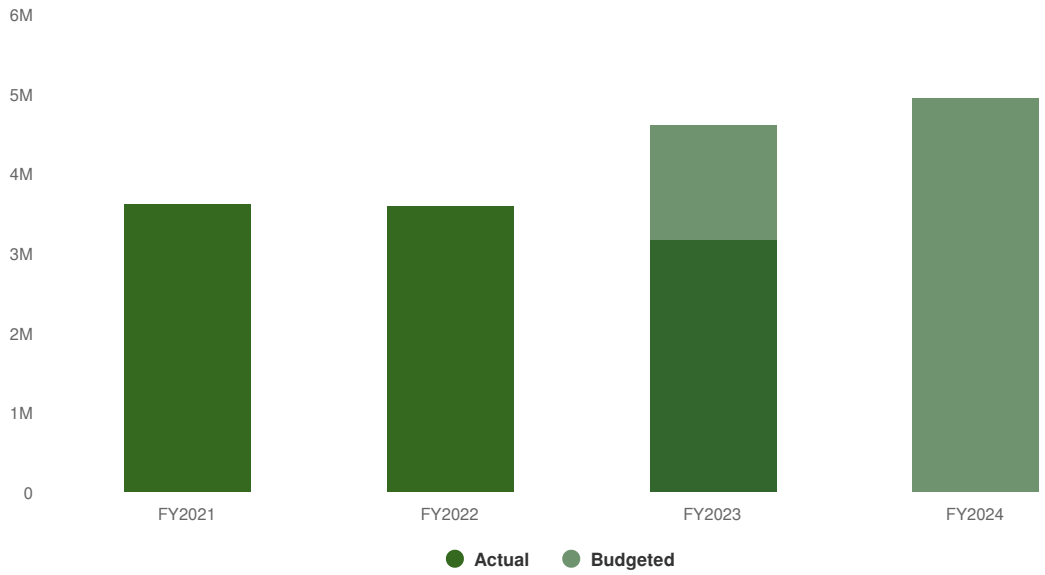
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	$117,629	$109,000	$114,100	$109,364	$117,800
Benefits	$66,696	$64,519	$58,100	$55,029	$66,000
Total Personnel Services:	**$184,325**	**$173,520**	**$172,200**	**$164,393**	**$183,800**
General & Contracted Services	$781	$1,822	$2,000	$2,564	$3,500
Total General & Contracted Services:	**$781**	**$1,822**	**$2,000**	**$2,564**	**$3,500**
Travel					
Out Of State Travel	$308	$1,623	$24,000	$3,604	$23,000
In State Travel	$1,919	$3,429	$8,300	$1,618	$8,300
Total Travel:	**$2,227**	**$5,052**	**$32,300**	**$5,222**	**$31,300**
Operational Expenses	$52,244	$61,800	$74,100	$64,885	$79,200
Total Operational Expenses:	**$52,244**	**$61,800**	**$74,100**	**$64,885**	**$79,200**
Miscellaneous Expenses	$3,523	$4,739	$9,800	$3,037	$10,000
Total Miscellaneous Expenses:	**$3,523**	**$4,739**	**$9,800**	**$3,037**	**$10,000**
Total Expense Objects:	**$243,099**	**$246,932**	**$290,400**	**$240,101**	**$307,800**

Executive Department

Expenditures Summary

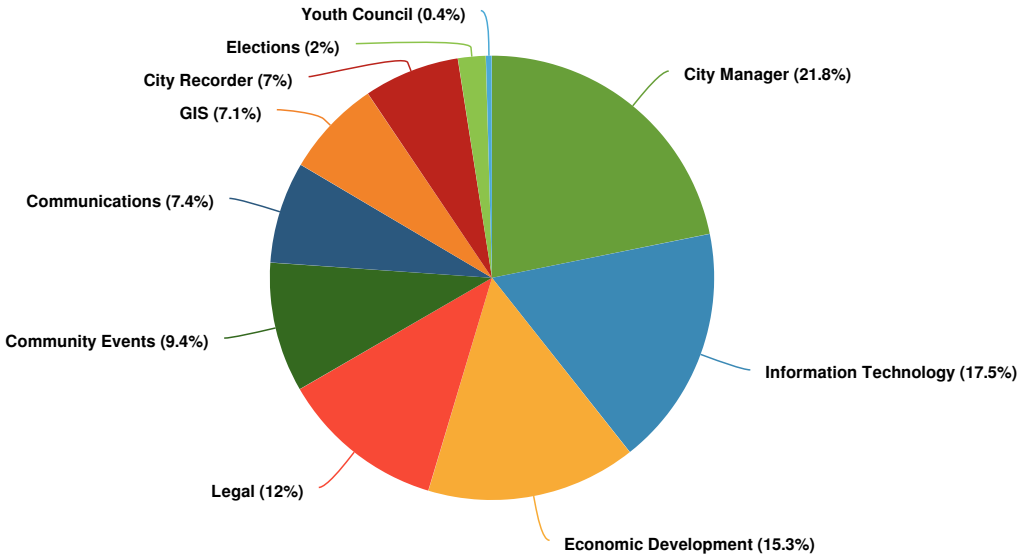
$4,955,000 **$325,100**
(7.02% vs. prior year)

Executive Department Proposed and Historical Budget vs. Actual

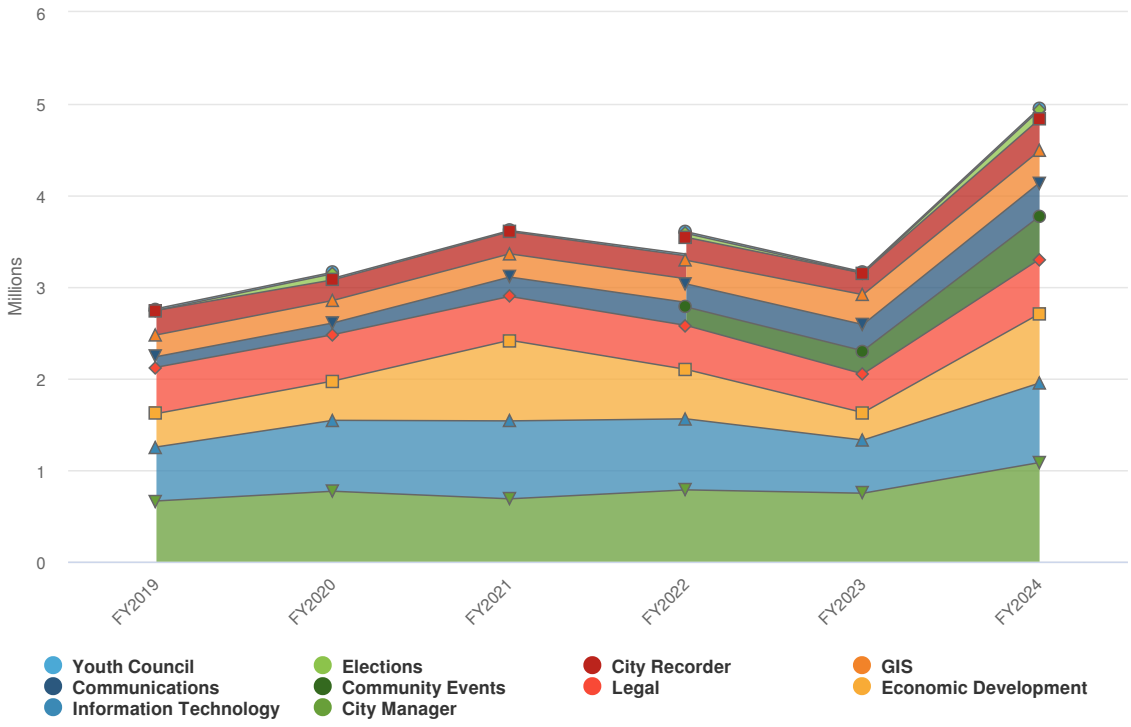


Expenditures by Function

FY2024 Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

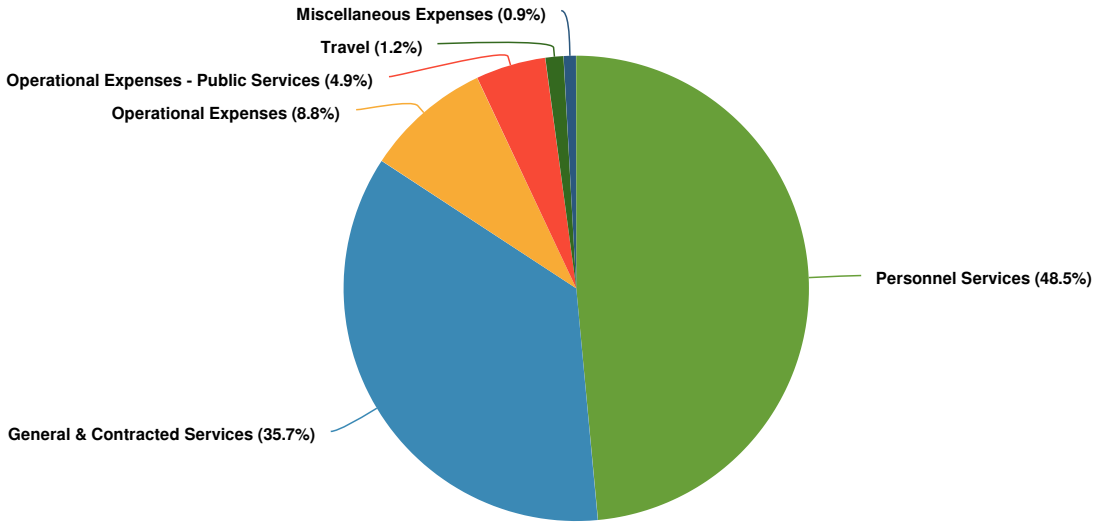


Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expenditures					
Executive					
City Manager					
Personnel Services	$502,234	$533,019	$572,700	$534,090	$668,700
General & Contracted Services	$180,039	$215,714	$272,200	$155,606	$373,300
Travel	$2,317	$6,394	$14,800	$7,667	$16,200
Operational Expenses	-$6,927	$17,121	$58,300	$21,629	-$6,300
Operational Expenses - Public Services	$0	$29	$0	$0	$0
Miscellaneous Expenses	$7,928	$10,992	$30,000	$27,639	$30,000
Total City Manager:	**$685,592**	**$783,269**	**$948,000**	**$746,631**	**$1,081,900**
City Recorder					
Personnel Services	$187,623	$190,276	$214,800	$186,248	$247,000
General & Contracted Services	$55,716	$51,253	$93,300	$41,722	$93,300
Travel	$0	$1,680	$4,200	$2,569	$4,900
Operational Expenses	-$1,407	$6,906	$12,800	$4,135	-$100
Total City Recorder:	**$241,932**	**$250,115**	**$325,100**	**$234,674**	**$345,100**
Elections					
Operational Expenses	$0	$42,368	$100,000	$382	$100,000
Total Elections:	**$0**	**$42,368**	**$100,000**	**$382**	**$100,000**
Legal					
Personnel Services	$265,810	$227,038	$255,100	$232,887	$316,300
General & Contracted Services	$236,849	$239,998	$292,700	$184,347	$297,700
Travel	$0	$667	$7,200	$1,539	$7,000
Operational Expenses	-$23,872	$12,376	$18,000	$3,716	-$25,500
Total Legal:	**$478,787**	**$480,079**	**$573,000**	**$422,489**	**$595,500**
Economic Development					
General & Contracted Services	$801,779	$509,735	$644,000	$225,580	$669,000
Travel	$0	$3,014	$12,400	$3,044	$12,400
Operational Expenses	$78,994	$27,142	$68,600	$71,112	$75,600
Total Economic Development:	**$880,773**	**$539,891**	**$725,000**	**$299,736**	**$757,000**
Youth Council					
Personnel Services	$6,681	$8,741	$7,700	$6,244	$8,100
Operational Expenses	$300	$200	$400	$43	$500
Miscellaneous Expenses	$5,832	$10,441	$13,100	$7,550	$13,100
Total Youth Council:	**$12,812**	**$19,382**	**$21,200**	**$13,837**	**$21,700**

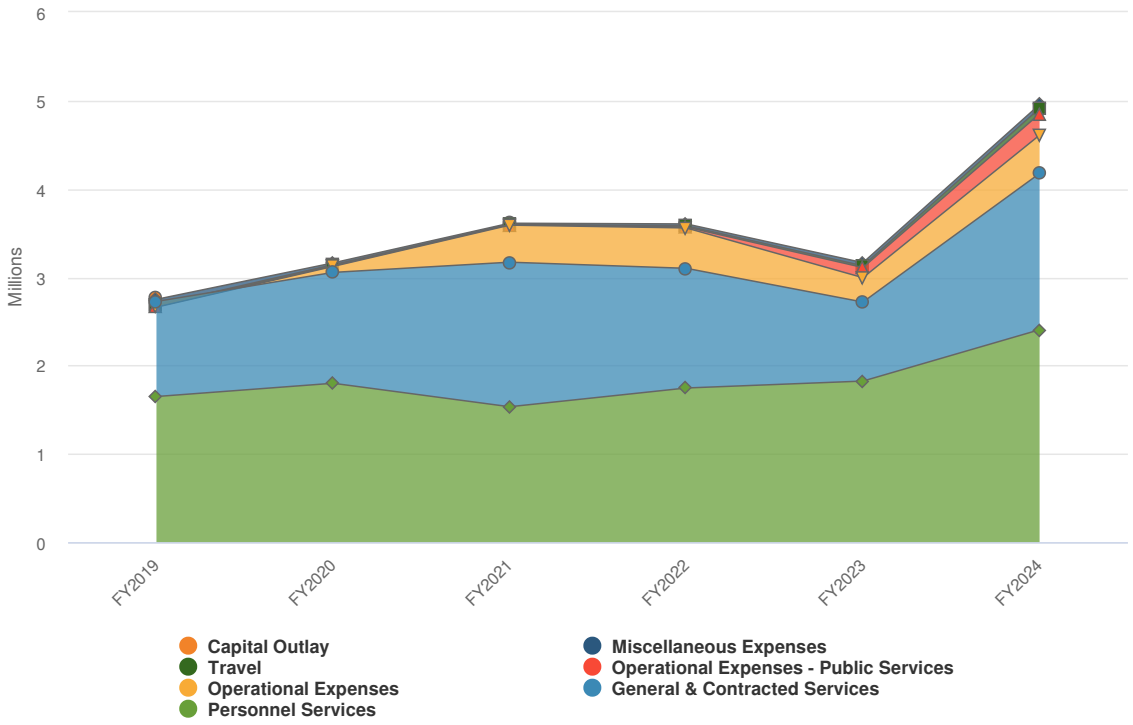
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Communications					
Personnel Services	$130,143	$183,070	$238,500	$212,664	$267,700
General & Contracted Services	$75,935	$48,698	$48,700	$47,483	$66,200
Travel	$4	$10	$500	$201	$800
Operational Expenses	$5,207	$19,938	$37,400	$26,179	$32,200
Total Communications:	**$211,290**	**$251,716**	**$325,100**	**$286,526**	**$366,900**
Community Events					
Personnel Services	$0	$107,559	$193,500	$138,860	$250,300
General & Contracted Services	$0	$0	$1,900	$822	$2,600
Travel	$0	$0	$1,700	$1,215	$3,400
Operational Expenses	$0	$94,149	$8,800	$4,617	$9,900
Operational Expenses - Public Services	$0	$0	$191,900	$106,858	$201,900
Total Community Events:	**$0**	**$201,708**	**$397,800**	**$252,372**	**$468,100**
Total Executive:	**$2,511,187**	**$2,568,528**	**$3,415,200**	**$2,256,647**	**$3,736,200**
Administrative Services					
Information Technology					
Personnel Services	$285,101	$350,271	$384,500	$336,853	$420,500
General & Contracted Services	$176,207	$183,646	$148,500	$92,113	$148,500
Travel	$0	$1,538	$3,700	$1,355	$11,700
Operational Expenses	$378,856	$229,791	$265,000	$142,296	$248,000
Operational Expenses - Public Services	$5,662	$10,324	$16,900	$8,041	$39,700
Capital Outlay	$5,240	$0	$0	$0	$0
Total Information Technology:	**$851,066**	**$775,570**	**$818,600**	**$580,658**	**$868,400**
GIS					
Personnel Services	$154,998	$144,877	$228,600	$175,365	$226,000
General & Contracted Services	$110,277	$106,140	$149,800	$147,250	$119,100
Travel	$0	$360	$5,400	$2,324	$5,500
Operational Expenses	-$11,678	$7,234	$12,300	$1,764	-$200
Total GIS:	**$253,598**	**$258,611**	**$396,100**	**$326,703**	**$350,400**
Total Administrative Services:	**$1,104,664**	**$1,034,181**	**$1,214,700**	**$907,361**	**$1,218,800**
Total Expenditures:	**$3,615,851**	**$3,602,709**	**$4,629,900**	**$3,164,007**	**$4,955,000**

Expenditures by Expense Type

FY2024 Budgeted Expenditures by Type



Budgeted and Historical Expenditures by Expense Type



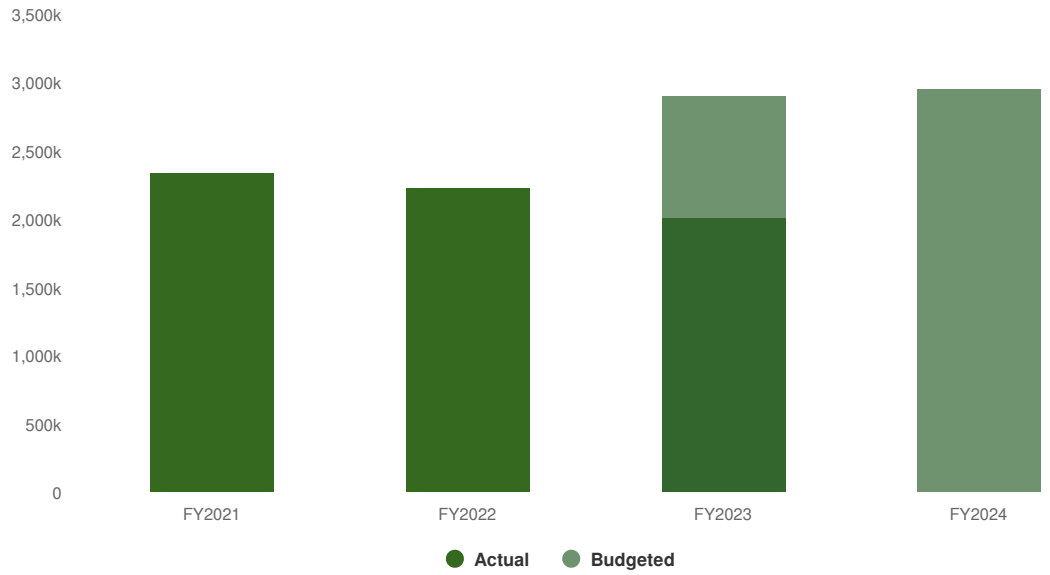
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	$993,500	$1,024,433	$1,313,600	$1,160,567	$1,530,300
Benefits	$539,089	$720,419	$781,800	$662,643	$874,300
Total Personnel Services:	**$1,532,589**	**$1,744,852**	**$2,095,400**	**$1,823,211**	**$2,404,600**
General & Contracted Services	$1,636,804	$1,355,183	$1,651,100	$894,923	$1,769,700
Total General & Contracted Services:	**$1,636,804**	**$1,355,183**	**$1,651,100**	**$894,923**	**$1,769,700**
Travel					
Out Of State Travel	$0	$8,487	$35,100	$12,963	$44,200
In State Travel	$2,322	$5,175	$14,800	$6,950	$17,700
Total Travel:	**$2,322**	**$13,662**	**$49,900**	**$19,913**	**$61,900**
Operational Expenses	$419,475	$457,225	$581,600	$275,873	$434,100
Total Operational Expenses:	**$419,475**	**$457,225**	**$581,600**	**$275,873**	**$434,100**
Operational Expenses - Public Services	$5,662	$10,353	$208,800	$114,898	$241,600
Total Operational Expenses - Public Services:	**$5,662**	**$10,353**	**$208,800**	**$114,898**	**$241,600**
Miscellaneous Expenses	$13,760	$21,434	$43,100	$35,189	$43,100
Total Miscellaneous Expenses:	**$13,760**	**$21,434**	**$43,100**	**$35,189**	**$43,100**
Capital Outlay	$5,240	$0	$0	$0	$0
Total Capital Outlay:	**$5,240**	**$0**	**$0**	**$0**	**$0**
Total Expense Objects:	**$3,615,851**	**$3,602,709**	**$4,629,900**	**$3,164,007**	**$4,955,000**

Community Development Department

Expenditures Summary

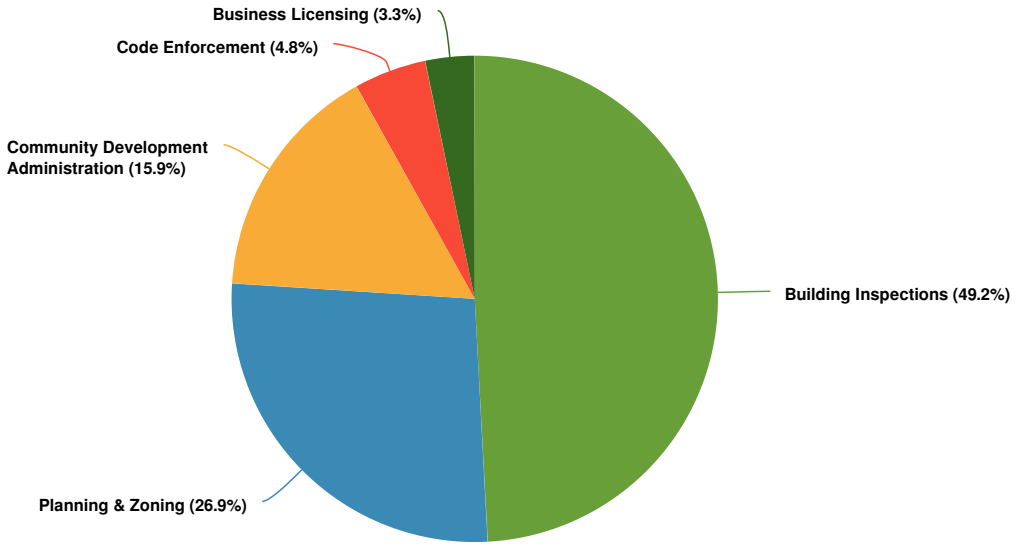
$2,957,600 $52,700
(1.81% vs. prior year)

Community Development Department Proposed and Historical Budget vs. Actual

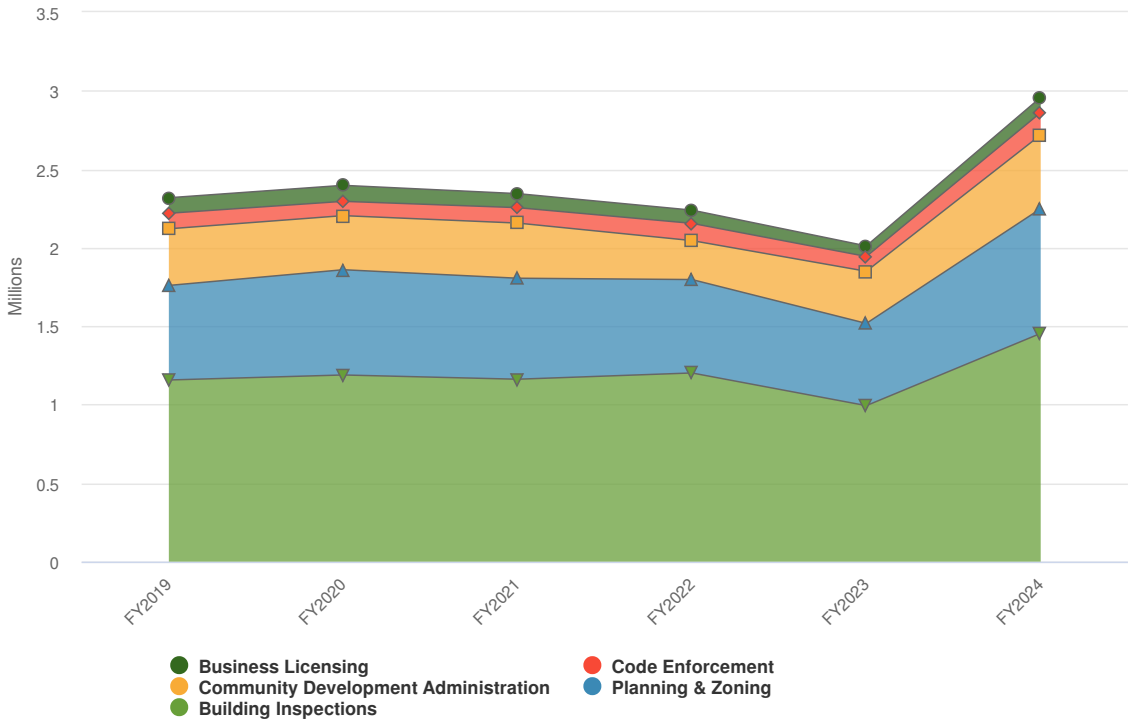


Expenditures by Function

FY2024 Budgeted Expenditures by Function



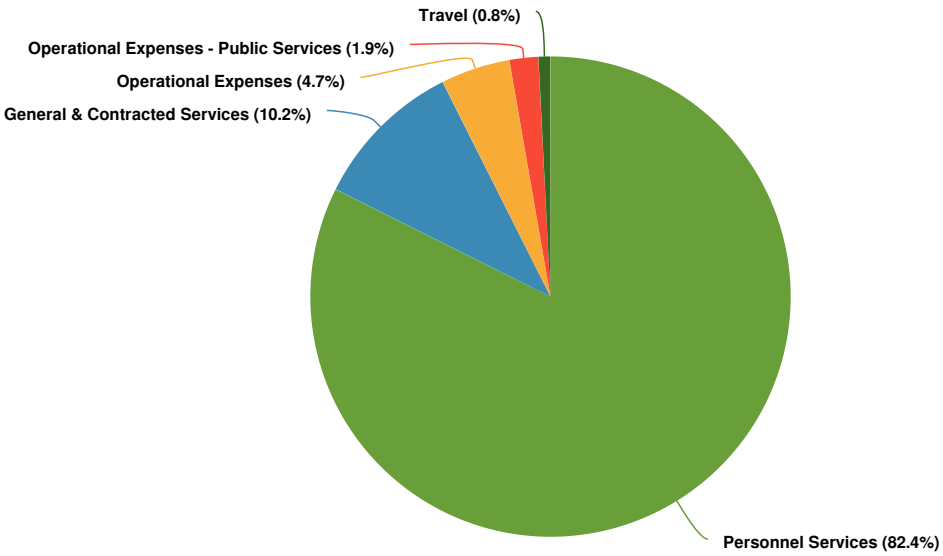
Budgeted and Historical Expenditures by Function



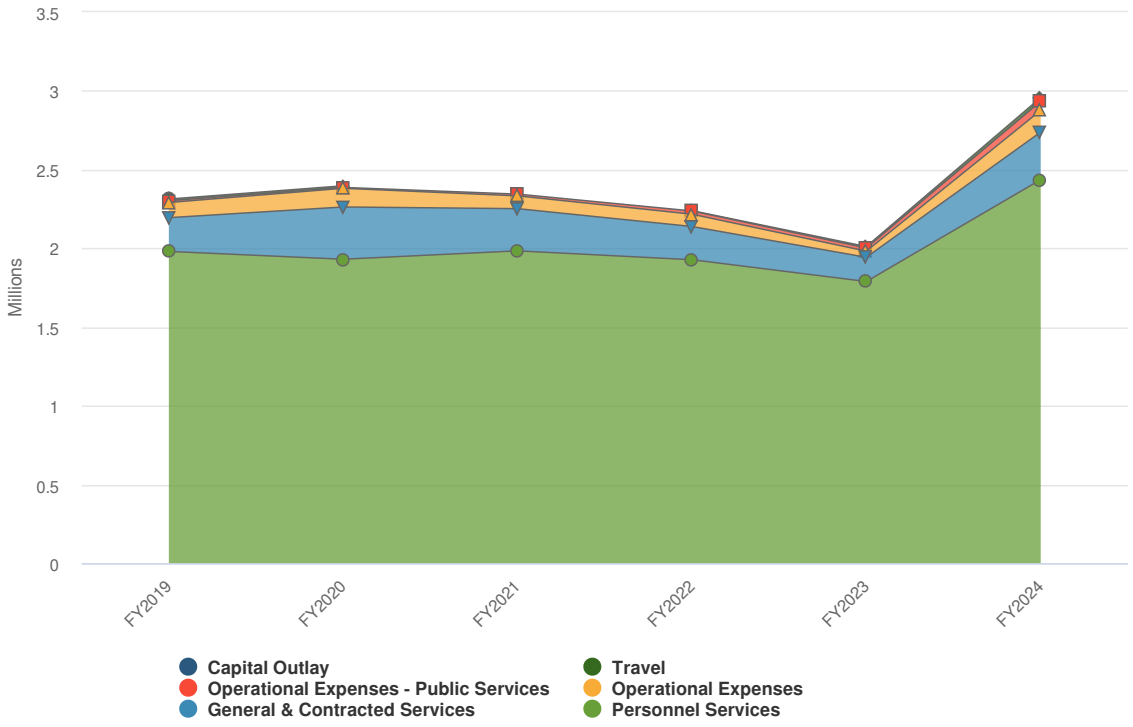
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expenditures					
Community Development					
Community Development Administration					
Personnel Services	$330,717	$227,041	$394,800	$302,610	$419,300
General & Contracted Services	$8,565	$9,047	$30,500	$26,120	$27,000
Travel	$0	$316	$4,000	$157	$4,200
Operational Expenses	$12,069	$11,837	$17,200	$3,206	$19,500
Total Community Development Administration:	**$351,351**	**$248,241**	**$446,500**	**$332,093**	**$470,000**
Planning & Zoning					
Personnel Services	$476,738	$459,796	$611,300	$431,382	$589,900
General & Contracted Services	$130,229	$101,545	$151,400	$67,497	$133,700
Travel	$0	$1,439	$5,300	$4,517	$5,200
Operational Expenses	$36,447	$32,349	$62,200	$20,530	$65,800
Total Planning & Zoning:	**$643,414**	**$595,128**	**$830,200**	**$523,925**	**$794,600**
Code Enforcement					
Personnel Services	$90,409	$98,736	$109,900	$86,056	$114,600
General & Contracted Services	$3,704	$3,647	$7,800	$2,445	$7,800
Travel	$0	$0	$1,500	$0	$1,500
Operational Expenses	$2,050	$1,909	$4,000	$329	$4,800
Operational Expenses - Public Services	$2,154	$5,558	$6,000	$5,623	$13,600
Total Code Enforcement:	**$98,317**	**$109,849**	**$129,200**	**$94,453**	**$142,300**
Building Inspections					
Personnel Services	$1,011,094	$1,068,196	$1,173,400	$906,197	$1,229,000
General & Contracted Services	$112,640	$88,178	$149,200	$53,703	$124,500
Travel	$0	$135	$12,300	$4,273	$12,300
Operational Expenses	$29,222	$30,228	$46,200	$14,830	$44,600
Operational Expenses - Public Services	$8,897	$14,966	$21,900	$14,506	$43,600
Total Building Inspections:	**$1,161,852**	**$1,201,703**	**$1,403,000**	**$993,510**	**$1,454,000**
Business Licensing					
Personnel Services	$74,919	$73,574	$79,200	$62,739	$83,500
General & Contracted Services	$12,890	$8,807	$13,300	$4,172	$9,200
Travel	$0	$0	$800	$0	$700
Operational Expenses	$1,548	$1,835	$2,700	$161	$3,300
Total Business Licensing:	**$89,357**	**$84,216**	**$96,000**	**$67,072**	**$96,700**
Total Community Development:	**$2,344,291**	**$2,239,138**	**$2,904,900**	**$2,011,053**	**$2,957,600**
Total Expenditures:	**$2,344,291**	**$2,239,138**	**$2,904,900**	**$2,011,053**	**$2,957,600**

Expenditures by Expense Type

FY2024 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



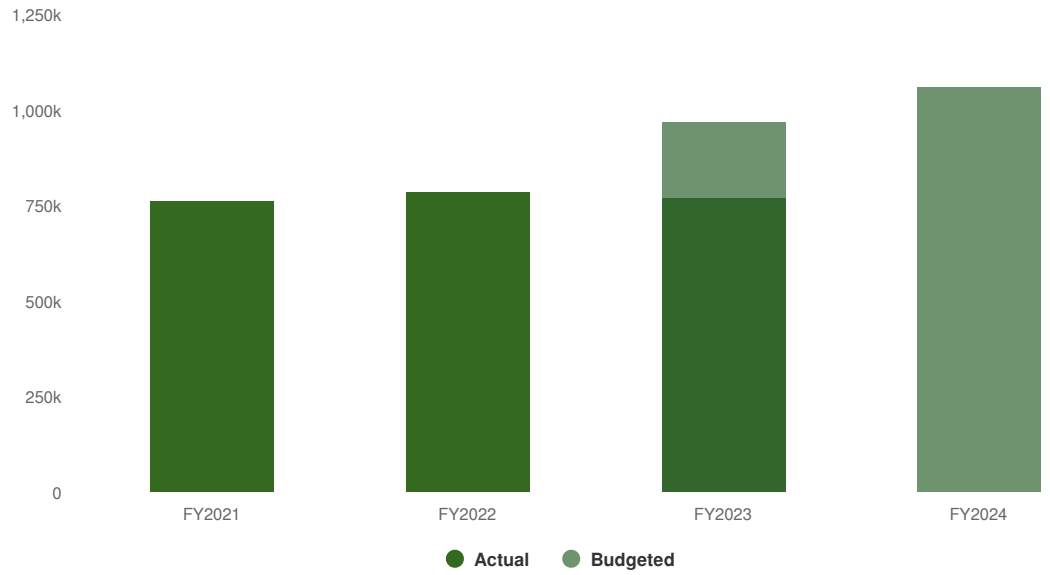
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	$1,323,462	$1,282,263	$1,570,100	$1,207,657	$1,678,100
Benefits	$660,414	$645,080	$798,500	$581,326	$758,200
Total Personnel Services:	**$1,983,876**	**$1,927,343**	**$2,368,600**	**$1,788,984**	**$2,436,300**
General & Contracted Services	$268,027	$211,224	$352,200	$153,938	$302,200
Total General & Contracted Services:	**$268,027**	**$211,224**	**$352,200**	**$153,938**	**$302,200**
Travel					
Out Of State Travel	$0	$1,737	$17,800	$8,899	$17,900
In State Travel	$0	$153	$6,100	$48	$6,000
Total Travel:	**$0**	**$1,890**	**$23,900**	**$8,947**	**$23,900**
Operational Expenses	$81,337	$78,158	$132,300	$39,055	$138,000
Total Operational Expenses:	**$81,337**	**$78,158**	**$132,300**	**$39,055**	**$138,000**
Operational Expenses - Public Services	$11,051	$20,524	$27,900	$20,130	$57,200
Total Operational Expenses - Public Services:	**$11,051**	**$20,524**	**$27,900**	**$20,130**	**$57,200**
Total Expense Objects:	**$2,344,291**	**$2,239,138**	**$2,904,900**	**$2,011,053**	**$2,957,600**

Facilities Department

Expenditures Summary

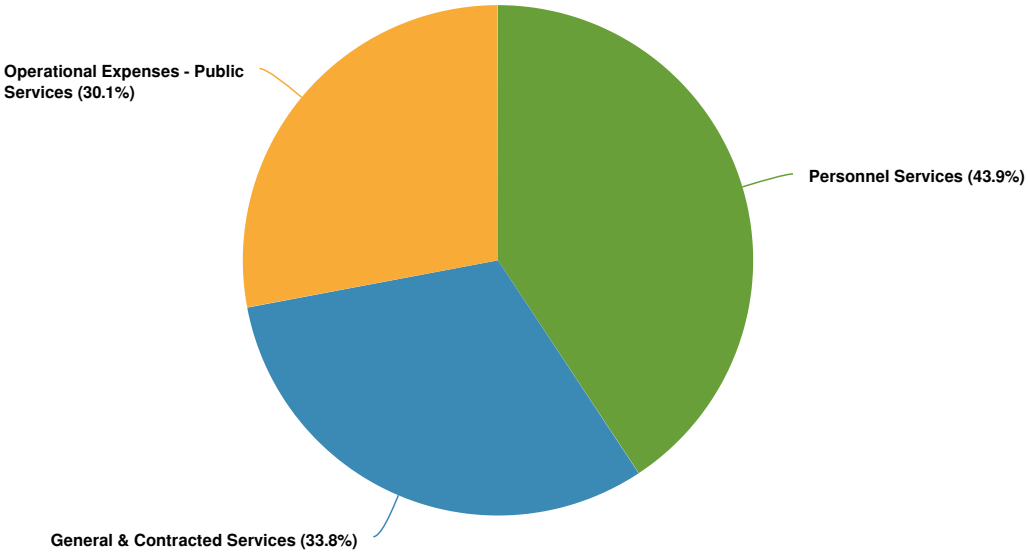
$1,062,300 **$91,100**
(9.38% vs. prior year)

Facilities Department Proposed and Historical Budget vs. Actual

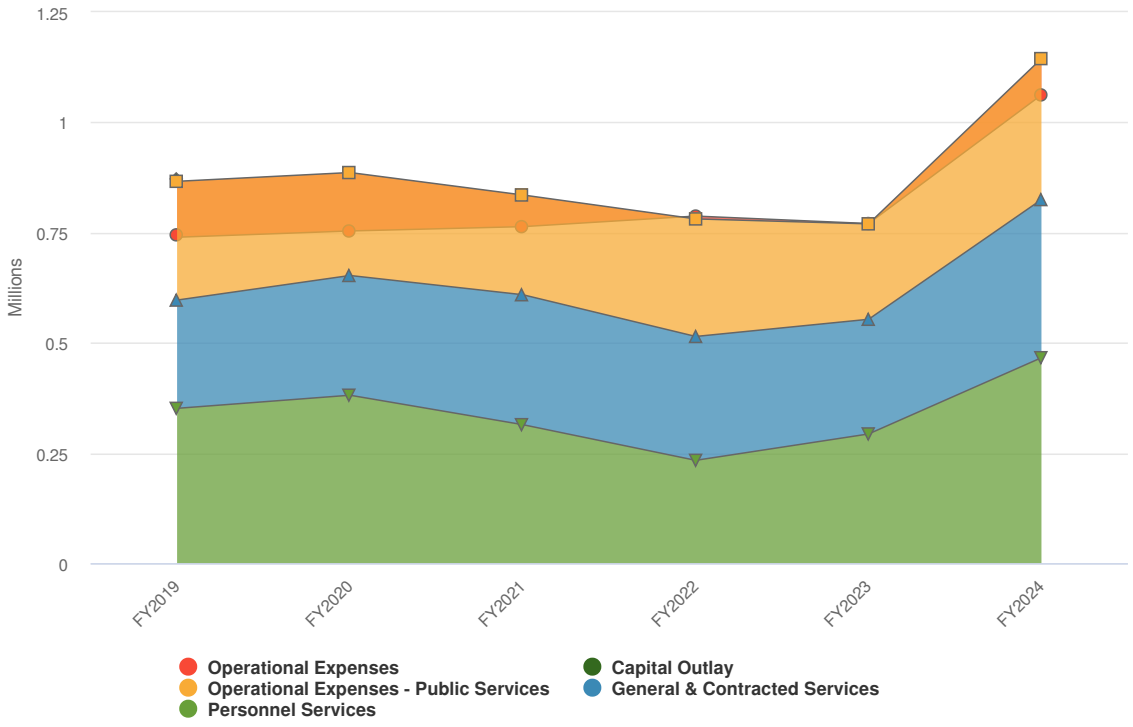


Expenditures by Expense Type

FY2024 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



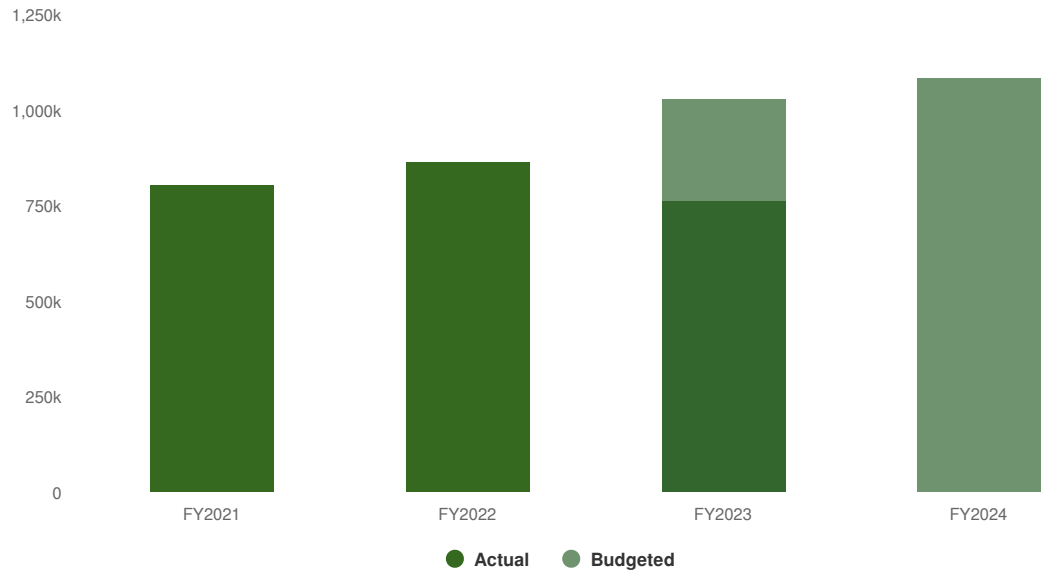
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	$198,970	$110,249	$177,400	$181,814	$296,300
Benefits	$115,082	$122,889	$135,400	$111,179	$169,700
Total Personnel Services:	**$314,051**	**$233,138**	**$312,800**	**$292,992**	**$466,000**
General & Contracted Services	$294,853	$281,062	$363,000	$260,204	$358,800
Total General & Contracted Services:	**$294,853**	**$281,062**	**$363,000**	**$260,204**	**$358,800**
Operational Expenses	-$71,879	$6,424	$18,600	$685	-$82,400
Total Operational Expenses:	**-$71,879**	**$6,424**	**$18,600**	**$685**	**-$82,400**
Operational Expenses - Public Services	$226,364	$266,755	$276,800	$216,557	$319,900
Total Operational Expenses - Public Services:	**$226,364**	**$266,755**	**$276,800**	**$216,557**	**$319,900**
Total Expense Objects:	**$763,389**	**$787,379**	**$971,200**	**$770,438**	**$1,062,300**

Finance Department

Expenditures Summary

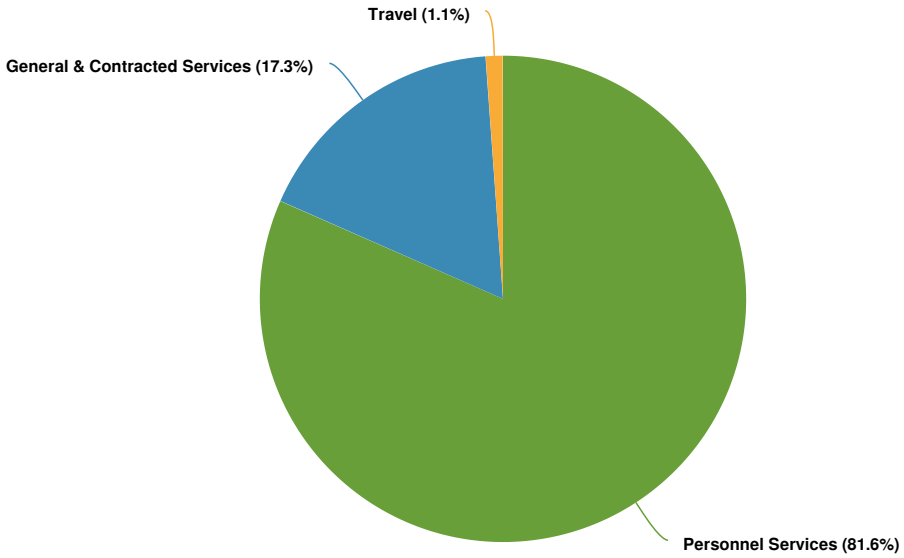
$1,084,900 **$55,900**
(5.43% vs. prior year)

Finance Department Proposed and Historical Budget vs. Actual

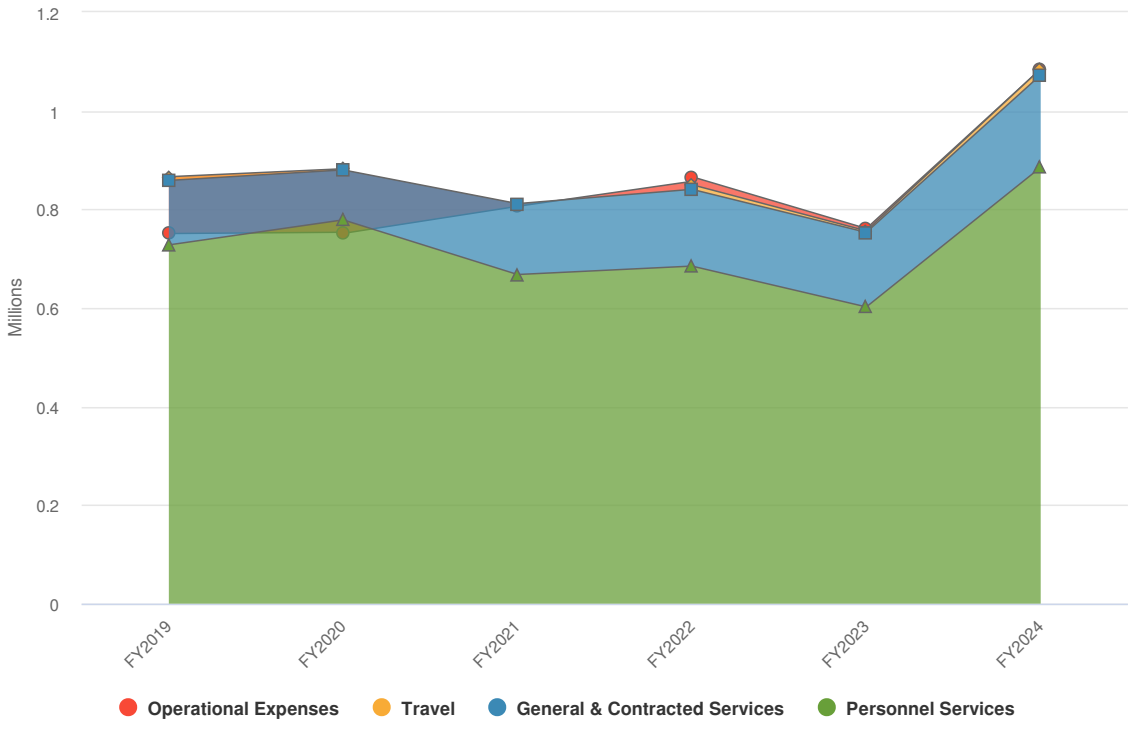


Expenditures by Expense Type

FY2024 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



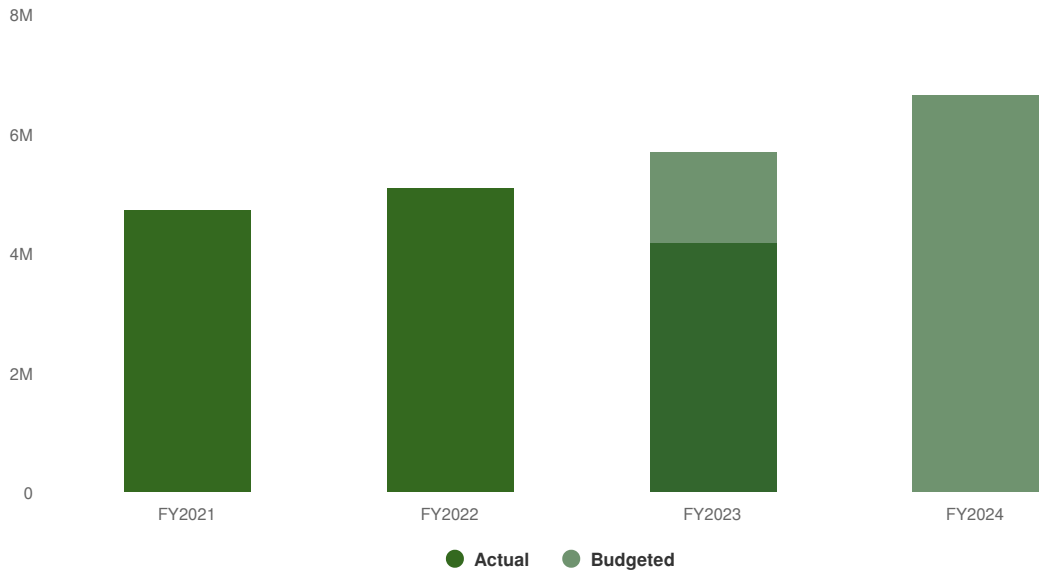
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	$420,761	$417,048	$495,500	$383,765	$569,800
Benefits	$247,006	$267,820	$331,200	$218,276	$315,600
Total Personnel Services:	**$667,767**	**$684,868**	**$826,700**	**$602,041**	**$885,400**
General & Contracted Services	$143,863	$155,763	$163,000	$151,270	$187,400
Total General & Contracted Services:	**$143,863**	**$155,763**	**$163,000**	**$151,270**	**$187,400**
Travel					
Out Of State Travel	$0	$2,936	$7,200	$1,963	$8,900
In State Travel	$0	$6,446	$3,700	$1,173	$3,500
Total Travel:	**$0**	**$9,381**	**$10,900**	**$3,136**	**$12,400**
Operational Expenses	-$5,460	$16,219	$28,400	$4,678	-$300
Total Operational Expenses:	**-$5,460**	**$16,219**	**$28,400**	**$4,678**	**-$300**
Total Expense Objects:	**$806,170**	**$866,231**	**$1,029,000**	**$761,125**	**$1,084,900**

Fire Department

Expenditures Summary

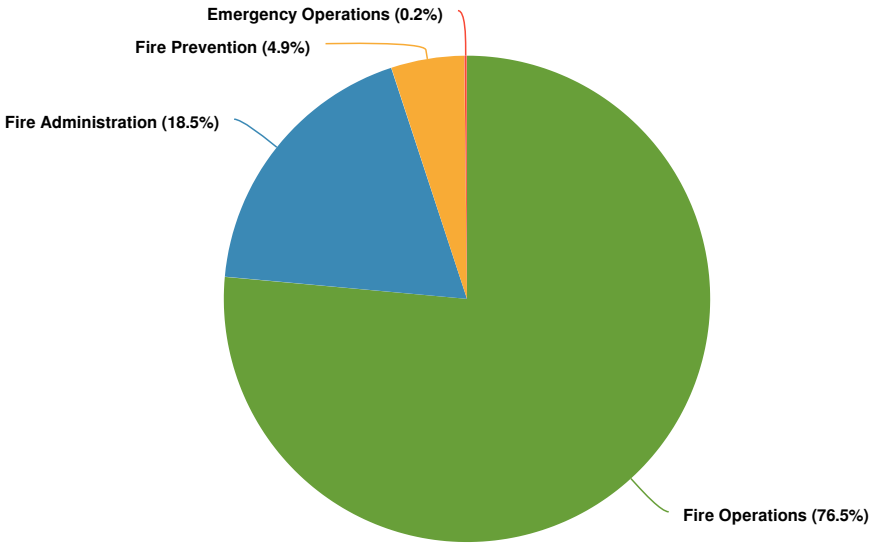
$6,656,400 $955,600
(16.76% vs. prior year)

Fire Proposed and Historical Budget vs. Actual

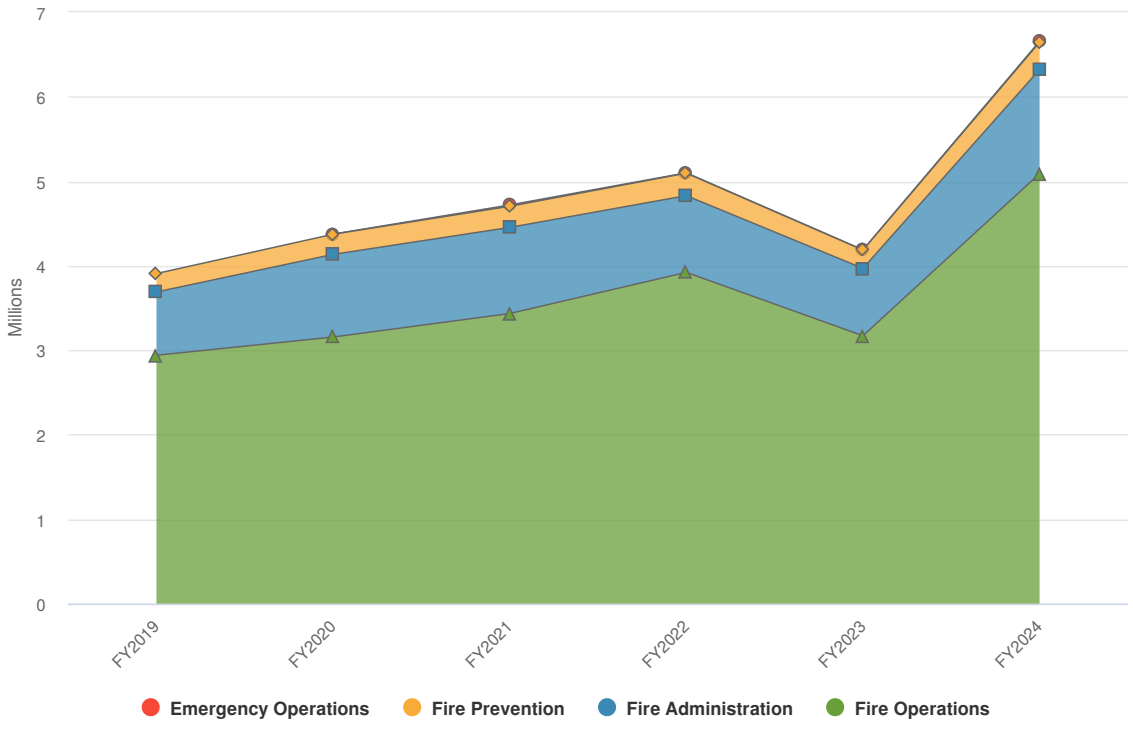


Expenditures by Function

FY2024 Budgeted Expenditures by Function



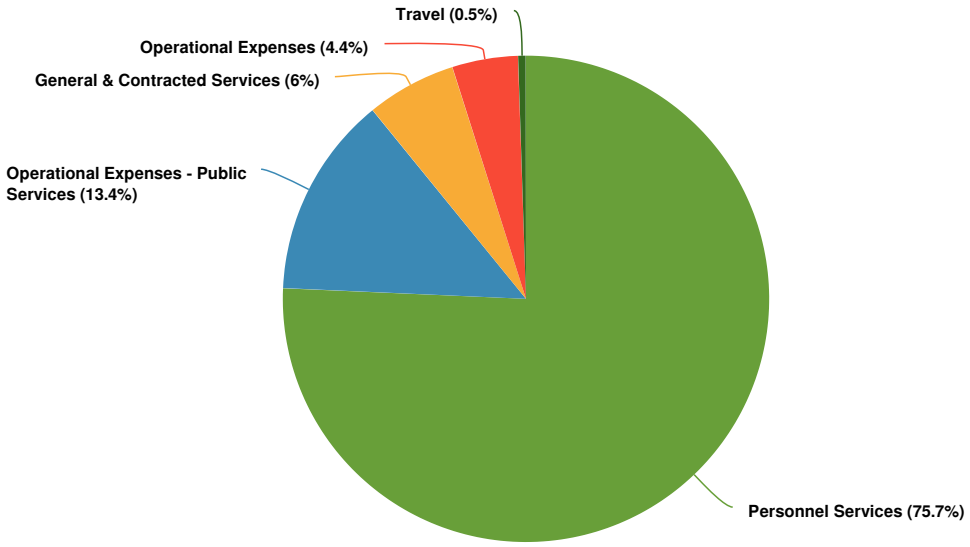
Budgeted and Historical Expenditures by Function



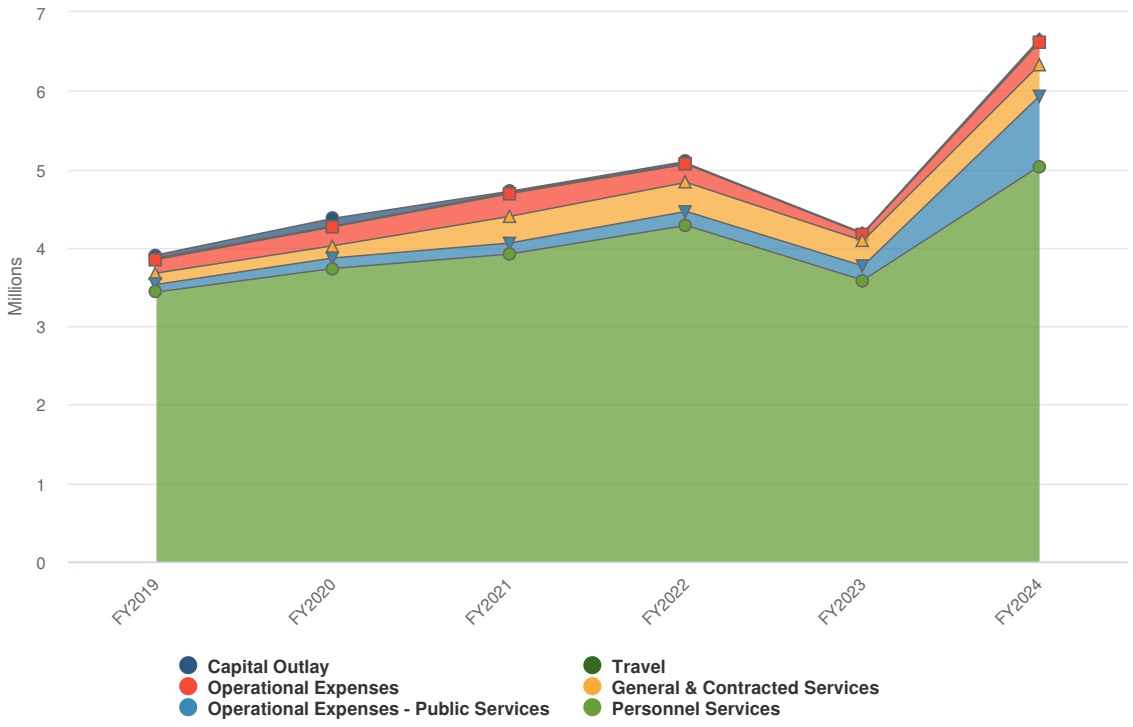
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expenditures					
Fire					
Fire Administration					
Personnel Services	$687,578	$521,268	$725,900	$479,732	$787,900
General & Contracted Services	$290,550	$319,243	$316,400	$287,164	$328,400
Travel	$1,399	$9,922	$12,100	$5,171	$13,900
Operational Expenses	$31,354	$48,162	$72,600	$14,788	$64,200
Operational Expenses - Public Services	$8,153	$9,431	$18,500	$10,854	$37,000
Total Fire Administration:	**$1,019,034**	**$908,026**	**$1,145,500**	**$797,708**	**$1,231,400**
Fire Prevention					
Personnel Services	$222,190	$228,277	$245,800	$191,997	$256,700
General & Contracted Services	$10,764	$11,125	$10,900	$10,802	$14,800
Travel	$0	$2,484	$5,200	$2,529	$5,500
Operational Expenses	$8,196	$10,274	$16,800	$3,828	$18,100
Operational Expenses - Public Services	$9,308	$14,122	$19,700	$7,910	$29,000
Total Fire Prevention:	**$250,457**	**$266,280**	**$298,400**	**$217,066**	**$324,100**
Fire Operations					
Personnel Services	$3,008,954	$3,534,429	$3,661,000	$2,913,128	$3,994,700
General & Contracted Services	$37,936	$39,962	$184,200	$22,063	$50,900
Travel	$13,250	$835	$13,400	$3,686	$13,400
Operational Expenses	$249,097	$171,383	$161,100	$69,554	$205,900
Operational Expenses - Public Services	$109,622	$151,935	$225,900	$162,145	$824,700
Capital Outlay	$14,758	$22,241	$0	$0	$0
Total Fire Operations:	**$3,433,619**	**$3,920,786**	**$4,245,600**	**$3,170,577**	**$5,089,600**
Emergency Operations					
General & Contracted Services	$0	$70	$2,700	$702	$2,700
Travel	$0	$0	$1,200	$0	$1,200
Operational Expenses	$1,845	$1,380	$3,800	$0	$3,800
Operational Expenses - Public Services	$13,317	$2,485	$3,600	$1,221	$3,600
Total Emergency Operations:	**$15,161**	**$3,935**	**$11,300**	**$1,923**	**$11,300**
Total Fire:	**$4,718,272**	**$5,099,027**	**$5,700,800**	**$4,187,273**	**$6,656,400**
Total Expenditures:	**$4,718,272**	**$5,099,027**	**$5,700,800**	**$4,187,273**	**$6,656,400**

Expenditures by Expense Type

FY2024 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



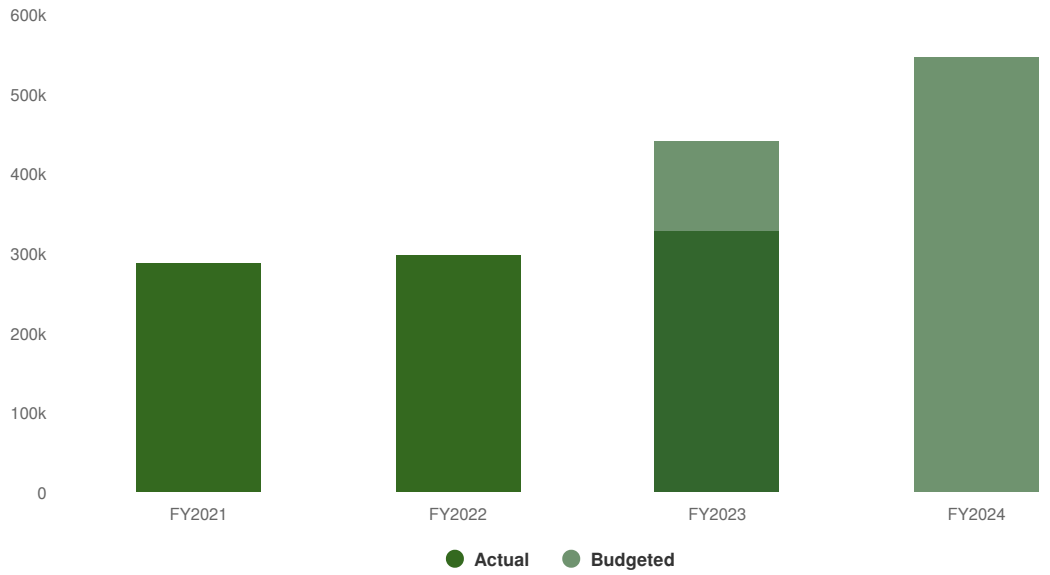
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	$2,653,743	$2,857,515	$3,144,600	$2,402,171	$3,460,900
Benefits	$1,264,979	$1,426,459	$1,488,100	$1,182,686	$1,578,400
Total Personnel Services:	**$3,918,722**	**$4,283,974**	**$4,632,700**	**$3,584,857**	**$5,039,300**
General & Contracted Services	$339,251	$370,400	$514,200	$320,731	$396,800
Total General & Contracted Services:	**$339,251**	**$370,400**	**$514,200**	**$320,731**	**$396,800**
Travel					
Out Of State Travel	$10,393	$5,608	$24,200	$6,041	$24,100
In State Travel	$4,257	$7,633	$7,700	$5,345	$9,900
Total Travel:	**$14,650**	**$13,241**	**$31,900**	**$11,386**	**$34,000**
Operational Expenses	$290,491	$231,198	$254,300	$88,170	$292,000
Total Operational Expenses:	**$290,491**	**$231,198**	**$254,300**	**$88,170**	**$292,000**
Operational Expenses - Public Services	$140,399	$177,973	$267,700	$182,130	$894,300
Total Operational Expenses - Public Services:	**$140,399**	**$177,973**	**$267,700**	**$182,130**	**$894,300**
Capital Outlay	$14,758	$22,241	$0	$0	$0
Total Capital Outlay:	**$14,758**	**$22,241**	**$0**	**$0**	**$0**
Total Expense Objects:	**$4,718,272**	**$5,099,027**	**$5,700,800**	**$4,187,273**	**$6,656,400**

Human Resources Department

Expenditures Summary

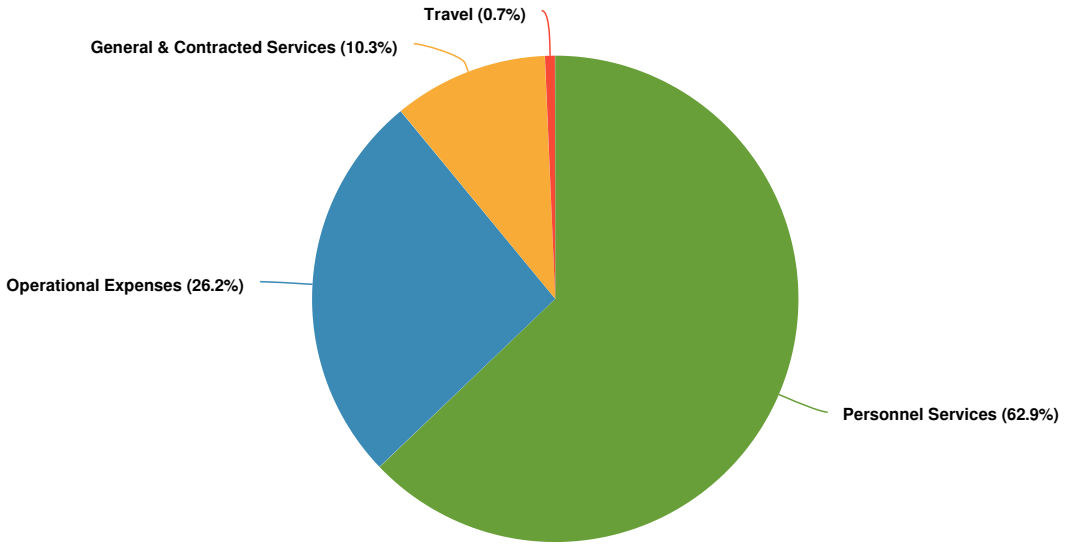
$547,400 $105,720
(23.94% vs. prior year)

Human Resources Department Proposed and Historical Budget vs. Actual

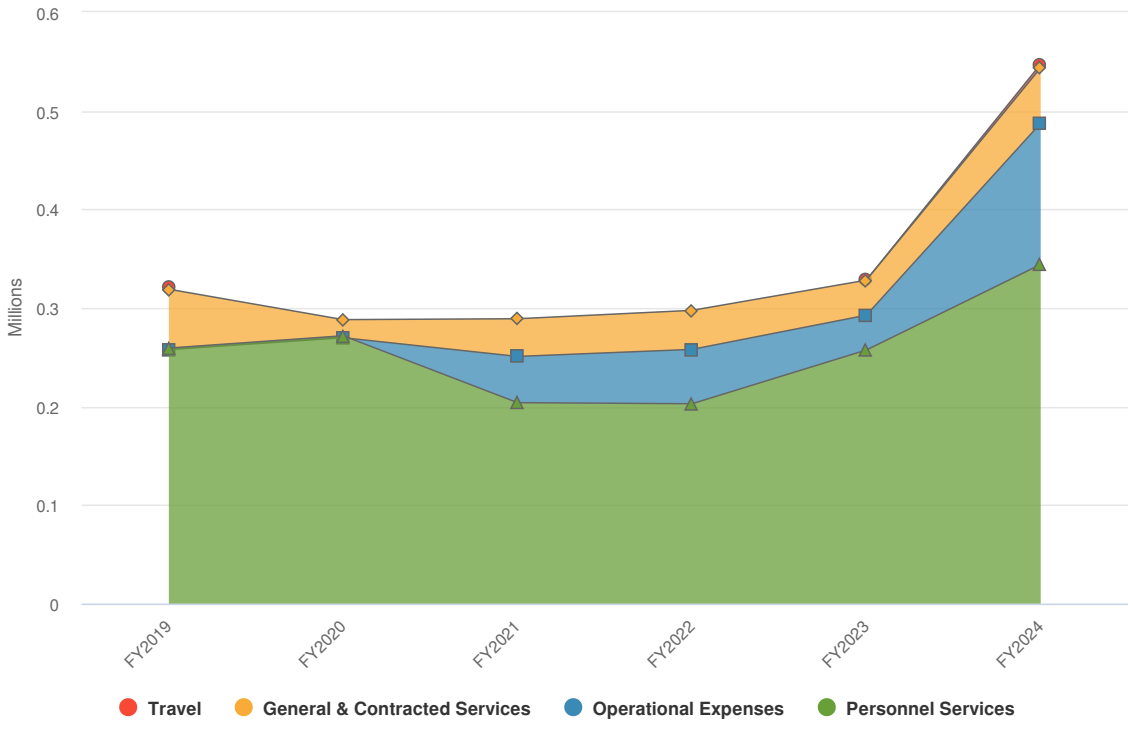


Expenditures by Expense Type

FY2024 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



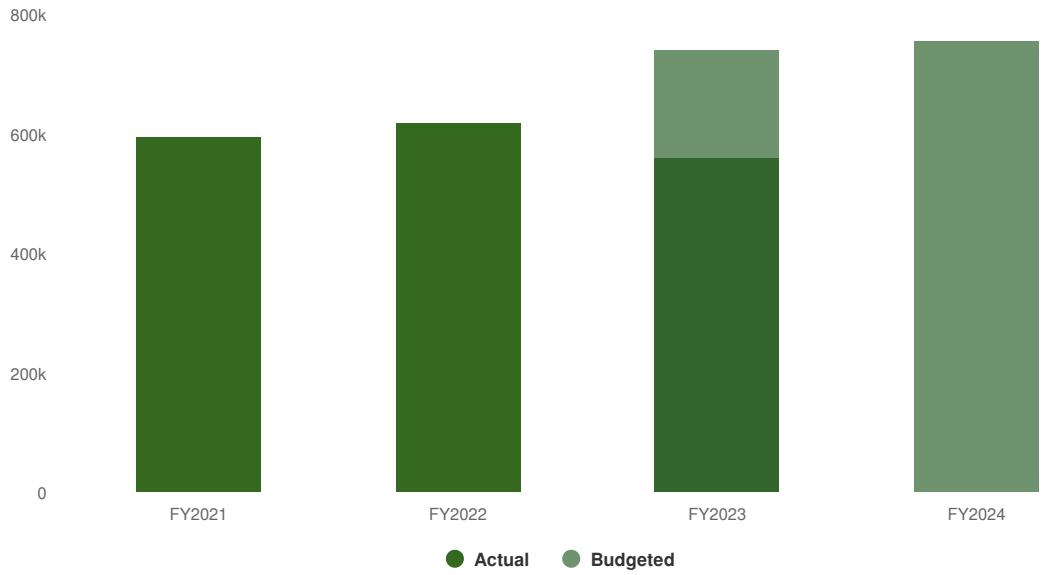
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	$126,960	$128,858	$204,700	$173,873	$220,400
Benefits	$76,904	$73,900	$126,900	$83,403	$123,700
Total Personnel Services:	**$203,865**	**$202,757**	**$331,600**	**$257,275**	**$344,100**
General & Contracted Services	$38,248	$39,594	$51,980	$35,533	$56,300
Total General & Contracted Services:	**$38,248**	**$39,594**	**$51,980**	**$35,533**	**$56,300**
Travel					
Out Of State Travel	$0	$0	$3,800	$0	$3,400
In State Travel	$0	$0	$200	$95	$300
Total Travel:	**$0**	**$0**	**$4,000**	**$95**	**$3,700**
Operational Expenses	$46,900	$55,164	$39,100	$35,340	$143,300
Total Operational Expenses:	**$46,900**	**$55,164**	**$39,100**	**$35,340**	**$143,300**
Miscellaneous Expenses	$0	$0	$15,000	$0	$0
Total Miscellaneous Expenses:	**$0**	**$0**	**$15,000**	**$0**	**$0**
Total Expense Objects:	**$289,013**	**$297,515**	**$441,680**	**$328,244**	**$547,400**

Judicial Department

Expenditures Summary

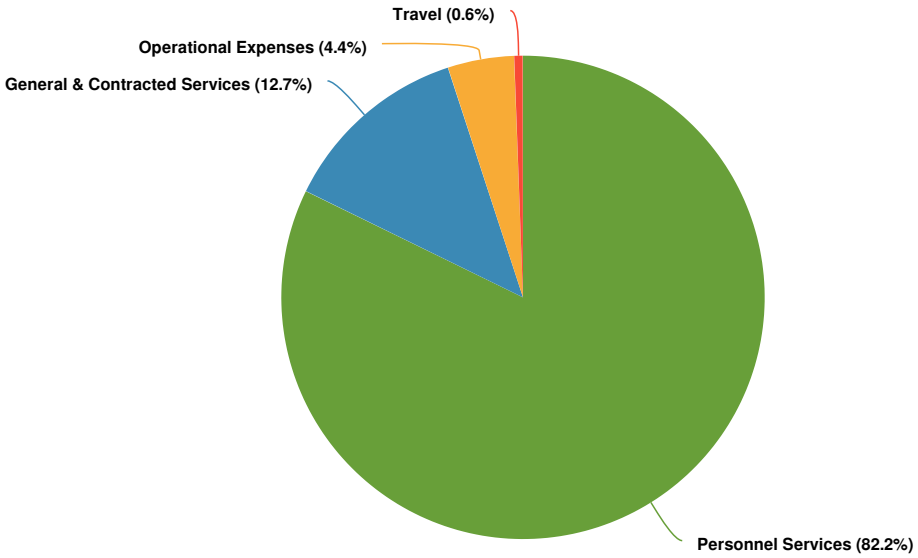
$757,700 $16,000
(2.16% vs. prior year)

Judicial Department Proposed and Historical Budget vs. Actual

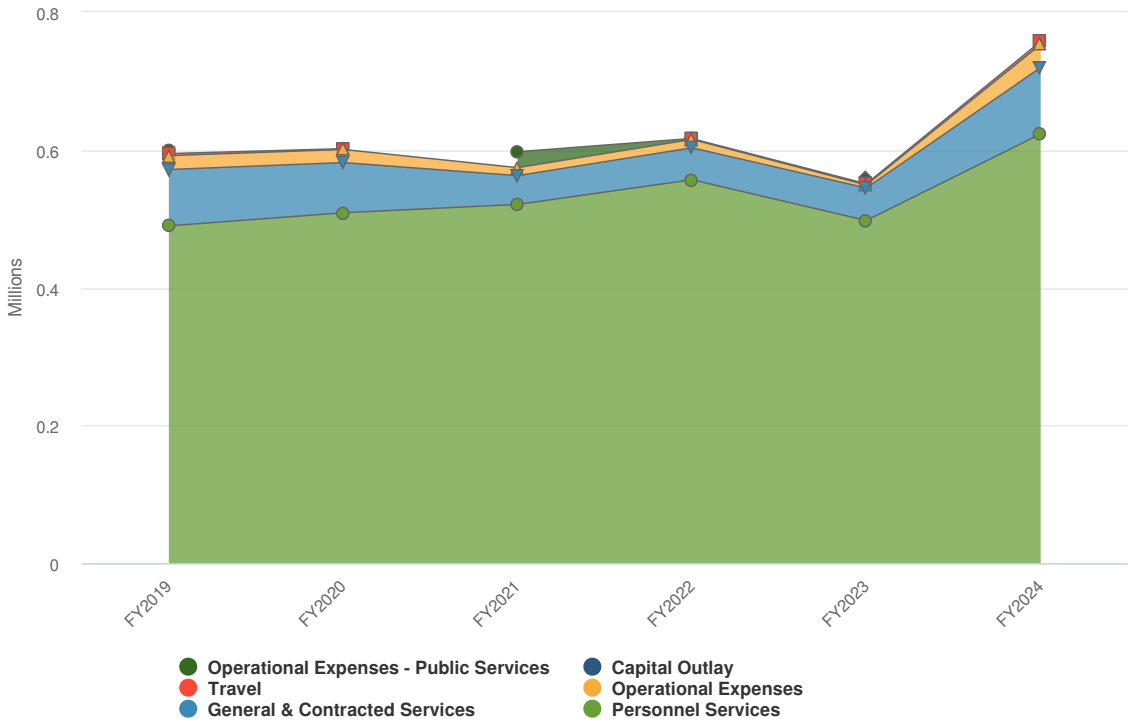


Expenditures by Expense Type

FY2024 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



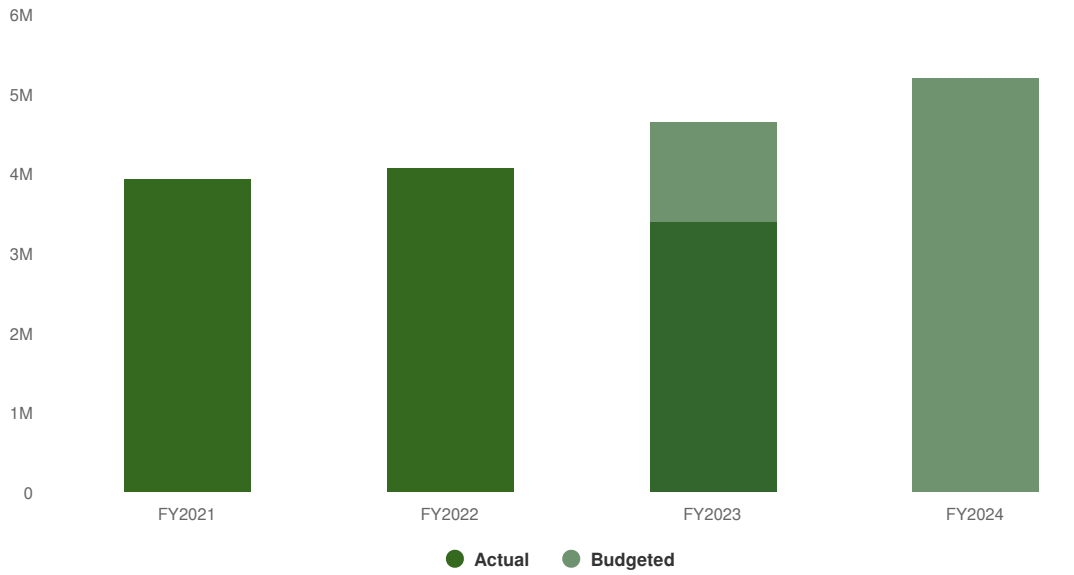
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	$347,572	$373,165	$400,800	$329,784	$410,500
Benefits	$173,323	$183,534	$199,100	$167,735	$212,700
Total Personnel Services:	**$520,895**	**$556,699**	**$599,900**	**$497,519**	**$623,200**
General & Contracted Services	$41,771	$46,420	$95,500	$47,233	$96,500
Total General & Contracted Services:	**$41,771**	**$46,420**	**$95,500**	**$47,233**	**$96,500**
Travel					
In State Travel	$0	$1,074	$4,400	$1,644	$4,400
Total Travel:	**$0**	**$1,074**	**$4,400**	**$1,644**	**$4,400**
Operational Expenses	$11,623	$12,244	$31,900	$4,414	$33,600
Total Operational Expenses:	**$11,623**	**$12,244**	**$31,900**	**$4,414**	**$33,600**
Operational Expenses - Public Services	$23,074	$1,319	$0	$0	$0
Total Operational Expenses - Public Services:	**$23,074**	**$1,319**	**$0**	**$0**	**$0**
Capital Outlay	$0	$0	$10,000	$9,650	$0
Total Capital Outlay:	**$0**	**$0**	**$10,000**	**$9,650**	**$0**
Total Expense Objects:	**$597,363**	**$617,757**	**$741,700**	**$560,459**	**$757,700**

Parks & Recreation Department

Expenditures Summary

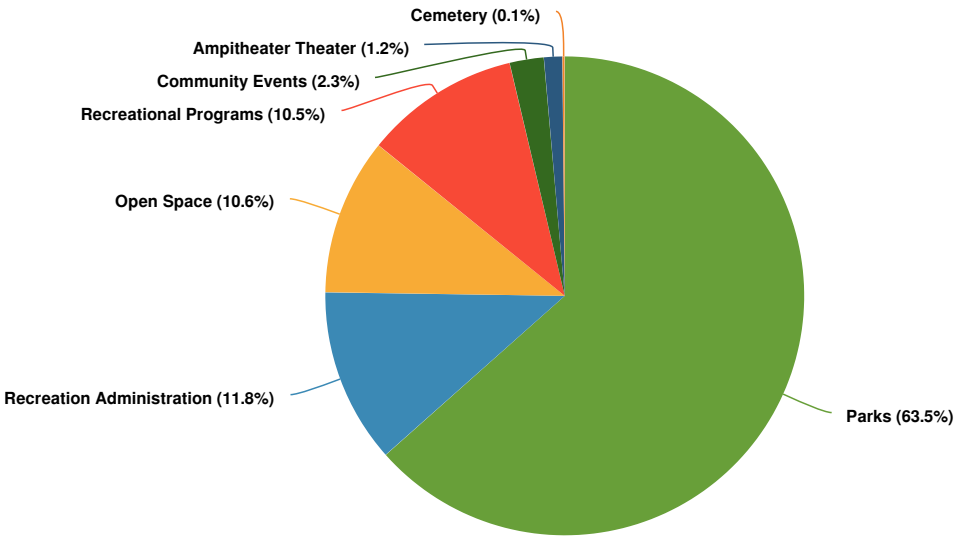
$5,208,200 **$541,200**
(11.60% vs. prior year)

Parks & Recreation Department Proposed and Historical Budget vs. Actual

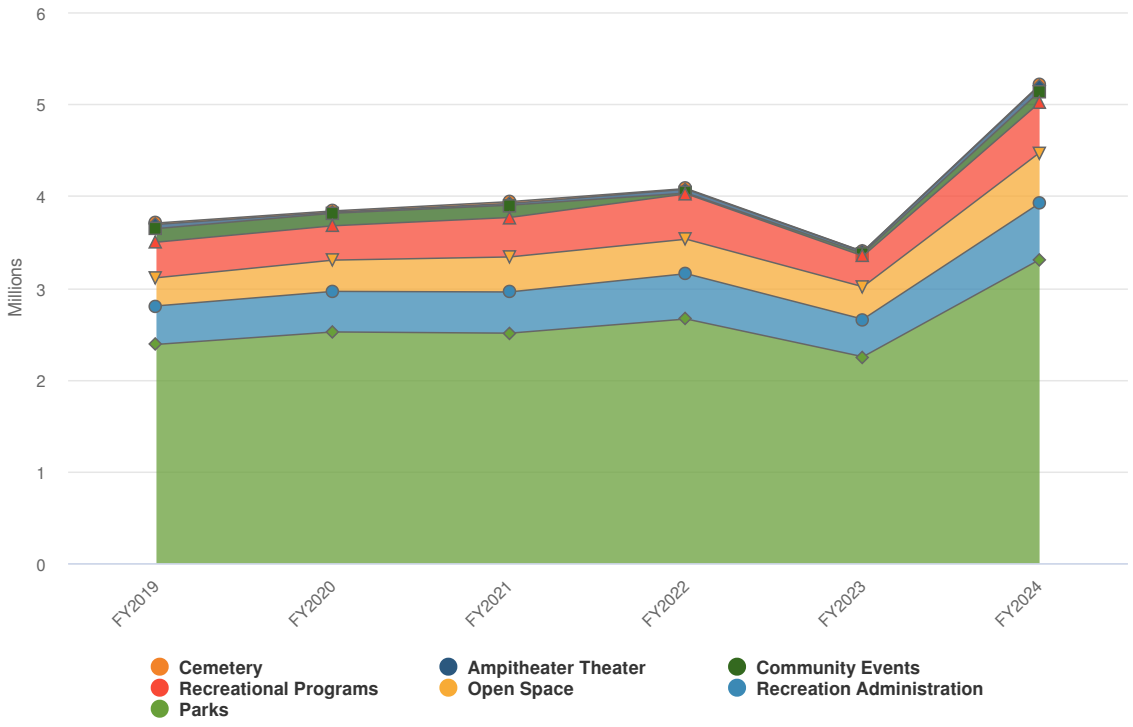


Expenditures by Function

FY2024 Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

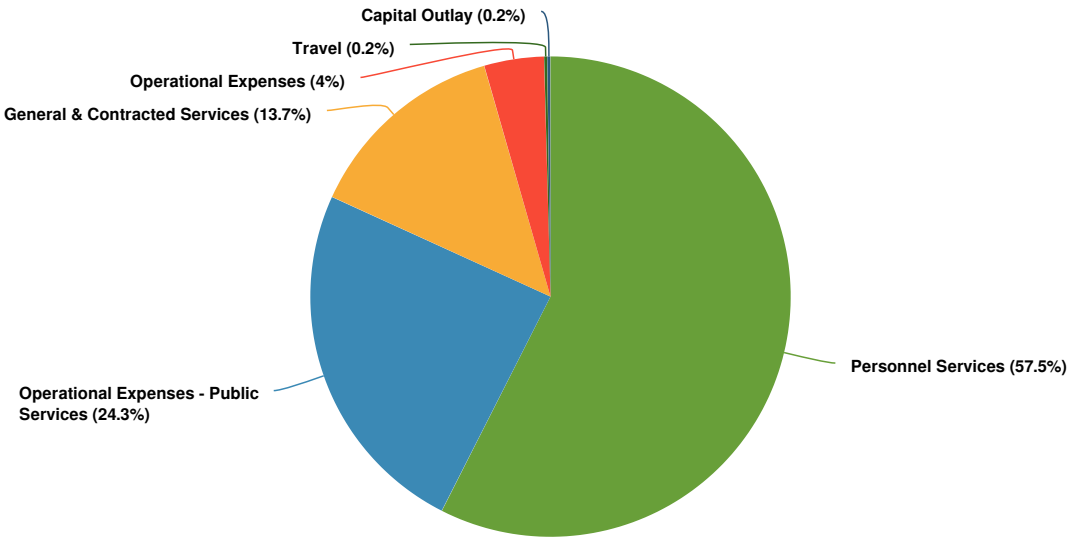


Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expenditures					
Recreation					
Recreation Administration					
Personnel Services	$422,522	$459,431	$571,300	$387,727	$542,600
General & Contracted Services	$7,824	$9,339	$11,800	$9,959	$13,000
Travel	$0	$550	$4,800	$433	$4,800
Operational Expenses	$15,075	$17,317	$38,600	$4,426	$41,300
Operational Expenses - Public Services	$3,495	$6,914	$11,500	$6,372	$12,600
Total Recreation Administration:	**$448,916**	**$493,551**	**$638,000**	**$408,917**	**$614,300**
Recreational Programs					
Personnel Services	$258,678	$266,284	$268,600	$228,780	$321,000
General & Contracted Services	$1,050	$2,106	$2,000	$1,381	$2,000
Travel	$0	$737	$3,300	$880	$3,300
Operational Expenses	$8,477	$9,010	$12,700	$1,585	$15,200
Operational Expenses - Public Services	$161,705	$215,601	$194,100	$102,950	$203,800
Total Recreational Programs:	**$429,910**	**$493,738**	**$480,700**	**$335,576**	**$545,300**
Ampitheater Theater					
Personnel Services	$6,040	$5,004	$9,500	$1,124	$10,000
General & Contracted Services	$0	$1,543	$2,000	$1,080	$2,000
Operational Expenses	$3,068	$3,251	$8,600	$100	$8,900
Operational Expenses - Public Services	$10,169	$32,109	$44,000	$18,094	$44,000
Total Ampitheater Theater:	**$19,276**	**$41,907**	**$64,100**	**$20,398**	**$64,900**
Community Events					
Personnel Services	$89,211	$0	$0	$0	$0
General & Contracted Services	$1,254	$1,430	$0	$0	$72,600
Operational Expenses	$3,678	-$90,807	$0	$274	$20,500
Operational Expenses - Public Services	$39,556	$98,280	$8,000	$26,629	$27,000
Total Community Events:	**$133,699**	**$8,903**	**$8,000**	**$26,903**	**$120,100**
Parks					
Personnel Services	$1,302,198	$1,478,634	$1,637,600	$1,302,728	$1,766,300
General & Contracted Services	$677,826	$545,221	$595,100	$425,819	$605,100
Operational Expenses	$82,121	$69,688	$85,500	$32,076	$100,900

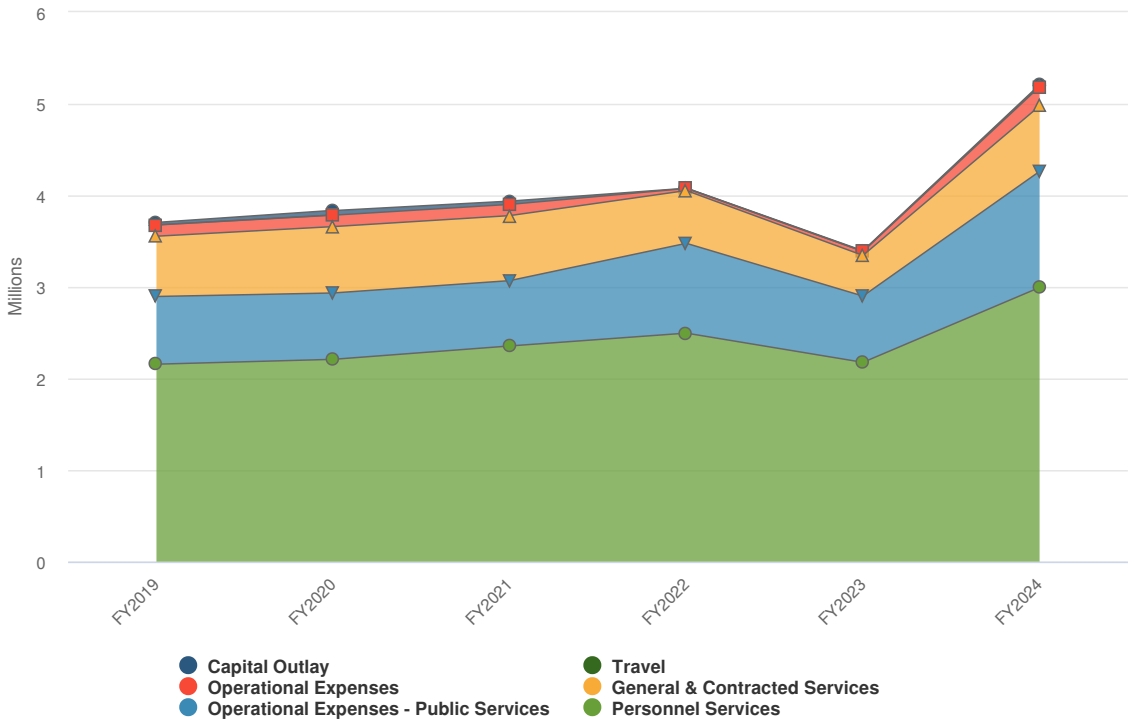
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Operational Expenses - Public Services	$442,175	$563,462	$628,700	$481,675	$821,700
Capital Outlay	$0	$1,835	$18,500	$5,151	$11,000
Total Parks:	**$2,504,321**	**$2,658,839**	**$2,965,400**	**$2,247,449**	**$3,305,000**
Cemetery					
Personnel Services	$0	$511	$500	$0	$0
General & Contracted Services	$13,837	$4,571	$6,200	$2,251	$6,200
Operational Expenses	$300	$300	$300	$0	$400
Operational Expenses - Public Services	$5,455	$1,871	$4,500	$131	$1,000
Total Cemetery:	**$19,592**	**$7,253**	**$11,500**	**$2,382**	**$7,600**
Open Space					
Personnel Services	$276,334	$285,433	$327,400	$255,926	$354,000
General & Contracted Services	$8,320	$12,150	$20,000	$3,492	$14,000
Travel	$0	$900	$1,500	$454	$3,000
Operational Expenses	$9,932	$14,345	$21,300	$5,398	$22,500
Operational Expenses - Public Services	$50,936	$62,569	$129,100	$87,931	$157,500
Capital Outlay	$35,576	$0	$0	$0	$0
Total Open Space:	**$381,098**	**$375,398**	**$499,300**	**$353,202**	**$551,000**
Total Recreation:	**$3,936,810**	**$4,079,589**	**$4,667,000**	**$3,394,828**	**$5,208,200**
Total Expenditures:	**$3,936,810**	**$4,079,589**	**$4,667,000**	**$3,394,828**	**$5,208,200**

Expenditures by Expense Type

FY2024 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



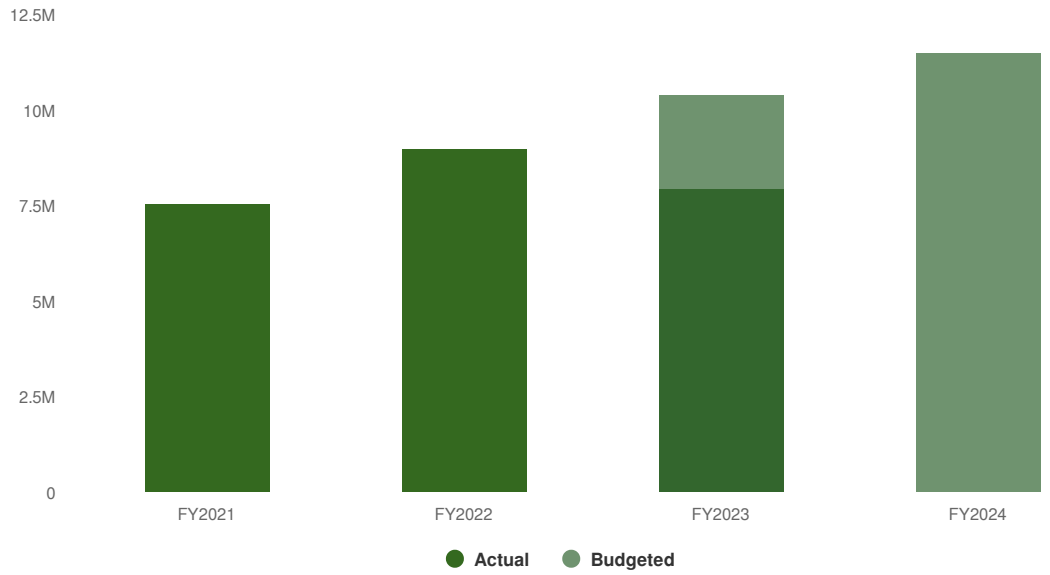
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	$1,611,678	$1,746,219	$1,964,800	$1,511,446	$2,094,300
Benefits	$743,304	$749,078	$850,100	$664,839	$899,600
Total Personnel Services:	**$2,354,982**	**$2,495,297**	**$2,814,900**	**$2,176,285**	**$2,993,900**
General & Contracted Services	$710,110	$576,359	$637,100	$443,982	$714,900
Total General & Contracted Services:	**$710,110**	**$576,359**	**$637,100**	**$443,982**	**$714,900**
Travel					
Out Of State Travel	$0	$440	$4,800	$545	$3,300
In State Travel	$0	$1,747	$4,800	$1,222	$7,800
Total Travel:	**$0**	**$2,187**	**$9,600**	**$1,768**	**$11,100**
Operational Expenses	$122,651	$23,105	$167,000	$43,860	$209,700
Total Operational Expenses:	**$122,651**	**$23,105**	**$167,000**	**$43,860**	**$209,700**
Operational Expenses - Public Services	$713,491	$980,807	$1,019,900	$723,783	$1,267,600
Total Operational Expenses - Public Services:	**$713,491**	**$980,807**	**$1,019,900**	**$723,783**	**$1,267,600**
Capital Outlay	$35,576	$1,835	$18,500	$5,151	$11,000
Total Capital Outlay:	**$35,576**	**$1,835**	**$18,500**	**$5,151**	**$11,000**
Total Expense Objects:	**$3,936,810**	**$4,079,589**	**$4,667,000**	**$3,394,828**	**$5,208,200**

Police Department

Expenditures Summary

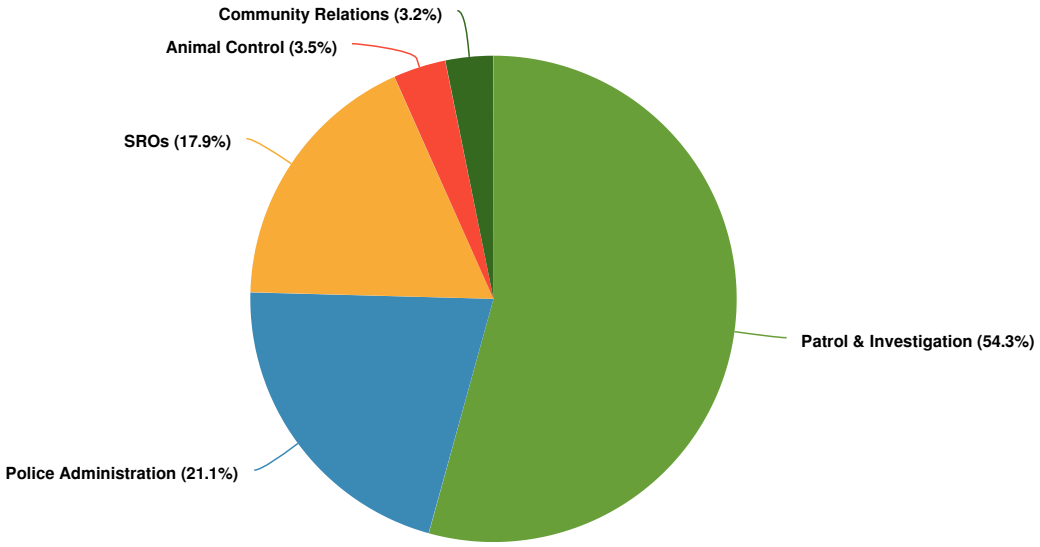
$11,517,800 $1,103,400
(10.59% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual

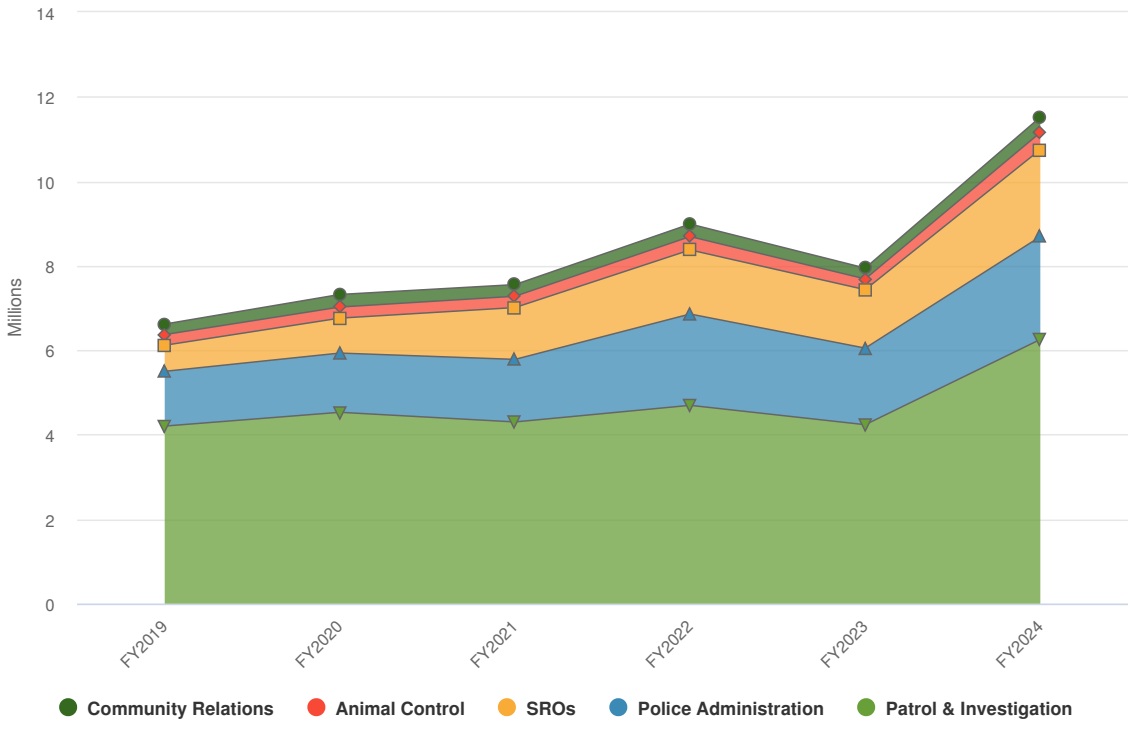


Expenditures by Function

FY2024 Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

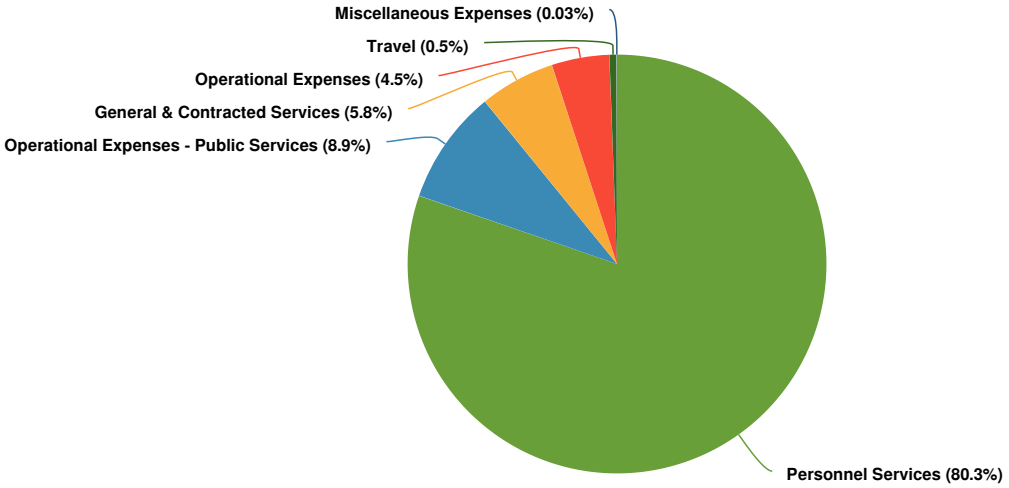


Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expenditures					
Police					
Police Administration					
Personnel Services	$740,302	$963,144	$1,061,100	$849,618	$1,111,300
General & Contracted Services	$323,123	$630,166	$504,600	$267,788	$636,700
Travel	$13,141	$7,223	$19,800	$8,766	$22,000
Operational Expenses	$234,728	$240,120	$345,300	$406,444	$296,900
Operational Expenses - Public Services	$168,230	$317,156	$379,400	$280,222	$363,800
Miscellaneous Expenses	$1,578	$3,750	$3,500	$426	$3,500
Total Police Administration:	**$1,481,102**	**$2,161,560**	**$2,313,700**	**$1,813,264**	**$2,434,200**
Patrol & Investigation					
Personnel Services	$4,131,755	$4,614,418	$5,508,900	$4,215,917	$5,618,000
General & Contracted Services	$9,600	$75	$0	$0	$0
Travel	$597	$1,274	$7,300	$2,677	$9,100
Operational Expenses	$147,453	$78,384	$124,000	$16,776	$135,500
Operational Expenses - Public Services	$11,282	$182	$17,600	$318	$491,900
Total Patrol & Investigation:	**$4,300,688**	**$4,694,334**	**$5,657,800**	**$4,235,688**	**$6,254,500**
SROs					
Personnel Services	$1,192,995	$1,469,976	$1,691,900	$1,361,798	$1,883,000
General & Contracted Services	$38	$0	$0	$0	$0
Travel	$0	$4,106	$7,000	$5,631	$16,200
Operational Expenses	$28,379	$34,878	$32,100	$9,714	$42,600
Operational Expenses - Public Services	$5,324	$8,169	$7,200	$5,981	$118,100
Total SROs:	**$1,226,736**	**$1,517,128**	**$1,738,200**	**$1,383,123**	**$2,059,900**
Community Relations					
Personnel Services	$271,463	$289,988	$331,500	$255,052	$344,500
Travel	$0	$2,030	$6,100	$1,138	$9,000
Operational Expenses	$4,487	$4,638	$7,400	$350	$11,700
Total Community Relations:	**$275,950**	**$296,655**	**$345,000**	**$256,539**	**$365,200**
Animal Control					
Personnel Services	$219,950	$254,979	$279,100	$214,152	$290,000
General & Contracted Services	$19,432	$19,494	$29,300	$14,746	$35,600
Travel	$1,006	$2,152	$3,700	$1,977	$6,300
Operational Expenses	$17,823	$22,050	$24,100	$9,894	$26,500
Operational Expenses - Public Services	$9,375	$17,730	$23,500	$13,791	$45,600

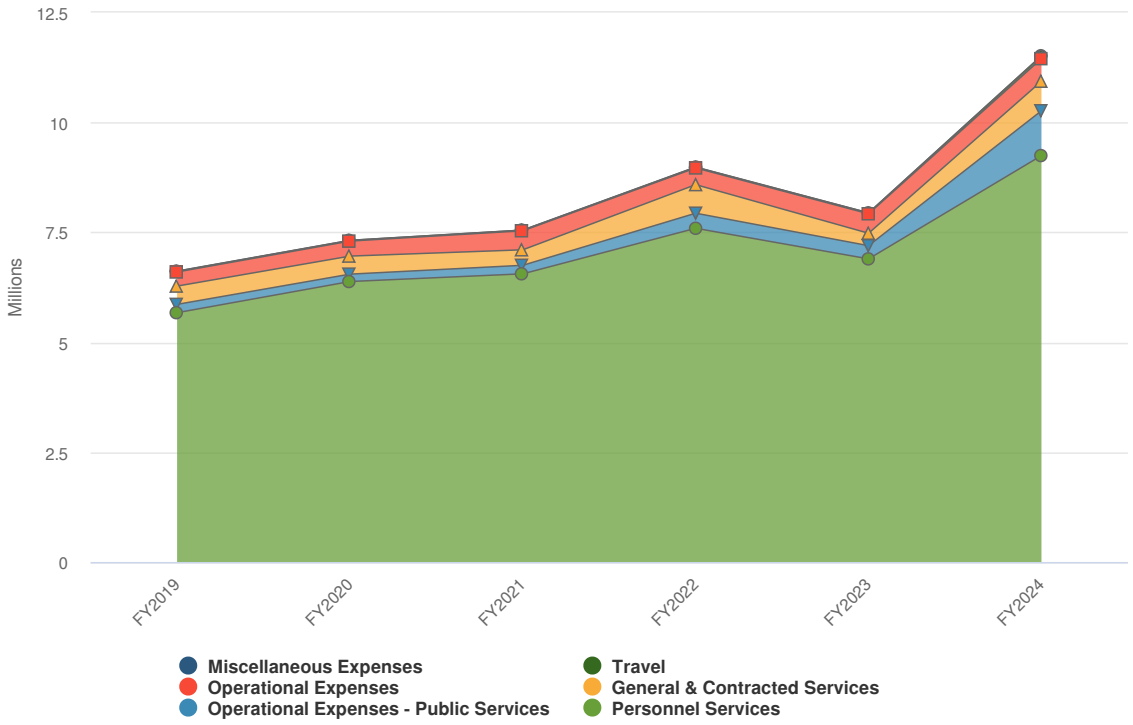
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Total Animal Control:	$267,586	$316,405	$359,700	$254,560	$404,000
Total Police:	$7,552,063	$8,986,082	$10,414,400	$7,943,175	$11,517,800
Total Expenditures:	$7,552,063	$8,986,082	$10,414,400	$7,943,175	$11,517,800

Expenditures by Expense Type

FY2024 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	$4,088,863	$4,816,937	$5,578,000	$4,365,959	$5,847,000
Benefits	$2,467,602	$2,775,569	$3,294,500	$2,530,578	$3,399,800
Total Personnel Services:	**$6,556,465**	**$7,592,506**	**$8,872,500**	**$6,896,537**	**$9,246,800**
General & Contracted Services	$352,193	$649,735	$533,900	$282,533	$672,300
Total General & Contracted Services:	**$352,193**	**$649,735**	**$533,900**	**$282,533**	**$672,300**
Travel					
Out Of State Travel	$12,653	$13,832	$31,900	$15,150	$44,700
In State Travel	$2,090	$2,953	$12,000	$5,038	$17,900
Total Travel:	**$14,743**	**$16,785**	**$43,900**	**$20,188**	**$62,600**
Operational Expenses	$432,870	$380,070	$532,900	$443,179	$513,200
Total Operational Expenses:	**$432,870**	**$380,070**	**$532,900**	**$443,179**	**$513,200**
Operational Expenses - Public Services	$194,212	$343,237	$427,700	$300,312	$1,019,400
Total Operational Expenses - Public Services:	**$194,212**	**$343,237**	**$427,700**	**$300,312**	**$1,019,400**

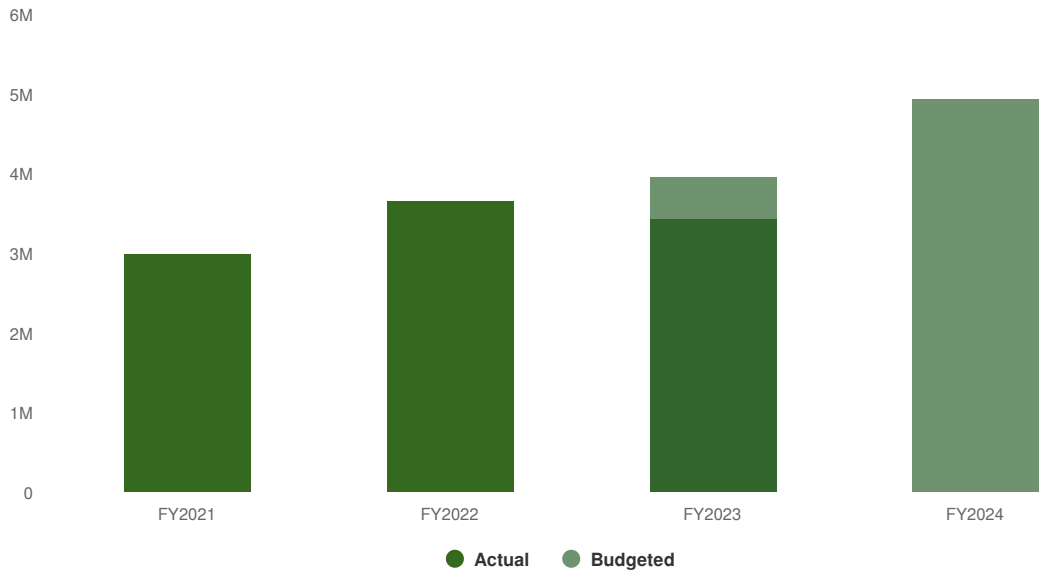
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Miscellaneous Expenses	$1,578	$3,750	$3,500	$426	$3,500
Total Miscellaneous Expenses:	**$1,578**	**$3,750**	**$3,500**	**$426**	**$3,500**
Total Expense Objects:	**$7,552,063**	**$8,986,082**	**$10,414,400**	**$7,943,175**	**$11,517,800**

Public Works Department

Expenditures Summary

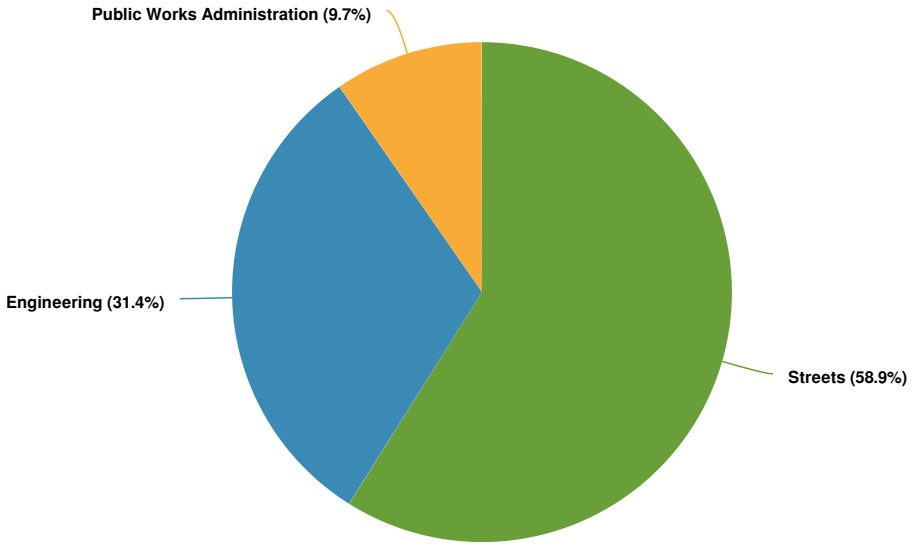
$4,935,700 **$970,700**
(24.48% vs. prior year)

Public Works Department Proposed and Historical Budget vs. Actual

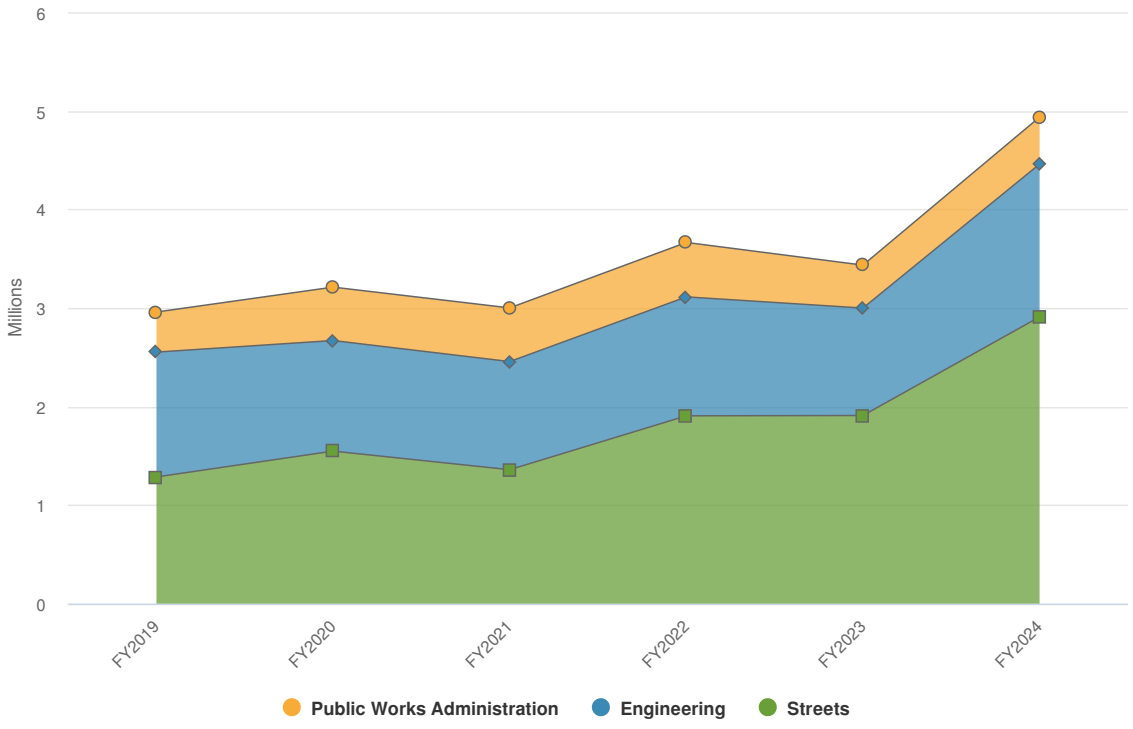


Expenditures by Function

FY2024 Budgeted Expenditures by Function



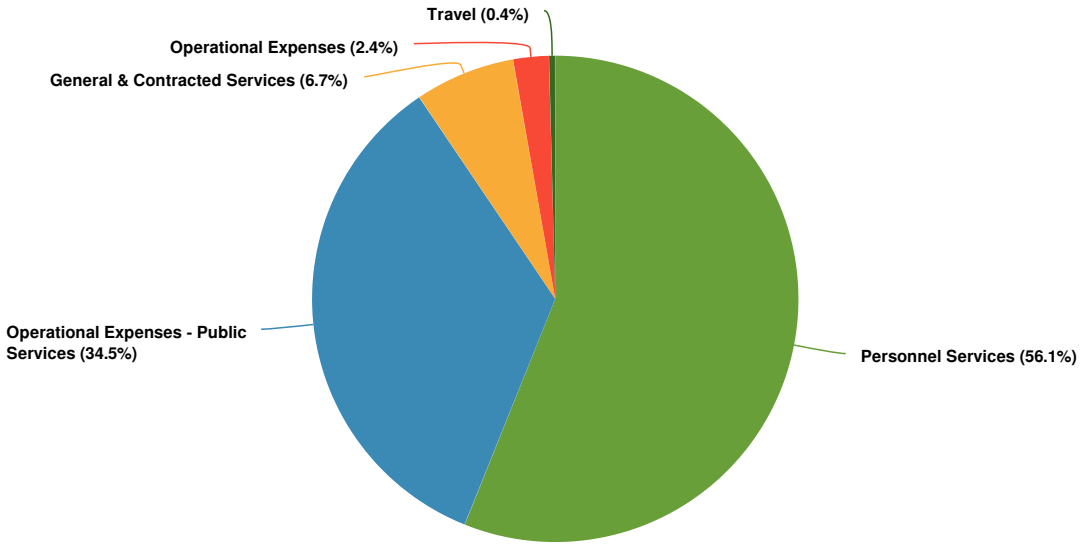
Budgeted and Historical Expenditures by Function



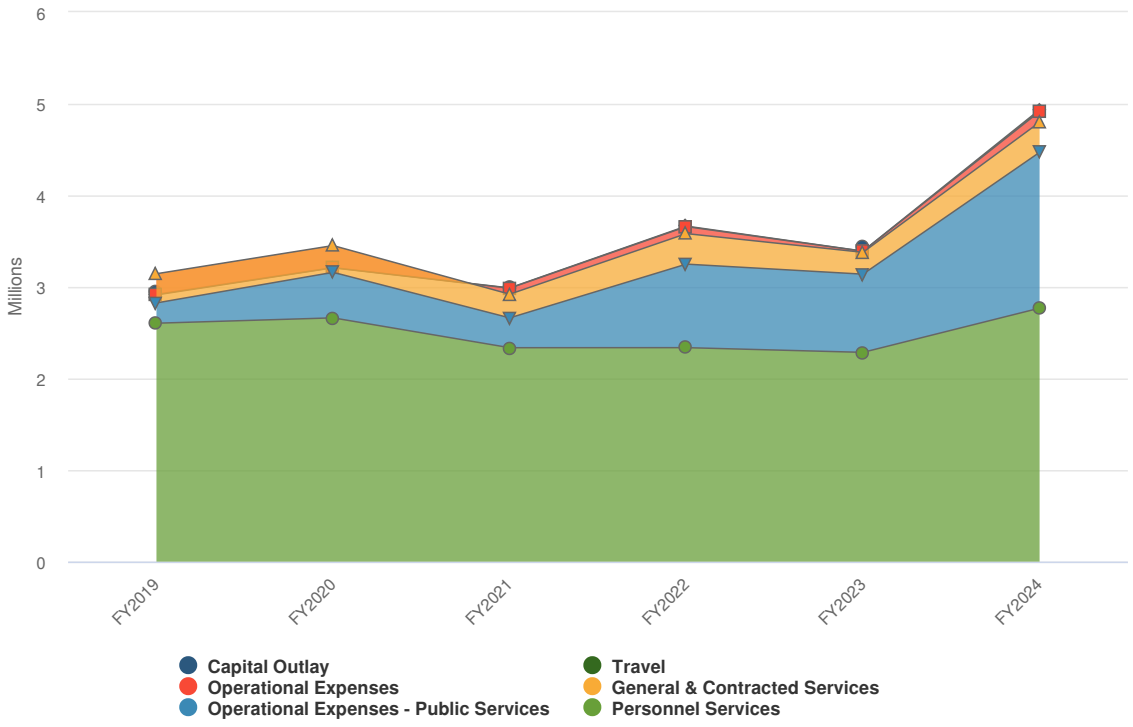
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expenditures					
Public Works					
Public Works Administration					
Personnel Services	$528,199	$535,792	$404,700	$429,519	$442,800
General & Contracted Services	$3,208	$3,531	$3,800	$2,429	$4,100
Travel	$338	$1,330	$3,900	$1,355	$4,300
Operational Expenses	$11,154	$8,401	$18,800	$994	$21,600
Operational Expenses - Public Services	$1,614	$3,112	$4,900	$1,455	$3,500
Total Public Works Administration:	**$544,513**	**$552,167**	**$436,100**	**$435,752**	**$476,300**
Engineering					
Personnel Services	$1,000,268	$991,604	$1,219,200	$953,053	$1,300,600
General & Contracted Services	$73,389	$162,360	$122,700	$108,442	$141,100
Travel	$422	$0	$7,100	$0	$7,100
Operational Expenses	$13,298	$30,413	$47,300	$2,094	$26,500
Operational Expenses - Public Services	$9,569	$22,347	$32,600	$26,545	$75,100
Total Engineering:	**$1,096,945**	**$1,206,724**	**$1,428,900**	**$1,090,133**	**$1,550,400**
Streets					
Personnel Services	$807,539	$809,187	$941,300	$902,610	$1,024,600
General & Contracted Services	$181,977	$167,314	$183,900	$127,648	$183,600
Travel	$1,855	$4,113	$9,200	$0	$8,800
Operational Expenses	$41,280	$37,851	$59,900	$8,862	$68,900
Operational Expenses - Public Services	$314,590	$886,858	$856,700	$826,072	$1,623,100
Capital Outlay	$11,593	$0	$49,000	$43,363	$0
Total Streets:	**$1,358,835**	**$1,905,325**	**$2,100,000**	**$1,908,555**	**$2,909,000**
Total Public Works:	**$3,000,293**	**$3,664,215**	**$3,965,000**	**$3,434,440**	**$4,935,700**
Total Expenditures:	**$3,000,293**	**$3,664,215**	**$3,965,000**	**$3,434,440**	**$4,935,700**

Expenditures by Expense Type

FY2024 Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



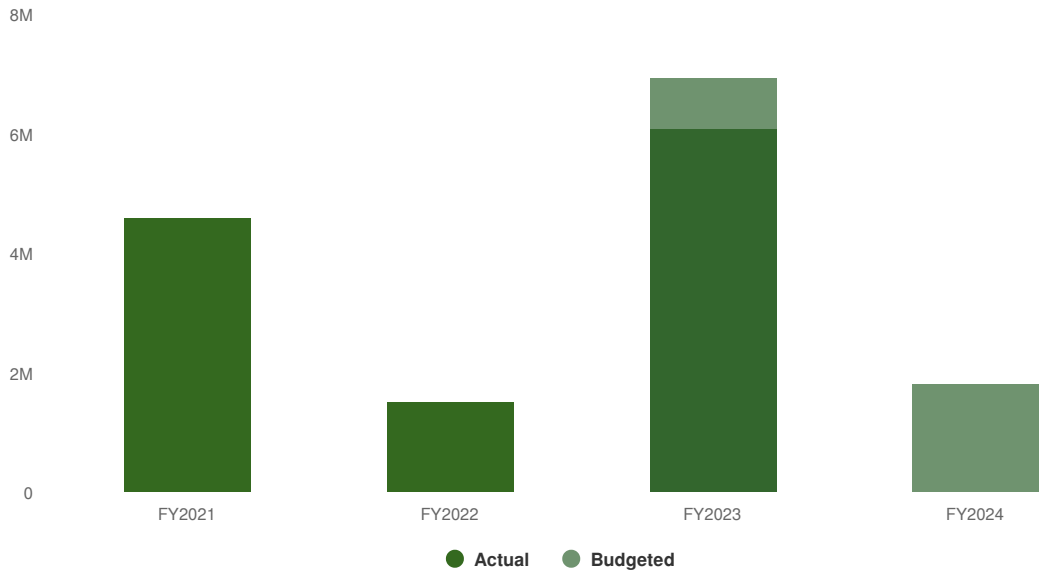
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	$1,435,107	$1,388,569	$1,545,800	$1,441,639	$1,756,700
Benefits	$900,899	$948,014	$1,019,400	$843,543	$1,011,300
Total Personnel Services:	**$2,336,006**	**$2,336,583**	**$2,565,200**	**$2,285,182**	**$2,768,000**
General & Contracted Services	$258,575	$333,206	$310,400	$238,520	$328,800
Total General & Contracted Services:	**$258,575**	**$333,206**	**$310,400**	**$238,520**	**$328,800**
Travel					
Out Of State Travel	$1,754	$4,113	$14,800	$0	$14,200
In State Travel	$860	$1,330	$5,400	$1,355	$6,000
Total Travel:	**$2,614**	**$5,443**	**$20,200**	**$1,355**	**$20,200**
Operational Expenses	$65,732	$76,666	$126,000	$11,950	$117,000
Total Operational Expenses:	**$65,732**	**$76,666**	**$126,000**	**$11,950**	**$117,000**
Operational Expenses - Public Services	$325,773	$912,317	$894,200	$854,071	$1,701,700
Total Operational Expenses - Public Services:	**$325,773**	**$912,317**	**$894,200**	**$854,071**	**$1,701,700**
Capital Outlay	$11,593	$0	$49,000	$43,363	$0
Total Capital Outlay:	**$11,593**	**$0**	**$49,000**	**$43,363**	**$0**
Total Expense Objects:	**$3,000,293**	**$3,664,215**	**$3,965,000**	**$3,434,440**	**$4,935,700**

Principle & Interest Department

Expenditures Summary

$1,812,500 **-$5,138,020**
(-73.92% vs. prior year)

Principle & Interest Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expense Objects					
Bond Obligations					
Sales Tax Revenue Bond, Series 2012B - Principal	$2,930,000	$0	$0	$0	$0
Sales Tax Rev Bond 2012C - Principle (Aquarium)	$610,000	$630,000	$655,000	$0	$0
Sales Tax Rev. Bond, Series 2014 - Principal	$350,000	$365,000	$370,000	$370,000	$385,000
Sales Tax Rev Bond Series 2022 Principal	$0	$0	$0	$0	$195,000
Sales Tax Rev. Bond 2023 Principal	$0	$0	$0	$0	$610,000
Sales Tax Rev. Bond, Series 2012B - Interest	$204,662	$0	$0	$0	$0
Sales Tax Rev. Bond 2012C - Interest (Aquarium)	$437,300	$412,900	$387,700	$193,850	$0

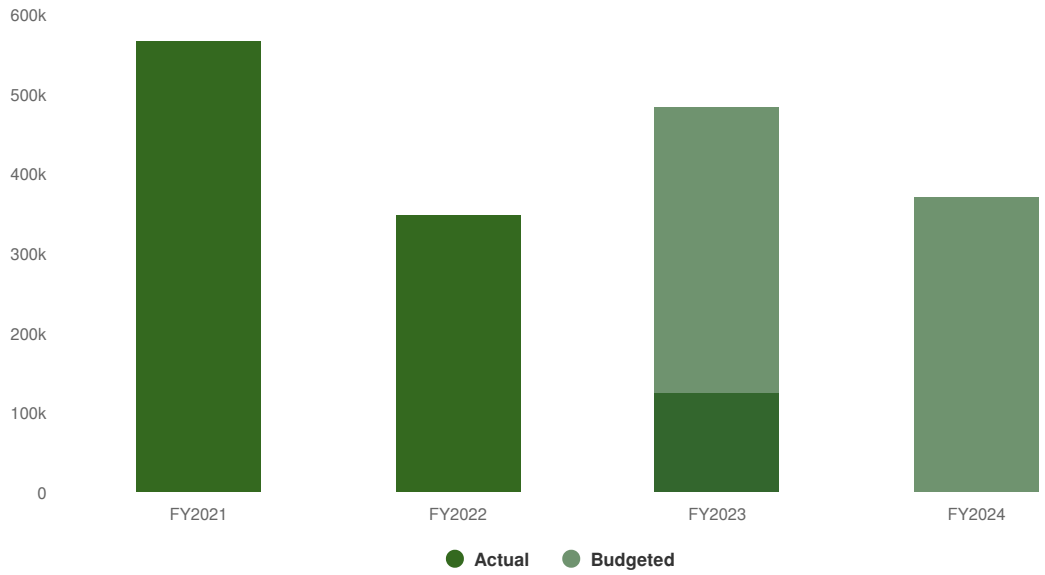
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Sales Tax Rev. Bond, Series 2014 - Interest	$70,850	$89,224	$49,100	$27,325	$37,800
Sales Tax Rev Bond Series 2022 Interest	$0	$0	$0	$0	$222,200
Sales Tax Rev. Bond Series 2023 Interest	$0	$0	$0	$0	$357,200
Sales Tax Rev. Bond, Series 2012B - Trustee Fee	$825	$825	$0	$0	$0
Sales Tax Rev. Bond, Series 2012A - Trustee Fee	$825	$825	$0	$0	$0
Sales Tax Rev. 2012C (Aquarium) - Trustee Fee	$1,650	$1,650	$900	$1,750	$0
Sales Tax Rev. Bond, Series 2014 - Trustee Fee	$1,650	$1,650	$1,700	$1,750	$1,800
Sales Tax Rev Bond Series 2022 - Trustee Fee	$0	$0	$0	$0	$1,700
Sales Tax Rev. Bond Series 2023 Trustee	$0	$0	$0	$0	$1,800
Bond Issuance Cost	$7,923	$0	$136,120	$136,120	$0
Bond Payment to Escrow Agent	$0	$0	$5,350,000	$5,350,000	$0
Total Bond Obligations:	**$4,615,685**	**$1,502,074**	**$6,950,520**	**$6,080,795**	**$1,812,500**
Total Expense Objects:	**$4,615,685**	**$1,502,074**	**$6,950,520**	**$6,080,795**	**$1,812,500**

Non Departmental

Expenditures Summary

$371,200 **-$113,000**
(-23.34% vs. prior year)

Non Departmental Proposed and Historical Budget vs. Actual



Expenditures by Function

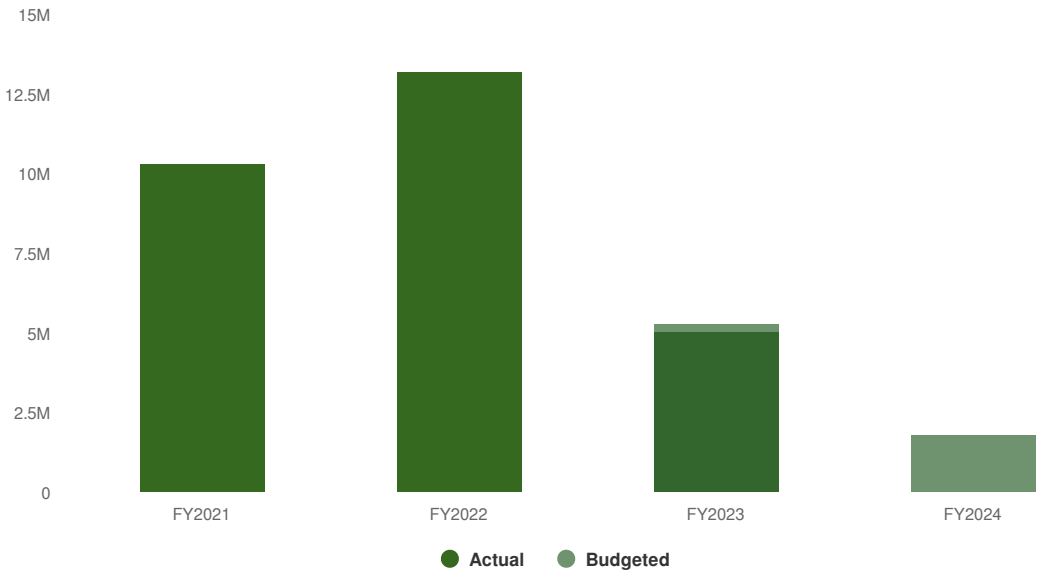
Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expenditures					
Non-Departmental					
Non-Departmental					
Personnel Services	$0	-$5,420	$7,100	-$2,779	$10,000
General & Contracted Services	$157,228	$121,985	$155,000	$110,002	$156,000
Operational Expenses	$246,207	$8,202	$37,100	$14,714	$45,200
Miscellaneous Expenses	$150,391	$214,543	$285,000	$3,051	$160,000
Capital Outlay	$14,300	$9,878	$0	$0	$0
Total Non-Departmental:	**$568,125**	**$349,187**	**$484,200**	**$124,987**	**$371,200**
Total Non-Departmental:	**$568,125**	**$349,187**	**$484,200**	**$124,987**	**$371,200**
Total Expenditures:	**$568,125**	**$349,187**	**$484,200**	**$124,987**	**$371,200**

Transfers to Other Funds

Expenditures Summary

$1,800,000 -$3,495,600
(-66.01% vs. prior year)

Transfers to Other Funds Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2021 Total Activity	FY2022 Total Activity	FY2023 Final Budget	FY2023 Total Activity	FY2024 Tentative Budget
Expenditures					
Transfers to Other Funds					
Transfers to Other Funds					
Transfer to Special Revenue	$349,926	$0	$0	$0	$0
Transfer to CIP	$5,778,519	$10,500,529	$247,800	$0	$0
Transfer to Enterprise Funds	$1,966,250	$2,625,000	$1,850,000	$1,850,000	$1,800,000
Transfer to ISF	$2,250,000	$80,000	$3,197,800	$3,197,800	$0
Total Transfers to Other Funds:	**$10,344,696**	**$13,205,529**	**$5,295,600**	**$5,047,800**	**$1,800,000**
Total Transfers to Other Funds:	**$10,344,696**	**$13,205,529**	**$5,295,600**	**$5,047,800**	**$1,800,000**
Total Expenditures:	**$10,344,696**	**$13,205,529**	**$5,295,600**	**$5,047,800**	**$1,800,000**

APPENDIX

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)

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.

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 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.

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.

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.

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.

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 bodyof 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.

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.

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.

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.

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.

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.