



# Tentative Annual Budget

Fiscal Year Ending  
June 30, 2026



CITY OF DRAPER, UTAH

# Tentative Annual Budget

Fiscal Year Ending June 30, 2026

Prepared by:

DRAPER CITY FINANCE DEPARTMENT



# TABLE OF CONTENTS

---

<b>Introduction</b>	<b>4</b>
Cover Page	5
Transmittal Letter	6
Organization Chart	8
Fund Structure	10
Basis of Budgeting	13
Financial Policies	14
Debt Management Policies and Schedules	16
Fund Balance	18
Budget Process	20
Staffing Chart	22
Wage Scales	29
<b>Fund Summaries</b>	<b>32</b>
Government Wide	33
Government Wide: Sources and Uses By Type and Classification	34
Government Wide: Sources and Uses by Fund	38
General Fund Sources and Uses by Type	43
Community Reinvestment Agency Fund	46
Capital Projects Fund	48
Special Revenue Overview : Sources and Uses	52
Special Revenue Fund: B & C	53
Special Revenue Fund: County Option	54
Special Revenue Fund: Highway Projects	55
Special Revenue Fund: Impact Fees	56
Enterprise Funds	58
Water Fund	59
Storm Water Fund	62
Solid Waste Fund	66
Ambulance Fund	69
Internal Service Funds	71
Fleet Internal Service Fund	72
Risk Management Internal Service Fund	74
<b>General Fund Sources</b>	<b>75</b>
General Fund Revenues	76
<b>General Fund Departments</b>	<b>79</b>
General Fund: Uses by Department	80
Mayor & Council	83
Executive Department	85
Community Development Department	91
Facilities Department	96
Finance Department	98
Fire	101
Human Resources Department	105



Judicial Department .....	107
Parks & Recreation Department .....	111
Police Department .....	116
Public Works Department .....	121
Principle & Interest Department .....	127
Non Departmental .....	129
Transfers to Other Funds .....	131
<b>Appendix .....</b>	<b>133</b>
Glossary .....	134

---

# INTRODUCTION

---





## DRAPER CITY HALL

1020 E. Pioneer Road | Draper, UT 84020

May 6, 2025

Honorable Mayor and City Council of Draper City

It is my pleasure to submit to you the fiscal year 2025-2026 proposed tentative budget. This tentative budget is a balanced budget that meets the essential service needs of Draper City. Draper City budgets for and maintains eight major funds, four non-major capital funds and two internal service funds. The total proposed tentative budget for all combined funds is \$168,312,600 which includes all current and new capital projects.

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

### **Budget Highlights**

At this time, the City has not yet received the certified tax rate for FY2026 (tax year 2025). This proposed budget includes changes in tax revenue associated with removal of funding for the general obligation bond resulting in a decrease in property tax revenue for the general fund of \$520,000. With the expiration of the Sandhills Community Reinvestment Area (CRA) the City General Fund will receive all property tax collected within that area resulting in an increase to the general fund of \$200,000. The budget also includes a small increase associated with new growth. The certified tax rate for FY2026 will be available in June 2025.

General Fund revenues total \$47,280,600 with \$38,423,500 (73.62%) from all taxes. Licenses and permits generate \$3,025,500 (6.40%). The remaining revenue come from intergovernmental revenue (\$790,000, 1.51%), charges for services (\$1,739,200, 3.68%), fines & forfeitures (\$681,000, 1.44%), miscellaneous revenue, which includes \$1.8 million in interest revenue, (\$2,090,000, 4.48%) and other sources of funding (\$504,900, 1.07%). The budget also includes the appropriation of \$4,908,300 from General Fund fund balance.

In the proposed tentative budget, a 4.25% increase has been included as a salary adjustment (2% COLA & 2.25% merit). Public safety step plans will be adjusted by the 2% COLA; in addition, the budget sets aside funding merit increases for the police and fire departments.

The General Fund budget also includes the elimination of three vacant positions while increasing staffing for a part-time Emergency Manager (.72 FTE), a Custodial Supervisor, a Police Detective and a Trails Technician. The budget also increases funding for seasonal trails staff equivalent to one FTE.

The budget includes a proposed mowing contract to provide mowing and other maintenance to city owned properties, adjustments to the fleet allocation, funding for required contractual increases with

Valley Emergency Communications Center (VECC) and an increase associated with holding the upcoming 2025 election.

The enterprise funds consisting of the Culinary Water, Storm Water, Solid Waste and Ambulance Funds have a combined operating budget of \$36,348,200. The budget proposes a rate increase in the Culinary Water Fund to cover the rising ongoing operating costs within the fund. The rate increase is budgeted to generate an additional \$680,000 for the Water Fund. Other enterprise funds do not include any rate increases for FY2026. Capital projects related to enterprise funds are \$12,855,400. Capital purchases within these funds include the replacement of vehicles within the water fund of \$120,000 and the purchase of a mid-size dump truck of \$200,000, replacement of a support vehicle and two solid waste packing vehicles (\$1,070,000) in the Solid Waste Fund and the replacement of one ambulance (\$454,000) in the Ambulance Fund.

There are two internal service funds (ISFs) that provide services to and bill other funds within the City included in the FY2026 budget. The internal service funds are the Risk Management Fund and the Fleet Services Fund. The Risk Management Fund with a budget of \$1,670,000 provides for insurance expenses, loss control and claims and damages.

The Fleet Management fund with a budget of \$7,307,900 manages the City's fleet of street licensed and non-licensed vehicles and equipment. Vehicles being purchased in FY2026 are listed in the detail section for this fund. The budget includes funding for a carry-over of vehicles approved in a prior year that are not expected to be received in the current fiscal year. The Fleet Fund includes \$4,364,000 of new capital replacement charges for all General Fund departments, including \$920,000 of street equipment funded with class B&C road funds. The budget includes \$150,000 for new vehicles for new positions proposed in the tentative budget.

Other funds include the Community Reinvestment Agency (CRA fund 210) with budgeted revenues and expenses of \$12,132,900. B&C Road Fund (fund 240) has a budget of 8,912,700. Local Highway Option Tax Fund (241) has a budget of \$2,150,000 and the Highway Projects Fund (242) which is budgeted at \$1,914,300. \$11,511,200 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 \$1,690,000 of CRA funds for public infrastructure within the CRA.

The Capital Improvement Projects Fund covers all capital projects not related to enterprise funds. The fund has approximately \$36,806,100 allocated for projects. Most projects have been previously approved and funded by the City Council. The FY2026 budget provides an additional \$2,295,000 for new projects which includes \$2,125,000 for park projects and maintenance and 170,000 for building maintenance and improvements.

If you have any questions that I may answer about the proposed tentative budget for FY2025 -2026, please feel free to contact me.

John Vuyk  
Finance Director

# Organization Chart

Elected Official - As of July 1, 2025

MAYOR	TROY WALKER
CITY COUNCIL MEMBER	MICHAEL GREEN
CITY COUNCIL MEMBER	BRYN HEATHER JOHNSON
CITY COUNCIL MEMBER	TASHA LOWERY
CITY COUNCIL MEMBER	FRED LOWRY
CITY COUNCIL MEMBER	MARSHA VAWDREY



Mayor Troy Walker



Council Member Michael Green



Council Member Bryn Heather Johnson



Council Member Tasha Lowery



Council Member Fred Lowry

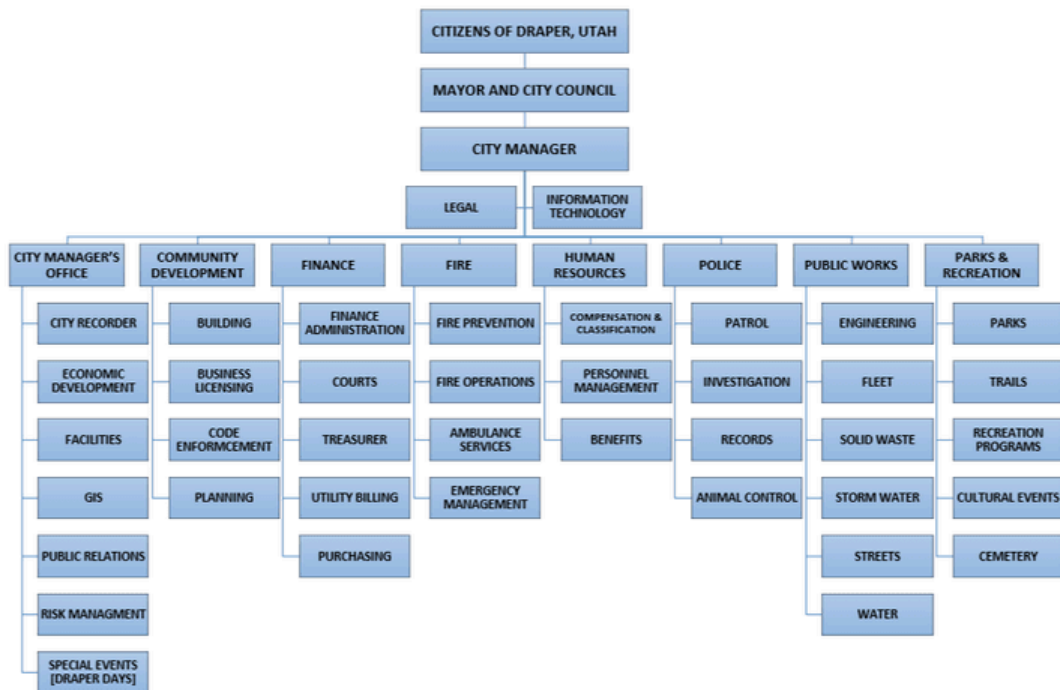


Council Member Marsha Vawdrey

## Appointed Officials - As of July 1, 2025

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

## CITY OF DRAPER ORGANIZATIONAL CHART



# Fund Structure

## Description of Funds and Fund Types

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

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

- **General Fund** - The General Fund serves as the chief operating fund of the City. The principal source of revenue of the General Fund is taxes, charges for services, and fines and forfeitures. Expenditures are for general government, community and economic development, public safety, streets, parks, recreation, and cemetery.
- **Special Revenue Funds** - Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. Draper City has nine (9) special revenue funds.
  - **Class B & C Road Funds** - accounts for state allocated road funds.
  - **County Option Highway Transit Tax Fund** - accounts for funds for any new roads, road improvements or maintenance, active transportation such as bike and pedestrian projects or maintenance on existing facilities.
  - **Highway Projects Fund** - tracks all funding provided by Utah Senate Bill 51 from the January 2022 session. The funds are used for priority projects to mitigate congestion and improve safety.
  - **Municipal Building Authority Fund** - accounts for lease revenue fees paid by the General Fund for government buildings and the related debt service payments for those buildings.
  - **Community Reinvestment Agency Funds** - Accounts for property taxes dedicated to the economic redevelopment of blighted areas within the City, and the associated improvements in those areas.
    - West Freeway RDA (Expired collection period with unspent funds)
    - Sandhills RDA
    - Crescent RDA
    - East Bangerter EDA (Expired collection period with unspent funds)
    - Gateway RDA (Expired collection period with unspent funds)
    - Frontrunner CDA
    - South Mountain CRA
  - **Park Impact Fee** - accounts for park related impact fees derived from new development and the need for related capital assets.
  - **Fire Impact Fee** - accounts for fire related impact fees derived from new development and the need for related capital assets.
  - **Police Impact Fee** - accounts for police related impact fees derived from new development and the need for related capital assets.
  - **Transportation Impact Fee** - accounts for road related impact fees derived from new development and the need for related capital assets.
- **Capital Projects Fund** - Capital projects fund(s) are used to account for financial resources for the acquisition or construction of major capital facilities. The financial resources of capital projects funds come from several different sources, including general obligation bonds, grants from state and federal government, and appropriations from the General Fund and special revenue funds. Draper City has only one (1) capital projects fund.
- **Permanent Fund** - Permanent fund(s) are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. Draper City has only one (1) permanent fund.
- **Debt Service Fund** - accounts for property taxes dedicated to the interest and sinking fund for outstanding general obligation bonds, which is restricted. *Inactive as of 2019.*

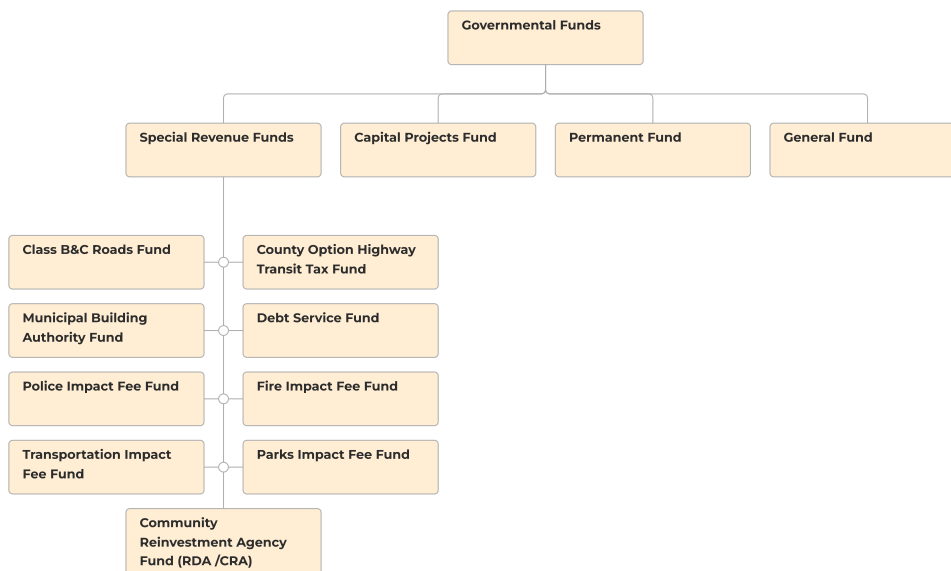
**ENTERPRISE FUNDS** - Enterprise funds are proprietary funds used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the government's council is that the costs of providing goods and services to the general public on a continuing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

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

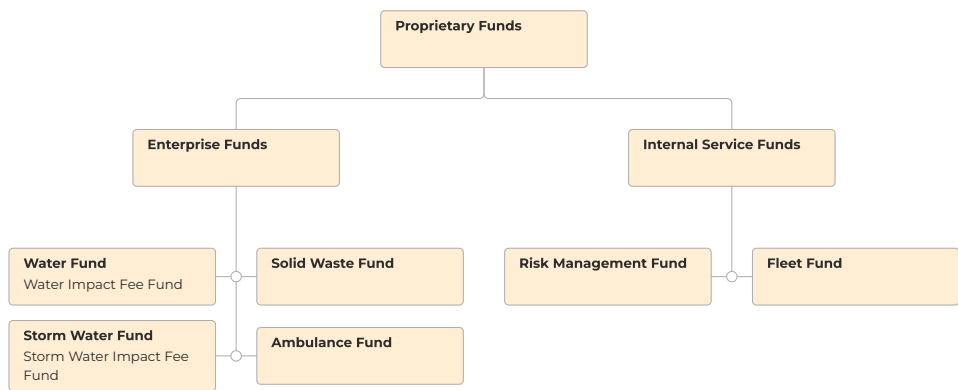
**INTERNAL SERVICE FUNDS** - Internal service funds are a proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or other governments, on a cost-reimbursement basis. Draper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

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

### Draper City Funds



Draper City Funds



## 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.

In summary, this budget provides much of the same information as the full set of statements in the annual report. It gives decision-makers and other readers a clear picture of where cash resources are expected to come from and how they will be applied to various activities. Payments for long-term debt are still budgeted using the modified approach to better match cash payments. Budget figures also show the change from the previous year, which is helpful in highlighting 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 ongoing services.
3. Draper City should regularly review user fees, license and permit fees, impact fees, and special assessments. This is done to determine that the full long-term service costs are not being subsidized by general revenue or passed on to future generations of taxpayers, determine the subsidy of some fees, identify the impact of inflation, and consider new fees.
4. Draper City should seek to maintain a stable tax rate. Generally, taxes should not be increased unless inflation has forced operating costs upward faster than tax growth or if new services are being operated in order to meet citizens' needs.

## Expense Policies

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

## Budget Policies

1. The general adopted annual budget includes activities across several different funds, including the General Fund, special revenue funds, capital projects funds, internal service funds and enterprise funds. The Cemetery Fund (permanent fund) does not adopt a separate annual budget. Capital projects, which may include activities, which overlap over several fiscal years, are assigned a project number and are included in the Capital Projects Fund. All general (non-project) capital purchases for specific equipment or improvements with a life greater than one year and a cost greater than \$5,000 are approved as separate line items as part of the budget process and the funding is included as part of the annual budget at the department level.
2. The level of the City's budgetary control (that is, the level at which the City's expenditures cannot legally exceed the appropriated amounts) is established at the department level. Each department's budget may be split into separate divisions. Within each department or division, there are three key components: Personnel, Operating and Capital. Budgeted amounts may not be moved between the different components of the budget without formal approval (budget amendment) from the city council. Likewise, budgetary savings from one component are not to be used in another component. With the approval of the city manager, budgets may be moved between divisions within the same department as long as budgets do not move from one of the three components to a different component.
3. Each department head is responsible to the city manager and the city council for operating within the legal budget for their department. All annual budgets lapse at fiscal year-end. Budgetary savings from each department are treated as a contribution to the fund balance. The council then appropriates the savings during the next annual budget process.
4. Utah State law prohibits the appropriation of the sum of unassigned, assigned and committed General Fund balance until it exceeds 5% of the General Fund revenues. Until the sum of the stated fund balance categories is greater than the above amount, it cannot be budgeted, but is used to provide working capital until tax revenue is received, to meet expenditures, and to cover unanticipated deficits. Utah State law also prohibits the accumulation of the stated fund balance categories in the General Fund in any amounts greater than 35% of the current year's total actual revenues.
5. Budgets for the General Fund, special revenue funds, and the capital projects fund are prepared on the modified accrual method of accounting. Encumbrance accounting is not used by Draper City. Expenditures in the capital projects fund are budgeted annually on a project-by-project basis.

## Budget Amendment Policies

1. Budgets are estimates, and as such, it may be necessary to amend them. City budgets can and should be amended either if it is apparent that expenditures are going to exceed the budget or if there is a shortfall in the revenues. Estimated revenues and appropriations may be increased or decreased by resolution of the City Council at any time during the year. As per Utah Code 10-6-124-129, a public hearing must be held prior to any proposed increase in a fund's appropriations. A public notice must be made at least seven (7) days prior to the amendment. Amendments do not need to be submitted to the State Auditor's office.

2. With the approval of the City Manager and the Finance Director, budgets may be moved between divisions within the same department as long as budgets do not move from one of the three components to another (See Budgetary Control). Amendments of this type are time-consuming and should be limited to significant amounts only.



## Debt Management Policy

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

# Debt Management Policies and Schedules

## DEBT MANAGEMENT POLICY

### Long-term Debt

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

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

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

### Legal Debt Margin

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

Debt Limit

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

Less Outstanding General Obligation Bonds \$0

Legal Debt Margin \$643,773,784

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

### Debt Management Policies

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

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

## Bond Payment Schedules

### Debt Service Obligation Schedule by Fiscal Year

Obligation	Purpose	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
<b>2011 Water (Revenue)</b>	Water Storage Capacity	\$ 128,100	\$ 128,500	\$128,700	\$ \$127,900	\$ \$128,000
<b>2014 Series (Sales Tax)</b>	Open Space Preservation	\$ 413,100	\$ —	\$ —	\$ —	\$ —
<b>2022 Series (Sales Tax)</b>	Land Acquisition on Pioneer Rd.	\$ 416,700	\$ 415,700	\$ 419,000	\$ 416,800	\$ 418,900
<b>2023 Series (Sales Tax)</b>	Aquarium Agreement	\$ 976,500	\$ 971,800	\$ 970,500	\$ 972,500	\$ 972,500
		<b>\$ 1,934,400</b>	<b>\$ 1,516,000</b>	<b>\$ 1,518,200</b>	<b>\$ 1,389,300</b>	<b>\$ 1,391,400</b>

### Outstanding Debt - As of Fiscal Year End

Obligation	Purpose	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
<b>2011 Water (Revenue)</b>	Water Storage Capacity	\$ 707,000	\$ 596,000	\$ 482,000	\$ 366,000	\$ 247,000
<b>2014 Series (Sales Tax)</b>	Open Space Preservation	\$ —	\$ —	\$ —	\$ —	\$ —
<b>2022 Series (Sales Tax)</b>	Land Acquisition on Pioneer Rd.	\$ 4,365,000	\$ 4,140,000	\$ 3,900,000	\$ 3,650,000	\$ 3,385,000
<b>2023 Series (Sales Tax)</b>	Aquarium Agreement	\$ 4,935,000	\$ 4,210,000	\$ 3,450,000	\$ 2,650,000	\$ 1,810,000
		<b>\$ 10,007,000</b>	<b>\$ 8,946,000</b>	<b>\$ 7,832,000</b>	<b>\$ 6,666,000</b>	<b>\$ 5,442,000</b>

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

## Fund Balance

### Fund Balance Policy

#### Fund Balance Definition and Explanation -

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

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

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

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

#### Fund balance has several components including:

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

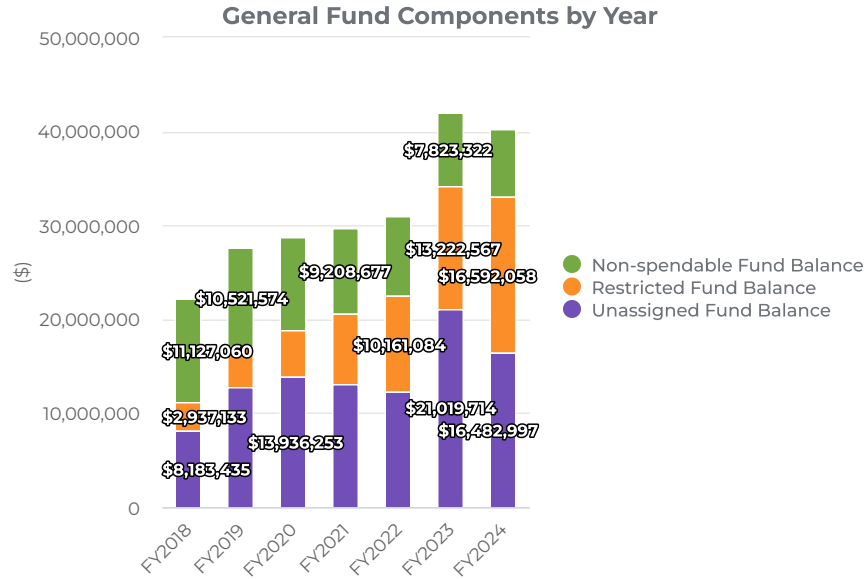
#### Historical General Fund Changes in Fund Balance by Year

Data Source	Fiscal Year	Beginning Fund Balance	Revenues	Operating Expenses	Other Sources / (Uses) - CIP, Transfers & Bond Issuance	Ending Fund Balance	Change %	Change Amount
Audited ACFR	FY2019	22,247,628	37,552,762	(29,657,016)	(2,450,585)	27,692,789	24.48%	5,445,161
Audited ACFR	FY2020	27,692,789	38,519,858	(31,213,135)	(6,311,776)	28,687,736	3.59%	994,947
Audited ACFR	FY2021	28,687,736	44,769,874	(33,894,131)	(9,409,424)	30,154,055	5.11%	1,466,319
Audited ACFR	FY2022	30,154,055	48,367,960	(32,886,183)	(14,649,649)	30,986,183	2.76%	832,128
Audited ACFR	FY2023	30,986,183	52,497,506	(36,206,126)	(5,211,960)	42,065,603	35.7%	11,079,420
Audited ACFR	FY2024	42,065,603	51,510,169	(41,691,606)	(11,695,716)	40,188,450	-4.46%	(1,877,153)
Projected	FY2025	40,188,450	61,100,000	(41,500,000)	(18,800,000)	40,988,450	1.99%	800,000

Data Source	Fiscal Year	Beginning Fund Balance	Revenues	Operating Expenses	Other Sources / (Uses) - CIP, Transfers & Bond Issuance	Ending Fund Balance	Change %	Change Amount
Budget*	FY2026	40,988,450	65,165,900	(49,334,700)	(15,831,200)	40,988,450	0.00%	0

\*The FY26 budget includes \$11,810,300 of fund balance appropriation (revenue from reserves).

## General Fund Balance by Year



# 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.



Jun 3, 2025

Adoption of the budget.  
Certified adopted budget to the State Auditor.



# DRAPER CITY STAFFING DOCUMENT

Division & Job Title	Division #	GRADE	FY24	FY25	FY26	Notes:
<b>GENERAL FUND</b>						
<b>Legislative Department</b>						
<b>Mayor &amp; Council</b>	41110					
Mayor			1.00	1.00	1.00	
City Council			5.00	5.00	5.00	
<b>TOTAL LEGISLATIVE DEPARTMENT</b>			<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	
<b>Executive Department</b>						
<b>City Manager</b>	41210					
City Manager		26	1.00	1.00	1.00	
Assistant City Manager		25	1.00	1.00	1.00	
Chief of Staff		22	1.00	1.00		Eliminate Position
Executive Assistant		16	1.00	1.00		Eliminate Position
Emergency Manager					0.72	New FY26
Administrative Assistant		10	-	0.72	0.72	
			<b>4.00</b>	<b>4.72</b>	<b>3.44</b>	
<b>City Recorder</b>	41220					
City Recorder		19	1.00	1.00	1.00	
Deputy Recorder		15	1.00	1.00	1.00	
Passport Coordinator		13	1.00	1.00	1.00	
Office Clerk I/II/III		10/11/12	1.00	1.00	1.00	
			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	
<b>Communications</b>	41270					
Communications Director		24	1.00	1.00	1.00	
Sr. Communications Specialist		16	1.00	1.00	1.00	
Multimedia Specialist		13	0.63	0.63	0.72	Increased Hours
Social Media Intern		7	-	-	-	
			<b>2.63</b>	<b>2.63</b>	<b>2.72</b>	
<b>Youth Council</b>	41260					
Youth Council Adviser		10	0.25	0.25	0.25	
			<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	
<b>Legal</b>	41240					
City Attorney		25	1.00	1.00	1.00	
Assistant City Attorney		22	1.00	1.00	1.00	
Legal Assistant		13	-	-	-	
			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
<b>Community Events</b>	41280					
Community Events Manager		19	1.00	1.00	1.00	
Community Events Coordinator		13	1.00	1.00	1.00	
Seasonal Events Worker		8	0.50	0.50	0.50	
			<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	

## GENERAL FUND CONTINUED

### Executive Department

<b>Information Technology</b>	41330				
Information Technology Director	24	1.00	1.00	1.00	
Network Manager	21	1.00	1.00	1.00	
Network Administrator	19	-	-	-	
Systems Administrator	18	1.00	1.00	1.00	
		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	
<b>Geographic Information Systems (GIS)</b>	41340				
GIS Manager	20	1.00	1.00	1.00	
GIS Specialist I/II/III	14/15/16	1.00	1.00	2.00	Relclassified
GIS Technician	12	1.00	1.00	-	Relclassified
		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	
<b>TOTAL EXECUTIVE DEPARTMENT</b>		<b>21.38</b>	<b>22.10</b>	<b>20.91</b>	

<b>Human Resources Department</b>	41310				
Human Resource Director	24	1.00	1.00	1.00	
Human Resource Generalist	18	1.00	1.00	1.00	
Human Resource Coordinator/Specialist	14/15	1.00	1.00	1.00	
<b>TOTAL HUMAN RESOURCES DEPARTMENT</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	

### Finance Department

<b>Finance</b>	41320				
Finance Director	24	1.00	1.00	1.00	
Assistant Finance Director	22	1.00	1.00	1.00	
City Treasurer	19	1.00	1.00	1.00	
Purchasing Agent	16	1.00	1.00	1.00	
Accountant I/II	14/15	1.00	1.00	1.00	
Accounting Specialist	14	1.00	1.00	1.00	
Payroll Administrator	15	1.00	1.00	1.00	
Accounts Payable Technician I/II/III	12/13/14	1.00	1.00	1.00	
Finance Clerk I/II/III	10/11/12	1.25	1.25	1.25	
<b>TOTAL FINANCE DEPARTMENT</b>		<b>9.25</b>	<b>9.25</b>	<b>9.25</b>	

### Facilities Department

<b>Facilities Administration</b>	41410				
Facilities Manager	19	1.00	1.00	1.00	
Custodial Supervisor	15			1.00	New FY26
HVAC Maintenance Technician I/II/III	15/16/17	1.00	1.00	1.00	
Facilities Maintenance / Community Service Coordinator	13	1.00	1.00	1.00	
Van Driver/Sr. Van Driver (Pool)	10/11	0.75	0.75	0.75	
Part-Time Facilities Worker I/II/III (Pool)	9/10/11	3.50	3.50	3.50	
<b>TOTAL FACILITIES DEPARTMENT</b>		<b>7.25</b>	<b>7.25</b>	<b>8.25</b>	

## GENERAL FUND CONTINUED

### Judicial Department

<b>Justice Court</b>	42110				
Judge	25	0.60	0.60	0.60	
Judicial Manager	19	1.00	1.00	1.00	
Judicial Supervisor	16	1.00	1.00		Eliminate Position
Judicial Assistant I/II/III	11/12/13	3.00	3.00	3.00	
<b>TOTAL JUDICIAL DEPARTMENT</b>		<b>5.60</b>	<b>5.60</b>	<b>4.60</b>	

### Police Department

<b>Police Administration</b>	42210				
Chief of Police	25	1.00	1.00	1.00	
Captain	21	-	1.00	1.00	
Lieutenant	P5	3.00	3.00	3.00	
Sergeant	P4	-	-	-	
Police Officer I/II/Master Officer	P1/P2/P3	1.00	1.00	1.00	
Sr. Executive Asst	16	1.00	1.00	1.00	
Project Coordinator	12	-	-	-	
		<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	
<b>Patrol</b>	42220				
Police Sergeant	P4	5.00	7.00	7.00	
Police Officer I/II/Master Officer	P1/P2/P3	30.00	32.00	33.00	New FY26 (Detective)
Reserve Police Officer		-	0.25	0.25	
Park Ranger (Police Officer)	P1	1.00	1.00	1.00	
Crossing Guard Supervisor	12	0.24	-	-	
Crossing Guards	9	6.00	6.00	6.00	
		<b>42.24</b>	<b>46.25</b>	<b>47.25</b>	
<b>Investigations</b>	42240				
Police Sergeant	P4	3.00	2.00	2.00	
Police Officer I/II/Master Officer	P1/P2/P3	8.00	5.00	5.00	
Crime Scene / Evidence Technician	14	2.00	2.00	2.00	
Community Crime Analyst	15	1.00	1.00	1.00	
Victim Advocate	15	1.00	1.00	1.00	
Program Coordinator	13	-	-	-	
		<b>15.00</b>	<b>11.00</b>	<b>11.00</b>	
<b>Support Services</b>	42250				
Support Services Supervisor	15	1.00	1.00	1.00	
Crime Prevention Specialist	13	0.50	0.50	0.50	
Community Outreach Coordinator	13	-	-	-	
Records Specialist	13	-	1.00	1.00	
Support Services Clerk I/II/III	10/11/12	2.70	2.50	2.50	
		<b>4.20</b>	<b>5.00</b>	<b>5.00</b>	
<b>Animal Services</b>	42260				
Animal Services Supervisor	15	1.00	1.00	1.00	
Animal Services Officer I/II/III	12/13/14	2.00	2.00	2.00	
Animal Services Attendant	10	0.38	0.38	0.38	
		<b>3.38</b>	<b>3.38</b>	<b>3.38</b>	
<b>TOTAL POLICE DEPARTMENT</b>		<b>70.82</b>	<b>72.63</b>	<b>73.63</b>	

## GENERAL FUND CONTINUED

### Fire Department

<b>Fire Administration</b>	42310				
Fire Chief		25	1.00	1.00	1.00
Deputy Fire Chief		23	1.00	1.00	1.00
Battalion Chief		F7	1.00	1.00	1.00
Sr. Executive Asst		16	1.00	1.00	1.00
Administrative Assistant I/II/III		11/12/13	0.72	0.72	0.72
Fire Training Captain		F6		1.00	1.00
			<b>4.72</b>	<b>5.72</b>	<b>5.72</b>
<b>Fire Prevention</b>	42320				
Fire Marshal		19	1.00	1.00	1.00
Fire Inspector		15	1.00	1.00	1.00
			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Fire Operations - FTE's @ 2,912 Hours</b>	42330				
Battalion Chief		F7	2.00	2.00	2.00
Captain		F6	9.00	9.00	9.00
Engineer		F3	9.00	9.00	9.00
Firefighter		F1/F2	6.00	9.00	9.00
Firefighter - Part Time		F1/F2	-	-	-
Seasonal Wildland Crew Supervisor		14	1.00	1.00	1.00
Seasonal Wildland Crew Lead		11	0.50	0.50	0.50
Seasonal Wildland Crew Lead - GRANT FUNDED		11	0.50	-	-
Seasonal Wildland Crew		9	2.00	2.00	2.00
Seasonal Wildland Crew - GRANT FUNDED		9	1.50	-	-
			<b>31.50</b>	<b>32.50</b>	<b>32.50</b>
<b>TOTAL FIRE DEPARTMENT</b>			<b>38.22</b>	<b>40.22</b>	<b>40.22</b>

## GENERAL FUND CONTINUED

### Public Works Department

<b>Public Works Administration</b>	43110				
Public Works Director / City Engineer	25	1.00	1.00	1.00	
Deputy Public Works Director / City Engineer	23	1.00	1.00	1.00	
Public Works Area Manager	19	-	-	-	
Public Works Operations Manager	21	1.00	1.00	1.00	
Office Manager	15	1.00	1.00	1.00	
Administrative Assistant I/II/III	11/12/13	0.72	0.72	0.72	
		<b>4.72</b>	<b>4.72</b>	<b>4.72</b>	
<b>Engineering</b>	43120				
Senior Engineering Manager	22	2.00	2.00	2.00	
Engineer I / II / III	17/18/19	2.00	2.00	2.00	
Engineering Manager	21	1.00	1.00	1.00	
Engineering Inspector I/II	15/16	3.00	3.00	3.00	
Engineering Design Technician I/II/III	14/15/16	2.00	2.00	2.00	
Office Manager	15	1.00	1.00	1.00	
Administrative Assistant I/II/III	11/12/13	0.63	0.63	0.63	
Scanning Clerk	10	-	-	-	
		<b>11.63</b>	<b>11.63</b>	<b>11.63</b>	
<b>Fleet</b>	43120				
Mechanic I/II/III	12/13/14	-	-	-	
		-	-	-	
<b>Streets</b>	43130				
Streets Manager	18	1.00	1.00	1.00	
Concrete Specialist	14	-	-	-	
Streets Foreman	16	1.00	1.00	1.00	
Heavy Equipment Operator	15	3.00	3.00	3.00	
Equipment Operator I/II/III	12/13/14	4.00	4.00	4.00	
		<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>		<b>25.35</b>	<b>25.35</b>	<b>25.35</b>	

## GENERAL FUND CONTINUED

### Community Development Department

<b>Community Development</b>	44110				
Community Development Director	24	1.00	1.00	1.00	
Office Manager	15	1.00	1.00	1.00	
Administrative Assistant I/II/III	11/12/13	1.50	1.50	1.50	
Scanning Clerk	10	1.00	0.50	0.50	
		<b>4.50</b>	<b>4.00</b>	<b>4.00</b>	
<b>Code</b>	44130				
Code Enforcement Officer	15	1.00	1.00	1.00	
		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	
<b>Building</b>	44140				
Chief Building Official	22	1.00	1.00	1.00	
Plans Examiner	17	3.00	3.00	3.00	
Building Inspector Supervisor	17	1.00	1.00	1.00	
Building Inspector I/II/III	14/15/16	3.00	3.00	3.00	
Building Permit Technician	13	1.00	1.00	1.00	
		<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	
<b>Planning</b>	44120				
Planning Manager	21	1.00	1.00	1.00	
Planner I/II/III	15/16/17	3.00	3.00	3.00	
Planning Coordinator	13	1.00	1.00	1.00	
		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	
<b>Business Licensing</b>	44160				
Business License Official	13	1.00	1.00	1.00	
		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	
<b>TOTAL COMMUNITY DEVELOPMENT DEPT.</b>		<b>20.50</b>	<b>20.00</b>	<b>20.00</b>	

## GENERAL FUND CONTINUED

### Parks and Recreation Department

<b>Parks &amp; Recreation Administration</b>	45110				
Parks & Recreation Director	24	1.00	1.00	1.00	
Parks Projects Manager	18	1.00	1.00	1.00	
Executive Assistant	14	1.00	1.00	1.00	
Administrative Assistant I/II/III	11/12/13	1.00	1.00	1.00	
		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	
<b>Parks</b>	45150				
Parks Manager	18	1.00	1.00	1.00	
Parks Foreman	16	3.00	3.00	3.00	
Parks Maintenance Technician I/II/III	12/13/14	14.00	14.00	14.00	
Parks Worker	9	1.00	1.00	1.00	
Seasonal Laborer Pool	8	7.50	7.50	7.50	
		<b>26.50</b>	<b>26.50</b>	<b>26.50</b>	
<b>Amphitheater</b>	45130				
Seasonal Amphitheater Coordinator Pool	11	0.19	0.19	0.19	
		<b>0.19</b>	<b>0.19</b>	<b>0.19</b>	
<b>Community Events</b>	45130				
Special Events Coordinator I/II/III	13/14/15	-	-	-	
		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Trails and Open Space</b>	45170				
Open Space Manager	18	1.00	1.00	1.00	
Open Space Foreman	16	1.00	1.00	1.00	
Trails Technician	11			1.00	New FY26
Open Space Worker	9	1.00	1.00	1.00	
Open Space Seasonal Laborer Pool	8	2.00	2.00	3.00	New FY26
		<b>5.00</b>	<b>5.00</b>	<b>7.00</b>	
<b>Recreation</b>	45120				
Recreation Manager	18	1.00	1.00	1.00	
Recreation Coordinator I/II/III	13/14/15	1.00	1.00	1.00	
Recreation Program Worker Pool Employees	Various	2.00	2.00	2.00	
		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	
<b>TOTAL PARKS &amp; RECREATION DEPT.</b>		<b>39.69</b>	<b>39.69</b>	<b>41.69</b>	
<b>Non Departmental</b>					
<b>Non Departmental</b>					
Emergency Services Coordinator	12	-	-	-	
<b>TOTAL NON DEPARTMENTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	

<b>TOTAL GENERAL FUND</b>	<b>247.06</b>	<b>251.09</b>	<b>252.90</b>
---------------------------	---------------	---------------	---------------

## ENTERPRISE & OTHER FUNDS

### Class B&C Road Fund

23110

Crack Seal Seasonal Laborers

8

- - -

#### TOTAL B&C ROAD FUND

- - -

### Ambulance Fund

55110

Battalion Chief

F7

1.00

1.00

1.00

Paramedic - FTE's @ 2,912 Hours

F4/F5

21.00

21.00

21.00

Paramedic Part-Time - FTE's@2,912  
Hours

F4/F5

0.80

0.15

0.15

22.80

22.15

22.15

### Utilities Allocation

51110

*Allocated into Water, Storm Water and Solid Waste by % of Revenues*

GIS Specialist I/II/III

14/15/16

1.00

1.00

1.00

Utility Billing Lead

14

1.00

1.00

1.00

Utility Billing Service

11/12/13

1.63

1.63

1.63

Representative I/II/III

3.63

3.63

3.63

### Water Fund

53110

Water Manager

20

1.00

1.00

1.00

Water Quality & Conservation  
Coordinator

16

1.00

1.00

1.00

Water Foreman

16

1.00

1.00

1.00

Water Utility Inspector

16

1.00

1.00

1.00

Cross Connection Specialist

15

1.00

1.00

1.00

Water Crew Lead

15

2.00

2.00

2.00

Water System Operator I/II/III

13/14/15

5.00

5.00

5.00

12.00

12.00

12.00

### Storm Water Fund

53210

Storm Water Manager

18

1.00

1.00

1.00

Storm Water Specialist

16

1.00

1.00

1.00

Storm Water Foreman

16

1.00

1.00

1.00

Heavy Equipment Operator

15

2.00

2.00

2.00

Equipment Operator I/II/III

12/13/14

3.00

3.00

3.00

Storm Water Compliance  
Inspector (SWPPP)

13

1.00

1.00

1.00

9.00

9.00

9.00

### Solid Waste Fund

53310

Solid Waste Manager

18

1.00

1.00

1.00

Solid Waste Special Services Lead

15

1.00

1.00

1.00

Solid Waste Route Lead

15

1.00

1.00

1.00

Solid Waste Foreman

16

1.00

1.00

1.00

Mechanic I/II/III

11/12/13

-

-

-

Equipment Operator I/II/III

12/13/14

6.00

6.00

6.00

10.00

10.00

10.00

## TOTAL ENTERPRISE & OTHER FUNDS

57.43

56.78

56.78

## INTERNAL SERVICE FUNDS

<b>Fleet Management</b>	62110				
Fleet Manager		19	1.00	1.00	1.00
Shop Foreman		16	1.00	1.00	1.00
Mechanic I/II/III		13/14/15	5.00	6.00	6.00
			<b>7.00</b>	<b>8.00</b>	<b>8.00</b>
<b>Risk Management</b>	61110				
Risk Manager		19	1.00	1.00	1.00
			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## TOTAL INTERNAL SERVICE FUNDS

8.00 9.00 9.00

## TOTAL ALL FUNDS

312.49 316.87 318.68

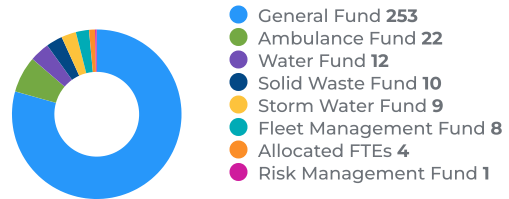
## STAFFING SUMMARY BY DEPARTMENT AND FUND

	FY24	FY25	FY26
<b>General Fund</b>			
Legislative	6.00	6.00	6.00
Executive	21.38	22.10	20.91
Human Resources	3.00	3.00	3.00
Finance	9.25	9.25	9.25
Facilities	7.25	7.25	8.25
Judicial	5.60	5.60	4.60
Police	70.82	72.63	73.63
Fire	38.22	40.22	40.22
Public Works	25.35	25.35	25.35
Community Development	20.50	20.00	20.00
Parks and Recreation	39.69	39.69	41.69
Non Departmental	-	-	-
<b>Total General Fund</b>	<b>247.06</b>	<b>251.09</b>	<b>252.90</b>
<b>Enterprise &amp; Other Funds</b>			
Class B&C Road Fund	-	-	-
Ambulance Fund	22.80	22.15	22.15
Allocated FTE's	3.63	3.63	3.63
Water Fund	12.00	12.00	12.00
Storm Water Fund	9.00	9.00	9.00
Solid Waste Fund	10.00	10.00	10.00
<b>Total Enterprise &amp; Other Funds</b>	<b>57.43</b>	<b>56.78</b>	<b>56.78</b>
<b>Internal Service Funds</b>			
Fleet Management Fund	7.00	8.00	8.00
Risk Management Fund	1.00	1.00	1.00
<b>Total Internal Service Funds</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>
<b>TOTAL CITYWIDE STAFFING COUNT</b>	<b>312.49</b>	<b>316.87</b>	<b>318.68</b>

**General Fund Staffing by Department**



**Staffing by Fund**



**WAGE SCALE - GENERAL****DRAPER CITY WAGE SCALE**

Effective 7/1/2025

Hourly Pay Ranges			
10% Between Grades			
GRADE	MIN. RANGE (60% of Max)	MID. POINT (80% of Max)	MAX. RANGE (100% of Max)
7	\$11.92	\$15.90	\$19.88
8	\$13.11	\$17.49	\$21.87
9	\$14.42	\$19.24	\$24.05
10	\$15.86	\$21.16	\$26.46
11	\$17.45	\$23.28	\$29.11
12	\$19.19	\$25.61	\$32.02
13	\$21.11	\$28.17	\$35.22
14	\$23.22	\$30.98	\$38.74
15	\$25.55	\$34.08	\$42.61
16	\$28.11	\$37.49	\$46.88
17	\$30.92	\$41.24	\$51.56

Salary Pay Ranges			
10% Between Grades & 25% After Grade 24			
GRADE	MIN. RANGE (60% of Max)	MID. POINT (80% of Max)	MAX. RANGE (100% of Max)
18	\$67,564.22	\$90,085.63	\$112,607.04
19	\$74,320.64	\$99,094.19	\$123,867.74
20	\$81,752.71	\$109,003.61	\$136,254.52
21	\$89,927.98	\$119,903.97	\$149,879.97
22	\$98,920.77	\$131,894.37	\$164,867.97
23	\$108,812.85	\$145,083.81	\$181,354.76
24	\$119,694.14	\$159,592.19	\$199,490.24
25	\$131,663.55	\$175,551.41	\$219,439.26
26	\$164,579.44	\$219,439.26	\$274,299.08

Wage Scale Adjustment History:

Effective 07/01/2019 - 2%

Effective 07/01/2021 - 2%

Effective 07/01/2021 - Remove grades 3 &amp; 4, add grade 24

Effective 07/01/2022 - 2%

Effective 07/01/2023 - 4%

Effective 07/01/2023 - Remove grades 5 &amp; 6, add grade 25

Effective 07/01/2024 - 3%

Effective 07/01/2024 - Increase difference between G24 &amp; G25 by 5%

Effective 07/01/2025 - Minimum range and mid point ranges adjustments set to 60% &amp; 80%.

Effective 07/01/2025 - G18 created for former G17 salaried positions. Former G18 through G25 adjusted up a grade.

Effective 07/01/2025 - 5% adjustment between G17 &amp; G18 to separate hourly and salary scales.

Effective 07/01/2025 - 2%

Merit & COLA History:

Effective July 2019 - 2% COLA &amp; 1% Merit

Effective Dec. 2020 - 3% Merit

Effective July 2021 - 2% Cola &amp; 3% Merit

Effective July 2022 - 2% Cola &amp; 6% Merit

Effective July 2023 - 4% Cola &amp; 2% Merit

Effective July 2024 - 3% Cola &amp; 2% Merit

Effective July 2025 - 2% Cola &amp; 2.25% Merit



**Draper City Fire Department  
Step Pay Plan  
FY2026  
Effective July 2025**



Grade	Job Title	Rate	Step 1	Step 2	Step 3	Step 4	Step 5
F-1	Firefighter I	Hourly Annual Step Increase	\$18.92 \$55,095.04	\$19.68 \$57,308.16 4.0%	\$20.47 \$59,608.64 4.0%	\$21.29 \$61,996.48 4.0%	\$22.14 \$64,471.68 4.0%
F-2	Firefighter II	Hourly Annual Step Increase				\$22.35 \$65,083.20	\$23.24 \$67,674.88 4.0%
F-3	Fire Engineer	Hourly Annual Step Increase				\$23.47 \$68,344.64	\$24.41 \$71,081.92 4.0%
F-4	Paramedic I	Hourly Annual Step Increase	\$23.16 \$67,441.92	\$24.09 \$70,150.08 4.0%	\$25.05 \$72,945.60 4.0%	\$26.05 \$75,857.60 4.0%	\$27.09 \$78,886.08 4.0%
F-5	Paramedic II	Hourly Annual Step Increase				\$26.82 \$78,099.84	\$27.89 \$81,215.68 4.0%

Grade	Job Title	Rate	Step 6	Step 7	Step 8	Step 9	Step 10
F-1	Firefighter I	Hourly Annual Step Increase	\$23.03 \$67,063.36 4.0%	\$23.95 \$69,742.40 4.0%	\$24.91 \$72,537.92 4.0%	\$25.91 \$75,449.92 4.0%	\$26.95 \$78,478.40 4.0%
F-2	Firefighter II	Hourly Annual Step Increase	\$24.17 \$70,383.04 4.0%	\$25.14 \$73,207.68 4.0%	\$26.15 \$76,148.80 4.0%	\$27.20 \$79,206.40 4.0%	\$28.29 \$82,380.48 4.0%
F-3	Fire Engineer	Hourly Annual Step Increase	\$25.39 \$73,935.68 4.0%	\$26.41 \$76,905.92 4.0%	\$27.47 \$79,992.64 4.0%	\$28.57 \$83,195.84 4.0%	\$29.71 \$86,515.52 4.0%
F-4	Paramedic I	Hourly Annual Step Increase	\$28.17 \$82,031.04 4.0%	\$29.30 \$85,321.60 4.0%	\$30.47 \$88,728.64 4.0%	\$31.69 \$92,281.28 4.0%	\$32.96 \$95,979.52 4.0%
F-5	Paramedic II	Hourly Annual Step Increase	\$29.01 \$84,477.12 4.0%	\$30.17 \$87,855.04 4.0%	\$31.38 \$91,378.56 4.0%	\$32.64 \$95,047.68 4.0%	\$33.95 \$98,862.40 4.0%
F-6	Fire Captain	Hourly Annual Step Increase		\$35.63 \$103,754.56	\$37.06 \$107,918.72 4.0%	\$38.54 \$112,228.48 4.0%	\$40.08 \$116,712.96 4.0%
F-7	Battalion Chief	Hourly Annual Step Increase			\$42.88 \$124,866.56	\$44.60 \$129,875.20 4.0%	\$46.38 \$135,058.56 4.0%

**Hourly wage is based on a 2912 schedule.**

**Plan History:**

Original plan with 2.75% between steps - July 2017  
2% COLA - July 2019  
Market & step plan adjustments - 03/29/2021  
2% COLA - July 2021

2% COLA - July 2022  
3% Market Adjustment - July 2023  
4% COLA - July 2023  
Market & step plan adjustments - July 2024  
2 % COLA - July 2025



**Draper City Police Department**  
**Step Pay Plan**  
**FY2026**  
**Effective July 2025**



Grade	Job Title	Rate	Entry
P1	Police Officer I	Hourly Salary Step Increase	\$30.75 \$63,960.00

Grade	Job Title	Rate	Step 1	Step 2	Step 3	Step 4	Step 5
P1	Police Officer I	Hourly Salary Step Increase	\$31.98 \$66,518.40 4.0%	\$33.26 \$69,180.80 4.0%	\$34.59 \$71,947.20 4.0%	\$35.97 \$74,817.60 4.0%	\$37.41 \$77,812.80 4.0%
P2	Police Officer II	Hourly Salary Step Increase				\$ 37.77 \$ 78,561.60	\$ 39.28 \$ 81,702.40 4.0%

Grade	Job Title	Rate	Step 6	Step 7	Step 8	Step 9	Step 10
P1	Police Officer I	Hourly Salary Step Increase	\$38.91 \$80,932.80 4.0%	\$40.47 \$84,177.60 4.0%	\$42.09 \$87,547.20 4.0%	\$43.77 \$91,041.60 4.0%	\$45.52 \$94,681.60 4.0%
P2	Police Officer II	Hourly Salary Step Increase	\$ 40.85 \$ 84,968.00 4.0%	\$ 42.48 \$88,358.40 4.0%	\$44.18 \$91,894.40 4.0%	\$45.95 \$ 95,576.00 4.0%	\$47.79 \$ 99,403.20 4.0%
P3	Master Officer	Hourly Salary Step Increase	\$ 42.89 \$ 89,211.20	\$ 44.61 \$92,788.80 4.0%	\$ 46.39 \$96,491.20 4.0%	\$ 48.25 \$ 100,360.00 4.0%	\$ 50.18 \$ 104,374.40 4.0%
P4	Sergeant	Hourly Salary Step Increase		\$52.18 \$108,534.40	\$54.27 \$112,881.60 4.0%	\$56.44 \$117,395.20 4.0%	\$58.70 \$122,096.00 4.0%
P5	Lieutenant	Hourly Salary Step Increase			\$61.05 \$126,984.00	\$63.49 \$132,059.20 4.0%	\$66.03 \$137,342.40 4.0%

**Plan History:**

Market adjustments - 2/21/2018  
Market & step adjustments - July 2019  
2% COLA - July 2019  
2% COLA - July 2021  
Market & step adjustments - 09/07/2021  
2% COLA - July 2022

4% Market adjustment for P2 & P3 - July 2023  
4% COLA - July 2023  
3% Market adjustment for P1 - Feb 2024  
3% COLA - July 2024  
Market & step adjustments - July 2024  
2% COLA - July 2025

---

## FUND SUMMARIES

---



### Government Wide Sources and Uses

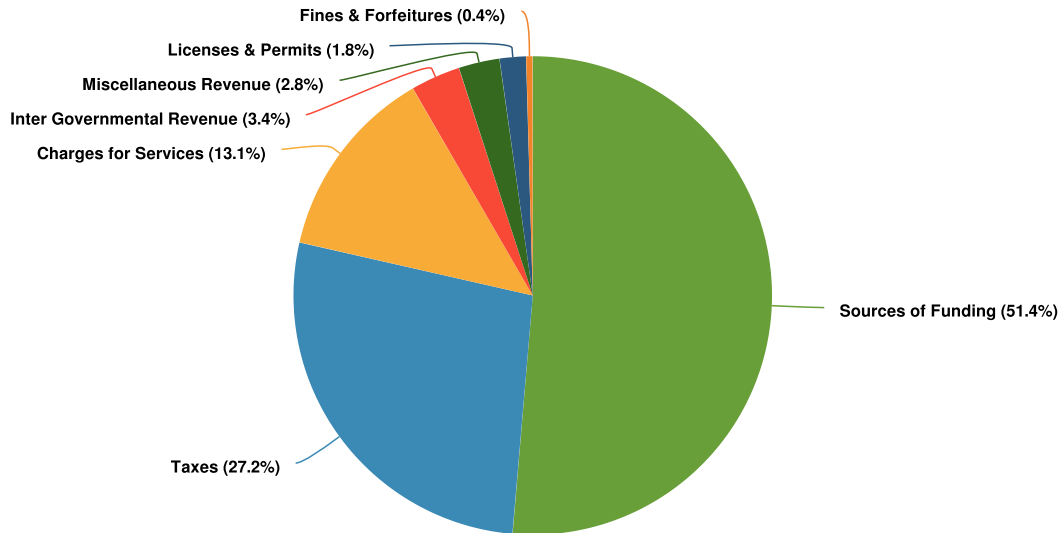
- [Government Wide: Sources and Uses by Type and Classification](#)
- [Government Wide: Sources and Uses by Fund](#)



# Government Wide: Sources and Uses By Classification and Type

## Government Wide Revenues by Source

### Government Wide Budgeted Revenues



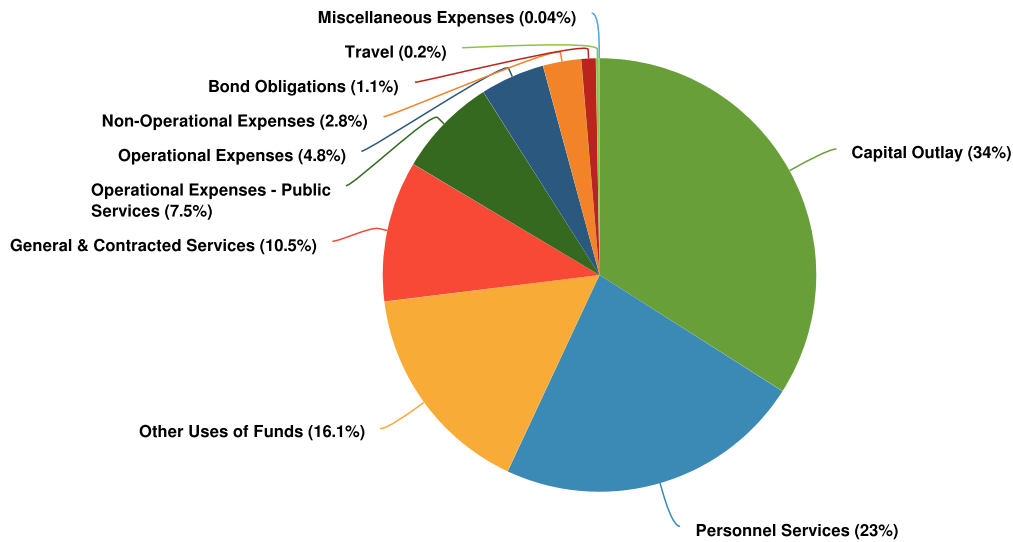
Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Revenue Source					
Taxes					
Property Tax Current	\$17,068,049	\$17,445,669	\$18,990,900	\$18,876,661	\$18,445,400
Sales and Use Tax	\$25,045,087	\$25,543,848	\$25,610,000	\$15,151,033	\$26,230,000
Franchise Tax	\$1,519,132	\$1,513,056	\$1,543,000	\$998,981	\$1,410,000
<b>Total Taxes:</b>	<b>\$43,632,268</b>	<b>\$44,502,573</b>	<b>\$46,143,900</b>	<b>\$35,026,675</b>	<b>\$46,085,400</b>
Licenses & Permits					
Business License	\$462,732	\$458,730	\$451,000	\$397,862	\$450,000
Non Business Licenses & Permits	\$25,198	\$337,225	\$20,500	\$147,892	\$120,500
Building Permits	\$1,861,657	\$1,541,212	\$1,800,000	\$2,160,934	\$1,730,000
Planning Fees	\$781,779	\$822,246	\$750,000	\$728,326	\$725,000
Impact Fees	\$1,676,471	\$856,726	\$0	\$1,962,073	\$0
<b>Total Licenses &amp; Permits:</b>	<b>\$4,807,837</b>	<b>\$4,016,138</b>	<b>\$3,021,500</b>	<b>\$5,397,087</b>	<b>\$3,025,500</b>
Inter Governmental Revenue					
Federal Grants	\$3,009,152	\$40,468	\$117,100	\$113,554	\$50,000
State Grants	\$2,432,118	\$2,405,565	\$3,063,000	\$1,773,695	\$3,030,000
Local Grants	\$551,350	\$61,710	\$80,500	\$11,160	\$10,000
Highway Transportation Tax	\$2,577,911	\$2,562,106	\$2,600,000	\$1,772,950	\$2,600,000



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Total Inter Governmental Revenue:</b>	<b>\$8,570,531</b>	<b>\$5,069,849</b>	<b>\$5,860,600</b>	<b>\$3,671,359</b>	<b>\$5,690,000</b>
Charges for Services					
Fees	\$495,529	\$549,948	\$523,200	\$591,982	\$471,300
Sales and Service	\$16,288,186	\$19,576,999	\$19,709,900	\$11,994,492	\$21,674,500
<b>Total Charges for Services:</b>	<b>\$16,783,715</b>	<b>\$20,126,947</b>	<b>\$20,233,100</b>	<b>\$12,586,474</b>	<b>\$22,145,800</b>
Fines & Forfeitures					
Court Fines	\$696,761	\$728,732	\$675,000	\$591,521	\$676,000
Restitution	\$6,854	\$2,325	\$0	\$1,844	\$1,500
Late Fees & Penalties	\$101,204	\$69,492	\$70,000	\$58,762	\$60,500
<b>Total Fines &amp; Forfeitures:</b>	<b>\$804,819</b>	<b>\$800,548</b>	<b>\$745,000</b>	<b>\$652,126</b>	<b>\$738,000</b>
Miscellaneous Revenue					
Interest Earnings	\$4,439,551	\$6,133,570	\$4,295,000	\$3,074,074	\$4,308,000
Other Misc Revenue	\$1,116,217	\$2,205,031	\$100,000	\$1,011,009	\$366,500
<b>Total Miscellaneous Revenue:</b>	<b>\$5,555,768</b>	<b>\$8,338,602</b>	<b>\$4,395,000</b>	<b>\$4,085,083</b>	<b>\$4,674,500</b>
Sources of Funding					
Interfund Transfers	\$17,981,760	\$21,633,979	\$29,597,500	\$3,091,707	\$26,907,700
Bond Proceeds	\$13,419,400	\$214,933	\$0	\$0	\$0
Gain/Loss on Disposal of Capital Assets	\$441,728	\$199,097	\$2,721,500	\$7,199,859	\$0
Fund Balance Appropriation	\$0	\$0	\$61,424,000	\$0	\$60,045,700
<b>Total Sources of Funding:</b>	<b>\$31,842,888</b>	<b>\$22,048,009</b>	<b>\$93,743,000</b>	<b>\$10,291,566</b>	<b>\$86,953,400</b>
<b>Total Revenue Source:</b>	<b>\$111,997,825</b>	<b>\$104,902,666</b>	<b>\$174,142,100</b>	<b>\$71,710,370</b>	<b>\$169,312,600</b>

# Government Wide Expenditures by Type

## Governement Wide Budgeted Expenses



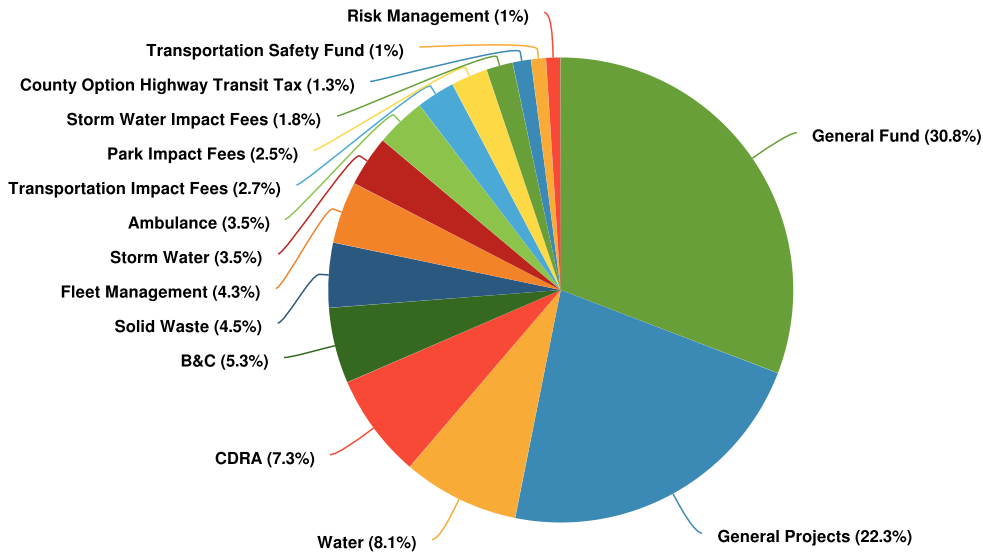
Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	\$20,448,999	\$22,191,142	\$25,303,100	\$19,808,451	\$26,415,300
Benefits	\$10,451,598	\$11,210,250	\$12,145,600	\$9,848,333	\$12,456,100
<b>Total Personnel Services:</b>	<b>\$30,900,597</b>	<b>\$33,401,392</b>	<b>\$37,448,700</b>	<b>\$29,656,783</b>	<b>\$38,871,400</b>
General & Contracted Services	\$9,628,139	\$10,732,495	\$17,309,400	\$8,617,642	\$17,780,300
<b>Total General &amp; Contracted Services:</b>	<b>\$9,628,139</b>	<b>\$10,732,495</b>	<b>\$17,309,400</b>	<b>\$8,617,642</b>	<b>\$17,780,300</b>
Travel					
In State Travel	\$36,071	\$47,357	\$105,800	\$44,752	\$105,500
Out Of State Travel	\$92,370	\$85,153	\$240,750	\$74,378	\$258,100
<b>Total Travel:</b>	<b>\$128,440</b>	<b>\$132,509</b>	<b>\$346,550</b>	<b>\$119,129</b>	<b>\$363,600</b>
Operational Expenses	\$5,011,676	\$6,237,837	\$6,956,550	\$2,483,343	\$8,130,800
<b>Total Operational Expenses:</b>	<b>\$5,011,676</b>	<b>\$6,237,837</b>	<b>\$6,956,550</b>	<b>\$2,483,343</b>	<b>\$8,130,800</b>
Operational Expenses - Public Services	\$6,969,325	\$9,912,323	\$10,847,500	\$5,178,961	\$12,626,600
<b>Total Operational Expenses - Public Services:</b>	<b>\$6,969,325</b>	<b>\$9,912,323</b>	<b>\$10,847,500</b>	<b>\$5,178,961</b>	<b>\$12,626,600</b>
Non-Operational Expenses	\$4,063,472	\$4,610,683	\$4,450,000	\$136,312	\$4,824,500

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Total Non-Operational Expenses:</b>	<b>\$4,063,472</b>	<b>\$4,610,683</b>	<b>\$4,450,000</b>	<b>\$136,312</b>	<b>\$4,824,500</b>
Miscellaneous Expenses	\$37,056	\$25,923	\$69,600	\$10,798	\$74,600
<b>Total Miscellaneous Expenses:</b>	<b>\$37,056</b>	<b>\$25,923</b>	<b>\$69,600</b>	<b>\$10,798</b>	<b>\$74,600</b>
Capital Outlay	\$21,960,995	\$26,536,134	\$62,572,000	\$10,744,658	\$57,591,900
<b>Total Capital Outlay:</b>	<b>\$21,960,995</b>	<b>\$26,536,134</b>	<b>\$62,572,000</b>	<b>\$10,744,658</b>	<b>\$57,591,900</b>
Bond Obligations	\$10,619,167	\$3,070,782	\$2,975,400	\$1,868,983	\$1,833,900
<b>Total Bond Obligations:</b>	<b>\$10,619,167</b>	<b>\$3,070,782</b>	<b>\$2,975,400</b>	<b>\$1,868,983</b>	<b>\$1,833,900</b>
Other Uses of Funds					
Transfers to Other Funds	\$17,981,760	\$21,633,979	\$29,597,600	\$3,091,707	\$26,907,700
Contra Expenses	-\$7,072,753	-\$5,360,557	\$0	\$0	\$0
Fund Balance Contribution	\$0	\$0	\$1,568,800	\$0	\$307,300
<b>Total Other Uses of Funds:</b>	<b>\$10,909,007</b>	<b>\$16,273,421</b>	<b>\$31,166,400</b>	<b>\$3,091,707</b>	<b>\$27,215,000</b>
<b>Total Expense Objects:</b>	<b>\$100,227,875</b>	<b>\$110,933,501</b>	<b>\$174,142,100</b>	<b>\$61,908,318</b>	<b>\$169,312,600</b>



## Government Wide: Sources and Uses by Fund

### Government Wide Revenues by Fund



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
General Fund					
Taxes	\$35,855,916	\$36,369,500	\$38,210,500	\$26,856,769	\$38,423,500
Licenses & Permits	\$3,131,366	\$3,159,412	\$3,021,500	\$3,435,014	\$3,025,500
Inter Governmental Revenue	\$3,650,832	\$171,250	\$960,600	\$262,947	\$790,000
Charges for Services	\$1,696,734	\$2,149,728	\$1,752,200	\$1,553,985	\$1,739,200
Fines & Forfeitures	\$739,237	\$734,917	\$675,000	\$596,064	\$681,000
Miscellaneous Revenue	\$2,023,178	\$3,281,379	\$2,100,000	\$1,830,584	\$2,116,500
Sources of Funding	\$16,415,143	\$844,661	\$3,990,000	\$7,629,868	\$5,413,200
<b>Total General Fund:</b>	<b>\$63,512,405</b>	<b>\$46,710,847</b>	<b>\$50,709,800</b>	<b>\$42,165,231</b>	<b>\$52,188,900</b>
CDRA					
Taxes	\$7,776,352	\$8,133,073	\$7,933,400	\$8,169,906	\$7,661,900
Miscellaneous Revenue	\$605,533	\$1,113,594	\$800,000	\$813,707	\$923,000
Sources of Funding	\$0	\$349,768	\$3,590,200	\$0	\$3,713,000
<b>Total CDRA:</b>	<b>\$8,381,885</b>	<b>\$9,596,435</b>	<b>\$12,323,600</b>	<b>\$8,983,613</b>	<b>\$12,297,900</b>
B&C					
Inter Governmental Revenue	\$2,336,920	\$2,336,493	\$2,300,000	\$1,635,462	\$2,300,000
Miscellaneous Revenue	\$254,235	\$364,825	\$250,000	\$165,220	\$275,000
Sources of Funding	\$0	\$816,101	\$8,850,900	\$0	\$6,337,700
<b>Total B&amp;C:</b>	<b>\$2,591,155</b>	<b>\$3,517,419</b>	<b>\$11,400,900</b>	<b>\$1,800,682</b>	<b>\$8,912,700</b>



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
County Option Highway Transit Tax					
Inter Governmental Revenue	\$1,877,911	\$1,862,106	\$1,900,000	\$1,072,950	\$1,900,000
Miscellaneous Revenue	\$203,954	\$313,491	\$200,000	\$161,616	\$250,000
Sources of Funding	\$0	\$0	\$2,201,900	\$0	\$0
<b>Total County Option Highway Transit Tax:</b>	<b>\$2,081,865</b>	<b>\$2,175,598</b>	<b>\$4,301,900</b>	<b>\$1,234,566</b>	<b>\$2,150,000</b>
Transportation Safety Fund					
Inter Governmental Revenue	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
Miscellaneous Revenue	\$27,224	\$61,462	\$25,000	\$33,251	\$50,000
Sources of Funding	\$0	\$0	\$689,200	\$0	\$999,300
<b>Total Transportation Safety Fund:</b>	<b>\$727,224</b>	<b>\$761,462</b>	<b>\$1,414,200</b>	<b>\$733,251</b>	<b>\$1,749,300</b>
Fire Impact Fees					
Licenses & Permits	\$34,065	\$11,681	\$0	\$32,712	\$0
Miscellaneous Revenue	-\$4,500	\$3,957	\$0	\$2,474	\$0
<b>Total Fire Impact Fees:</b>	<b>\$29,565</b>	<b>\$15,638</b>	<b>\$0</b>	<b>\$35,186</b>	<b>\$0</b>
Police Impact Fees					
Licenses & Permits	\$37,305	\$15,596	\$0	\$45,073	\$0
Miscellaneous Revenue	\$12,131	\$13,787	\$0	\$7,072	\$0
Sources of Funding	\$0	\$0	\$713,800	\$192,007	\$50,000
<b>Total Police Impact Fees:</b>	<b>\$49,436</b>	<b>\$29,383</b>	<b>\$713,800</b>	<b>\$244,152</b>	<b>\$50,000</b>
Transportation Impact Fees					
Licenses & Permits	\$563,103	\$175,412	\$0	\$541,063	\$0
Miscellaneous Revenue	\$210,393	\$309,630	\$0	\$127,773	\$0
Sources of Funding	\$0	\$0	\$4,759,500	\$0	\$4,531,000
<b>Total Transportation Impact Fees:</b>	<b>\$773,496</b>	<b>\$485,042</b>	<b>\$4,759,500</b>	<b>\$668,836</b>	<b>\$4,531,000</b>
Park Impact Fees					
Licenses & Permits	\$584,952	\$460,748	\$0	\$941,308	\$0
Miscellaneous Revenue	\$235,283	\$330,832	\$0	\$118,325	\$0
Sources of Funding	\$0	\$0	\$3,077,800	\$0	\$4,300,600
<b>Total Park Impact Fees:</b>	<b>\$820,235</b>	<b>\$791,580</b>	<b>\$3,077,800</b>	<b>\$1,059,633</b>	<b>\$4,300,600</b>
Debt Service					
Sources of Funding	\$0	\$1,063,777	\$0	\$0	\$0
<b>Total Debt Service:</b>	<b>\$0</b>	<b>\$1,063,777</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
General Projects					
Sources of Funding	\$10,254,135	\$12,401,056	\$40,084,100	\$52,299	\$37,806,100
<b>Total General Projects:</b>	<b>\$10,254,135</b>	<b>\$12,401,056</b>	<b>\$40,084,100</b>	<b>\$52,299</b>	<b>\$37,806,100</b>

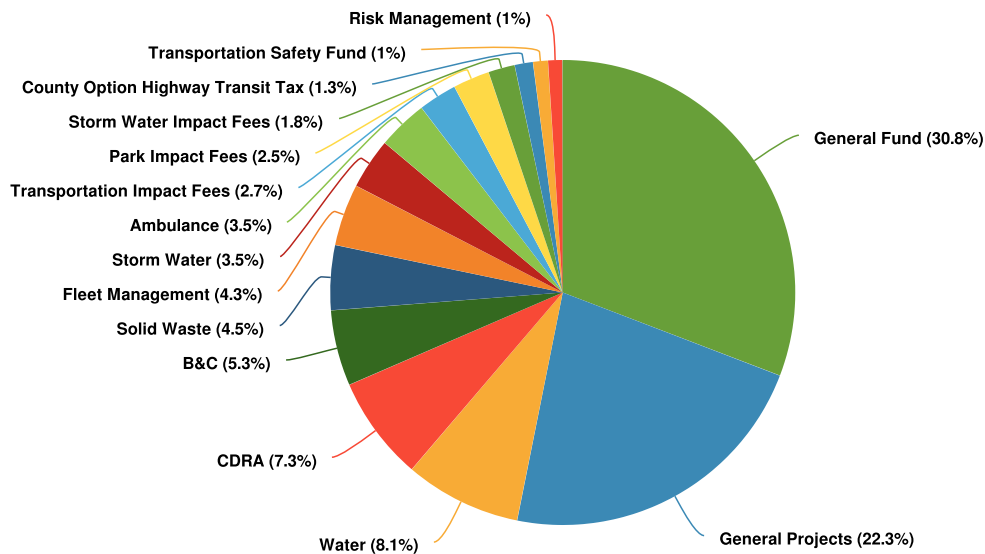


Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Water					
Charges for Services	\$5,211,499	\$5,434,469	\$6,115,000	\$5,038,645	\$6,795,000
Fines & Forfeitures	\$23,141	\$22,611	\$22,000	\$21,365	\$22,000
Miscellaneous Revenue	\$603,496	\$337,181	\$250,000	\$193,114	\$250,000
Sources of Funding	\$0	\$1,000,000	\$6,690,600	\$0	\$6,648,000
<b>Total Water:</b>	<b>\$5,838,136</b>	<b>\$6,794,261</b>	<b>\$13,077,600</b>	<b>\$5,253,123</b>	<b>\$13,715,000</b>
Water Impact Fees					
Licenses & Permits	\$457,046	\$193,289	\$0	\$401,917	\$0
Miscellaneous Revenue	-\$9,248	\$90,806	\$0	\$41,062	\$0
<b>Total Water Impact Fees:</b>	<b>\$447,798</b>	<b>\$284,095</b>	<b>\$0</b>	<b>\$442,979</b>	<b>\$0</b>
Storm Water					
Charges for Services	\$2,721,980	\$2,779,249	\$2,900,000	\$2,110,609	\$2,800,000
Fines & Forfeitures	\$22,492	\$23,006	\$25,000	\$18,716	\$20,000
Miscellaneous Revenue	\$602,135	\$927,977	\$450,000	\$299,884	\$500,000
Sources of Funding	\$0	\$0	\$3,507,500	\$0	\$2,657,400
<b>Total Storm Water:</b>	<b>\$3,346,607</b>	<b>\$3,730,232</b>	<b>\$6,882,500</b>	<b>\$2,429,209</b>	<b>\$5,977,400</b>
Storm Water Impact Fees					
Miscellaneous Revenue	\$133,676	\$168,741	\$0	\$71,128	\$0
Sources of Funding	\$0	\$0	\$4,659,100	\$0	\$3,124,800
<b>Total Storm Water Impact Fees:</b>	<b>\$133,676</b>	<b>\$168,741</b>	<b>\$4,659,100</b>	<b>\$71,128</b>	<b>\$3,124,800</b>
Solid Waste					
Charges for Services	\$2,832,286	\$2,862,441	\$2,928,000	\$2,174,036	\$2,930,000
Fines & Forfeitures	\$19,948	\$20,015	\$23,000	\$15,980	\$15,000
Miscellaneous Revenue	\$539,263	\$819,723	\$200,000	\$117,826	\$200,000
Sources of Funding	\$82,588	\$2,523	\$3,950,700	\$0	\$4,475,300
<b>Total Solid Waste:</b>	<b>\$3,474,086</b>	<b>\$3,704,703</b>	<b>\$7,101,700</b>	<b>\$2,307,842</b>	<b>\$7,620,300</b>
Ambulance					
Inter Governmental Revenue	\$4,868	\$0	\$0	\$0	\$0
Charges for Services	\$2,521,195	\$2,757,136	\$1,950,000	\$1,625,236	\$2,250,000
Miscellaneous Revenue	-\$52,979	-\$44,818	\$0	\$12,790	\$0
Sources of Funding	\$1,850,000	\$4,215,000	\$3,458,000	\$2,200,000	\$3,660,700
<b>Total Ambulance:</b>	<b>\$4,323,084</b>	<b>\$6,927,318</b>	<b>\$5,408,000</b>	<b>\$3,838,026</b>	<b>\$5,910,700</b>
Risk Management					
Charges for Services	\$975,000	\$1,233,500	\$1,408,300	\$0	\$1,560,000
Miscellaneous Revenue	\$171,993	\$194,211	\$60,000	\$98,098	\$110,000
<b>Total Risk Management:</b>	<b>\$1,146,993</b>	<b>\$1,427,711</b>	<b>\$1,468,300</b>	<b>\$98,098</b>	<b>\$1,670,000</b>



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Fleet Management					
Charges for Services	\$825,021	\$2,910,424	\$3,179,600	\$83,963	\$4,071,600
Miscellaneous Revenue	\$0	\$51,823	\$60,000	-\$8,840	\$0
Sources of Funding	\$3,241,022	\$1,355,121	\$3,519,700	\$217,393	\$3,236,300
<b>Total Fleet Management:</b>	<b>\$4,066,043</b>	<b>\$4,317,368</b>	<b>\$6,759,300</b>	<b>\$292,515</b>	<b>\$7,307,900</b>
<b>Total:</b>	<b>\$111,997,825</b>	<b>\$104,902,666</b>	<b>\$174,142,100</b>	<b>\$71,710,370</b>	<b>\$169,312,600</b>

## Government Wide Expenditures by Fund



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
General Fund	\$55,422,993	\$52,968,546	\$50,709,800	\$35,286,797	\$52,188,900
CDRA	\$5,712,020	\$8,832,439	\$12,323,600	\$5,157,304	\$12,297,900
B&C	\$1,449,269	\$2,492,524	\$11,400,900	\$0	\$8,912,700
County Option Highway Transit Tax	\$657,721	\$345,569	\$4,301,900	\$0	\$2,150,000
Transportation Safety Fund	\$303,244	\$299,620	\$1,414,200	\$0	\$1,749,300
Police Impact Fees	\$0	\$11,588	\$713,800	\$52,299	\$50,000
Transportation Impact Fees	\$86,696	\$1,393,348	\$4,759,500	\$0	\$4,531,000
Park Impact Fees	\$1,869,620	\$2,810,774	\$3,077,800	\$0	\$4,300,600
General Projects	\$16,538,513	\$16,713,879	\$40,084,100	\$7,248,953	\$37,806,100
Water	\$5,702,484	\$7,001,207	\$13,077,600	\$4,321,448	\$13,715,000
Water Impact Fees	\$0	\$387,730	\$0	\$0	\$0
Storm Water	\$2,094,070	\$5,173,323	\$6,882,500	\$1,566,068	\$5,977,400
Storm Water Impact Fees	\$0	\$491,249	\$4,659,100	\$55,211	\$3,124,800
Solid Waste	\$3,073,405	\$3,602,467	\$7,101,700	\$2,106,331	\$7,620,300
Ambulance	\$4,644,862	\$4,832,208	\$5,408,000	\$2,253,807	\$5,910,700



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Risk Management	\$976,475	\$1,418,912	\$1,468,300	\$1,113,866	\$1,670,000
Fleet Management	\$1,696,507	\$2,158,117	\$6,759,300	\$2,746,233	\$7,307,900
<b>Total:</b>	<b>\$100,227,875</b>	<b>\$110,933,501</b>	<b>\$174,142,100</b>	<b>\$61,908,318</b>	<b>\$169,312,600</b>

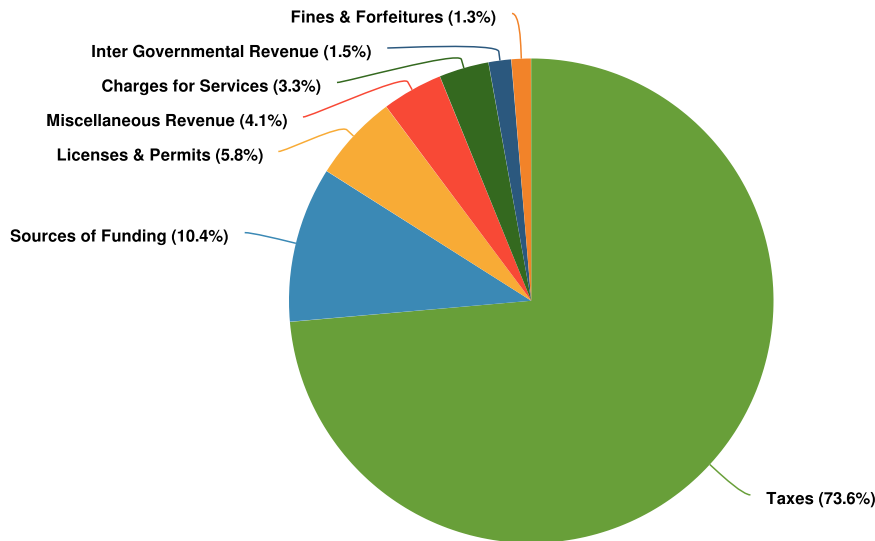


## General Fund: Sources and Uses by Type

- 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.

### General Fund Revenues by Source

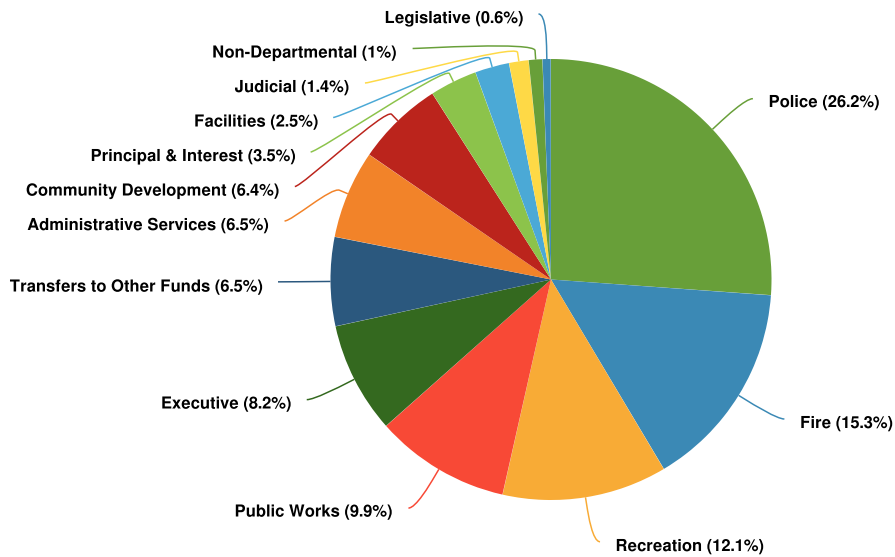
#### General Fund Budgeted Revenues



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Revenue Source					
Taxes	\$35,855,916	\$36,369,500	\$38,210,500	\$26,856,769	\$38,423,500
Licenses & Permits	\$3,131,366	\$3,159,412	\$3,021,500	\$3,435,014	\$3,025,500
Inter Governmental Revenue	\$3,650,832	\$171,250	\$960,600	\$262,947	\$790,000
Charges for Services	\$1,696,734	\$2,149,728	\$1,752,200	\$1,553,985	\$1,739,200
Fines & Forfeitures	\$739,237	\$734,917	\$675,000	\$596,064	\$681,000
Miscellaneous Revenue	\$2,023,178	\$3,281,379	\$2,100,000	\$1,830,584	\$2,116,500
Sources of Funding	\$16,415,143	\$844,661	\$3,990,000	\$7,629,868	\$5,413,200
Total Revenue Source:	\$63,512,405	\$46,710,847	\$50,709,800	\$42,165,231	\$52,188,900

# Expenditures by Function

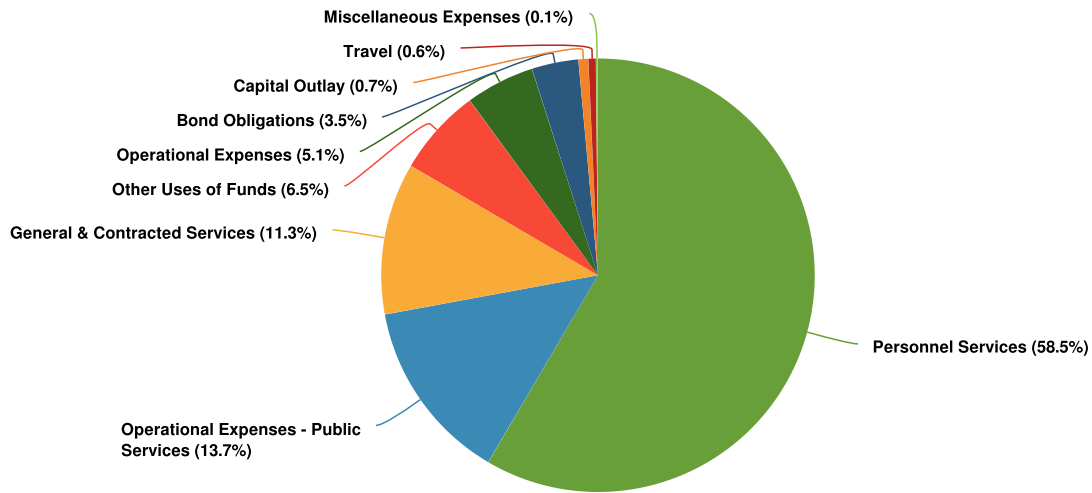
## General Fund Budgeted Expenditures by Function



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expenditures					
Legislative	\$273,515	\$267,513	\$313,000	\$287,689	\$314,900
Executive	\$2,983,555	\$3,692,052	\$4,253,400	\$3,250,291	\$4,254,900
Administrative Services	\$2,553,492	\$2,610,612	\$3,116,300	\$2,797,933	\$3,381,000
Facilities	\$967,248	\$906,605	\$1,111,600	\$977,142	\$1,311,500
Non-Departmental	\$172,424	\$216,196	\$203,100	\$173,046	\$525,600
Judicial	\$719,439	\$779,264	\$912,000	\$541,276	\$747,900
Police	\$10,235,696	\$11,216,161	\$12,861,700	\$8,896,033	\$13,647,500
Fire	\$5,705,500	\$6,600,440	\$7,682,700	\$5,609,340	\$7,990,000
Public Works	\$3,659,621	\$4,916,662	\$5,344,100	\$3,314,065	\$5,170,900
Community Development	\$2,532,955	\$2,816,701	\$3,263,500	\$2,118,943	\$3,327,900
Recreation	\$4,704,165	\$5,203,623	\$5,712,000	\$3,516,770	\$6,304,800
Principal & Interest	\$9,396,018	\$1,807,600	\$1,811,000	\$726,900	\$1,812,000
General Obligation Bonds	\$524,745	\$520,350	\$520,700	\$521,362	\$0
Transfers to Other Funds	\$10,994,619	\$11,324,243	\$3,604,700	\$2,556,007	\$3,400,000
Principle & Interest	\$0	\$90,523	\$0	\$0	\$0
<b>Total Expenditures:</b>	<b>\$55,422,993</b>	<b>\$52,968,546</b>	<b>\$50,709,800</b>	<b>\$35,286,797</b>	<b>\$52,188,900</b>

# General Fund Expenditures by Type

## General Fund Budgeted Expenses



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services	\$25,178,625	\$27,020,272	\$30,066,200	\$24,484,623	\$30,504,500
General & Contracted Services	\$3,861,974	\$4,291,929	\$5,777,800	\$3,806,937	\$5,905,600
Travel	\$112,025	\$112,996	\$283,450	\$104,568	\$293,900
Operational Expenses	\$1,696,365	\$1,733,206	\$2,335,650	\$978,946	\$2,684,700
Operational Expenses - Public Services	\$3,172,593	\$5,752,200	\$6,200,700	\$2,044,619	\$7,127,600
Miscellaneous Expenses	\$37,056	\$25,923	\$69,600	\$10,798	\$74,600
Capital Outlay	\$446,255	\$282,313	\$40,000	\$52,037	\$386,000
Bond Obligations	\$9,923,480	\$2,425,464	\$2,331,700	\$1,248,262	\$1,812,000
Other Uses of Funds	\$10,994,619	\$11,324,243	\$3,604,700	\$2,556,007	\$3,400,000
<b>Total Expense Objects:</b>	<b>\$55,422,993</b>	<b>\$52,968,546</b>	<b>\$50,709,800</b>	<b>\$35,286,797</b>	<b>\$52,188,900</b>

The Redevelopment Agency (RDA), also known as a Community Development and Renewal Agency (CDRA), is a separate, distinct legal entity from the City. However, the City Council serves as the governing board of the Agency. The Redevelopment Agency can utilize city staff or hire its own staff and advisors to carry out its day-to-day operations as well as to help formulate and implement redevelopment plans. The benefit of this system is the Redevelopment Agency is ultimately responsible to the voting public through the elected governing body that oversees the Agency.

Redevelopment activities may include the rehabilitation/reconstruction of existing structures, the redesign/re-planning of areas with inefficient site layout, the demolition and clearance of existing structures, the construction/rehabilitation of affordable housing and the construction of public facilities including, but not limited to, public buildings, streets, sidewalks, sewers, storm drains, water systems and street lights. All of this contributes to general economic revitalization of an area, making it more attractive for additional investors. Through redevelopment, a project area receives focused attention and financial investment to reverse deteriorating trends, create jobs, revitalize the business climate, rehabilitate and add to the housing stock, as well as gain active participation and investment by residents and local business which would not otherwise occur. These revitalization efforts have positive effects that spill over the project area boundaries and improve the entire community.



## Community Reinvestment Agency Fund

The Redevelopment Agency in Draper has the following RDA areas:

- West Freeway RDA
- Sandhills RDA
- Crescent RDA
- East Bangerter RDA
- East Bangerter RDA Housing
- Gateway RDA
- Frontrunner RDA

## Community Reinvestment Agency Revenues by Source

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Revenue Source					
Taxes	\$7,776,352	\$8,133,073	\$7,933,400	\$8,169,906	\$7,661,900
Miscellaneous Revenue	\$605,533	\$1,113,594	\$800,000	\$813,707	\$923,000
Sources of Funding	\$0	\$349,768	\$3,590,200	\$0	\$3,713,000
<b>Total Revenue Source:</b>	<b>\$8,381,885</b>	<b>\$9,596,435</b>	<b>\$12,323,600</b>	<b>\$8,983,613</b>	<b>\$12,297,900</b>

## Community Reinvestment Agency Expenditures by Function

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expenditures					
CDRA					
CDRA Admin					
General & Contracted Services	\$1,496	\$0	\$0	\$4,683	\$0
Other Uses of Funds	\$76,225	\$0	\$0	\$0	\$0
<b>Total CDRA Admin:</b>	<b>\$77,721</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,683</b>	<b>\$0</b>
General & Contracted Services	\$4,166,726	\$4,751,038	\$9,230,000	\$3,561,843	\$9,518,000

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Total General &amp; Contracted Services:</b>	<b>\$4,166,726</b>	<b>\$4,751,038</b>	<b>\$9,230,000</b>	<b>\$3,561,843</b>	<b>\$9,518,000</b>
Operational Expenses	\$423,701	\$464,441	\$446,700	\$509,351	\$470,000
<b>Total Operational Expenses:</b>	<b>\$423,701</b>	<b>\$464,441</b>	<b>\$446,700</b>	<b>\$509,351</b>	<b>\$470,000</b>
Bond Obligations	\$619,703	\$618,947	\$619,100	\$618,971	\$0
<b>Total Bond Obligations:</b>	<b>\$619,703</b>	<b>\$618,947</b>	<b>\$619,100</b>	<b>\$618,971</b>	<b>\$0</b>
Other Uses of Funds	\$424,168	\$2,998,013	\$2,027,800	\$462,456	\$2,309,900
<b>Total Other Uses of Funds:</b>	<b>\$424,168</b>	<b>\$2,998,013</b>	<b>\$2,027,800</b>	<b>\$462,456</b>	<b>\$2,309,900</b>
<b>Total CDRA:</b>	<b>\$5,712,020</b>	<b>\$8,832,439</b>	<b>\$12,323,600</b>	<b>\$5,157,304</b>	<b>\$12,297,900</b>
<b>Total Expenditures:</b>	<b>\$5,712,020</b>	<b>\$8,832,439</b>	<b>\$12,323,600</b>	<b>\$5,157,304</b>	<b>\$12,297,900</b>



## Capital Projects

The City's Capital Improvement Plan (CIP) identifies necessary capital projects for the renovation, repair, and/or construction of city infrastructure and the financial resources necessary to support the completion of these projects.

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.

### Capital Projects Fund (CIP) Revenues by Source

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Revenue Source</b>					
<b>Sources of Funding</b>					
Fund Balance Appropriation	\$0	\$0	\$15,148,500	\$0	\$15,773,300
Transfer from General Fund	\$5,946,819	\$3,016,097	\$798,700	\$0	\$0
Transfer From Special Revenue Fund	\$2,351,001	\$5,169,250	\$16,135,800	\$52,299	\$13,201,200
Transfer from Impact Fee	\$1,956,315	\$4,215,710	\$8,001,100	\$0	\$8,831,600
<b>Total Sources of Funding:</b>	<b>\$10,254,135</b>	<b>\$12,401,056</b>	<b>\$40,084,100</b>	<b>\$52,299</b>	<b>\$37,806,100</b>
<b>Total Revenue Source:</b>	<b>\$10,254,135</b>	<b>\$12,401,056</b>	<b>\$40,084,100</b>	<b>\$52,299</b>	<b>\$37,806,100</b>

### CIP Expenditures by Type

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget	FY2025 Adopted Budget vs. FY2026 Tentative Budget (% Change)
<b>Expense Objects</b>						
<b>Capital Outlay</b>						
Capital Projects - General	\$10,048,397	\$7,328,920	\$15,886,400	\$1,297,493	\$15,773,300	-0.7%
Capital Projects - B&C	\$1,397,169	\$1,994,478	\$10,265,800	\$2,407,673	\$7,742,700	-24.6%
Capital Projects - Local Highway Tax	\$657,721	\$345,569	\$4,301,900	\$1,836,384	\$1,904,200	-55.7%
Capital Projects - Highway Projects (242)	\$292,744	\$295,220	\$1,389,200	\$403,938	\$1,699,300	22.3%
Capital Projects - Grants	\$0	\$0	\$60,800	\$0	\$0	-100%
Capital Projects - CDRA	\$3,368	\$2,533,983	\$178,900	\$0	\$1,855,000	936.9%
Capital Projects - Transportation Impact (273)	\$41,117	\$1,393,348	\$4,759,500	\$477,000	\$4,531,000	-4.8%
Capital Projects - Police Impact (272)	\$0	\$11,588	\$52,300	\$52,299	\$0	-100%
Capital Projects - Park Impact	\$1,869,620	\$2,810,774	\$3,077,800	\$774,165	\$4,300,600	39.7%
<b>Total Capital Outlay:</b>	<b>\$14,310,134</b>	<b>\$16,713,879</b>	<b>\$39,972,600</b>	<b>\$7,248,953</b>	<b>\$37,806,100</b>	<b>-5.4%</b>
<b>Bond Obligations</b>						

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget	FY2025 Adopted Budget vs. FY2026 Tentative Budget (% Change)
Notes Payable - Principle (Transportation Impact)	\$45,579	\$0	\$0	\$0	\$0	0%
<b>Total Bond Obligations:</b>	<b>\$45,579</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Other Uses of Funds</b>						
Fund Balance Contribution	\$0	\$0	\$111,500	\$0	\$0	-100%
Transfer to General Fund	\$2,182,800	\$0	\$0	\$0	\$0	0%
<b>Total Other Uses of Funds:</b>	<b>\$2,182,800</b>	<b>\$0</b>	<b>\$111,500</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Expense Objects:</b>	<b>\$16,538,513</b>	<b>\$16,713,879</b>	<b>\$40,084,100</b>	<b>\$7,248,953</b>	<b>\$37,806,100</b>	<b>-5.7%</b>

## Capital Projects Fund Detail List FY26

PROJECT #	PROJECT NAME	GL ACCOUNT NAME	TENTATIVE BUDGET FY26
CIP0032	EMERGENCY OPERATIONS CENTER	GENERAL FUND	\$ 96,700
CIP0063	LONE PEAK PARKWAY 12650 TO 12300	TRANSPORTATION IMPACT	\$ 733,700
CIP0075	BUILDING MAINTENANCE	GENERAL FUND	\$ 514,600
CIP0086	CORNER CANYON SPECIAL USE TRAIL	GENERAL FUND	\$ 82,500
CIP18-29	700 WEST (12300 S TO 11400 S)	GENERAL FUND	\$ 3,927,000
CIP18-29	700 WEST (12300 S TO 11400 S)	TRANSPORTATION IMPACT	\$ 959,000
CIP19-01	PLAYGROUND REPLACEMENT	GENERAL FUND	\$ 204,500
CIP19-02	CITY HALL BUILDING IMPROVEMENTS	GENERAL FUND	\$ 2,676,100
CIP19-20	NEW PUBLIC WORKS BUILDING	GENERAL FUND	\$ 2,500,000
CIP20-01	CLOSED PROJECT CONTINGENCY	GENERAL FUND	\$ 41,900
CIP20-02	TRAFFIC CALMING DEVICES	LOCAL HIGHWAYS OPTION	\$ 79,500
CIP20-03	PARKS PAVEMENT MAINTENANCE	LOCAL HIGHWAYS OPTION	\$ 192,700
CIP20-20	INFILL STUDY	GENERAL FUND	\$ 150,000
CIP21-02	LONE PEAK PARKWAY 12300 SO - 12650 So (Matching Portion)	TRANSPORTATION IMPACT	\$ 803,700
CIP21-18	ANNUAL SIDEWALK SAFETY PROGRAM	HIGHWAY PROJECTS FUND	\$ 1,574,300
CIP21-23	WATERWISE LANDSCAPING	GENERAL FUND	\$ 59,700
CIP22-01	SIDEWALK GAP PROJECTS	LOCAL HIGHWAYS OPTION	\$ 121,000
CIP22-14	CITY CODE UPDATE	GENERAL FUND	\$ 300,600
CIP22-15	TRAFFIC MITIGATION / ROAD IMPROVEMENTS	GENERAL FUND	\$ 2,000,000
CIP23-03	KITCHEN REMODEL STATION #22	GENERAL FUND	\$ 30,000
CIP23-04	CHEMICAL CONTAINMENT WASH BAY	GENERAL FUND	\$ 283,100
CIP23-07	JENSON FARM PARK	PARK IMPACT	\$ 404,500
CIP23-12	PHEBE BROWN TRAIL - PHASE II	PARK IMPACT	\$ 583,500
CIP23-15	ANNUAL STREET STRIPING PROJECT	B & C	\$ 125,600
CIP23-22	FORT STREET - 13200 S TO PIONEER RD	TRANSPORTATION IMPACT	\$ 65,400
CIP23-25	1000 E & DRAPER PKWY SIGNAL UPDATES	SANDHILLS RDA	\$ 90,000
CIP23-30	PUBLIC WORKS STAKER PARSON PARCEL UPGRADES	GENERAL FUND	\$ 200,000
CIP24-01	WEBSITE UPDATES	GENERAL FUND	\$ 49,100
CIP24-04	FIRE STATION ROOF UPGRADE	GENERAL FUND	\$ 82,600
CIP24-06	JENSON FARM PARK PHASE II	PARK IMPACT	\$ 650,000
CIP24-06	JENSON FARM PARK PHASE II	GENERAL FUND	\$ 393,800
CIP24-07	BUBBLING BROOK PICKLEBALL/BASKETBALL	PARK IMPACT	\$ 216,600
CIP24-12	SUNCREST DRIVE GUARDRAILS	B & C	\$ 700,000
CIP24-14	13800 S. PHASE 3 WIDENING	TRANSPORTATION IMPACT	\$ 1,700,500
CIP24-14	13800 S. PHASE 3 WIDENING	LOCAL HIGHWAYS OPTION	\$ 1,450,000
CIP24-17	LONE PEAK PKWY PHASE II CULVERT RECONSTRUCTION	LOCAL HIGHWAYS OPTION	\$ 61,000
CIP24-17	LONE PEAK PKWY PHASE II CULVERT RECONSTRUCTION	B & C	\$ 779,500
CIP24-20	114 SOUTH CULVERT REPLACEMENT	B & C	\$ 97,500
CIP24-22	FRONT DESK SECURITY RECONFIGURATION	GENERAL FUND	\$ 139,100
CIP25-01	MAPLE HOLLOW SOUTH TRAIL	PARK IMPACT	\$ 100,000
CIP25-02	CANYON HOLLOW TRAIL IMPROVEMENTS	PARK IMPACT	\$ 10,000
CIP25-08	CITY-WIDE INVENTORY MANAGEMENT SYSTEM	GENERAL FUND	\$ 50,000
CIP25-09	POLICE PORTABLE RADIO REPLACEMENTS	GENERAL FUND	\$ 100,000
CIP25-10	PIONEER ROAD ENVIRONMENTAL STUDY	TRANSPORTATION IMPACT	\$ 125,000
CIP25-12	SUNCREST AREA SATELLITE YARD	GENERAL FUND	\$ 491,500
CIP25-13	DOBBINS TRAIL CONSTRUCTION	PARK IMPACT	\$ 45,000
CIP25-16	1300 EAST WIDENING - NASHI LANE TO WAYNE'S WORLD PHASE II	TRANSPORTATION IMPACT	\$ 143,700
CIP25-18	14600 S MINUTEMAN INTERSECTION IMPROVEMENTS (GRAVEL TAX)	B & C	\$ 764,400
CIP25-20	2025 ROAD MAINTENANCE PROJECTS	B & C	\$ 5,275,700
CIP25-21	PORTER ROCKWELL TRAIL - 1300 E. OVERCROSSING	PARK IMPACT	\$ 150,000
CIP25-22	PORTER ROCKWELL TRAIL - NORTH CRANBERRY HILLS ACCESS	PARK IMPACT	\$ 41,000
CIP25-23	POLICE DASH CAMERA UPDATES	GENERAL FUND	\$ 95,000



CIP25-24	EECBG GRANT - HIGH EFFICIENCY LIGHTING	GENERAL FUND	\$ 110,500
CIP25-25	11400 S & 700 EAST INTERSECTION IMPROVEMENTS	HIGHWAY PROJECTS FUND	\$ 125,000
CIP25-26	12150 S STATE STREET SIGNAL	CRESCENT RDA	\$ 165,000
CIP25-28	1300 EAST & DRAPER PARKWAY RECONSTRUCTION (SANDHILLS)	SANDHILLS RDA	\$ 1,400,000
CIP25-29	HIGHLAND DRIVE SIDEWALK CONNECTION (SOUTH MOUNTAIN)	SOUTH MOUNTAIN CRA	\$ 150,000
CIP25-30	GALENA PARK SLURRY SEAL (FRONTRUNNER)	FRONTRUNNER CDRA	\$ 50,000
CIP25-31	NEW BUILDINGS / REPLACEMENTS	GENERAL FUND	\$ 1,000,000
CIP26-01	DRAPER PARK PLAYGROUND MAINTENANCE	GENERAL FUND	\$ 25,000
CIP26-02	BOILER REPLACEMENT	GENERAL FUND	\$ 120,000
CIP26-03	DIAZ UPGRADES COUNCIL CHAMBERS	GENERAL FUND	\$ 30,000
CIP26-04	JENSON FARM PARK PHASE III	PARK IMPACT	\$ 2,000,000
CIP26-05	SUNRISE STATION PARK EXPANSION	PARK IMPACT	\$ 100,000
CIP26-06	TRAILS DIVISION FACILITIES IMPROVEMENTS	GENERAL FUND	\$ 20,000

FUNDING SOURCE	AMOUNT
B & C	\$ 7,742,700.00
CRA	\$ 1,855,000.00
GENERAL FUND	\$15,773,300.00
HIGHWAY PROJECTS	\$ 1,699,300.00
LOCAL HIGHWAY OPTION	\$ 1,904,200.00
PARK IMPACT	\$ 4,300,600.00
TRANSPORTATION IMPACT	\$ 4,531,000.00
	\$ 37,806,100



### Special Revenue Funds

- B&C Road Funds (240)
- County Option Tax Fund (241)
- Highway Projects Fund (242)
- Impact Fee 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.

- *The Class B&C Roads Fund* 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* is used to track 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.
- *The 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.
- *The Redevelopment Agency Fund* accounts for property taxes dedicated to the economic redevelopment of blighted areas within the City, and the associated improvements in those areas.
- *The 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.*
- *The Fire Impact Fee Fund* accounts for fire related impact fees derived from new development and the need for related capital assets.
- *Transportation Impact Fee Fund* accounts for road related impact fees derived from new development and the need for related capital assets.
- *Park Impact Fee Fund* accounts for park related impact fees derived from new development and the need for related capital assets.
- *Police Impact Fee Fund* accounts for police related impact fees derived from new development and the need for related capital assets.



## Special Revenue Fund: B&C Fund

### Revenues by Source

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Revenue Source					
Inter Governmental Revenue	\$2,336,920	\$2,336,493	\$2,300,000	\$1,635,462	\$2,300,000
Miscellaneous Revenue	\$254,235	\$364,825	\$250,000	\$165,220	\$275,000
Sources of Funding	\$0	\$816,101	\$8,850,900	\$0	\$6,337,700
<b>Total Revenue Source:</b>	<b>\$2,591,155</b>	<b>\$3,517,419</b>	<b>\$11,400,900</b>	<b>\$1,800,682</b>	<b>\$8,912,700</b>

### Expenditures by Function

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expenditures					
B&C	\$52,100	\$37,300	\$250,000	\$0	\$250,000
Transfers to Other Funds	\$1,397,169	\$2,455,224	\$11,150,900	\$0	\$8,662,700
<b>Total Expenditures:</b>	<b>\$1,449,269</b>	<b>\$2,492,524</b>	<b>\$11,400,900</b>	<b>\$0</b>	<b>\$8,912,700</b>



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

## Revenues by Source

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Revenue Source					
Inter Governmental Revenue	\$1,877,911	\$1,862,106	\$1,900,000	\$1,072,950	\$1,900,000
Miscellaneous Revenue	\$203,954	\$313,491	\$200,000	\$161,616	\$250,000
Sources of Funding	\$0	\$0	\$2,201,900	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$2,081,865</b>	<b>\$2,175,598</b>	<b>\$4,301,900</b>	<b>\$1,234,566</b>	<b>\$2,150,000</b>

## Expenditures by Expense Type

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Other Uses of Funds					
Fund Balance Contribution	\$0	\$0	\$0	\$0	\$245,800
Transfer to CIP	\$657,721	\$345,569	\$4,301,900	\$0	\$1,904,200
<b>Total Other Uses of Funds:</b>	<b>\$657,721</b>	<b>\$345,569</b>	<b>\$4,301,900</b>	<b>\$0</b>	<b>\$2,150,000</b>
<b>Total Expense Objects:</b>	<b>\$657,721</b>	<b>\$345,569</b>	<b>\$4,301,900</b>	<b>\$0</b>	<b>\$2,150,000</b>



## Special Revenue Fund: Highway Projects Fund: Sources & Uses

### Revenues by Source

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Revenue Source					
Inter Governmental Revenue	\$4,914,831	\$4,898,599	\$4,900,000	\$3,408,412	\$4,900,000
Miscellaneous Revenue	\$485,414	\$739,779	\$475,000	\$360,087	\$575,000
Sources of Funding	\$0	\$816,101	\$11,742,000	\$0	\$7,337,000
<b>Total Revenue Source:</b>	<b>\$5,400,244</b>	<b>\$6,454,479</b>	<b>\$17,117,000</b>	<b>\$3,768,499</b>	<b>\$12,812,000</b>

### Expenditures by Expense Type

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Operational Expenses	\$62,600	\$41,700	\$275,000	\$0	\$300,000
Other Uses of Funds	\$2,347,633	\$3,096,013	\$16,842,000	\$0	\$12,512,000
<b>Total Expense Objects:</b>	<b>\$2,410,233</b>	<b>\$3,137,713</b>	<b>\$17,117,000</b>	<b>\$0</b>	<b>\$12,812,000</b>



## Special Revenue Fund: Impact Fees: Sources & Uses

### Revenues by Source

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Revenue Source</b>					
<b>Licenses &amp; Permits</b>					
Fire Impact Fee	\$34,065	\$11,681	\$0	\$32,712	\$0
Police Impact Fee	\$37,305	\$15,596	\$0	\$45,073	\$0
Transportation Impact Fee	\$563,103	\$175,412	\$0	\$541,063	\$0
Park Impact Fee	\$584,952	\$460,748	\$0	\$941,308	\$0
<b>Total Licenses &amp; Permits:</b>	<b>\$1,219,425</b>	<b>\$663,437</b>	<b>\$0</b>	<b>\$1,560,156</b>	<b>\$0</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	-\$4,500	\$3,957	\$0	\$2,474	\$0
Interest Earnings	\$12,131	\$13,787	\$0	\$7,072	\$0
Interest Earnings	\$210,393	\$309,630	\$0	\$127,773	\$0
Interest Earnings	\$235,283	\$330,832	\$0	\$118,325	\$0
<b>Total Miscellaneous Revenue:</b>	<b>\$453,307</b>	<b>\$658,207</b>	<b>\$0</b>	<b>\$255,644</b>	<b>\$0</b>
<b>Sources of Funding</b>					
Transfer from General Fund	\$0	\$0	\$192,000	\$192,007	\$0
Fund Balance Appropriation	\$0	\$0	\$521,800	\$0	\$50,000
Fund Balance Appropriation	\$0	\$0	\$4,759,500	\$0	\$4,531,000
Fund Balance Appropriation	\$0	\$0	\$3,077,800	\$0	\$4,300,600
<b>Total Sources of Funding:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,551,100</b>	<b>\$192,007</b>	<b>\$8,881,600</b>
<b>Total Revenue Source:</b>	<b>\$1,672,732</b>	<b>\$1,321,644</b>	<b>\$8,551,100</b>	<b>\$2,007,807</b>	<b>\$8,881,600</b>

### Expenditures by Fund

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Police Impact Fees</b>					
Transfer to GF	\$0	\$0	\$550,000	\$0	\$50,000
Transfer to CIP - POLICE IMPACT	\$0	\$11,588	\$163,800	\$52,299	\$0
<b>Total Police Impact Fees:</b>	<b>\$0</b>	<b>\$11,588</b>	<b>\$713,800</b>	<b>\$52,299</b>	<b>\$50,000</b>
<b>Transportation Impact Fees</b>					
Transfer to CIP	\$86,696	\$1,393,348	\$4,759,500	\$0	\$4,531,000
<b>Total Transportation Impact Fees:</b>	<b>\$86,696</b>	<b>\$1,393,348</b>	<b>\$4,759,500</b>	<b>\$0</b>	<b>\$4,531,000</b>



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Park Impact Fees</b>					
Transfer to CIP	\$1,869,620	\$2,810,774	\$3,077,800	\$0	\$4,300,600
<b>Total Park Impact Fees:</b>	<b>\$1,869,620</b>	<b>\$2,810,774</b>	<b>\$3,077,800</b>	<b>\$0</b>	<b>\$4,300,600</b>
<b>Total:</b>	<b>\$1,956,315</b>	<b>\$4,215,710</b>	<b>\$8,551,100</b>	<b>\$52,299</b>	<b>\$8,881,600</b>



### Enterprise Funds

- Water Fund
- Storm Water Fund
- Solid Waste Fund
- Ambulance Fund



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

- *The Water Fund* is used to report 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.
- *The Storm Water Fund* is used to report 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.
- *The Solid Waste Fund* is used to report 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.
- *The Ambulance Fund* is used to report and monitor the revenues 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.

## Water Fund (Operates Under the Public Works Department)

### Function:

The Water Fund is a division of the Public Works Department of Draper City. It is responsible for providing an abundant supply of high-quality water. The division provides culinary water service to the community utilizing water sales, connection fees, and minor miscellaneous revenues.

### Statistics:

- Facilities = four pump houses, five water tanks and 29 pressure regulating stations
- Miles of Waterline = 100+
- Connections = 4,624
- Population Served = 20,613
- Water Purchased = 4,260 Acre Feet
- System Pressures = In excess of 400psi

### Goals:

- Comply with new and/or revised State and Federal water sampling requirements.
- Update meter reads to a fixed base system.
- Pump station deficiency improvements.
- Overhaul of transmission lines and installation of cathodic protection.
- Continue to maintain, repair and operate a very complex public water system that provides a safe source of drinking water for Draper City residents and businesses



## Water Fund



## Water Fund Comprehensive Summary

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Beginning Fund Balance:	\$10,766,453	\$6,604,657	N/A	N/A	N/A
Revenues					
Licenses & Permits	\$457,046	\$193,289	\$0	\$401,917	\$0
Charges for Services	\$5,211,499	\$5,434,469	\$6,115,000	\$5,038,645	\$6,795,000
Fines & Forfeitures	\$23,141	\$22,611	\$22,000	\$21,365	\$22,000

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Miscellaneous Revenue	\$594,248	\$427,987	\$250,000	\$234,176	\$250,000
Sources of Funding	\$0	\$1,000,000	\$6,690,600	\$0	\$6,648,000
<b>Total Revenues:</b>	<b>\$6,285,934</b>	<b>\$7,078,356</b>	<b>\$13,077,600</b>	<b>\$5,696,103</b>	<b>\$13,715,000</b>
<b>Expenditures</b>					
Personnel Services	\$902,715	\$1,150,632	\$1,416,600	\$1,018,850	\$1,694,300
General & Contracted Services	\$506,332	\$524,220	\$636,400	\$390,620	\$682,000
Travel	\$0	\$3,912	\$18,400	\$4,393	\$18,500
Operational Expenses	\$463,103	\$685,744	\$564,500	\$15,138	\$837,600
Operational Expenses - Public Services	\$2,520,524	\$2,845,651	\$3,135,400	\$2,372,180	\$3,736,400
Non-Operational Expenses	\$1,228,642	\$1,285,507	\$1,350,000	\$0	\$1,401,500
Capital Outlay	\$4,388,623	\$1,120,767	\$5,931,700	\$518,518	\$5,322,800
Bond Obligations	\$27,043	\$24,499	\$24,600	\$1,750	\$21,900
Other Uses of Funds	-\$4,334,498	-\$251,994	\$0	\$0	\$0
<b>Total Expenditures:</b>	<b>\$5,702,484</b>	<b>\$7,388,937</b>	<b>\$13,077,600</b>	<b>\$4,321,448</b>	<b>\$13,715,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$583,451</b>	<b>-\$310,582</b>	<b>\$0</b>	<b>\$1,374,655</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$11,349,904</b>	<b>\$6,294,075</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## Water Revenues by Source

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Revenue Source					
Licenses & Permits	\$457,046	\$193,289	\$0	\$401,917	\$0
Charges for Services	\$5,211,499	\$5,434,469	\$6,115,000	\$5,038,645	\$6,795,000
Fines & Forfeitures	\$23,141	\$22,611	\$22,000	\$21,365	\$22,000
Miscellaneous Revenue	\$594,248	\$427,987	\$250,000	\$234,176	\$250,000
Sources of Funding	\$0	\$1,000,000	\$6,690,600	\$0	\$6,648,000
<b>Total Revenue Source:</b>	<b>\$6,285,934</b>	<b>\$7,078,356</b>	<b>\$13,077,600</b>	<b>\$5,696,103</b>	<b>\$13,715,000</b>

## Water Expenditures by Fund

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Water	\$5,702,484	\$7,001,207	\$13,077,600	\$4,321,448	\$13,715,000
Water Impact Fees	\$0	\$387,730	\$0	\$0	\$0
<b>Total:</b>	<b>\$5,702,484</b>	<b>\$7,388,937</b>	<b>\$13,077,600</b>	<b>\$4,321,448</b>	<b>\$13,715,000</b>

## Water Expenditures by Expense Type

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Personnel Services	\$902,715	\$1,150,632	\$1,416,600	\$1,018,850	\$1,694,300
General & Contracted Services	\$506,332	\$524,220	\$636,400	\$390,620	\$682,000
Travel	\$0	\$3,912	\$18,400	\$4,393	\$18,500
Operational Expenses	\$463,103	\$685,744	\$564,500	\$15,138	\$837,600
Operational Expenses - Public Services	\$2,520,524	\$2,845,651	\$3,135,400	\$2,372,180	\$3,736,400
Non-Operational Expenses	\$1,228,642	\$1,285,507	\$1,350,000	\$0	\$1,401,500
Capital Outlay	\$4,388,623	\$1,120,767	\$5,931,700	\$518,518	\$5,322,800
Bond Obligations	\$27,043	\$24,499	\$24,600	\$1,750	\$21,900
Other Uses of Funds	-\$4,334,498	-\$251,994	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$5,702,484</b>	<b>\$7,388,937</b>	<b>\$13,077,600</b>	<b>\$4,321,448</b>	<b>\$13,715,000</b>

## Water Fund Capital Project Detail List

PROJECT #	WATER FUND CIP PROJECT NAME	FUNDING SOURCE	TENTATIVE FY26
CIP0084	EMERGENCY WATER SYSTEMS FUNDS	Water	\$ 100,000
CIP19-20	NEW PUBLIC WORKS BUILDING	Water	\$ 1,500,000
CIP21-12	FIXED BASED UTILITY BILLING COMMUNICATION SYSTEM	Water	\$ 350,000
CIP21-16	CULINARY WATER MASTER PLAN	Water	\$ 24,400
CIP23-31	SUNCREST PRV REPLACEMENT DUE TO CORROSION	Water	\$ 892,500
CIP25-15	PUMP STATION # 3 CAPACITY IMPROVEMENTS	Water	\$ 1,135,900
CIP25-27	TRAVERSE MOUNTAIN WATER INFRASTRUCTURE	Water	\$ 1,000,000
			\$ 5,002,800

## Water Capital Equipment Detail

WATER			
WATER	NEW MIDSIZE DUMP TRUCK	WATER	\$ 200,000
WATER	REPLACEMENT OF UNIT 156 F-550 DUMP BED	WATER	\$ 120,000
	<b>TOTAL</b>		<b>\$ 320,000</b>

## Storm Water Fund (Operates Under the Public Works Department)

### Function:

The Storm Water Division is responsible for protecting life and property from flooding. They keep the public street and storm water system from being flooded during rain events and seasonal run-off. This division complies with federal quality regulations and maintains over 300 detention and retention basins, maintains the storm drain system and performs street sweeping throughout the city. This division also participates in the annual snow removal program.

### Goals:

- Continue with annual city-wide inspections to identify and correct potential problems.
- Continue routine basin maintenance to keep the system operating smoothly.
- Continue with the street sweeping program to minimize debris entering and polluting the storm water system.



## Storm Water Fund



## Storm Water Fund Comprehensive Summary

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Beginning Fund Balance:</b>	<b>\$16,815,497</b>	<b>\$17,846,028</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Revenues</b>					
Charges for Services	\$2,721,980	\$2,779,249	\$2,900,000	\$2,110,609	\$2,800,000
Fines & Forfeitures	\$22,492	\$23,006	\$25,000	\$18,716	\$20,000
Miscellaneous Revenue	\$735,811	\$1,096,718	\$450,000	\$371,011	\$500,000
Sources of Funding	\$0	\$0	\$8,166,600	\$0	\$5,782,200
<b>Total Revenues:</b>	<b>\$3,480,283</b>	<b>\$3,898,973</b>	<b>\$11,541,600</b>	<b>\$2,500,336</b>	<b>\$9,102,200</b>

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Expenditures</b>					
Personnel Services	\$654,600	\$819,772	\$981,400	\$690,564	\$1,139,600
General & Contracted Services	\$79,111	\$61,121	\$122,300	\$44,188	\$113,400
Travel	\$0	\$0	\$8,200	\$0	\$9,200
Operational Expenses	\$326,647	\$500,333	\$480,300	\$11,107	\$633,400
Operational Expenses - Public Services	\$190,027	\$176,030	\$219,200	\$96,804	\$264,400
Non-Operational Expenses	\$765,958	\$792,986	\$890,000	\$0	\$891,500
Capital Outlay	\$578,616	\$3,755,416	\$8,840,200	\$778,617	\$6,050,700
Other Uses of Funds	-\$500,888	-\$441,086	\$0	\$0	\$0
<b>Total Expenditures:</b>	<b>\$2,094,070</b>	<b>\$5,664,572</b>	<b>\$11,541,600</b>	<b>\$1,621,280</b>	<b>\$9,102,200</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1,386,213</b>	<b>-\$1,765,599</b>	<b>\$0</b>	<b>\$879,057</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$18,201,710</b>	<b>\$16,080,429</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## Storm Water Revenue by Fund

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Storm Water</b>					
Storm Water Utility	\$2,721,980	\$2,779,249	\$2,900,000	\$2,110,609	\$2,800,000
Late Fees & Penalties	\$22,492	\$23,006	\$25,000	\$18,716	\$20,000
Interest Earnings	\$271,097	\$637,477	\$450,000	\$299,884	\$500,000
Contributions from Developers	\$331,038	\$290,500	\$0	\$0	\$0
Fund Balance Appropriation	\$0	\$0	\$3,507,500	\$0	\$2,657,400
<b>Total Storm Water:</b>	<b>\$3,346,607</b>	<b>\$3,730,232</b>	<b>\$6,882,500</b>	<b>\$2,429,209</b>	<b>\$5,977,400</b>
<b>Storm Water Impact Fees</b>					
Interest Earnings	\$133,676	\$168,741	\$0	\$71,128	\$0
Fund Balance Appropriation	\$0	\$0	\$4,659,100	\$0	\$3,124,800
<b>Total Storm Water Impact Fees:</b>	<b>\$133,676</b>	<b>\$168,741</b>	<b>\$4,659,100</b>	<b>\$71,128</b>	<b>\$3,124,800</b>
<b>Total:</b>	<b>\$3,480,283</b>	<b>\$3,898,973</b>	<b>\$11,541,600</b>	<b>\$2,500,336</b>	<b>\$9,102,200</b>

## Storm Water Revenues by Source

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Revenue Source					
Charges for Services	\$2,721,980	\$2,779,249	\$2,900,000	\$2,110,609	\$2,800,000
Fines & Forfeitures	\$22,492	\$23,006	\$25,000	\$18,716	\$20,000
Miscellaneous Revenue	\$735,811	\$1,096,718	\$450,000	\$371,011	\$500,000



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Sources of Funding	\$0	\$0	\$8,166,600	\$0	\$5,782,200
<b>Total Revenue Source:</b>	<b>\$3,480,283</b>	<b>\$3,898,973</b>	<b>\$11,541,600</b>	<b>\$2,500,336</b>	<b>\$9,102,200</b>

## Storm Water Expenditures

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Storm Water	\$2,094,070	\$5,173,323	\$6,882,500	\$1,566,068	\$5,977,400
Storm Water Impact Fees	\$0	\$491,249	\$4,659,100	\$55,211	\$3,124,800
<b>Total:</b>	<b>\$2,094,070</b>	<b>\$5,664,572</b>	<b>\$11,541,600</b>	<b>\$1,621,280</b>	<b>\$9,102,200</b>

## Expenditures by Expense Type

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services	\$654,600	\$819,772	\$981,400	\$690,564	\$1,139,600
General & Contracted Services	\$79,111	\$61,121	\$122,300	\$44,188	\$113,400
Travel	\$0	\$0	\$8,200	\$0	\$9,200
Operational Expenses	\$326,647	\$500,333	\$480,300	\$11,107	\$633,400
Operational Expenses - Public Services	\$190,027	\$176,030	\$219,200	\$96,804	\$264,400
Non-Operational Expenses	\$765,958	\$792,986	\$890,000	\$0	\$891,500
Capital Outlay	\$578,616	\$3,755,416	\$8,840,200	\$778,617	\$6,050,700
Other Uses of Funds	-\$500,888	-\$441,086	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$2,094,070</b>	<b>\$5,664,572</b>	<b>\$11,541,600</b>	<b>\$1,621,280</b>	<b>\$9,102,200</b>

## Storm Water Capital Project List

PROJECT #	STORM WATER FUND PROJECT NAME	FUNDING SOURCE	TEI
CIP0036	DETENTION BASIN IMPROVEMENTS	STORM WATER	\$ 250,000
CIP0083	EMERGENCY STORM DRAIN FUNDS	STORM WATER	\$ 252,500
CIP18-29	700 WEST (12300 S TO 11400 S)	STORM WATER IMPACT FEES	\$ 180,000
CIP19-20	NEW PUBLIC WORKS BUILDING	STORM WATER	\$ 1,500,000
CIP22-09	STORM WATER MANAGEMENT IMPROVEMENTS IN HIGHLAND AREA	STORM WATER	\$ 335,400
CIP23-14	DOWNTOWN DISTRICT REGION IMPACT FEE DEVELOPMENT	STORM WATER IMPACT FEES	\$ 900,000
CIP23-17	DEER RIDGE & MAPLE PARK COURT DRAINAGE IMPROVEMENTS	STORM WATER	\$ 310,000
CIP24-14	13800 S. PHASE 3 WIDENING	STORM WATER IMPACT FEES	\$ 808,500
CIP25-14	1700 EAST STORM DRAIN IMPROVEMENTS	STORM WATER IMPACT FEES	\$ 1,236,300
CIP25-20	2025 ROAD MAINTENANCE PROJECTS	STORM WATER	\$ 218,000
CIP25-17	ELSBROOK CIRCLE STORM DRAIN PROJECT	STORM WATER	\$ 60,000
			<b>\$ 6,050,700</b>

## Solid Waste Fund (Operates Under the Public Works Department)

### Function:

The Solid Waste Fund is a division within the Public Works Department. This division provides residential refuse collection and recycling. Solid Waste also oversees the dumpster rental program.

### Goals:

- Continue to provide safe and efficient waste collection and recycling service while keeping costs low.
- Utilize the new Trans Jordan transfer station once it becomes operational.
- Update the dumpster rental program.
- Be proactive in planning for future growth.



## Solid Waste



## Solid Waste Comprehensive Summary

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Beginning Fund Balance:</b>	<b>\$5,733,032</b>	<b>\$5,643,537</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Revenues</b>					
Charges for Services	\$2,832,286	\$2,862,441	\$2,928,000	\$2,174,036	\$2,930,000
Fines & Forfeitures	\$19,948	\$20,015	\$23,000	\$15,980	\$15,000
Miscellaneous Revenue	\$539,263	\$819,723	\$200,000	\$117,826	\$200,000
Sources of Funding	\$82,588	\$2,523	\$3,950,700	\$0	\$4,475,300
<b>Total Revenues:</b>	<b>\$3,474,086</b>	<b>\$3,704,703</b>	<b>\$7,101,700</b>	<b>\$2,307,842</b>	<b>\$7,620,300</b>
<b>Expenditures</b>					
Personnel Services	\$758,861	\$952,856	\$1,105,300	\$845,947	\$1,341,100
General & Contracted Services	\$591,329	\$657,373	\$1,093,100	\$447,492	\$1,070,500

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Travel	\$1,721	\$0	\$2,500	\$70	\$2,800
Operational Expenses	\$387,588	\$640,005	\$620,000	\$7,551	\$643,400
Operational Expenses - Public Services	\$873,828	\$876,459	\$929,800	\$475,897	\$1,139,100
Non-Operational Expenses	\$460,078	\$475,774	\$550,000	\$0	\$551,500
Capital Outlay	\$472,305	\$464,688	\$2,801,000	\$329,373	\$2,871,900
Other Uses of Funds	-\$472,305	-\$464,688	\$0	\$0	\$0
<b>Total Expenditures:</b>	<b>\$3,073,405</b>	<b>\$3,602,467</b>	<b>\$7,101,700</b>	<b>\$2,106,331</b>	<b>\$7,620,300</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$400,681</b>	<b>\$102,236</b>	<b>\$0</b>	<b>\$201,511</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$6,133,713</b>	<b>\$5,745,773</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## Solid Waste Revenue by Fund

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Solid Waste</b>					
Garbage Service	\$2,332,651	\$2,356,897	\$2,400,000	\$1,789,516	\$2,400,000
Recycle Service	\$429,624	\$435,647	\$450,000	\$327,219	\$450,000
Dumpster Rental	\$69,180	\$69,220	\$78,000	\$55,715	\$75,000
Glass Recycling	\$831	\$676	\$0	\$1,587	\$5,000
Late Fees & Penalties	\$19,948	\$20,015	\$23,000	\$15,980	\$15,000
Interest Earnings	\$186,069	\$268,477	\$200,000	\$117,826	\$200,000
Transjordan Contributed Capital	\$345,404	\$551,246	\$0	\$0	\$0
Other Revenue - Solid Waste	\$7,790	\$0	\$0	\$0	\$0
Sale of Capital Assets - Solid Waste	\$82,588	\$2,523	\$0	\$0	\$0
Fund Balance Appropriation	\$0	\$0	\$3,950,700	\$0	\$4,475,300
<b>Total Solid Waste:</b>	<b>\$3,474,086</b>	<b>\$3,704,703</b>	<b>\$7,101,700</b>	<b>\$2,307,842</b>	<b>\$7,620,300</b>

## Solid Waste Revenues by Source

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Revenue Source</b>					
Charges for Services	\$2,832,286	\$2,862,441	\$2,928,000	\$2,174,036	\$2,930,000
Fines & Forfeitures	\$19,948	\$20,015	\$23,000	\$15,980	\$15,000
Miscellaneous Revenue	\$539,263	\$819,723	\$200,000	\$117,826	\$200,000
Sources of Funding	\$82,588	\$2,523	\$3,950,700	\$0	\$4,475,300
<b>Total Revenue Source:</b>	<b>\$3,474,086</b>	<b>\$3,704,703</b>	<b>\$7,101,700</b>	<b>\$2,307,842</b>	<b>\$7,620,300</b>

## Solid Waste Expenditures by Fund



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Solid Waste	\$3,073,405	\$3,602,467	\$7,101,700	\$2,106,331	\$7,620,300
<b>Total Solid Waste:</b>	<b>\$3,073,405</b>	<b>\$3,602,467</b>	<b>\$7,101,700</b>	<b>\$2,106,331</b>	<b>\$7,620,300</b>

## Solid Waste Expenditures by Expense Type

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services	\$758,861	\$952,856	\$1,105,300	\$845,947	\$1,341,100
General & Contracted Services	\$591,329	\$657,373	\$1,093,100	\$447,492	\$1,070,500
Travel	\$1,721	\$0	\$2,500	\$70	\$2,800
Operational Expenses	\$387,588	\$640,005	\$620,000	\$7,551	\$643,400
Operational Expenses - Public Services	\$873,828	\$876,459	\$929,800	\$475,897	\$1,139,100
Non-Operational Expenses	\$460,078	\$475,774	\$550,000	\$0	\$551,500
Capital Outlay	\$472,305	\$464,688	\$2,801,000	\$329,373	\$2,871,900
Other Uses of Funds	-\$472,305	-\$464,688	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$3,073,405</b>	<b>\$3,602,467</b>	<b>\$7,101,700</b>	<b>\$2,106,331</b>	<b>\$7,620,300</b>

## Solid Waste Fund Capital Project List

PROJECT #	SOLID WASTE FUND PROJECT NAME	FUNDING SOURCE	TENTATIVE FY26
CIP19-20	NEW PUBLIC WORKS BUILDING	Solid Waste	\$ 1,500,000
CIP24-19	SOLID WASTE VEHICLE LIFT & EQUIPMENT	Solid Waste	\$ 289,900
			<b>\$ 1,789,900</b>

## Solid Waste Capital Equipment Detail List

SOLID WASTE			
SOLID WASTE	REPLACEMENT OF 2020 PETERBILT 520 #SW113	SOLID WASTE	\$ 505,000
SOLID WASTE	REPLACEMENT OF 2020 PETERBILT 520 #SW114	SOLID WASTE	\$ 505,000
SOLID WASTE	REPLACEMENT OF 2016 F-150 #112	SOLID WASTE	\$ 60,000
SOLID WASTE	NEW CARDBOARD DUMPSTER	SOLID WASTE	\$ 12,000
	<b>TOTAL</b>		<b>\$ 1,078,500</b>



## Ambulance Fund Comprehensive Summary

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Beginning Fund Balance:</b>	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Inter Governmental Revenue	\$4,868	\$0	\$0	\$0	\$0
Charges for Services	\$2,521,195	\$2,757,136	\$1,950,000	\$1,625,236	\$2,250,000
Miscellaneous Revenue	-\$52,979	-\$44,818	\$0	\$12,790	\$0
Sources of Funding	\$1,850,000	\$4,215,000	\$3,458,000	\$2,200,000	\$3,660,700
<b>Total Revenues:</b>	<b>\$4,323,084</b>	<b>\$6,927,318</b>	<b>\$5,408,000</b>	<b>\$3,838,026</b>	<b>\$5,910,700</b>
<b>Expenditures</b>					
Personnel Services	\$2,806,877	\$2,642,871	\$2,811,300	\$1,760,403	\$3,006,400
General & Contracted Services	\$208,665	\$262,454	\$212,400	\$177,988	\$229,400
Travel	\$11,545	\$11,484	\$22,900	\$8,486	\$25,500
Operational Expenses	\$731,041	\$747,644	\$947,000	\$28,497	\$1,147,400
Operational Expenses - Public Services	\$174,095	\$200,625	\$256,900	\$142,120	\$267,600
Non-Operational Expenses	\$712,638	\$967,130	\$660,000	\$136,312	\$780,000
Capital Outlay	\$8,835	\$0	\$497,500	\$0	\$454,400
Other Uses of Funds	-\$8,835	\$0	\$0	\$0	\$0
<b>Total Expenditures:</b>	<b>\$4,644,862</b>	<b>\$4,832,208</b>	<b>\$5,408,000</b>	<b>\$2,253,807</b>	<b>\$5,910,700</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$321,778</b>	<b>\$2,095,110</b>	<b>\$0</b>	<b>\$1,584,219</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## Ambulance Revenue by Fund

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Ambulance</b>					
State Grant - Public Safety - Ambulance	\$4,868	\$0	\$0	\$0	\$0
Inter-facility Charges	\$1,170,151	\$1,065,467	\$1,000,000	\$818,207	\$1,000,000
Emergency Services - 911	\$2,636,084	\$3,220,379	\$2,300,000	\$2,519,007	\$3,000,000
Medicare - Medicaid Write-offs	-\$1,365,552	-\$1,049,397	-\$1,300,000	-\$1,375,639	-\$1,300,000
Insurance Write-offs	\$80,511	-\$479,313	-\$50,000	-\$336,338	-\$450,000
Interest Earnings	-\$53,104	-\$44,886	\$0	\$12,790	\$0
Other Revenue - Ambulance	\$125	\$68	\$0	\$0	\$0
Transfer From General Fund	\$1,850,000	\$4,215,000	\$2,200,000	\$2,200,000	\$2,300,000
Fund Balance Appropriation	\$0	\$0	\$1,258,000	\$0	\$1,360,700
<b>Total Ambulance:</b>	<b>\$4,323,084</b>	<b>\$6,927,318</b>	<b>\$5,408,000</b>	<b>\$3,838,026</b>	<b>\$5,910,700</b>

## Ambulance Revenues by Source

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Revenue Source					
Inter Governmental Revenue	\$4,868	\$0	\$0	\$0	\$0
Charges for Services	\$2,521,195	\$2,757,136	\$1,950,000	\$1,625,236	\$2,250,000
Miscellaneous Revenue	-\$52,979	-\$44,818	\$0	\$12,790	\$0
Sources of Funding	\$1,850,000	\$4,215,000	\$3,458,000	\$2,200,000	\$3,660,700
<b>Total Revenue Source:</b>	<b>\$4,323,084</b>	<b>\$6,927,318</b>	<b>\$5,408,000</b>	<b>\$3,838,026</b>	<b>\$5,910,700</b>

## Ambulance Expenditures by Fund

## Ambulance Expenditures by Expense Type

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services	\$2,806,877	\$2,642,871	\$2,811,300	\$1,760,403	\$3,006,400
General & Contracted Services	\$208,665	\$262,454	\$212,400	\$177,988	\$229,400
Travel	\$11,545	\$11,484	\$22,900	\$8,486	\$25,500
Operational Expenses	\$731,041	\$747,644	\$947,000	\$28,497	\$1,147,400
Operational Expenses - Public Services	\$174,095	\$200,625	\$256,900	\$142,120	\$267,600
Non-Operational Expenses	\$712,638	\$967,130	\$660,000	\$136,312	\$780,000
Capital Outlay	\$8,835	\$0	\$497,500	\$0	\$454,400
Other Uses of Funds	-\$8,835	\$0	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$4,644,862</b>	<b>\$4,832,208</b>	<b>\$5,408,000</b>	<b>\$2,253,807</b>	<b>\$5,910,700</b>

### AMBULANCE CAPITAL OUTLAY DETAIL LIST

REPLACEMENT OF 2019 FORD F-550 #726 AMBULANCE	\$454,400
---	-----------





## Internal Service Funds



### Internal Service Funds

- Fleet Fund [↗](#)
- Risk Management Fund [↗](#)

## Fleet Fund (Operates Under the Public Works Department)

### Function:

Provide comprehensive fleet management programs that support City departments and functions in delivering municipal services by ensuring that City vehicles and equipment are available, dependable, and safe to operate.

### Responsibilities:

- Review and audit all fuel purchases, service contracts, and purchase orders for City vehicles. By doing this, the City can promote the economy through the City's purchasing volume.
- The City's motor vehicle fleet is essential in providing services to residents. Employees rely on the Fleet Division to perform their duties and services throughout the City. Due to the City's size and growth, significant costs are attributed to preventive maintenance, vehicle repairs, operating expenses, and vehicle replacement.

### Goals:

- Continue providing the City's different departments with top-of-the-line services for fleet and equipment maintenance requests by utilizing the latest technology to ensure the safest, most cost-effective, and most efficient services to the residents and the City departments.



## Fleet Internal Service Fund: Sources and Uses

## Fleet Revenue by Department

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Revenue					
General Government	\$868,243	\$3,453,868	\$6,595,300	\$128,515	\$6,807,900
Transfers In	\$3,197,800	\$863,500	\$164,000	\$164,000	\$500,000
<b>Total Revenue:</b>	<b>\$4,066,043</b>	<b>\$4,317,368</b>	<b>\$6,759,300</b>	<b>\$292,515</b>	<b>\$7,307,900</b>

## Fleet Expenditures by Expense Type

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services	\$512,417	\$706,063	\$954,100	\$766,351	\$1,063,900
General & Contracted Services	\$112,797	\$112,972	\$126,400	\$78,740	\$143,100
Travel	\$2,861	\$4,117	\$8,300	\$696	\$10,900
Operational Expenses	\$130,656	\$186,165	\$76,000	\$35,944	\$98,500
Operational Expenses - Public Services	\$38,258	\$61,359	\$105,500	\$47,341	\$91,500
Non-Operational Expenses	\$896,155	\$1,089,286	\$1,000,000	\$0	\$1,200,000
Capital Outlay	\$1,756,226	\$4,199,071	\$4,489,000	\$1,817,161	\$4,700,000



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Bond Obligations	\$3,363	\$1,872	\$0	\$0	\$0
Other Uses of Funds	-\$1,756,226	-\$4,202,789	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$1,696,507</b>	<b>\$2,158,117</b>	<b>\$6,759,300</b>	<b>\$2,746,233</b>	<b>\$7,307,900</b>

VEHICLE DETAIL	AMOUNT
POLICE RESPONSE VEHICLE (REPLACE 615)	\$ 85,000
POLICE RESPONSE VEHICLE (REPLACE 608)	\$ 85,000
POLICE RESPONSE VEHICLE (REPLACE 635)	\$ 85,000
POLICE RESPONSE VEHICLE (REPLACE 631)	\$ 85,000
POLICE RESPONSE VEHICLE (REPLACE 645)	\$ 85,000
POLICE RESPONSE VEHICLE (REPLACE 613)	\$ 85,000
POLICE RESPONSE VEHICLE (REPLACE 620)	\$ 85,000
POLICE ADMIN VEHICLE (REPLACE 612)	\$ 65,000
POLICE ADMIN VEHICLE (REPLACE 502)	\$ 81,000
FIRE ADMIN VEHICLE (REPLACE 700)	\$ 71,000
FIRE ADMIN VEHICLE (REPLACE 707)	\$ 71,000
PUBLIC WORKS DUMP TRUCK (REPLACE 186)	\$ 120,000
PUBLIC WORKS DUMP TRUCK (REPLACE 191)	\$ 120,000
PUBLIC WORKS ADMIN VEHICLE (REPLACE 102)	\$ 55,000
PUBLIC WORKS SERVICE TRUCK (REPLACE 198)	\$ 71,000
PUBLIC WORKS BUCKET TRUCK (REPLACE 188)	\$ 220,000
PARKS SERVICE TRUCK (REPLACE 127)	\$ 71,000
PARKS SERVICE TRUCK (REPLACE 132)	\$ 71,000
PARKS SERVICE TRUCK (REPLACE 133)	\$ 71,000
PARKS SERVICE TRUCK (REPLACE 137)	\$ 71,000
TRAILS ADMIN VEHICLE (REPLACE 192)	\$ 65,000
POLICE RESPONSE VEHICLE (NEW DETECTIVE)	\$ 85,000
TRAILS ADMIN VEHICLE (NEW POSITION)	\$ 65,000
PUBLIC WORKS BOBTAIL (REPLACE 176)	\$ 292,000
PUBLIC WORKS BOBTAIL (REPLACE 175)	\$ 292,000
PUBLIC WORKS BOBTAIL (REPLACE 161)	\$ 292,000
PUBLIC WORKS 10 WHEELER (REPLACE ST103)	\$ 435,000
PUBLIC WORKS 10 WHEELER (REPLACE ST104)	\$ 485,000
FIRE RESPONSE PUMPER 1/3 (REPLACE XXX)	\$ 750,000
<b>VEHICLE TOTAL</b>	<b>\$ 4,514,000</b>
EQUIPMENT DETAIL	AMOUNT
PUBLIC WORKS ROLLER (REPLACE 13)	\$ 80,000
PARKS TRENCHER (REPLACE 25)	\$ 35,000
PARKS TRACTOR (REPLACE 6)	\$ 71,000
<b>EQUIPMENT TOTAL</b>	<b>\$ 186,000</b>
<b>TOTAL VEHICLE AND EQUIPMENT</b>	<b>\$ 4,700,000</b>



### Risk Fund Revenues by Source

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Revenue Source					
Charges for Services	\$975,000	\$1,233,500	\$1,408,300	\$0	\$1,560,000
Miscellaneous Revenue	\$171,993	\$194,211	\$60,000	\$98,098	\$110,000
<b>Total Revenue Source:</b>	<b>\$1,146,993</b>	<b>\$1,427,711</b>	<b>\$1,468,300</b>	<b>\$98,098</b>	<b>\$1,670,000</b>

### Risk Fund Expenditures by Expense Type

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services	\$86,502	\$108,927	\$113,800	\$90,046	\$121,600
General & Contracted Services	\$99,709	\$71,388	\$111,000	\$105,152	\$118,300
Travel	\$289	\$0	\$2,800	\$915	\$2,800
Operational Expenses	\$789,975	\$1,238,598	\$1,211,400	\$896,808	\$1,315,800
Other Uses of Funds	\$0	\$0	\$29,300	\$20,945	\$111,500
<b>Total Expense Objects:</b>	<b>\$976,475</b>	<b>\$1,418,912</b>	<b>\$1,468,300</b>	<b>\$1,113,866</b>	<b>\$1,670,000</b>

---

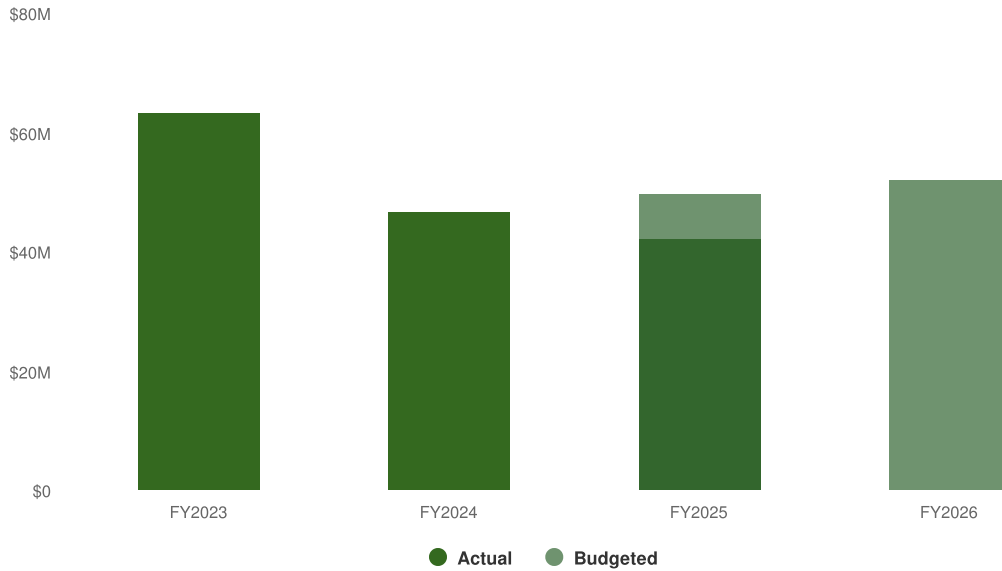
## **GENERAL FUND SOURCES**

---

## General Fund Revenues Summary

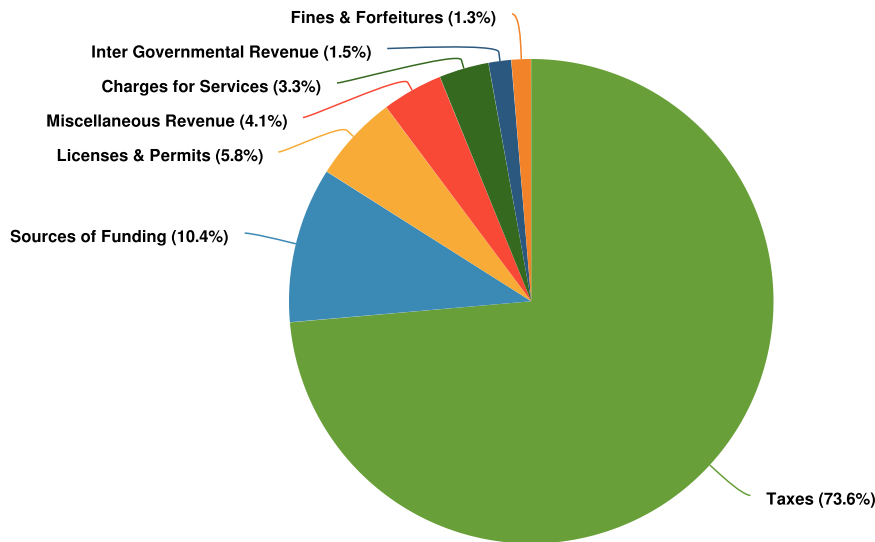
**\$52,188,900** **\$2,467,300**  
(4.96% vs. prior year)

### General Fund Revenues Proposed and Historical Budget vs. Actual



# Revenues by Source

## General Fund Budgeted Revenues



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Revenue Source					
Taxes					
Property Tax Current	\$9,291,697	\$9,312,596	\$11,057,500	\$10,706,755	\$10,783,500
Sales and Use Tax	\$25,045,087	\$25,543,848	\$25,610,000	\$15,151,033	\$26,230,000
Franchise Tax	\$1,519,132	\$1,513,056	\$1,543,000	\$998,981	\$1,410,000
<b>Total Taxes:</b>	<b>\$35,855,916</b>	<b>\$36,369,500</b>	<b>\$38,210,500</b>	<b>\$26,856,769</b>	<b>\$38,423,500</b>
Licenses & Permits					
Business License	\$462,732	\$458,730	\$451,000	\$397,862	\$450,000
Non Business Licenses & Permits	\$25,198	\$337,225	\$20,500	\$147,892	\$120,500
Building Permits	\$1,861,657	\$1,541,212	\$1,800,000	\$2,160,934	\$1,730,000
Planning Fees	\$781,779	\$822,246	\$750,000	\$728,326	\$725,000
<b>Total Licenses &amp; Permits:</b>	<b>\$3,131,366</b>	<b>\$3,159,412</b>	<b>\$3,021,500</b>	<b>\$3,435,014</b>	<b>\$3,025,500</b>
Inter Governmental Revenue					
Federal Grants	\$3,009,152	\$40,468	\$117,100	\$113,554	\$50,000
State Grants	\$90,330	\$69,072	\$763,000	\$138,233	\$730,000
Local Grants	\$551,350	\$61,710	\$80,500	\$11,160	\$10,000
<b>Total Inter Governmental Revenue:</b>	<b>\$3,650,832</b>	<b>\$171,250</b>	<b>\$960,600</b>	<b>\$262,947</b>	<b>\$790,000</b>
Charges for Services					
Fees	\$468,744	\$505,268	\$488,200	\$551,417	\$436,300

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Sales and Service	\$1,227,990	\$1,644,460	\$1,264,000	\$1,002,568	\$1,302,900
<b>Total Charges for Services:</b>	<b>\$1,696,734</b>	<b>\$2,149,728</b>	<b>\$1,752,200</b>	<b>\$1,553,985</b>	<b>\$1,739,200</b>
Fines & Forfeitures					
Court Fines	\$696,761	\$728,732	\$675,000	\$591,521	\$676,000
Restitution	\$6,854	\$2,325	\$0	\$1,844	\$1,500
Late Fees & Penalties	\$35,622	\$3,860	\$0	\$2,700	\$3,500
<b>Total Fines &amp; Forfeitures:</b>	<b>\$739,237</b>	<b>\$734,917</b>	<b>\$675,000</b>	<b>\$596,064</b>	<b>\$681,000</b>
Miscellaneous Revenue					
Interest Earnings	\$1,886,336	\$2,026,302	\$2,000,000	\$884,933	\$1,800,000
Other Misc Revenue	\$131,201	\$1,358,375	\$100,000	\$994,384	\$316,500
<b>Total Miscellaneous Revenue:</b>	<b>\$2,017,536</b>	<b>\$3,384,677</b>	<b>\$2,100,000</b>	<b>\$1,879,317</b>	<b>\$2,116,500</b>
Sources of Funding					
Interfund Transfers	\$2,679,825	\$464,030	\$970,900	\$462,456	\$504,900
Bond Proceeds	\$13,419,400	\$214,933	\$0	\$0	\$0
Gain/Loss on Disposal of Capital Assets	\$315,918	\$165,698	\$2,721,500	\$7,167,412	\$0
Fund Balance Appropriation	\$0	\$0	\$297,600	\$0	\$4,908,300
<b>Total Sources of Funding:</b>	<b>\$16,415,143</b>	<b>\$844,661</b>	<b>\$3,990,000</b>	<b>\$7,629,868</b>	<b>\$5,413,200</b>
<b>Total Revenue Source:</b>	<b>\$63,506,764</b>	<b>\$46,814,146</b>	<b>\$50,709,800</b>	<b>\$42,213,964</b>	<b>\$52,188,900</b>

---

# GENERAL FUND DEPARTMENTS

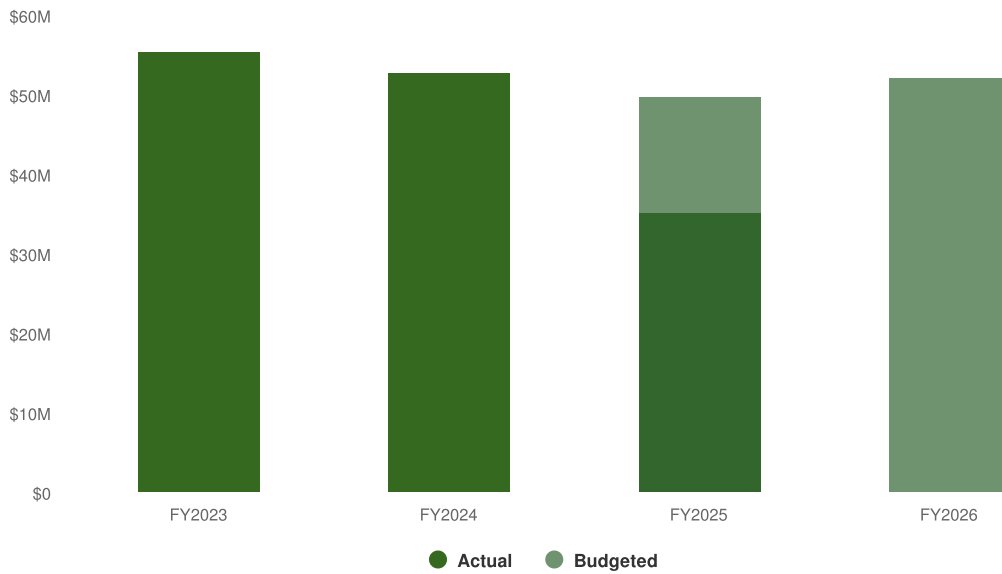
---

## General Fund: Uses by Department

### Expenditures Summary

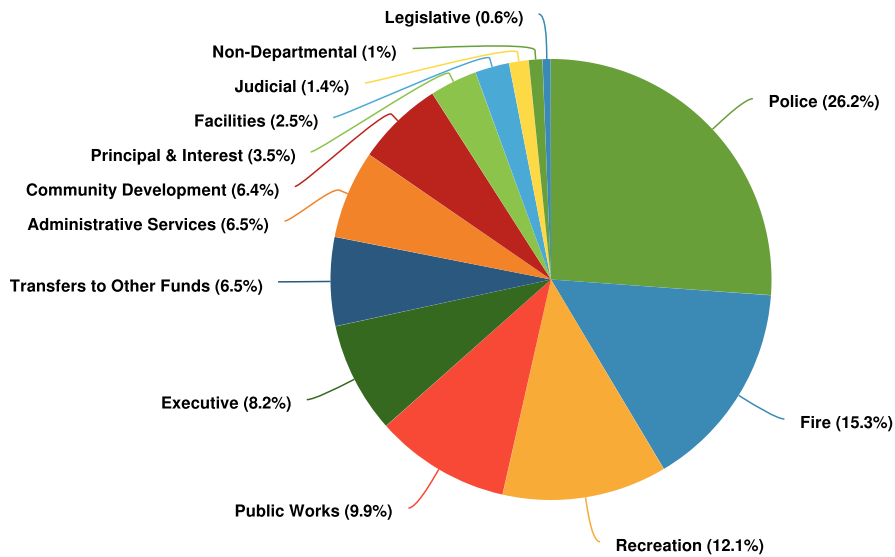
**\$52,188,900** **\$2,467,300**  
(4.96% vs. prior year)

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



# Expenditures by Function

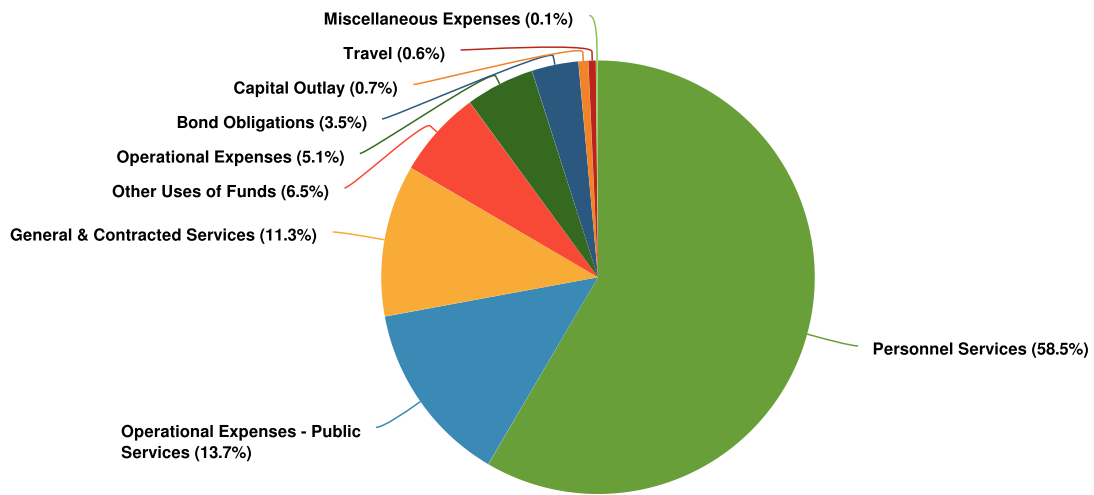
## FY2024 Budgeted Expenditures by Function



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expenditures					
Legislative	\$273,515	\$267,513	\$313,000	\$287,689	\$314,900
Executive	\$2,983,555	\$3,692,052	\$4,253,400	\$3,250,291	\$4,254,900
Administrative Services	\$2,553,492	\$2,610,612	\$3,116,300	\$2,797,933	\$3,381,000
Facilities	\$967,248	\$906,605	\$1,111,600	\$977,142	\$1,311,500
Non-Departmental	\$172,424	\$216,196	\$203,100	\$173,046	\$525,600
Judicial	\$719,439	\$779,264	\$912,000	\$541,276	\$747,900
Police	\$10,235,696	\$11,216,161	\$12,861,700	\$8,896,033	\$13,647,500
Fire	\$5,705,500	\$6,600,440	\$7,682,700	\$5,609,340	\$7,990,000
Public Works	\$3,659,621	\$4,916,662	\$5,344,100	\$3,314,065	\$5,170,900
Community Development	\$2,532,955	\$2,816,701	\$3,263,500	\$2,118,943	\$3,327,900
Recreation	\$4,704,165	\$5,203,623	\$5,712,000	\$3,516,770	\$6,304,800
Principal & Interest	\$9,396,018	\$1,807,600	\$1,811,000	\$726,900	\$1,812,000
General Obligation Bonds	\$524,745	\$520,350	\$520,700	\$521,362	\$0
Transfers to Other Funds	\$10,994,619	\$11,324,243	\$3,604,700	\$2,556,007	\$3,400,000
<b>Total Expenditures:</b>	<b>\$55,422,993</b>	<b>\$52,878,023</b>	<b>\$50,709,800</b>	<b>\$35,286,797</b>	<b>\$52,188,900</b>

# Expenditures by Expense Type

## FY2024 Budgeted Expenditures by Expense Type



## Legislative Department

**Troy Walker**

Mayor

Draper City's form of government includes a part-time Mayor and five Council Members. The City Manager handles the day-to day management of the City.

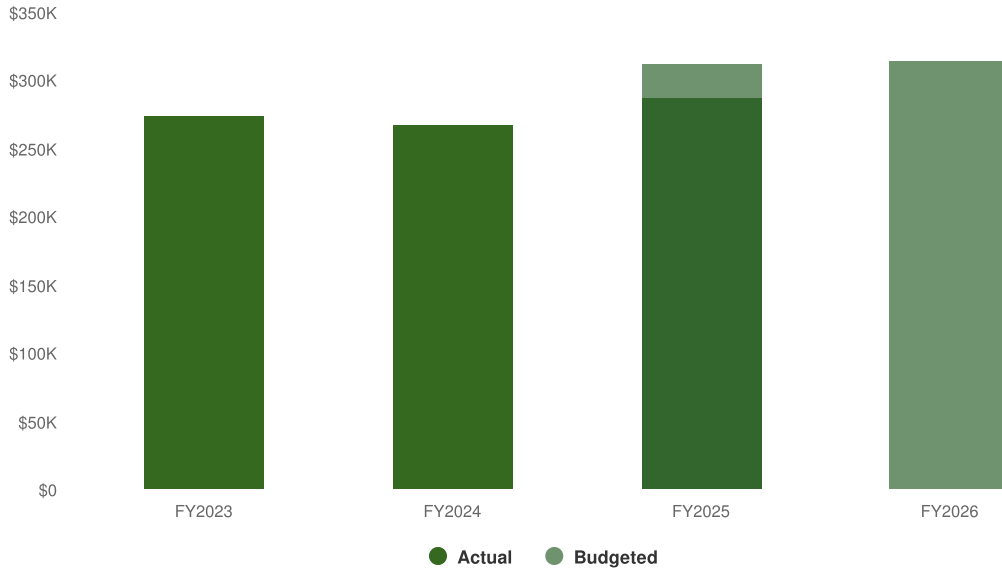
The Mayor's duties include serving as the Acting Director of the Emergency Operations Center, Chief Budget Officer (this task is delegated to our Chief Financial Officer), setting the Council agenda, running City Council meetings and appointing City officials and citizen board members.

The five Council Members represent the entire City; they are responsible to make decisions that are in the best interests of the entire City. They seek input from residents and City staff; they debate amongst themselves, and then finally cast an official vote.

## Expenditures Summary

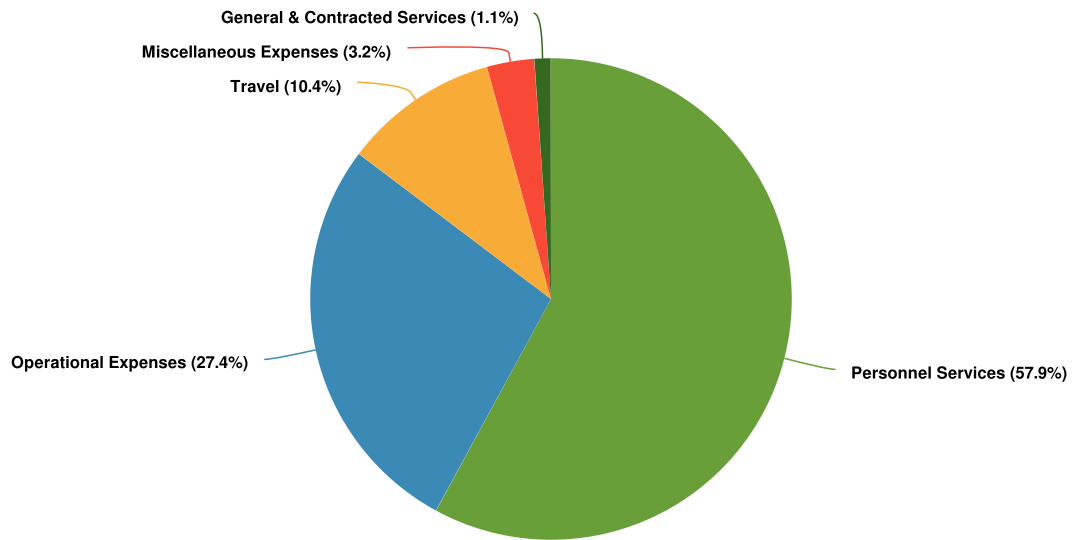
**\$314,900** **\$1,900**  
(0.61% vs. prior year)

### Mayor & Council Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## FY2024 Budgeted Expenditures by Type



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	\$121,011	\$106,262	\$115,300	\$130,447	\$117,900
Benefits	\$65,606	\$66,514	\$61,400	\$57,810	\$64,500
<b>Total Personnel Services:</b>	<b>\$186,617</b>	<b>\$172,776</b>	<b>\$176,700</b>	<b>\$188,257</b>	<b>\$182,400</b>
General & Contracted Services	\$3,365	\$3,904	\$3,500	\$5,292	\$3,500
<b>Total General &amp; Contracted Services:</b>	<b>\$3,365</b>	<b>\$3,904</b>	<b>\$3,500</b>	<b>\$5,292</b>	<b>\$3,500</b>
Travel					
In State Travel	\$3,592	\$3,978	\$8,300	\$3,107	\$9,800
Out Of State Travel	\$8,972	\$3,924	\$23,000	\$2,061	\$23,000
<b>Total Travel:</b>	<b>\$12,564</b>	<b>\$7,903</b>	<b>\$31,300</b>	<b>\$5,168</b>	<b>\$32,800</b>
Operational Expenses	\$67,755	\$77,087	\$91,500	\$86,211	\$86,200
<b>Total Operational Expenses:</b>	<b>\$67,755</b>	<b>\$77,087</b>	<b>\$91,500</b>	<b>\$86,211</b>	<b>\$86,200</b>
Miscellaneous Expenses	\$3,215	\$5,844	\$10,000	\$2,760	\$10,000
<b>Total Miscellaneous Expenses:</b>	<b>\$3,215</b>	<b>\$5,844</b>	<b>\$10,000</b>	<b>\$2,760</b>	<b>\$10,000</b>
<b>Total Expense Objects:</b>	<b>\$273,515</b>	<b>\$267,513</b>	<b>\$313,000</b>	<b>\$287,689</b>	<b>\$314,900</b>

# Executive Department

Mike Barker  
City Manager

The Executive Department administers the day-to-day operations of the City and its services. The Department develops, presents and implements the City's general plan, including the City's budget. The Department includes the City Manager, City Recorder, Legal, Communication, Information Technology (IT), Geographic Information System (GIS), Youth Council, Elections and the Events Divisions.

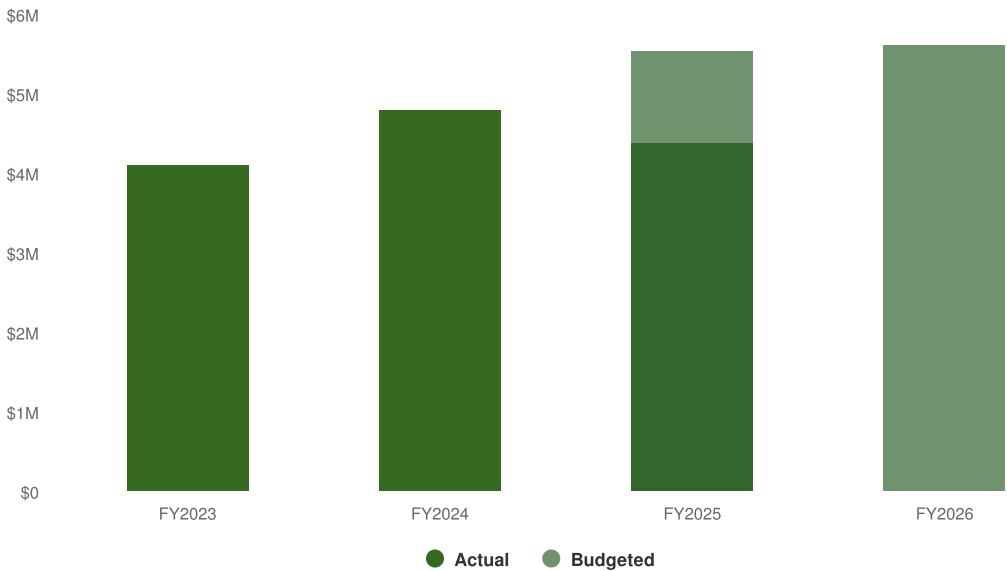
## Expenditures Summary

\$5,627,100

\$71,300

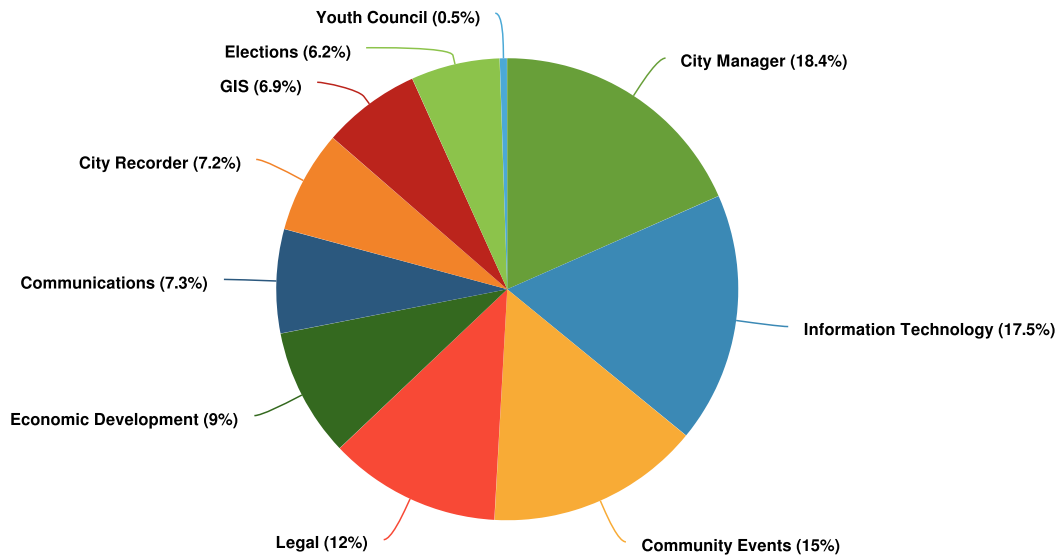
(1.28% vs. prior year)

Executive Department Proposed and Historical Budget vs. Actual



# Expenditures by Function

## FY2024 Budgeted Expenditures by Function



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expenditures					
Executive					
City Manager					
Personnel Services	\$648,187	\$752,190	\$720,800	\$569,350	\$580,700
General & Contracted Services	\$238,497	\$220,717	\$373,300	\$269,378	\$374,800
Travel	\$9,912	\$6,787	\$16,200	\$8,339	\$17,200
Operational Expenses	-\$10,663	\$8,127	\$18,800	\$26,041	\$32,800
Miscellaneous Expenses	\$15,199	\$0	\$30,000	\$0	\$30,000
Capital Outlay	\$18,205	\$0	\$0	\$0	\$0
<b>Total City Manager:</b>	<b>\$919,336</b>	<b>\$987,822</b>	<b>\$1,159,100</b>	<b>\$873,107</b>	<b>\$1,035,500</b>
City Recorder					
Personnel Services	\$225,829	\$250,869	\$297,200	\$299,467	\$317,200
General & Contracted Services	\$44,722	\$48,161	\$84,000	\$65,044	\$86,700
Travel	\$3,479	\$4,370	\$6,800	\$2,485	\$6,800
Operational Expenses	\$3,614	-\$5,353	-\$7,500	\$4,083	-\$6,300
<b>Total City Recorder:</b>	<b>\$277,643</b>	<b>\$298,048</b>	<b>\$380,500</b>	<b>\$371,078</b>	<b>\$404,400</b>
Elections					
General & Contracted Services	\$0	\$0	\$0	\$900	\$0
Operational Expenses	\$382	\$135,896	\$150,000	\$340	\$350,000

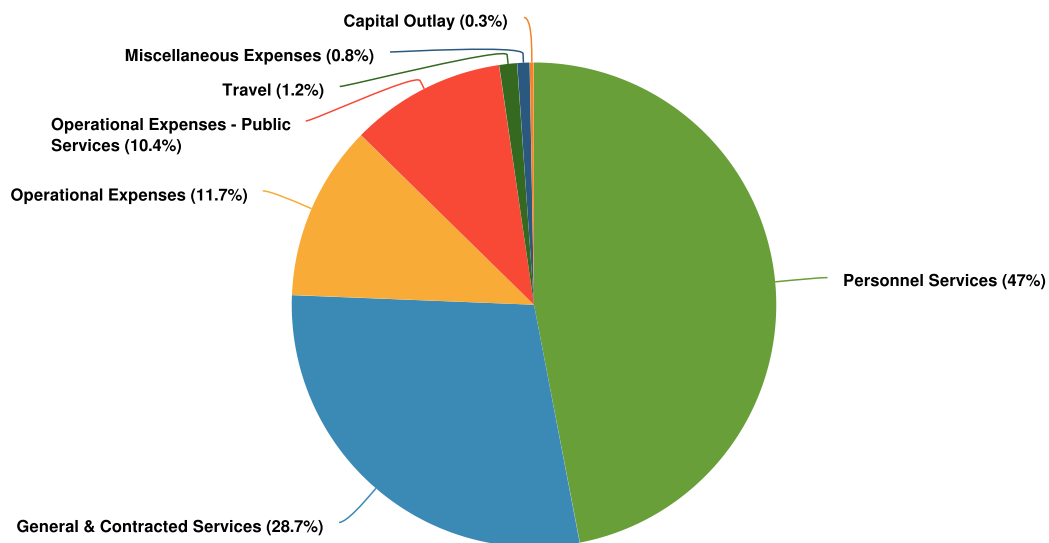


Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Total Elections:</b>	<b>\$382</b>	<b>\$135,896</b>	<b>\$150,000</b>	<b>\$1,240</b>	<b>\$350,000</b>
Legal					
Personnel Services	\$303,576	\$307,724	\$340,200	\$227,470	\$385,100
General & Contracted Services	\$237,817	\$270,700	\$307,700	\$194,324	\$325,700
Travel	\$1,539	\$1,446	\$7,250	-\$437	\$7,300
Operational Expenses	-\$25,573	-\$52,719	-\$46,050	\$5,938	-\$40,800
<b>Total Legal:</b>	<b>\$517,360</b>	<b>\$527,151</b>	<b>\$609,100</b>	<b>\$427,295</b>	<b>\$677,300</b>
Economic Development					
General & Contracted Services	\$452,709	\$467,906	\$649,000	\$275,514	\$399,000
Travel	\$2,922	\$4,648	\$12,400	\$0	\$12,400
Operational Expenses	\$71,187	\$66,389	\$95,600	\$47,925	\$95,600
<b>Total Economic Development:</b>	<b>\$526,817</b>	<b>\$538,943</b>	<b>\$757,000</b>	<b>\$323,439</b>	<b>\$507,000</b>
Youth Council					
Personnel Services	\$7,749	\$9,124	\$12,500	\$8,256	\$13,200
Operational Expenses	\$400	\$0	\$0	\$1	\$0
Miscellaneous Expenses	\$12,544	\$12,190	\$16,100	\$6,719	\$16,100
<b>Total Youth Council:</b>	<b>\$20,692</b>	<b>\$21,314</b>	<b>\$28,600</b>	<b>\$14,977</b>	<b>\$29,300</b>
Communications					
Personnel Services	\$245,765	\$239,542	\$262,600	\$267,546	\$310,100
General & Contracted Services	\$52,134	\$60,477	\$69,900	\$54,995	\$69,600
Travel	\$240	\$1,422	\$3,000	\$1,855	\$3,200
Operational Expenses	\$27,748	\$10,688	\$20,800	\$32,591	\$25,900
<b>Total Communications:</b>	<b>\$325,888</b>	<b>\$312,128</b>	<b>\$356,300</b>	<b>\$356,987</b>	<b>\$408,800</b>
Community Events					
Personnel Services	\$184,396	\$305,426	\$275,500	\$311,583	\$305,300
General & Contracted Services	\$1,191	\$41,366	\$2,600	\$1,016	\$2,600
Travel	\$1,282	\$3,791	\$3,400	\$2,492	\$3,400
Operational Expenses	\$10,408	\$3,171	\$4,400	\$2,322	\$4,400
Operational Expenses - Public Services	\$198,160	\$516,996	\$526,900	\$564,755	\$526,900
<b>Total Community Events:</b>	<b>\$395,436</b>	<b>\$870,750</b>	<b>\$812,800</b>	<b>\$882,168</b>	<b>\$842,600</b>
<b>Total Executive:</b>	<b>\$2,983,555</b>	<b>\$3,692,052</b>	<b>\$4,253,400</b>	<b>\$3,250,291</b>	<b>\$4,254,900</b>
Administrative Services					
Information Technology					
Personnel Services	\$399,115	\$399,580	\$434,900	\$426,441	\$461,100

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
General & Contracted Services	\$120,218	\$133,995	\$235,500	\$137,894	\$255,500
Travel	\$2,174	\$1,706	\$11,700	\$2,262	\$11,700
Operational Expenses	\$250,033	\$235,656	\$212,600	\$198,114	\$213,500
Operational Expenses - Public Services	\$16,945	\$21,660	\$31,100	\$1,881	\$43,700
Capital Outlay	\$0	\$3,718	\$0	\$0	\$0
<b>Total Information Technology:</b>	<b>\$788,485</b>	<b>\$796,315</b>	<b>\$925,800</b>	<b>\$766,592</b>	<b>\$985,500</b>
GIS					
Personnel Services	\$211,961	\$216,611	\$250,800	\$226,865	\$271,200
General & Contracted Services	\$147,937	\$125,644	\$166,300	\$124,405	\$98,600
Travel	\$2,715	\$866	\$5,600	\$590	\$5,600
Operational Expenses	-\$16,408	-\$16,971	-\$16,100	\$5,093	-\$17,000
Operational Expenses - Public Services	\$0	\$4,900	\$5,000	\$0	\$12,300
Capital Outlay	\$0	\$0	\$0	\$20,812	\$16,000
<b>Total GIS:</b>	<b>\$346,206</b>	<b>\$331,049</b>	<b>\$411,600</b>	<b>\$377,765</b>	<b>\$386,700</b>
<b>Total Administrative Services:</b>	<b>\$1,134,691</b>	<b>\$1,127,365</b>	<b>\$1,337,400</b>	<b>\$1,144,357</b>	<b>\$1,372,200</b>
<b>Total Expenditures:</b>	<b>\$4,118,245</b>	<b>\$4,819,416</b>	<b>\$5,590,800</b>	<b>\$4,394,648</b>	<b>\$5,627,100</b>

## Expenditures by Expense Type

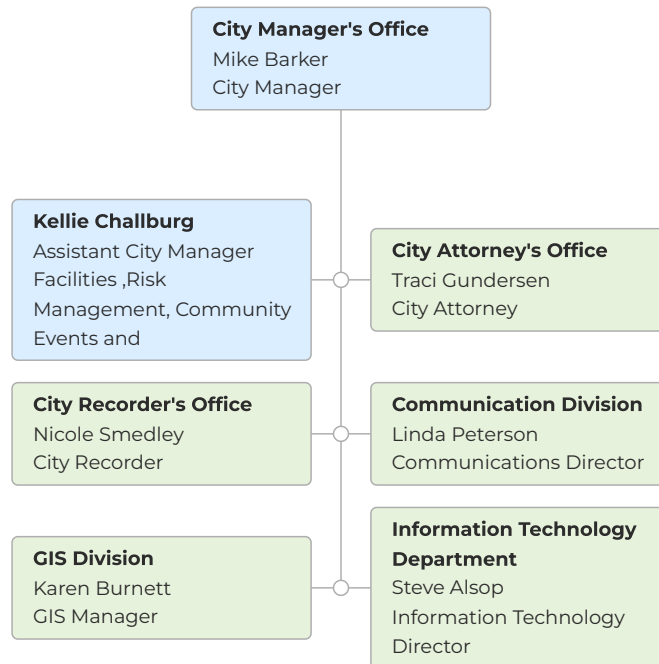
### FY2024 Budgeted Expenditures by Type



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	\$1,407,415	\$1,555,179	\$1,650,400	\$1,641,837	\$1,794,500
Benefits	\$819,161	\$925,887	\$944,100	\$695,141	\$849,400
<b>Total Personnel Services:</b>	<b>\$2,226,576</b>	<b>\$2,481,066</b>	<b>\$2,594,500</b>	<b>\$2,336,978</b>	<b>\$2,643,900</b>
General & Contracted Services	\$1,295,225	\$1,368,965	\$1,888,300	\$1,123,470	\$1,612,500
<b>Total General &amp; Contracted Services:</b>	<b>\$1,295,225</b>	<b>\$1,368,965</b>	<b>\$1,888,300</b>	<b>\$1,123,470</b>	<b>\$1,612,500</b>
Travel					
In State Travel	\$9,308	\$12,711	\$19,900	\$8,950	\$21,300
Out Of State Travel	\$14,955	\$12,325	\$46,450	\$8,635	\$46,300
<b>Total Travel:</b>	<b>\$24,263</b>	<b>\$25,036</b>	<b>\$66,350</b>	<b>\$17,585</b>	<b>\$67,600</b>
Operational Expenses	\$311,128	\$384,885	\$432,550	\$322,448	\$658,100
<b>Total Operational Expenses:</b>	<b>\$311,128</b>	<b>\$384,885</b>	<b>\$432,550</b>	<b>\$322,448</b>	<b>\$658,100</b>
Operational Expenses - Public Services	\$215,105	\$543,556	\$563,000	\$566,635	\$582,900
<b>Total Operational Expenses - Public Services:</b>	<b>\$215,105</b>	<b>\$543,556</b>	<b>\$563,000</b>	<b>\$566,635</b>	<b>\$582,900</b>
Miscellaneous Expenses	\$27,743	\$12,190	\$46,100	\$6,719	\$46,100
<b>Total Miscellaneous Expenses:</b>	<b>\$27,743</b>	<b>\$12,190</b>	<b>\$46,100</b>	<b>\$6,719</b>	<b>\$46,100</b>
Capital Outlay	\$18,205	\$3,718	\$0	\$20,812	\$16,000
<b>Total Capital Outlay:</b>	<b>\$18,205</b>	<b>\$3,718</b>	<b>\$0</b>	<b>\$20,812</b>	<b>\$16,000</b>
<b>Total Expense Objects:</b>	<b>\$4,118,245</b>	<b>\$4,819,416</b>	<b>\$5,590,800</b>	<b>\$4,394,648</b>	<b>\$5,627,100</b>

# Organizational Chart

## City Manager's Office



# Community Development Department

**Jennifer Jastremsky**

Community Development Director

## Community Development

The Community Development Department provides top-quality services and includes five divisions: Building, Business Licensing, Code Enforcement, Planning, and Administration. These divisions ensure construction is in compliance with local and state building codes, all professions conducting business in Draper City are licensed, the City's codes are being complied with, the provision of professional planning services for current and long-range planning activities, and support staff. Significant time is spent working with citizens to educate them on City Codes and their ability to develop. All construction, developments, and new businesses in the City come through the Community Development Department for review and approvals.

### Building Division

This division is responsible for reviewing plans, issuing building permits, and conducting field inspections of buildings to ensure compliance with local and state mandated regulations related to building construction, maintenance, and rehabilitation.

### Business Licensing

This division issues business licenses, including special licenses such as alcoholic beverage licenses, home occupation, special/single event license, solicitor's license and temporary business license. It also manages renewals and processing business licensing fees.

### Code Enforcement

The purpose of the Code Compliance Department is to achieve code compliance so that the citizens of Draper City may enjoy a cleaner, safer, and better place to live. Areas of concentration include improvement of neighborhoods, integrity of property value, compliance with zoning laws, enforcement of business licenses and enforcement of the sign ordinance.

### Planning Division

This division is responsible for applying the City's ordinances and regulations to subdivisions, commercial site plans, conditional use permits and other similar application types. Additionally, this department is responsible for processing applications for zone changes, variances and special exceptions.

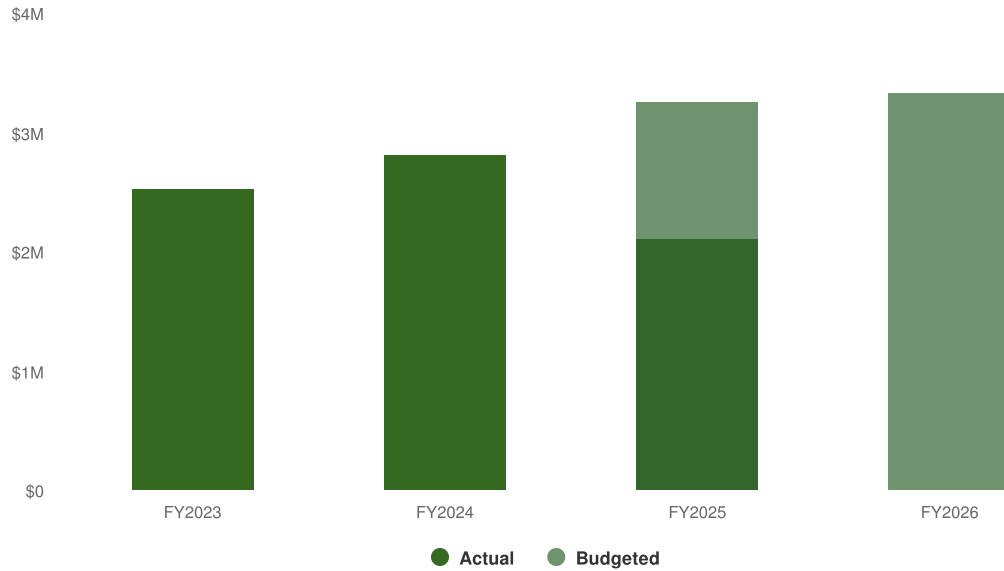
## Goals

- Complete Station Area Plan for the Kimball's Lane Station.
- Continue to work on the Zoning and Subdivision Code updates.
- Continue updating business licensing section of City Code.
- Ensure staff training and certifications are kept current and provide opportunities for additional certification as appropriate.
- Review application fees and amend as appropriate Department wide.
- Continue updates to the Zoning and Subdivision codes to ensure compliance with State Law.
- Hire a new landscape inspector to ensure standards of the new waterwise landscaping code is being complied with.
- Continue to provide excellent customer service to the public, residents, applicants, business owners, contractors, and developers.

## Expenditures Summary

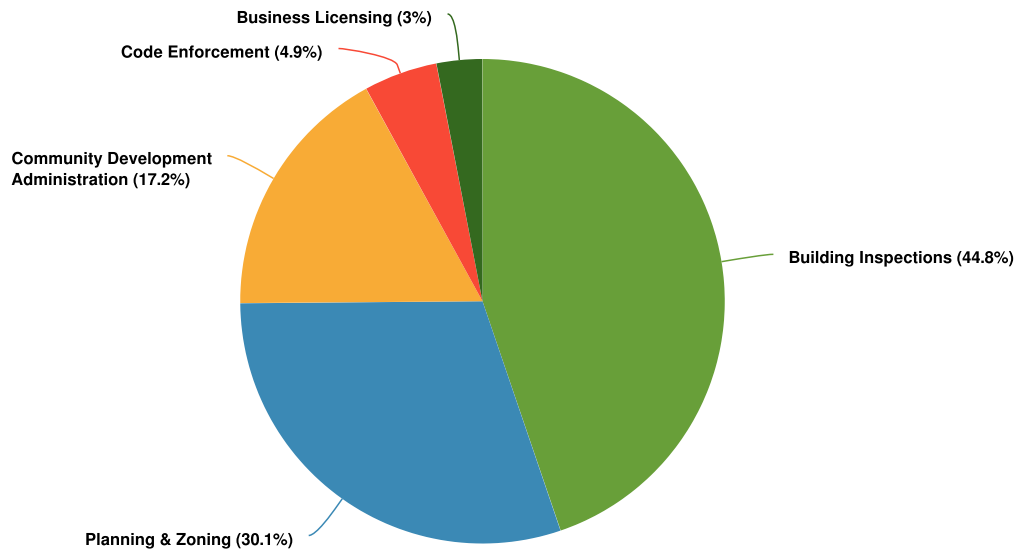
**\$3,327,900** **\$64,400**  
(1.97% vs. prior year)

### Community Development Department Proposed and Historical Budget vs. Actual



# Expenditures by Function

## FY2024 Budgeted Expenditures by Function

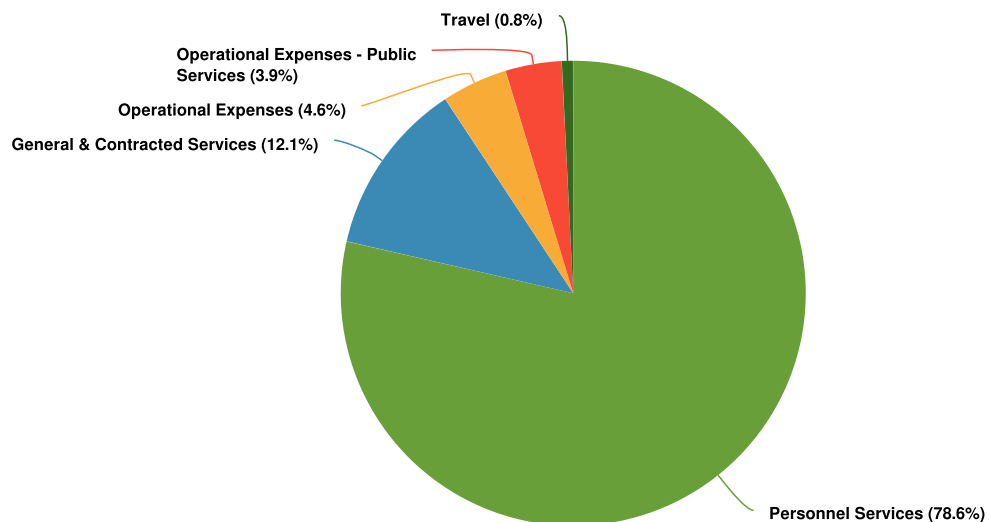


Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expenditures					
Community Development					
Community Development Administration					
Personnel Services	\$383,278	\$408,421	\$476,900	\$311,418	\$461,300
General & Contracted Services	\$8,827	-\$19,596	\$26,500	\$9,049	\$26,500
Travel	\$197	\$2,015	\$4,200	\$10	\$4,200
Operational Expenses	\$13,850	\$99,088	\$117,100	\$5,641	\$79,000
Capital Outlay	\$0	\$220,419	\$0	\$0	\$0
Bond Obligations	\$0	\$1,254	\$0	\$0	\$0
<b>Total Community Development Administration:</b>	<b>\$406,152</b>	<b>\$711,601</b>	<b>\$624,700</b>	<b>\$326,118</b>	<b>\$571,000</b>
Planning & Zoning					
Personnel Services	\$521,390	\$529,799	\$618,800	\$517,567	\$688,900
General & Contracted Services	\$79,159	\$58,386	\$261,500	\$107,571	\$260,200
Travel	\$5,709	\$1,556	\$5,700	\$2,568	\$5,700
Operational Expenses	\$43,223	\$34,892	\$46,900	\$22,870	\$46,900
<b>Total Planning &amp; Zoning:</b>	<b>\$649,481</b>	<b>\$624,633</b>	<b>\$932,900</b>	<b>\$650,577</b>	<b>\$1,001,700</b>
Code Enforcement					
Personnel Services	\$107,216	\$113,605	\$119,700	\$92,505	\$121,200
General & Contracted Services	\$2,950	\$2,562	\$3,000	\$1,327	\$4,100

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Travel	\$0	\$0	\$1,500	\$1,653	\$1,500
Operational Expenses	\$2,892	\$1,144	\$2,000	\$1,570	\$2,000
Operational Expenses - Public Services	\$7,553	\$11,957	\$14,100	\$1,463	\$34,900
<b>Total Code Enforcement:</b>	<b>\$120,611</b>	<b>\$129,267</b>	<b>\$140,300</b>	<b>\$98,519</b>	<b>\$163,700</b>
Building Inspections					
Personnel Services	\$1,117,390	\$1,165,493	\$1,267,600	\$910,432	\$1,250,500
General & Contracted Services	\$72,259	\$44,835	\$122,500	\$34,687	\$108,000
Travel	\$5,749	\$4,514	\$12,800	\$4,516	\$12,800
Operational Expenses	\$52,076	\$13,032	\$23,600	\$11,017	\$23,600
Operational Expenses - Public Services	\$22,677	\$36,165	\$43,900	\$8,468	\$95,200
<b>Total Building Inspections:</b>	<b>\$1,270,150</b>	<b>\$1,264,040</b>	<b>\$1,470,400</b>	<b>\$969,120</b>	<b>\$1,490,100</b>
Business Licensing					
Personnel Services	\$78,451	\$83,930	\$88,200	\$70,899	\$93,600
General & Contracted Services	\$5,715	\$2,481	\$5,000	\$2,370	\$5,000
Travel	\$0	\$124	\$1,100	\$928	\$1,900
Operational Expenses	\$2,395	\$624	\$900	\$413	\$900
<b>Total Business Licensing:</b>	<b>\$86,561</b>	<b>\$87,160</b>	<b>\$95,200</b>	<b>\$74,609</b>	<b>\$101,400</b>
<b>Total Community Development:</b>	<b>\$2,532,955</b>	<b>\$2,816,701</b>	<b>\$3,263,500</b>	<b>\$2,118,943</b>	<b>\$3,327,900</b>
<b>Total Expenditures:</b>	<b>\$2,532,955</b>	<b>\$2,816,701</b>	<b>\$3,263,500</b>	<b>\$2,118,943</b>	<b>\$3,327,900</b>

## Expenditures by Expense Type

### FY2024 Budgeted Expenditures by Expense Type



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	\$1,505,217	\$1,554,424	\$1,749,200	\$1,306,463	\$1,867,400
Benefits	\$702,508	\$746,824	\$822,000	\$596,359	\$748,100
<b>Total Personnel Services:</b>	<b>\$2,207,725</b>	<b>\$2,301,248</b>	<b>\$2,571,200</b>	<b>\$1,902,822</b>	<b>\$2,615,500</b>
General & Contracted Services	\$168,909	\$88,668	\$418,500	\$155,004	\$403,800
<b>Total General &amp; Contracted Services:</b>	<b>\$168,909</b>	<b>\$88,668</b>	<b>\$418,500</b>	<b>\$155,004</b>	<b>\$403,800</b>
Travel					
In State Travel	\$898	\$830	\$6,800	\$3,372	\$7,600
Out Of State Travel	\$10,757	\$7,379	\$18,500	\$6,303	\$18,500
<b>Total Travel:</b>	<b>\$11,656</b>	<b>\$8,209</b>	<b>\$25,300</b>	<b>\$9,675</b>	<b>\$26,100</b>
Operational Expenses	\$114,435	\$148,780	\$190,500	\$41,511	\$152,400
<b>Total Operational Expenses:</b>	<b>\$114,435</b>	<b>\$148,780</b>	<b>\$190,500</b>	<b>\$41,511</b>	<b>\$152,400</b>
Operational Expenses - Public Services	\$30,230	\$48,122	\$58,000	\$9,931	\$130,100
<b>Total Operational Expenses - Public Services:</b>	<b>\$30,230</b>	<b>\$48,122</b>	<b>\$58,000</b>	<b>\$9,931</b>	<b>\$130,100</b>
Capital Outlay	\$0	\$220,419	\$0	\$0	\$0
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$220,419</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Bond Obligations	\$0	\$1,254	\$0	\$0	\$0
<b>Total Bond Obligations:</b>	<b>\$0</b>	<b>\$1,254</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$2,532,955</b>	<b>\$2,816,701</b>	<b>\$3,263,500</b>	<b>\$2,118,943</b>	<b>\$3,327,900</b>

## Facilities Department



**Gary Martinsen**  
Facilities Manager

The Facilities Department is responsible for new construction, remodeling, repairs, cleaning and general maintenance of all Draper City owned buildings. This includes electrical, plumbing, and HVAC systems. The department ensures all systems function safely, effectively, and in the manner in which they were designed. The department reports to the Assistant City Manager.

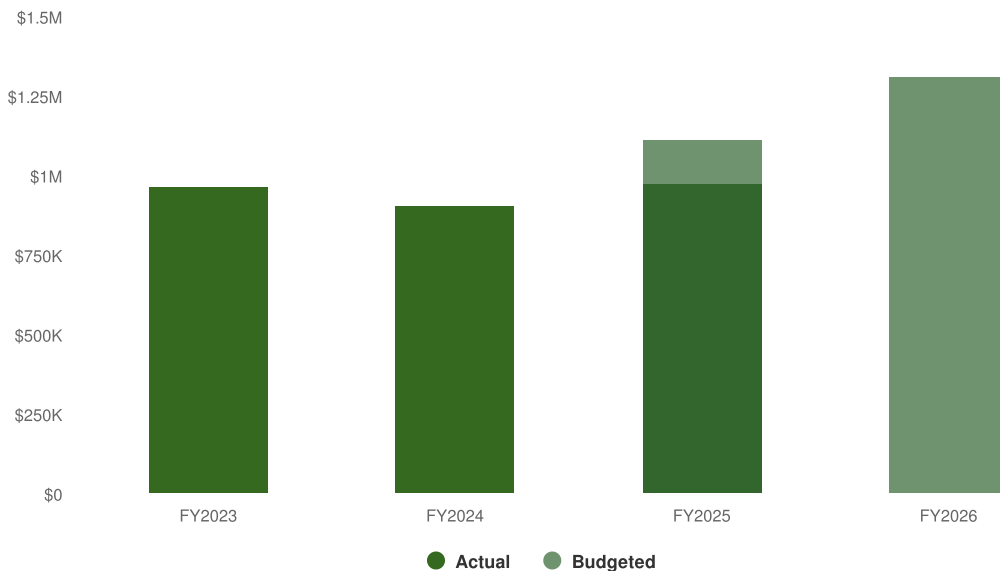
Draper City currently owns 21 buildings including City Hall, three Fire Stations, Public Works, Animal Shelter, Parks & Recreation, the Draper Amphitheater, the Day Barn, and multiple historical buildings, as well as maintains a leased building for our Fire Department/Logistics and rental properties.

The Facilities Manager leads the daily operations of the Facilities Department, consisting of an HVAC Technician, a Maintenance Custodial Supervisor/Community Service Coordinator, and 7 Facilities Workers.

### Expenditures Summary

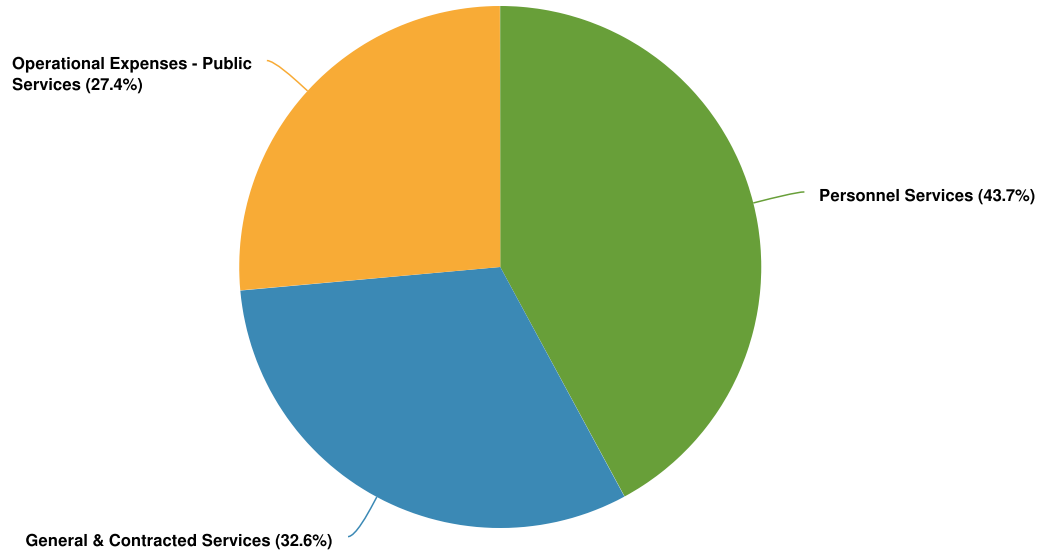
**\$1,311,500** **\$199,900**  
(17.98% vs. prior year)

#### Facilities Department Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## FY2024 Budgeted Expenditures by Expense Type



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	\$270,449	\$249,354	\$290,100	\$313,541	\$432,300
Benefits	\$133,598	\$127,865	\$174,800	\$115,619	\$140,800
<b>Total Personnel Services:</b>	<b>\$404,047</b>	<b>\$377,218</b>	<b>\$464,900</b>	<b>\$429,159</b>	<b>\$573,100</b>
General & Contracted Services	\$359,458	\$374,184	\$428,100	\$295,715	\$428,100
<b>Total General &amp; Contracted Services:</b>	<b>\$359,458</b>	<b>\$374,184</b>	<b>\$428,100</b>	<b>\$295,715</b>	<b>\$428,100</b>
Operational Expenses	-\$106,564	-\$140,774	-\$122,800	\$3,267	-\$49,400
<b>Total Operational Expenses:</b>	<b>-\$106,564</b>	<b>-\$140,774</b>	<b>-\$122,800</b>	<b>\$3,267</b>	<b>-\$49,400</b>
Operational Expenses - Public Services	\$269,255	\$290,576	\$341,400	\$249,001	\$359,700
<b>Total Operational Expenses - Public Services:</b>	<b>\$269,255</b>	<b>\$290,576</b>	<b>\$341,400</b>	<b>\$249,001</b>	<b>\$359,700</b>
Capital Outlay	\$41,052	\$5,402	\$0	\$0	\$0
<b>Total Capital Outlay:</b>	<b>\$41,052</b>	<b>\$5,402</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$967,248</b>	<b>\$906,605</b>	<b>\$1,111,600</b>	<b>\$977,142</b>	<b>\$1,311,500</b>

## Finance Department



**John Vuyk**  
Finance Director

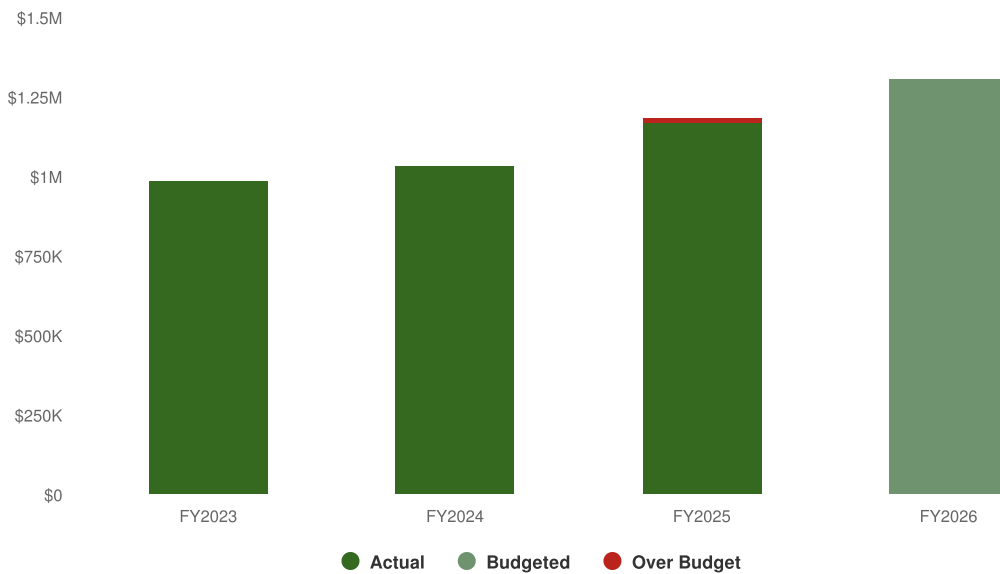
The Finance Department provides support for the City of Draper's citizens, Elected Officials and City departments including Executive, Community Development, Parks & Recreation, Public Works and Public Safety departments and their employees. The Department's primary objective is to ensure that sufficient fiscal resources are available to meet the goals and objectives as identified by the City Council. It does this by providing timely and accurate financial reporting and by ensuring compliance with the City's policies and procedures.

The department manages 3,300 general ledger accounts and 16 funds. Finance does about 2,400 journal entries, 122,000 electronic payments and 22,200 payments processed in-house each year. Finance typically manages around 80 - 90 capital improvement projects accounts.

### Expenditures Summary

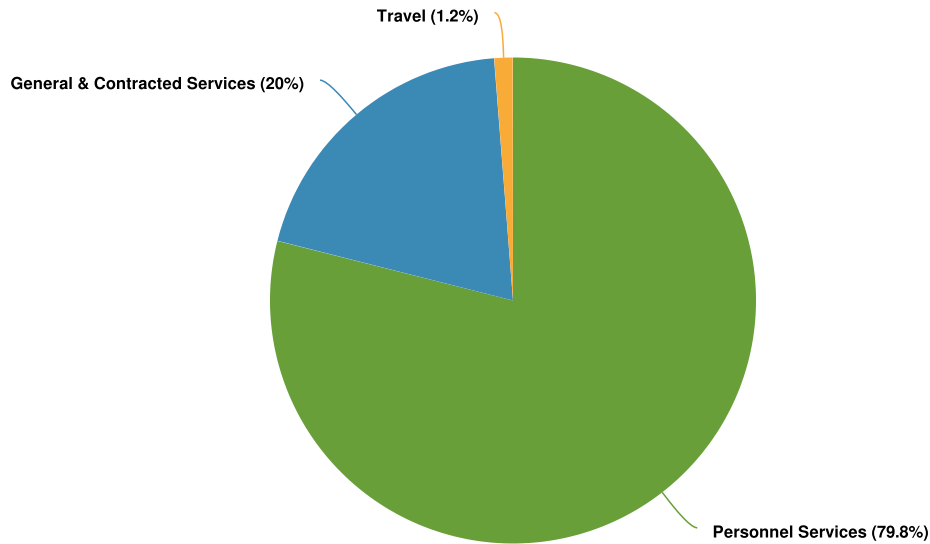
**\$1,306,400** **\$138,800**  
(11.89% vs. prior year)

#### Finance Department Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## FY2024 Budgeted Expenditures by Expense Type



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	\$470,817	\$512,168	\$587,400	\$652,424	\$664,800
Benefits	\$280,482	\$351,449	\$334,800	\$299,341	\$377,200
<b>Total Personnel Services:</b>	<b>\$751,299</b>	<b>\$863,617</b>	<b>\$922,200</b>	<b>\$951,765</b>	<b>\$1,042,000</b>
General & Contracted Services	\$170,536	\$178,209	\$248,500	\$216,225	\$261,500
<b>Total General &amp; Contracted Services:</b>	<b>\$170,536</b>	<b>\$178,209</b>	<b>\$248,500</b>	<b>\$216,225</b>	<b>\$261,500</b>
Travel					
In State Travel	\$2,537	\$3,232	\$3,500	\$2,889	\$3,700
Out Of State Travel	\$4,710	\$5,910	\$8,900	\$6,511	\$12,500
<b>Total Travel:</b>	<b>\$7,248</b>	<b>\$9,142</b>	<b>\$12,400</b>	<b>\$9,401</b>	<b>\$16,200</b>
Operational Expenses	-\$5,642	-\$18,297	-\$15,500	\$7,983	-\$13,300
<b>Total Operational Expenses:</b>	<b>-\$5,642</b>	<b>-\$18,297</b>	<b>-\$15,500</b>	<b>\$7,983</b>	<b>-\$13,300</b>
Capital Outlay	\$63,745	\$0	\$0	\$0	\$0
<b>Total Capital Outlay:</b>	<b>\$63,745</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Bond Obligations	\$0	\$1,324	\$0	\$0	\$0
<b>Total Bond Obligations:</b>	<b>\$0</b>	<b>\$1,324</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Total Expense Objects:	\$987,186	\$1,033,994	\$1,167,600	\$1,185,374	\$1,306,400



## Fire Department



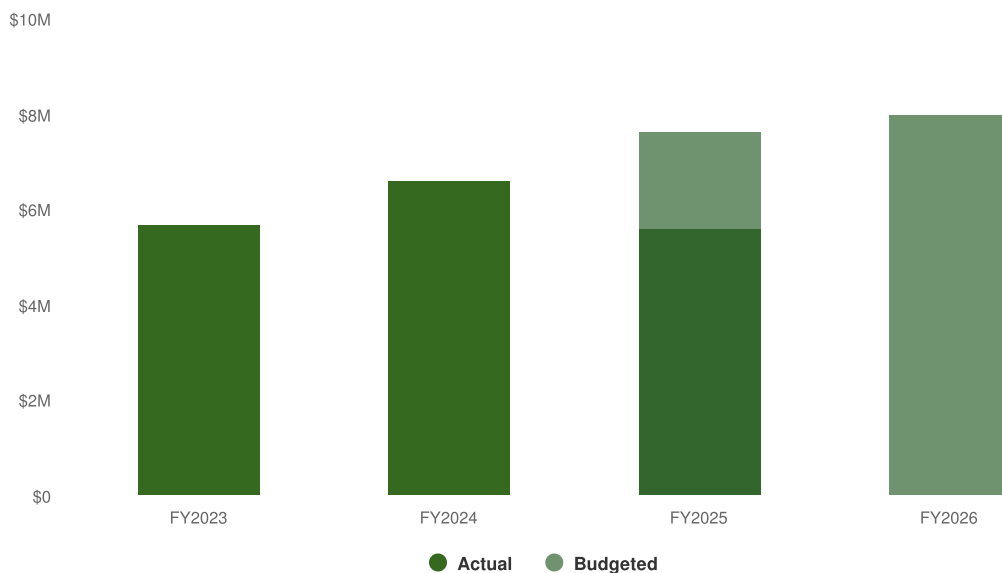
**Clint Smith**  
Fire Chief

Draper City Fire Department is responsible for providing quality and innovative fire and emergency medical services to the residents of Draper City. Services delivered in the areas of fire suppression, emergency medical treatment and ambulance transport, fire prevention and education, fire inspection services, arson investigations, and Wild land Urban Interface planning and mitigation will be accomplished while adhering to our Core Values of integrity, accountability, teamwork, community, and professionalism.

### Expenditures Summary

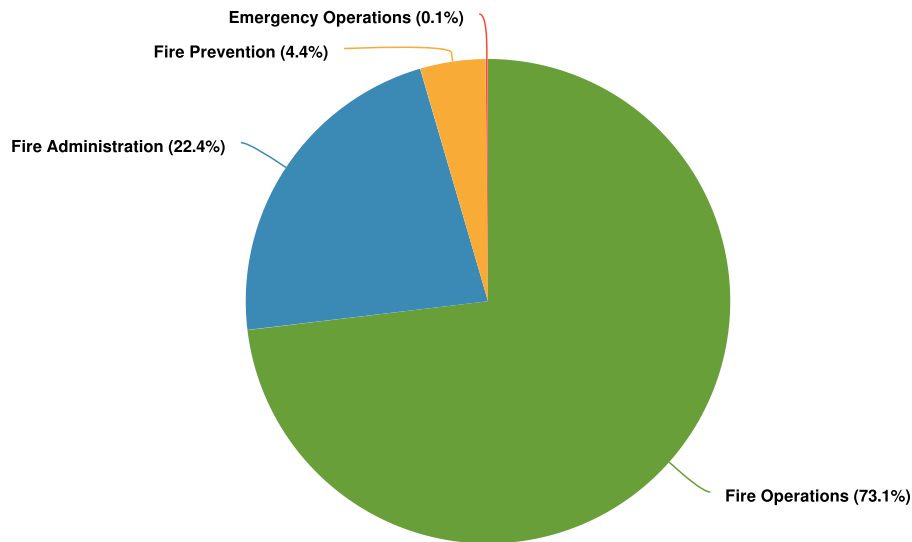
**\$7,990,000** **\$347,300**  
(4.54% vs. prior year)

#### Fire Proposed and Historical Budget vs. Actual



# Expenditures by Function

## Fire Department Budgeted Expenditures by Function

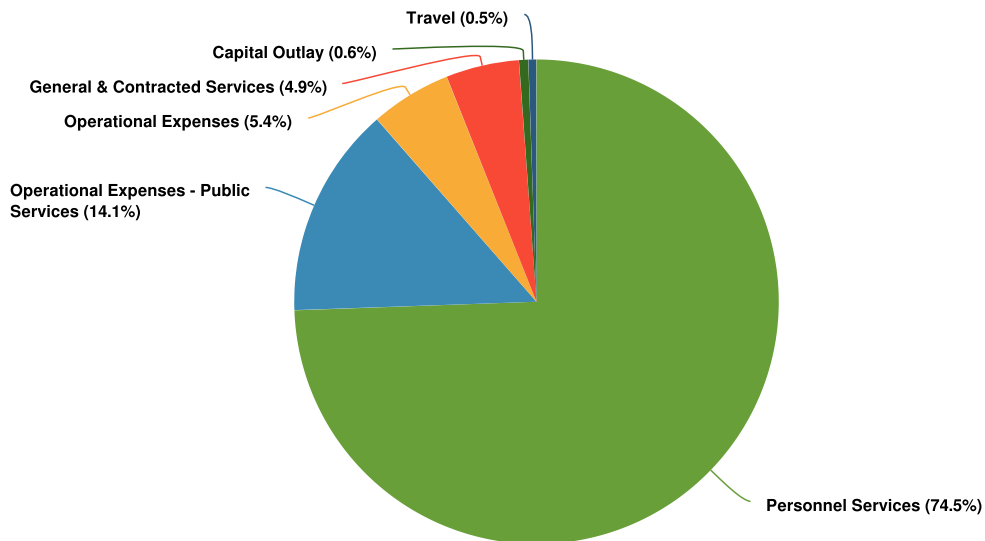


Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expenditures					
Fire					
Fire Administration					
Personnel Services	\$629,182	\$822,002	\$967,700	\$819,887	\$1,072,400
General & Contracted Services	\$330,452	\$344,141	\$280,000	\$343,470	\$310,500
Travel	\$8,704	\$10,855	\$14,500	\$8,847	\$14,900
Operational Expenses	\$52,802	\$156,784	\$194,500	\$16,947	\$251,000
Operational Expenses - Public Services	\$14,571	\$35,226	\$56,700	\$18,434	\$89,000
Capital Outlay	\$5,136	\$0	\$40,000	\$31,225	\$50,000
<b>Total Fire Administration:</b>	<b>\$1,040,847</b>	<b>\$1,369,007</b>	<b>\$1,553,400</b>	<b>\$1,238,810</b>	<b>\$1,787,800</b>
Fire Prevention					
Personnel Services	\$240,936	\$236,709	\$251,200	\$202,663	\$271,900
General & Contracted Services	\$11,871	\$13,510	\$13,300	\$10,364	\$16,700
Travel	\$3,406	\$4,264	\$6,200	\$4,071	\$6,600
Operational Expenses	\$12,807	\$4,860	\$11,500	\$5,812	\$12,500
Operational Expenses - Public Services	\$12,407	\$16,785	\$35,200	\$10,043	\$40,400
<b>Total Fire Prevention:</b>	<b>\$281,426</b>	<b>\$276,129</b>	<b>\$317,400</b>	<b>\$232,953</b>	<b>\$348,100</b>
Fire Operations					

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Personnel Services	\$3,902,029	\$4,003,926	\$4,692,400	\$3,779,719	\$4,604,700
General & Contracted Services	\$45,305	\$44,445	\$53,500	\$29,266	\$60,700
Travel	\$8,199	\$7,951	\$13,800	\$15,165	\$19,200
Operational Expenses	\$194,705	\$104,750	\$175,300	\$113,704	\$162,700
Operational Expenses - Public Services	\$230,562	\$792,411	\$865,100	\$194,597	\$995,000
<b>Total Fire Operations:</b>	<b>\$4,380,800</b>	<b>\$4,953,484</b>	<b>\$5,800,100</b>	<b>\$4,132,450</b>	<b>\$5,842,300</b>
Emergency Operations					
General & Contracted Services	\$1,207	\$1,166	\$2,700	\$738	\$2,700
Travel	\$0	\$0	\$1,200	\$0	\$1,200
Operational Expenses	\$0	\$360	\$4,300	\$4,389	\$4,300
Operational Expenses - Public Services	\$1,221	\$294	\$3,600	\$0	\$3,600
<b>Total Emergency Operations:</b>	<b>\$2,427</b>	<b>\$1,820</b>	<b>\$11,800</b>	<b>\$5,127</b>	<b>\$11,800</b>
<b>Total Fire:</b>	<b>\$5,705,500</b>	<b>\$6,600,440</b>	<b>\$7,682,700</b>	<b>\$5,609,340</b>	<b>\$7,990,000</b>
<b>Total Expenditures:</b>	<b>\$5,705,500</b>	<b>\$6,600,440</b>	<b>\$7,682,700</b>	<b>\$5,609,340</b>	<b>\$7,990,000</b>

## Expenditures by Expense Type

### Fire Department Budgeted Expenditures by Expense Type



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services					

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Salaries	\$3,266,828	\$3,432,375	\$4,358,200	\$3,281,008	\$4,165,900
Benefits	\$1,505,319	\$1,630,262	\$1,553,100	\$1,521,260	\$1,783,100
<b>Total Personnel Services:</b>	<b>\$4,772,146</b>	<b>\$5,062,637</b>	<b>\$5,911,300</b>	<b>\$4,802,269</b>	<b>\$5,949,000</b>
General & Contracted Services	\$388,834	\$403,263	\$349,500	\$383,837	\$390,600
<b>Total General &amp; Contracted Services:</b>	<b>\$388,834</b>	<b>\$403,263</b>	<b>\$349,500</b>	<b>\$383,837</b>	<b>\$390,600</b>
Travel					
In State Travel	\$5,345	\$8,643	\$11,200	\$6,898	\$11,900
Out Of State Travel	\$14,965	\$14,428	\$24,500	\$21,184	\$30,000
<b>Total Travel:</b>	<b>\$20,309</b>	<b>\$23,070</b>	<b>\$35,700</b>	<b>\$28,083</b>	<b>\$41,900</b>
Operational Expenses	\$260,314	\$266,754	\$385,600	\$140,853	\$430,500
<b>Total Operational Expenses:</b>	<b>\$260,314</b>	<b>\$266,754</b>	<b>\$385,600</b>	<b>\$140,853</b>	<b>\$430,500</b>
Operational Expenses - Public Services	\$258,761	\$844,715	\$960,600	\$223,073	\$1,128,000
<b>Total Operational Expenses - Public Services:</b>	<b>\$258,761</b>	<b>\$844,715</b>	<b>\$960,600</b>	<b>\$223,073</b>	<b>\$1,128,000</b>
Capital Outlay	\$5,136	\$0	\$40,000	\$31,225	\$50,000
<b>Total Capital Outlay:</b>	<b>\$5,136</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$31,225</b>	<b>\$50,000</b>
<b>Total Expense Objects:</b>	<b>\$5,705,500</b>	<b>\$6,600,440</b>	<b>\$7,682,700</b>	<b>\$5,609,340</b>	<b>\$7,990,000</b>

## Human Resources Department



**Malena Murray**  
Human Resources Director

Our most valuable resources at Draper City are human. The Human Resources Department strives to provide the best services to the city, its employees, and residents by developing, maintaining and improving internal personnel policies and procedures, and processes to attract, retain, and engage a skilled and diverse workforce. In addition to promoting a successful work environment, the department supports city administration acting as a strategic partner to contribute to the city's operations and long-term progress.

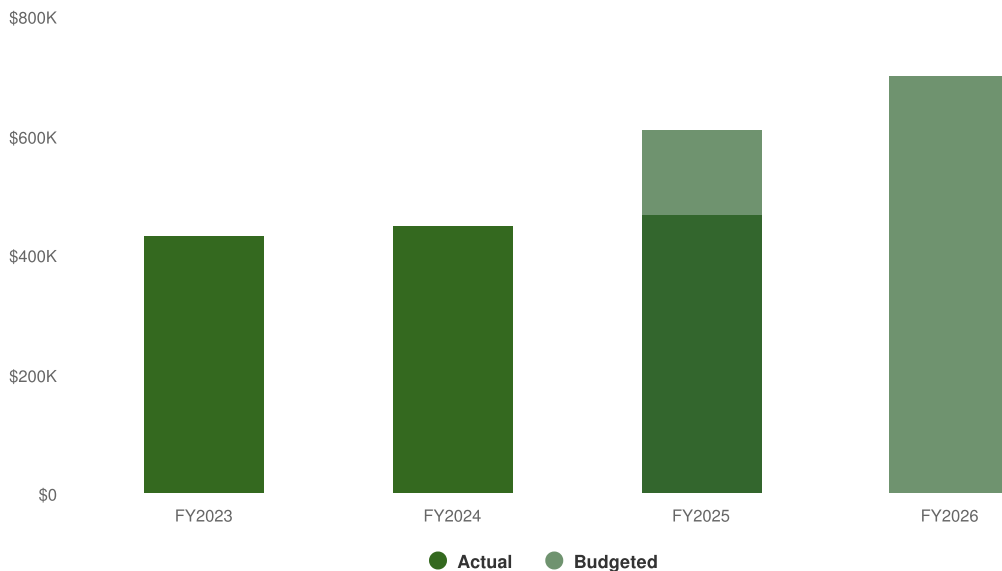
The department is responsible for ensuring the city remains competitive and cost-effective with compensation, health benefits, retirement, job training, career development, and a wellness program.

Draper City employs 270 full-time, 118 part-time, and 44 seasonal employees.

### Expenditures Summary

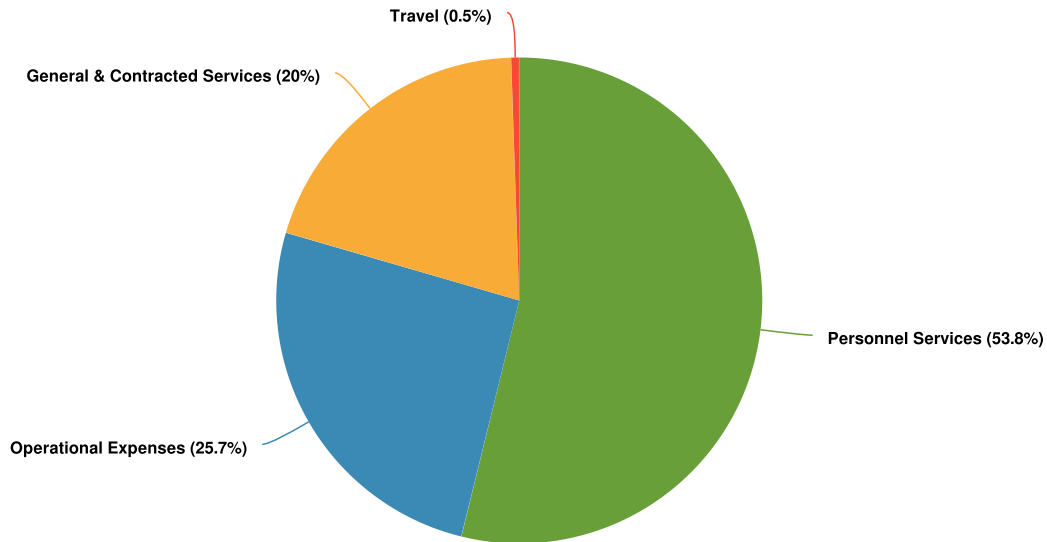
**\$702,400** **\$91,100**  
(14.90% vs. prior year)

#### Human Resources Department Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Human Resources Budgeted Expenditures by Expense Type



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	\$201,561	\$191,692	\$213,400	\$244,548	\$253,300
Benefits	\$106,501	\$115,759	\$146,500	\$98,589	\$124,900
<b>Total Personnel Services:</b>	<b>\$308,062</b>	<b>\$307,452</b>	<b>\$359,900</b>	<b>\$343,137</b>	<b>\$378,200</b>
General & Contracted Services	\$54,748	\$112,171	\$130,200	\$80,982	\$140,200
<b>Total General &amp; Contracted Services:</b>	<b>\$54,748</b>	<b>\$112,171</b>	<b>\$130,200</b>	<b>\$80,982</b>	<b>\$140,200</b>
Travel					
In State Travel	\$95	\$0	\$300	\$0	\$300
Out Of State Travel	\$0	\$0	\$3,400	\$445	\$3,400
<b>Total Travel:</b>	<b>\$95</b>	<b>\$0</b>	<b>\$3,700</b>	<b>\$445</b>	<b>\$3,700</b>
Operational Expenses	\$62,893	\$29,018	\$117,500	\$43,639	\$180,300
<b>Total Operational Expenses:</b>	<b>\$62,893</b>	<b>\$29,018</b>	<b>\$117,500</b>	<b>\$43,639</b>	<b>\$180,300</b>
Operational Expenses - Public Services	\$5,817	\$613	\$0	\$0	\$0
<b>Total Operational Expenses - Public Services:</b>	<b>\$5,817</b>	<b>\$613</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$431,616</b>	<b>\$449,254</b>	<b>\$611,300</b>	<b>\$468,202</b>	<b>\$702,400</b>

# Judicial Department



**Stephanie Evans**  
Judicial Manager

## Mission Statement:

Draper Justice Court and its staff subscribes to the Utah State Justice Court Mission Statement:

The purpose of Justice Courts in Utah is to provide the people an open, fair, efficient and independent system for the advancement of justice under the law and improve the quality of life in our community.



## Function:

The Draper City Justice Court handles all Class "B" and Class "C" misdemeanors and infractions occurring within the corporate limits of Draper City. The court also hears small claims matters which arise in Draper City. The jurisdictional limit for small claims is \$15,000. Court is held on a regular basis on Tuesday and Thursday, and additional days may be added as needed.

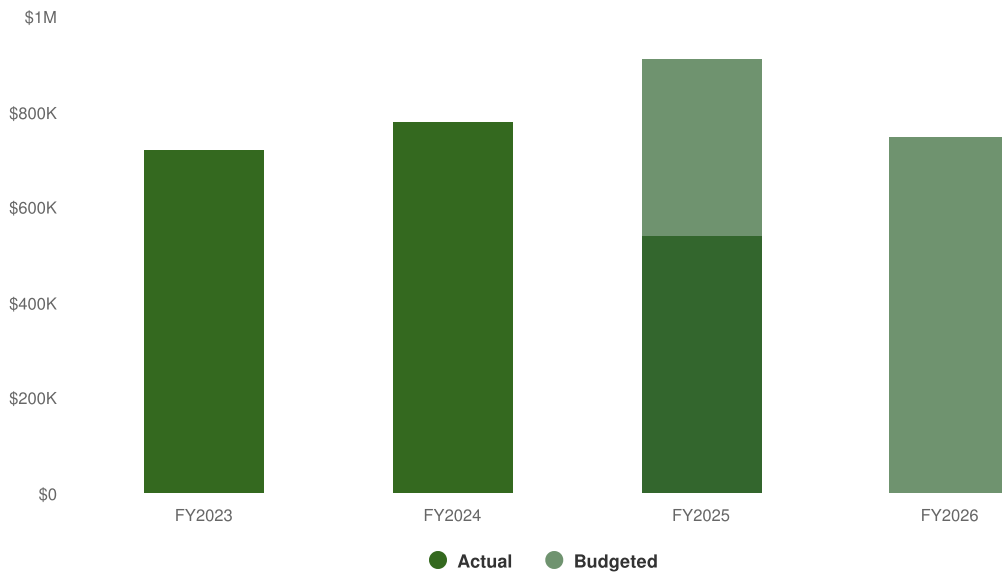
## Goals:

- Continue to meet and exceed state disposition standards by clearing court cases timely.
- Maintain excellent level of customer service to the public.
- Meet the AOC guidelines for the required clerk certification training program with 100 % compliance.
- Attend all training conferences for the Judge and clerks that are provided by the AOC and the Utah Bureau of Criminal Identification.

## Expenditures Summary

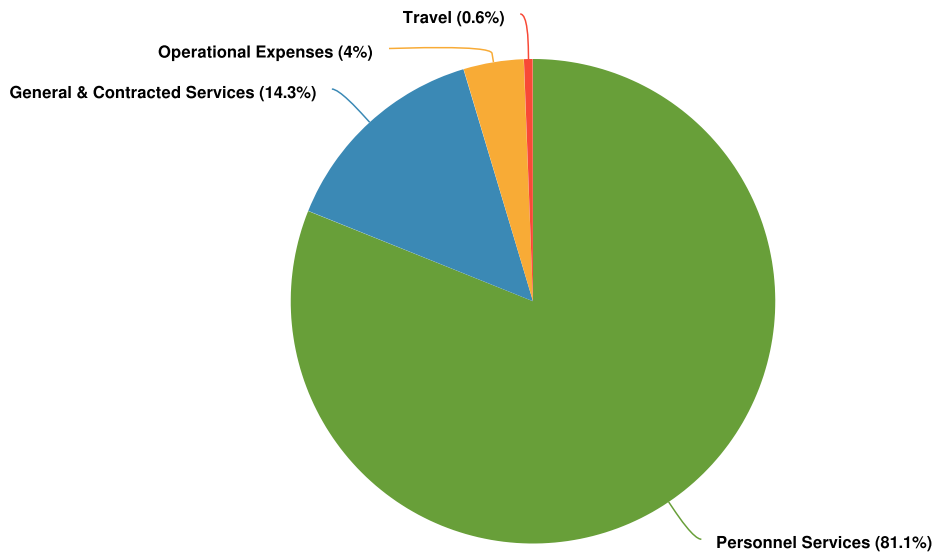
**\$747,900** **-\$164,100**  
(-17.99% vs. prior year)

### Judicial Department Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Judicial Department Budgeted Expenditures by Expense Type



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	\$408,265	\$440,498	\$526,000	\$278,972	\$417,700
Benefits	\$204,958	\$198,959	\$246,900	\$170,103	\$188,700
<b>Total Personnel Services:</b>	<b>\$613,222</b>	<b>\$639,457</b>	<b>\$772,900</b>	<b>\$449,075</b>	<b>\$606,400</b>
General & Contracted Services	\$74,602	\$112,274	\$103,500	\$87,639	\$106,900
<b>Total General &amp; Contracted Services:</b>	<b>\$74,602</b>	<b>\$112,274</b>	<b>\$103,500</b>	<b>\$87,639</b>	<b>\$106,900</b>
Travel					
In State Travel	\$1,644	\$1,611	\$4,400	\$1,434	\$4,400
Out Of State Travel	\$0	\$402	\$0	\$0	\$0
<b>Total Travel:</b>	<b>\$1,644</b>	<b>\$2,013</b>	<b>\$4,400</b>	<b>\$1,434</b>	<b>\$4,400</b>
Operational Expenses	\$19,555	\$25,520	\$31,200	\$3,129	\$30,200
<b>Total Operational Expenses:</b>	<b>\$19,555</b>	<b>\$25,520</b>	<b>\$31,200</b>	<b>\$3,129</b>	<b>\$30,200</b>
Operational Expenses - Public Services	\$766	\$0	\$0	\$0	\$0
<b>Total Operational Expenses - Public Services:</b>	<b>\$766</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Capital Outlay	\$9,650	\$0	\$0	\$0	\$0

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Total Capital Outlay:	\$9,650	\$0	\$0	\$0	\$0
Total Expense Objects:	\$719,439	\$779,264	\$912,000	\$541,276	\$747,900

## Parks & Recreation Department

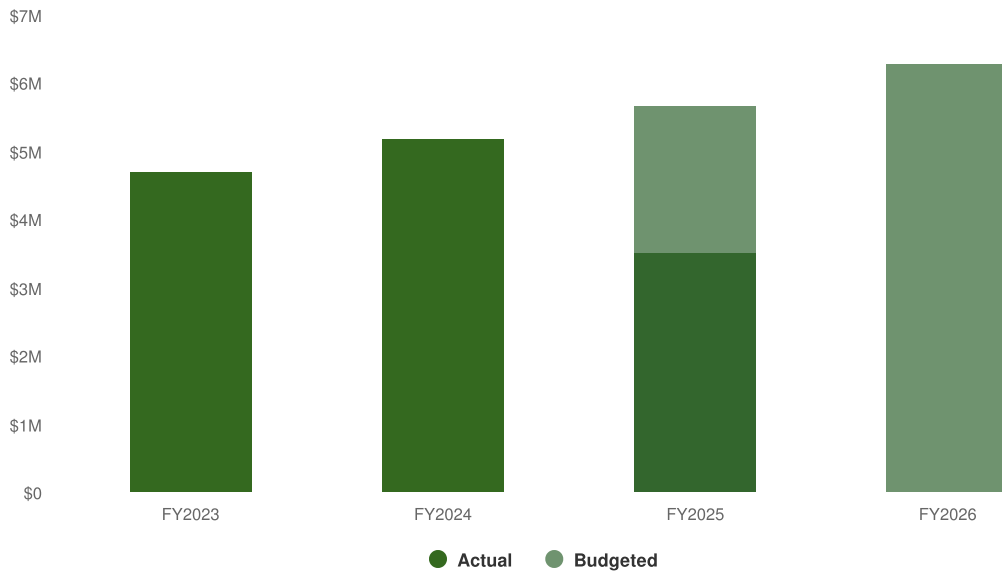


**Rhett Ogden**  
Parks and Recreation Director

### Expenditures Summary

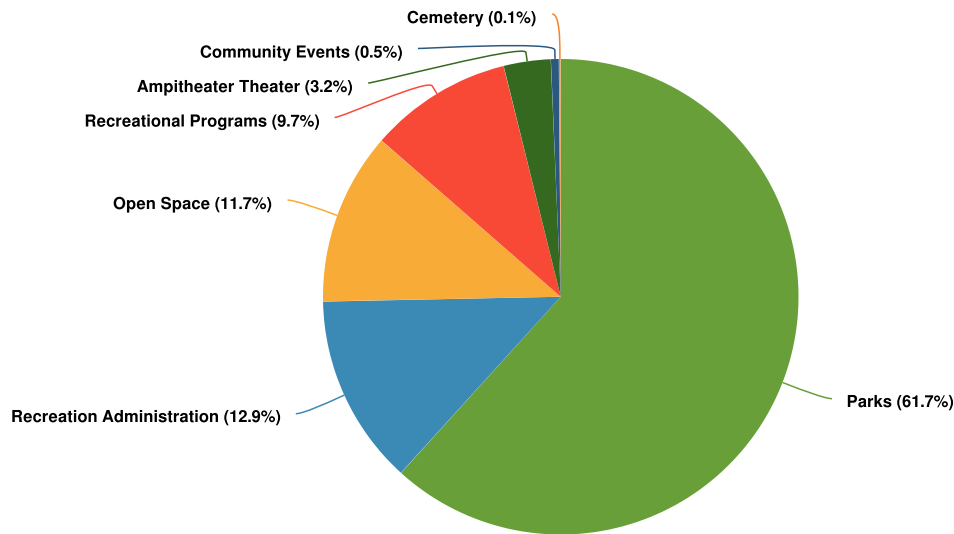
**\$6,304,800** **\$616,300**  
(10.83% vs. prior year)

#### Parks & Recreation Department Proposed and Historical Budget vs. Actual



# Expenditures by Function

## FY2024 Budgeted Expenditures by Function



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expenditures					
Recreation					
Recreation Administration					
Personnel Services	\$482,514	\$520,133	\$534,400	\$434,987	\$584,900
General & Contracted Services	\$10,300	\$11,959	\$15,000	\$10,443	\$15,900
Travel	\$525	\$562	\$4,900	\$1,672	\$5,500
Operational Expenses	\$24,219	\$119,864	\$188,200	\$5,288	\$207,700
Operational Expenses - Public Services	\$11,579	\$8,742	\$14,000	\$2,855	\$2,000
<b>Total Recreation Administration:</b>	<b>\$529,137</b>	<b>\$661,259</b>	<b>\$756,500</b>	<b>\$455,245</b>	<b>\$816,000</b>
Recreational Programs					
Personnel Services	\$293,911	\$338,327	\$352,600	\$220,076	\$300,200
General & Contracted Services	\$1,956	\$1,763	\$95,200	\$49,197	\$104,600
Travel	\$1,434	\$1,526	\$3,300	\$678	\$3,300
Operational Expenses	\$11,811	\$1,722	\$3,800	\$749	\$3,800
Operational Expenses - Public Services	\$230,691	\$254,182	\$162,500	\$53,765	\$201,100
<b>Total Recreational Programs:</b>	<b>\$539,804</b>	<b>\$597,520</b>	<b>\$617,400</b>	<b>\$324,465</b>	<b>\$613,000</b>
Ampitheater Theater					

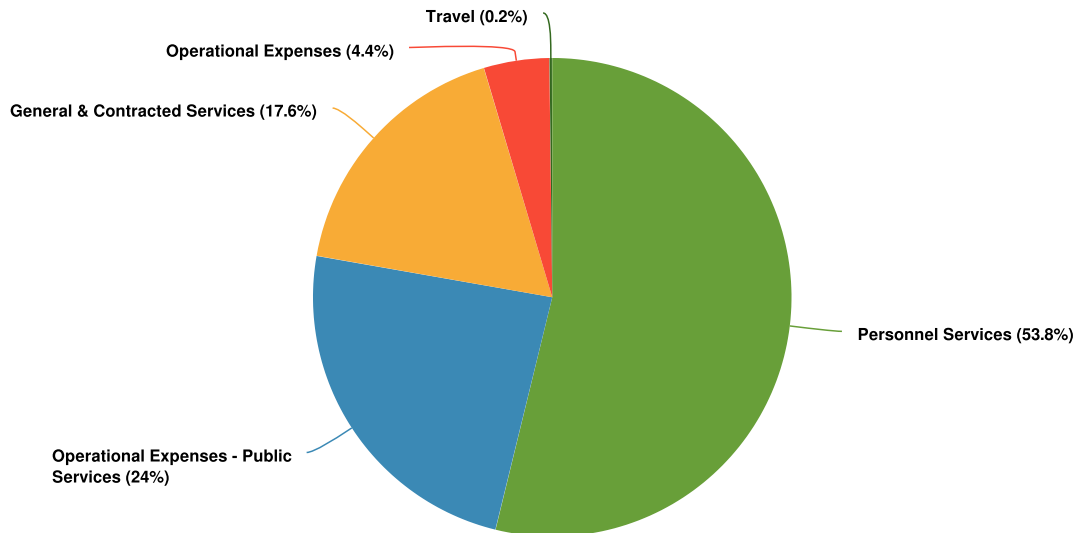
Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Personnel Services	\$2,088	\$1,733	\$10,500	\$318	\$11,200
General & Contracted Services	\$2,248	\$689	\$98,500	\$45,799	\$136,800
Operational Expenses	\$3,293	\$5,768	\$14,000	\$845	\$11,700
Operational Expenses - Public Services	\$27,766	\$49,360	\$41,000	\$35,647	\$42,000
<b>Total Ampitheater Theater:</b>	<b>\$35,394</b>	<b>\$57,551</b>	<b>\$164,000</b>	<b>\$82,609</b>	<b>\$201,700</b>
Community Events					
Personnel Services	\$0	\$11,125	\$0	\$0	\$8,000
General & Contracted Services	\$0	\$1,152	\$12,000	\$66	\$12,000
Operational Expenses	\$274	\$1,344	\$0	\$0	\$0
Operational Expenses - Public Services	\$3,840	\$95,991	\$14,000	\$14,892	\$14,000
Capital Outlay	\$0	\$22,694	\$0	\$0	\$0
<b>Total Community Events:</b>	<b>\$4,114</b>	<b>\$132,306</b>	<b>\$26,000</b>	<b>\$14,958</b>	<b>\$34,000</b>
Parks					
Personnel Services	\$1,695,507	\$1,792,896	\$1,885,000	\$1,421,427	\$1,972,300
General & Contracted Services	\$539,839	\$558,545	\$640,100	\$404,927	\$823,100
Travel	\$0	\$0	\$0	\$248	\$0
Operational Expenses	\$101,448	\$32,484	\$33,600	\$22,720	\$36,600
Operational Expenses - Public Services	\$753,928	\$841,830	\$982,900	\$380,563	\$1,060,600
Capital Outlay	\$22,302	\$0	\$0	\$0	\$0
<b>Total Parks:</b>	<b>\$3,113,024</b>	<b>\$3,225,755</b>	<b>\$3,541,600</b>	<b>\$2,229,885</b>	<b>\$3,892,600</b>
Cemetery					
Personnel Services	\$0	\$0	\$0	\$137	\$0
General & Contracted Services	\$2,549	\$4,624	\$6,200	\$4,550	\$6,200
Operational Expenses	\$300	\$0	\$0	\$0	\$0
Operational Expenses - Public Services	\$1,041	\$309	\$1,000	\$0	\$1,000
<b>Total Cemetery:</b>	<b>\$3,891</b>	<b>\$4,933</b>	<b>\$7,200</b>	<b>\$4,687</b>	<b>\$7,200</b>
Open Space					
Personnel Services	\$332,163	\$354,003	\$382,300	\$297,703	\$517,100
General & Contracted Services	\$14,637	\$5,222	\$11,300	\$4,385	\$11,800
Travel	\$545	\$1,484	\$3,000	\$3,503	\$3,000
Operational Expenses	\$20,941	\$9,915	\$13,700	\$6,133	\$18,700
Operational Expenses - Public Services	\$110,514	\$153,676	\$189,000	\$93,200	\$189,700
<b>Total Open Space:</b>	<b>\$478,800</b>	<b>\$524,299</b>	<b>\$599,300</b>	<b>\$404,922</b>	<b>\$740,300</b>



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Total Recreation:</b>	<b>\$4,704,165</b>	<b>\$5,203,623</b>	<b>\$5,712,000</b>	<b>\$3,516,770</b>	<b>\$6,304,800</b>
<b>Total Expenditures:</b>	<b>\$4,704,165</b>	<b>\$5,203,623</b>	<b>\$5,712,000</b>	<b>\$3,516,770</b>	<b>\$6,304,800</b>

## Expenditures by Expense Type

### Parks & Recreation Department Budgeted Expenditures by Expense Type



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	\$1,993,968	\$2,165,693	\$2,262,100	\$1,673,167	\$2,518,400
Benefits	\$812,215	\$852,524	\$902,700	\$701,480	\$875,300
<b>Total Personnel Services:</b>	<b>\$2,806,183</b>	<b>\$3,018,217</b>	<b>\$3,164,800</b>	<b>\$2,374,648</b>	<b>\$3,393,700</b>
General & Contracted Services	\$571,530	\$583,954	\$878,300	\$519,367	\$1,110,400
<b>Total General &amp; Contracted Services:</b>	<b>\$571,530</b>	<b>\$583,954</b>	<b>\$878,300</b>	<b>\$519,367</b>	<b>\$1,110,400</b>
Travel					
In State Travel	\$1,776	\$3,361	\$7,900	\$5,801	\$8,500
Out Of State Travel	\$728	\$211	\$3,300	\$299	\$3,300
<b>Total Travel:</b>	<b>\$2,505</b>	<b>\$3,572</b>	<b>\$11,200</b>	<b>\$6,100</b>	<b>\$11,800</b>
Operational Expenses	\$162,287	\$171,096	\$253,300	\$35,733	\$278,500
<b>Total Operational Expenses:</b>	<b>\$162,287</b>	<b>\$171,096</b>	<b>\$253,300</b>	<b>\$35,733</b>	<b>\$278,500</b>

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Operational Expenses - Public Services	\$1,139,359	\$1,404,090	\$1,404,400	\$580,922	\$1,510,400
<b>Total Operational Expenses - Public Services:</b>	<b>\$1,139,359</b>	<b>\$1,404,090</b>	<b>\$1,404,400</b>	<b>\$580,922</b>	<b>\$1,510,400</b>
Capital Outlay	\$22,302	\$22,694	\$0	\$0	\$0
<b>Total Capital Outlay:</b>	<b>\$22,302</b>	<b>\$22,694</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$4,704,165</b>	<b>\$5,203,623</b>	<b>\$5,712,000</b>	<b>\$3,516,770</b>	<b>\$6,304,800</b>

## Police Department



**Rich Ferguson**  
Chief of Police

In 2023, the Draper Utah Police Department celebrated a significant milestone as it marked the 20th anniversary since its establishment. Founded on July 1st, 2003, under the leadership of Chief Mac Connole, the department commenced operations with 23 officers tasked with serving an expanding city of 31,000 residents. This marked a crucial moment in Draper's history as it transitioned from relying on county law enforcement to having its own dedicated police force, tailored to the specific needs of the community.

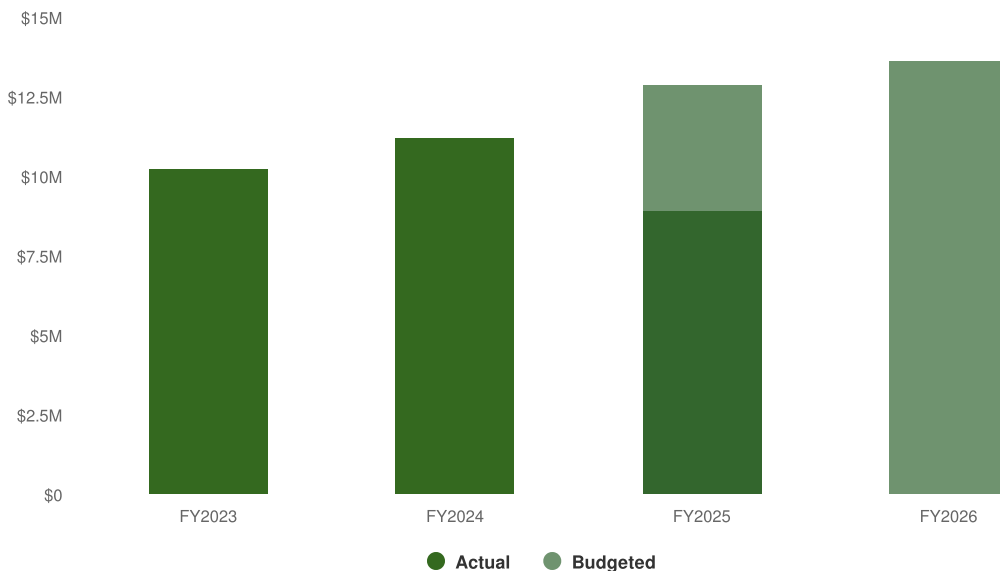
Since its inception, the Draper Police Department has experienced substantial growth and development to keep pace with the expanding population and evolving demands of law enforcement. Today, the department proudly boasts a team of 51 officers who diligently serve a population of nearly 51,000 residents. This growth reflects the department's commitment to enhancing public safety and providing effective law enforcement services to the citizens of Draper.

Throughout its history, the Draper Police Department has continually adapted to meet the challenges of modern policing, embracing technological advancements, implementing community-oriented strategies, and fostering strong partnerships with residents and local organizations. With a focus on professionalism, integrity, and community engagement, the department remains steadfast in its mission to ensure the safety and well-being of all who call Draper home, while upholding the values instilled two decades ago by its founding members.

## Expenditures Summary

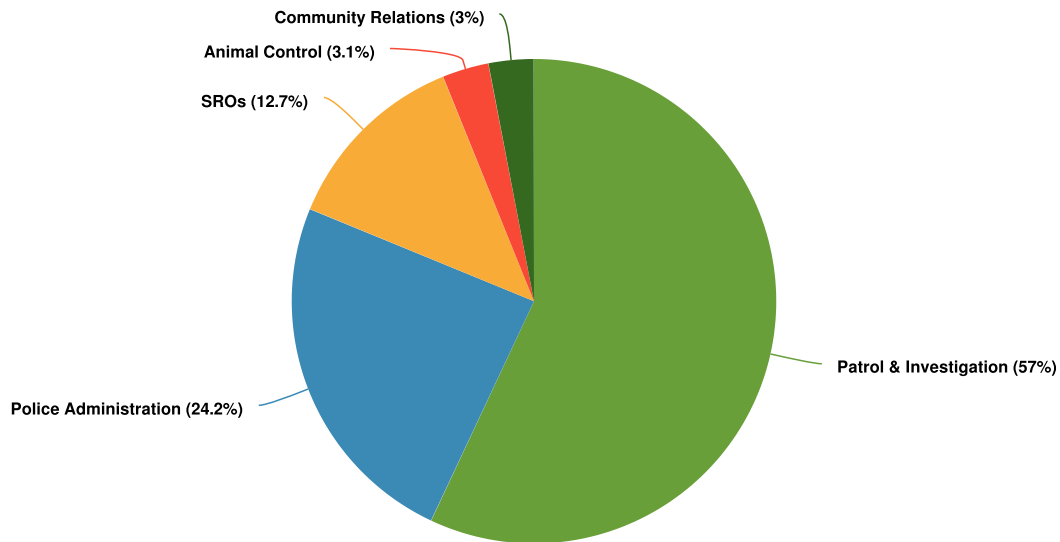
**\$13,647,500** **\$785,800**  
(6.11% vs. prior year)

### Police Department Proposed and Historical Budget vs. Actual



# Expenditures by Function

## Police Department Budgeted Expenditures by Function

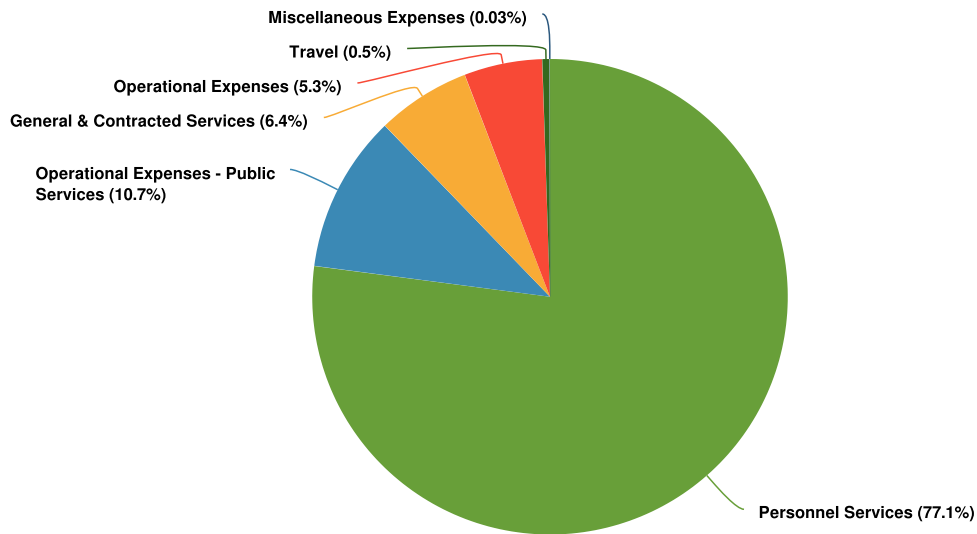


Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expenditures					
Police					
Police Administration					
Personnel Services	\$1,055,968	\$1,061,738	\$1,265,000	\$871,346	\$1,300,300
General & Contracted Services	\$299,532	\$574,053	\$702,800	\$618,215	\$834,300
Travel	\$12,333	\$11,499	\$23,400	\$9,208	\$23,400
Operational Expenses	\$507,939	\$494,453	\$571,100	\$151,905	\$647,600
Operational Expenses - Public Services	\$314,335	\$395,222	\$394,300	\$192,792	\$497,700
Miscellaneous Expenses	\$1,318	\$2,336	\$3,500	\$0	\$3,500
Capital Outlay	\$242,803	\$11,545	\$0	\$0	\$0
Bond Obligations	\$2,716	\$4,413	\$0	\$0	\$0
<b>Total Police Administration:</b>	<b>\$2,436,944</b>	<b>\$2,555,259</b>	<b>\$2,960,100</b>	<b>\$1,843,466</b>	<b>\$3,306,800</b>
Patrol & Investigation					
Personnel Services	\$5,055,151	\$5,799,752	\$6,733,300	\$5,386,172	\$6,960,100
General & Contracted Services	\$0	\$64	\$0	\$0	\$0
Travel	\$4,510	\$8,271	\$9,900	\$6,089	\$10,500
Operational Expenses	\$141,986	\$26,534	\$18,700	\$34,989	\$23,700
Operational Expenses - Public Services	\$132,176	\$477,953	\$513,300	\$605	\$782,500
<b>Total Patrol &amp; Investigation:</b>	<b>\$5,333,822</b>	<b>\$6,312,573</b>	<b>\$7,275,200</b>	<b>\$5,427,854</b>	<b>\$7,776,800</b>

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
SROs					
Personnel Services	\$1,719,431	\$1,519,332	\$1,659,500	\$1,034,052	\$1,543,700
Travel	\$9,388	\$7,049	\$16,400	\$5,015	\$16,400
Operational Expenses	\$41,399	\$15,404	\$18,000	\$18,468	\$29,000
Operational Expenses - Public Services	\$36,415	\$120,121	\$112,300	\$3,928	\$140,000
<b>Total SROs:</b>	<b>\$1,806,633</b>	<b>\$1,661,906</b>	<b>\$1,806,200</b>	<b>\$1,061,463</b>	<b>\$1,729,100</b>
Community Relations					
Personnel Services	\$317,242	\$320,305	\$393,200	\$294,332	\$398,000
Travel	\$1,138	\$2,747	\$9,600	\$3,037	\$9,600
Operational Expenses	\$8,241	\$1,519	\$3,500	\$2,859	\$3,700
<b>Total Community Relations:</b>	<b>\$326,621</b>	<b>\$324,570</b>	<b>\$406,300</b>	<b>\$300,228</b>	<b>\$411,300</b>
Animal Control					
Personnel Services	\$268,752	\$288,019	\$307,600	\$237,653	\$316,600
General & Contracted Services	\$15,781	\$13,245	\$37,000	\$12,164	\$37,000
Travel	\$1,977	\$2,840	\$6,300	\$2,022	\$6,300
Operational Expenses	\$20,939	\$13,589	\$21,400	\$5,210	\$21,400
Operational Expenses - Public Services	\$24,228	\$44,160	\$41,600	\$5,972	\$42,200
<b>Total Animal Control:</b>	<b>\$331,675</b>	<b>\$361,853</b>	<b>\$413,900</b>	<b>\$263,021</b>	<b>\$423,500</b>
<b>Total Police:</b>	<b>\$10,235,696</b>	<b>\$11,216,161</b>	<b>\$12,861,700</b>	<b>\$8,896,033</b>	<b>\$13,647,500</b>
<b>Total Expenditures:</b>	<b>\$10,235,696</b>	<b>\$11,216,161</b>	<b>\$12,861,700</b>	<b>\$8,896,033</b>	<b>\$13,647,500</b>

# Expenditures by Expense Type

## Police Department Budgeted Expenditures by Expense Type



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	\$5,305,345	\$5,685,437	\$6,855,500	\$4,938,911	\$6,829,000
Benefits	\$3,111,198	\$3,303,709	\$3,503,100	\$2,884,644	\$3,689,700
<b>Total Personnel Services:</b>	<b>\$8,416,544</b>	<b>\$8,989,146</b>	<b>\$10,358,600</b>	<b>\$7,823,555</b>	<b>\$10,518,700</b>
General & Contracted Services	\$315,313	\$587,361	\$739,800	\$630,379	\$871,300
<b>Total General &amp; Contracted Services:</b>	<b>\$315,313</b>	<b>\$587,361</b>	<b>\$739,800</b>	<b>\$630,379</b>	<b>\$871,300</b>
Travel					
In State Travel	\$8,843	\$7,432	\$19,000	\$5,443	\$19,000
Out Of State Travel	\$20,502	\$24,973	\$46,600	\$19,928	\$47,200
<b>Total Travel:</b>	<b>\$29,345</b>	<b>\$32,405</b>	<b>\$65,600</b>	<b>\$25,370</b>	<b>\$66,200</b>
Operational Expenses	\$720,504	\$551,499	\$632,700	\$213,431	\$725,400
<b>Total Operational Expenses:</b>	<b>\$720,504</b>	<b>\$551,499</b>	<b>\$632,700</b>	<b>\$213,431</b>	<b>\$725,400</b>
Operational Expenses - Public Services	\$507,153	\$1,037,455	\$1,061,500	\$203,297	\$1,462,400
<b>Total Operational Expenses - Public Services:</b>	<b>\$507,153</b>	<b>\$1,037,455</b>	<b>\$1,061,500</b>	<b>\$203,297</b>	<b>\$1,462,400</b>
Miscellaneous Expenses	\$1,318	\$2,336	\$3,500	\$0	\$3,500

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
<b>Total Miscellaneous Expenses:</b>	<b>\$1,318</b>	<b>\$2,336</b>	<b>\$3,500</b>	<b>\$0</b>	<b>\$3,500</b>
Capital Outlay	\$242,803	\$11,545	\$0	\$0	\$0
<b>Total Capital Outlay:</b>	<b>\$242,803</b>	<b>\$11,545</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Bond Obligations	\$2,716	\$4,413	\$0	\$0	\$0
<b>Total Bond Obligations:</b>	<b>\$2,716</b>	<b>\$4,413</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$10,235,696</b>	<b>\$11,216,161</b>	<b>\$12,861,700</b>	<b>\$8,896,033</b>	<b>\$13,647,500</b>

## Public Works Department



**Scott Cooley**

Public Works Director / City Engineer

### Public Works Department: Public Works Administration Division

The Public Works Administration Division consists of the Public Works Director, Deputy Public Works Director, Public Works Operations Manager, Office Manager, and Administrative Assistant. The Public Works Administration provides direction and support to the Public Works Operations managers and staff which consists of the Fleet, Solid Waste, Storm Water, Streets, and Water Divisions. Administration support includes the overseeing of the Public Works Operations divisions as well as the asset management service order software, budget preparation and tracking, invoice processing for parts and supplies, snow removal management and tracking, training and travel requests, and processing day-to-day service requests received from City residents and others. They also provide other office and management support as needed.

#### Goals:

- Continue to provide exceptional customer service by serving, responding to, and following up with Draper residents in a timely manner.
- Continue to provide support and assistance to the Public Works staff in order to make their jobs easier and to keep all divisions working as one team.



### Public Works Department: Streets Division

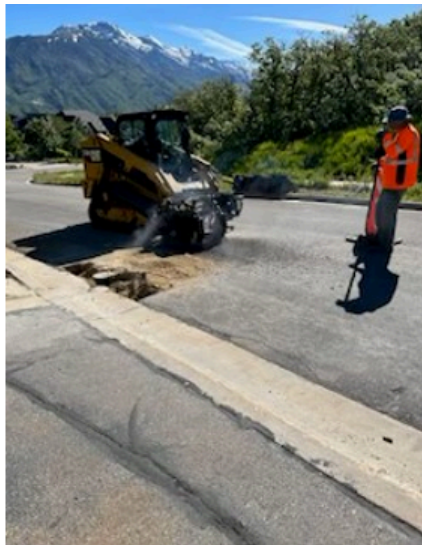


## **Function:**

The Streets Division is part of the Public Works Department of Draper City. This division is responsible for year-round street maintenance, including asphalt repairs, crack sealing, road rehabilitation preparation, shoulder maintenance (grading), curb, gutter, sidewalk replacement, weed abatement on streets right-of-way, and snow removal during winter months. The Streets Division also performs traffic safety functions, including road, crosswalk, legend striping, street light maintenance, signage installation, and repairs.

## **Goals:**

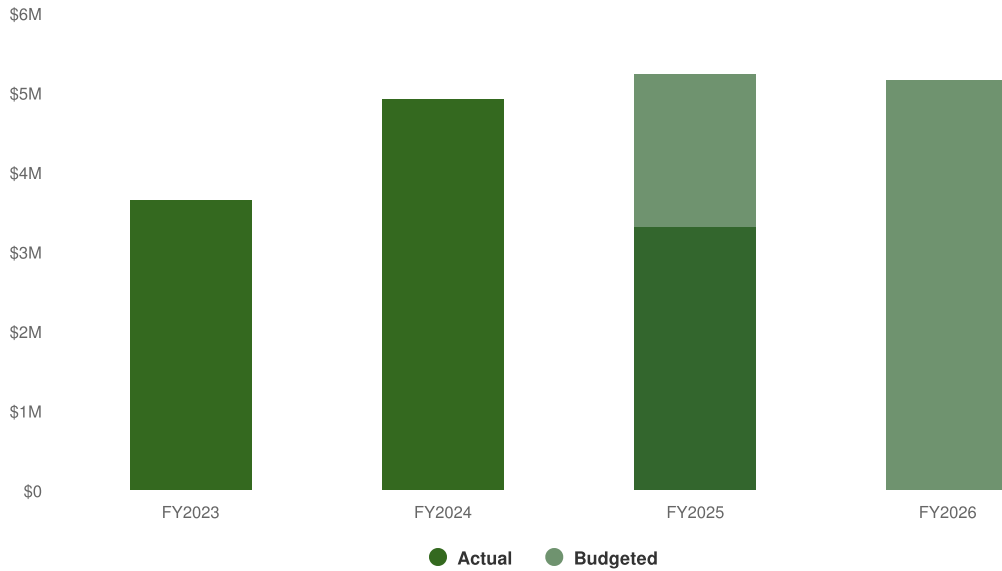
- Continue sidewalk grinding program to reduce trip hazards.
- Continue in-house crosswalk and legend striping.
- Continue brine system production to reduce salt costs and labor and equipment costs.
- Continue to grow the in-house street light maintenance program.
- Continue to work with the Engineering department to perform asphalt maintenance.



## Expenditures Summary

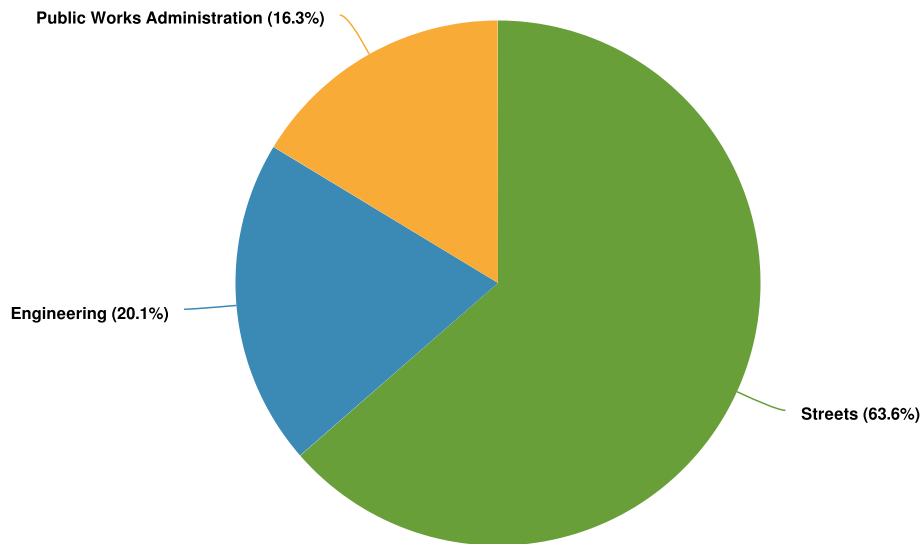
**\$5,170,900** **-\$73,200**  
(-1.40% vs. prior year)

### Public Works Department Proposed and Historical Budget vs. Actual



# Expenditures by Function

## Public Works Department Budgeted Expenditures by Function

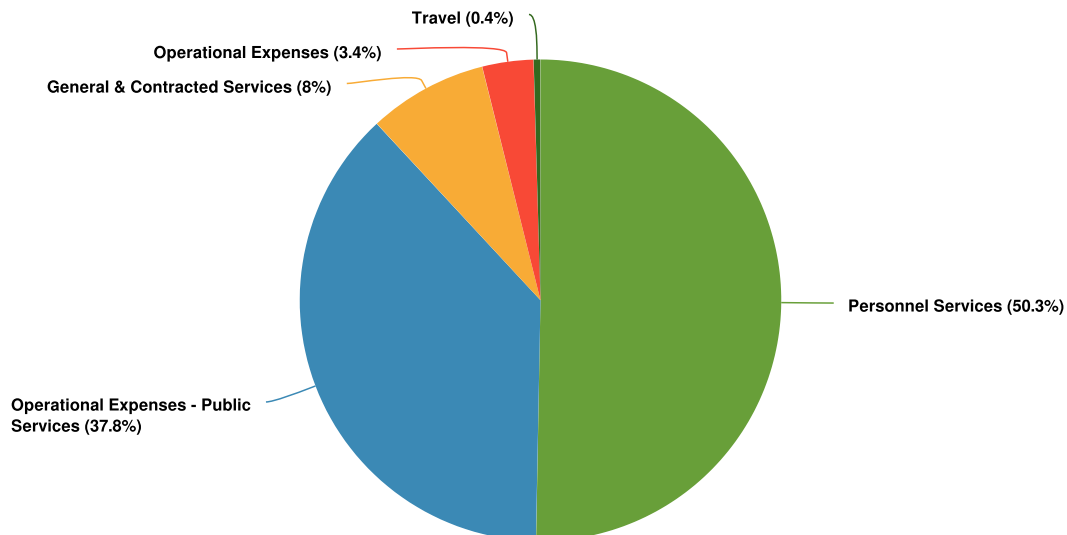


Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expenditures					
Public Works					
Public Works Administration					
Personnel Services	\$487,938	\$616,516	\$580,000	\$642,486	\$546,500
General & Contracted Services	\$4,268	\$3,750	\$4,200	\$2,368	\$4,200
Travel	\$1,355	\$1,646	\$10,100	\$1,307	\$10,200
Operational Expenses	\$14,154	\$209,715	\$292,700	\$5,565	\$265,800
Operational Expenses - Public Services	\$6,992	\$2,068	\$12,200	\$1,776	\$16,800
<b>Total Public Works Administration:</b>	<b>\$514,707</b>	<b>\$833,696</b>	<b>\$899,200</b>	<b>\$653,501</b>	<b>\$843,500</b>
Engineering					
Personnel Services	\$1,129,224	\$1,212,123	\$1,067,200	\$1,255,048	\$868,500
General & Contracted Services	\$129,271	\$150,170	\$226,800	\$79,738	\$203,100
Travel	\$0	\$0	\$7,100	\$0	\$5,700
Operational Expenses	\$7,336	-\$22,210	-\$8,800	\$11,330	-\$111,100
Operational Expenses - Public Services	\$55,720	\$74,709	\$123,800	\$8,142	\$73,000
<b>Total Engineering:</b>	<b>\$1,321,551</b>	<b>\$1,414,793</b>	<b>\$1,416,100</b>	<b>\$1,354,258</b>	<b>\$1,039,200</b>
Streets					

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Personnel Services	\$867,676	\$974,742	\$1,122,000	\$967,333	\$1,186,600
General & Contracted Services	\$178,567	\$175,248	\$196,100	\$120,618	\$207,000
Travel	\$1,043	\$0	\$10,300	\$0	\$7,300
Operational Expenses	\$49,278	\$11,889	\$24,600	\$16,512	\$23,000
Operational Expenses - Public Services	\$683,437	\$1,506,295	\$1,675,800	\$201,842	\$1,864,300
Capital Outlay	\$43,363	\$0	\$0	\$0	\$0
<b>Total Streets:</b>	<b>\$1,823,364</b>	<b>\$2,668,174</b>	<b>\$3,028,800</b>	<b>\$1,306,306</b>	<b>\$3,288,200</b>
<b>Total Public Works:</b>	<b>\$3,659,621</b>	<b>\$4,916,662</b>	<b>\$5,344,100</b>	<b>\$3,314,065</b>	<b>\$5,170,900</b>
<b>Total Expenditures:</b>	<b>\$3,659,621</b>	<b>\$4,916,662</b>	<b>\$5,344,100</b>	<b>\$3,314,065</b>	<b>\$5,170,900</b>

## Expenditures by Expense Type

### Public Works Department Budgeted Expenditures by Expense Type



Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Personnel Services					
Salaries	\$1,485,103	\$1,711,897	\$1,656,000	\$1,858,580	\$1,463,500
Benefits	\$999,736	\$1,091,484	\$1,113,200	\$1,006,287	\$1,138,100
<b>Total Personnel Services:</b>	<b>\$2,484,839</b>	<b>\$2,803,381</b>	<b>\$2,769,200</b>	<b>\$2,864,867</b>	<b>\$2,601,600</b>
General & Contracted Services	\$312,105	\$329,168	\$427,100	\$202,724	\$414,300
<b>Total General &amp; Contracted Services:</b>	<b>\$312,105</b>	<b>\$329,168</b>	<b>\$427,100</b>	<b>\$202,724</b>	<b>\$414,300</b>

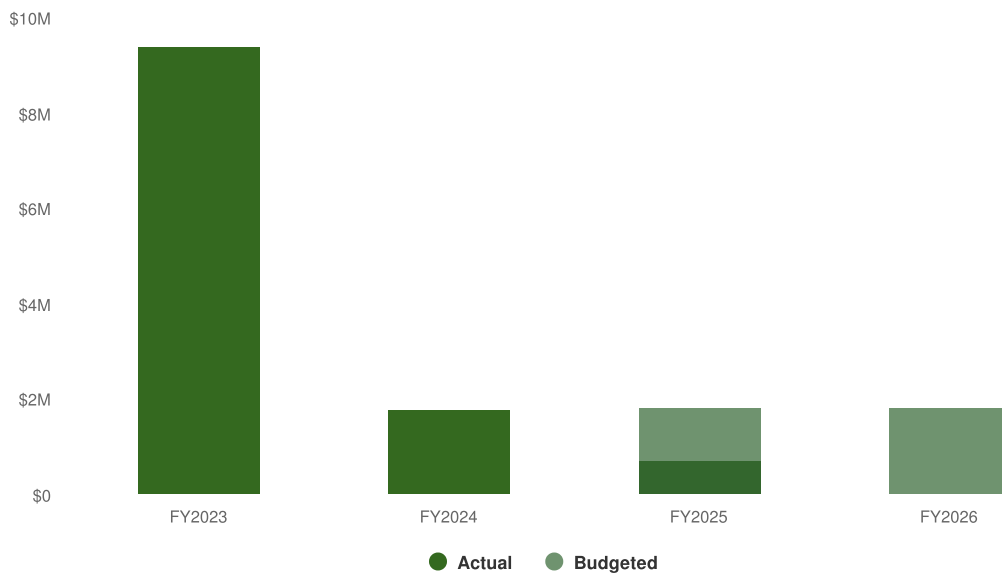
Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Travel					
In State Travel	\$1,355	\$1,646	\$9,300	\$1,307	\$6,300
Out Of State Travel	\$1,043	\$0	\$18,200	\$0	\$16,900
<b>Total Travel:</b>	<b>\$2,397</b>	<b>\$1,646</b>	<b>\$27,500</b>	<b>\$1,307</b>	<b>\$23,200</b>
Operational Expenses	\$70,767	\$199,395	\$308,500	\$33,407	\$177,700
<b>Total Operational Expenses:</b>	<b>\$70,767</b>	<b>\$199,395</b>	<b>\$308,500</b>	<b>\$33,407</b>	<b>\$177,700</b>
Operational Expenses - Public Services	\$746,148	\$1,583,073	\$1,811,800	\$211,760	\$1,954,100
<b>Total Operational Expenses - Public Services:</b>	<b>\$746,148</b>	<b>\$1,583,073</b>	<b>\$1,811,800</b>	<b>\$211,760</b>	<b>\$1,954,100</b>
Capital Outlay	\$43,363	\$0	\$0	\$0	\$0
<b>Total Capital Outlay:</b>	<b>\$43,363</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$3,659,621</b>	<b>\$4,916,662</b>	<b>\$5,344,100</b>	<b>\$3,314,065</b>	<b>\$5,170,900</b>

## Principle & Interest Department

### Expenditures Summary

**\$1,812,000** **\$1,000**  
(0.06% vs. prior year)

#### Principle & Interest Department Proposed and Historical Budget vs. Actual



### Expenditures by Expense Type

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expense Objects					
Bond Obligations					
Sales Tax Rev. Bond, Series 2014 - Principal	\$370,000.00	\$385,000.00	\$395,000.00	\$395,000.00	\$405,000.00
Sales Tax Rev Bond Series 2022 Principal		\$195,000.00	\$205,000.00	\$205,000.00	\$215,000.00
Sales Tax Rev. Bond Series 2023 Principal		\$610,000.00	\$655,000.00	\$0.00	\$695,000.00
Sales Tax Rev. Bond 2012C - Interest (Aquarium)	\$193,850.00		\$0.00	\$0.00	

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Sales Tax Rev. Bond, Series 2014 - Interest	\$49,100.00	\$37,775.00	\$24,100.00	\$16,000.00	\$8,100.00
Sales Tax Rev Bond Series 2022 Interest	\$186,685.57	\$222,976.26	\$212,200.00	\$108,650.00	\$202,000.00
Sales Tax Rev. Bond Series 2023 Interest	\$0.00	\$357,199.00	\$314,300.00	\$0.00	\$281,500.00
Sales Tax Rev. 2012C (Aquarium) - Trustee Fee	\$1,750.00		\$0.00	\$0.00	
Sales Tax Rev. Bond, Series 2014 - Trustee Fee	\$1,750.00	\$1,750.00	\$1,800.00	\$500.00	\$1,800.00
Sales Tax Rev Bond Series 2022 - Trustee Fee		\$1,750.00	\$1,800.00	\$1,750.00	\$1,800.00
Sales Tax Rev. Bond Series 2023 Trustee		\$1,750.00	\$1,800.00	\$0.00	\$1,800.00
Bond Issuance Cost	\$308,033.14	-\$5,600.54	\$0.00	\$0.00	
Bond Payment to Escrow Agent	\$8,284,849.72		\$0.00	\$0.00	
<b>Total Bond Obligations:</b>	<b>\$9,396,018.43</b>	<b>\$1,807,599.72</b>	<b>\$1,811,000.00</b>	<b>\$726,900.00</b>	<b>\$1,812,000.00</b>
<b>Total Expense Objects:</b>	<b>\$9,396,018.43</b>	<b>\$1,807,599.72</b>	<b>\$1,811,000.00</b>	<b>\$726,900.00</b>	<b>\$1,812,000.00</b>

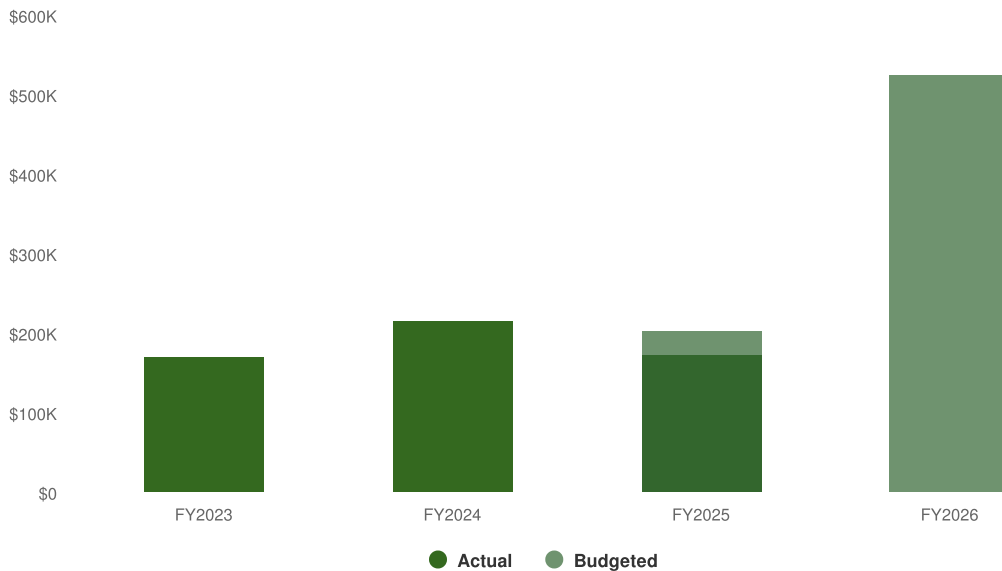
## Non Departmental

The Non-Departmental Department serves the City by having a place to charge items that don't fall under any other city department. These things include items like internet access, general postage and other mail processing machines and certain information technology supplies. Non-Departmental also has budget for contributions to outside entities in which the City has a special interest.

### Expenditures Summary

**\$525,600** **\$322,500**  
(158.79% vs. prior year)

#### Non Departmental Proposed and Historical Budget vs. Actual



## Expenditures by Function

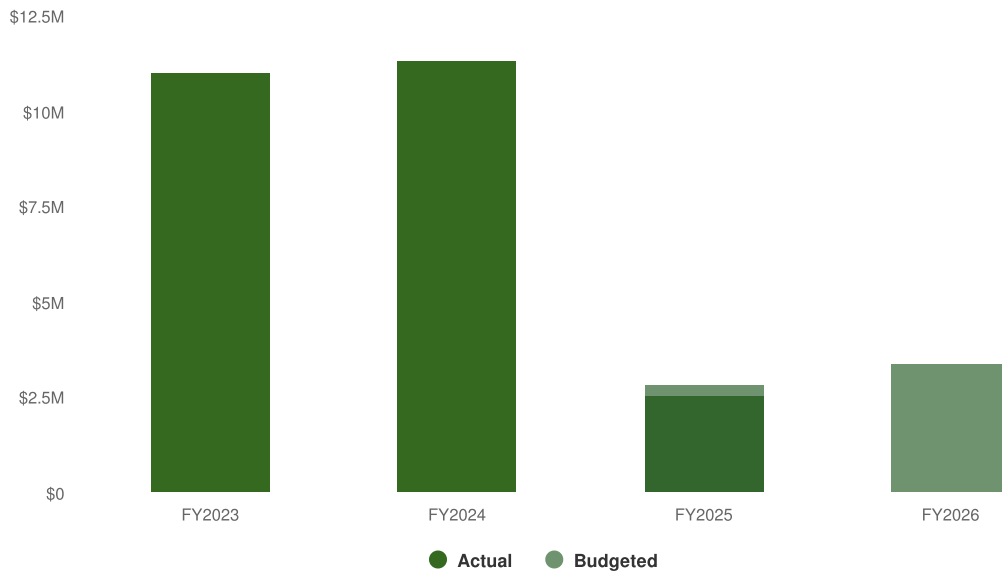
Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expenditures					
Non-Departmental					
Non-Departmental					
Personnel Services	\$1,364	\$4,056	\$0	\$18,092	\$0
General & Contracted Services	\$147,348	\$149,809	\$162,500	\$106,302	\$162,500
Operational Expenses	\$18,932	\$38,243	\$30,600	\$47,334	\$28,100
Miscellaneous Expenses	\$4,780	\$5,553	\$10,000	\$1,318	\$15,000
Capital Outlay	\$0	\$18,535	\$0	\$0	\$320,000
<b>Total Non-Departmental:</b>	<b>\$172,424</b>	<b>\$216,196</b>	<b>\$203,100</b>	<b>\$173,046</b>	<b>\$525,600</b>
<b>Total Non-Departmental:</b>	<b>\$172,424</b>	<b>\$216,196</b>	<b>\$203,100</b>	<b>\$173,046</b>	<b>\$525,600</b>
<b>Total Expenditures:</b>	<b>\$172,424</b>	<b>\$216,196</b>	<b>\$203,100</b>	<b>\$173,046</b>	<b>\$525,600</b>

## Transfers to Other Funds

### Expenditures Summary

**\$3,400,000** **\$585,000**  
(20.78% vs. prior year)

#### Transfers to Other Funds Proposed and Historical Budget vs. Actual



### Expenditures by Function

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Expenditures					
Transfers to Other Funds					
Transfers to Other Funds					
Transfer to Special Revenue		\$2,229,646.32	\$442,000.00	\$192,007.00	\$600,000.00
Transfer to CIP	\$5,946,819.43	\$3,016,096.95	\$798,700.00	\$0.00	
Transfer to Enterprise Funds	\$1,850,000.00	\$5,215,000.00	\$2,200,000.00	\$2,200,000.00	\$2,300,000.00
Transfer to ISF	\$3,197,800.00	\$863,500.00	\$164,000.00	\$164,000.00	\$500,000.00

Name	FY2023 Total Activity	FY2024 Total Activity	FY2025 Adopted Budget	FY2025 Total Activity	FY2026 Tentative Budget
Total Transfers to Other Funds:	\$10,994,619.43	\$11,324,243.27	\$3,604,700.00	\$2,556,007.00	\$3,400,000.00
Total Transfers to Other Funds:	\$10,994,619.43	\$11,324,243.27	\$3,604,700.00	\$2,556,007.00	\$3,400,000.00
Total Expenditures:	\$10,994,619.43	\$11,324,243.27	\$3,604,700.00	\$2,556,007.00	\$3,400,000.00

---

# 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 CI 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 life 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 body of a municipality or school district.

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



**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.