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# TENTATIVE ANNUAL BUDGET

FISCAL YEAR ENDING JUNE 30, 2027

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CITY OF DRAPER, UTAH

# Tentative Annual Budget

Fiscal Year Ending June 30, 2027

Prepared by:

DRAPER CITY FINANCE DEPARTMENT



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# Transmittal Letter

May 19, 2026

Honorable Mayor and City Council of Draper City;

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

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

## Budget Highlights

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

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

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

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

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

## Public Hearing



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

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

### **General Fund Detail**

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

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

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

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

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

### **Enterprise Fund Detail**

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

### **Internal Service Fund Detail**

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

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

### **Other Fund Detail**

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

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

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



John Vuyk  
Finance Director

# Basis of Budgeting

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

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

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



# Budget Timeline

## Budget Process

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

- **02/01/2026**

Council budget and strategic session. Budget preparation worksheets provided to departments.

- **03/01/2026**

Revenue budgets completed by Finance. Expenditure requests due from departments. Capital project requests due. Payroll and benefits calculations completed.

- **04/01/2026**

Preliminary budget draft completed. Capital projects committee prioritization meeting. Council study session. Tentative budget prepared

- **05/19/2026**

Adoption of the tentative budget. Study session with council.

- **06/02/2026**

Public hearing.

- **06/09/2026**

Adoption of the interim budget as a temporary operating budget. Set truth in taxation hearing for August 12, 2026

- **08/12/2026**

Truth in Taxation hearing @ 6:00 in Draper City Hall To discuss the proposed property tax rates for the FY27 budget.

- **08/18/2026**

Adoption of the FY27 budget.

- **09/01/2026**

Certified Tax Rate due to the County Auditor.

# Financial Policies

## Revenue Policies

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

## Expense Policies

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

## Budget Policies

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

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

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

## Budget Amendment Policies

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



# Debt Management Policy

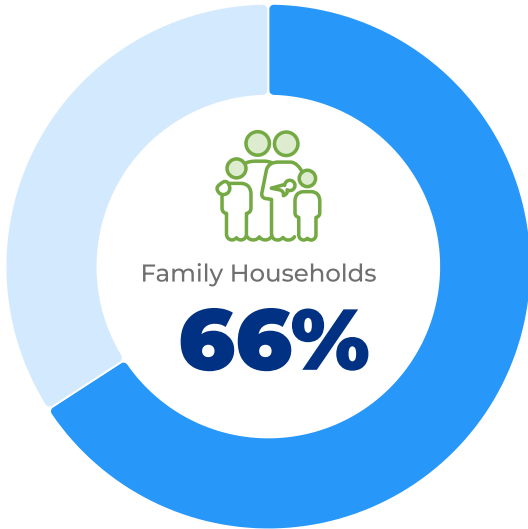
1. The Council intends on maintaining an unrestricted General Fund balance of no more than 35% of estimated revenues and no less than 5%.
2. The Council intends to limit the issuance of long-term debt to capital improvement projects that cannot be financed from current revenues, and the payback period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

# Household

TOTAL HOUSEHOLDS

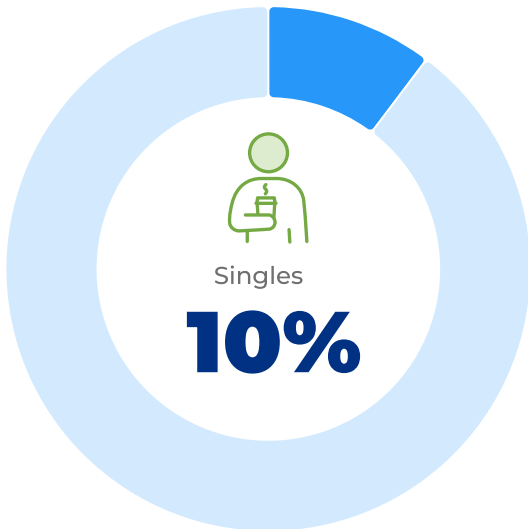
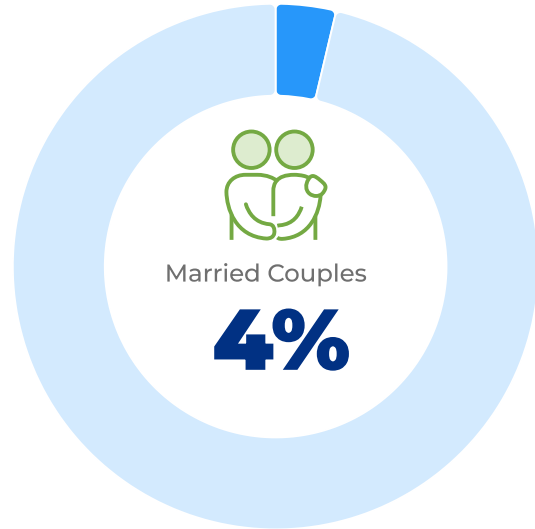
# 16,981

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



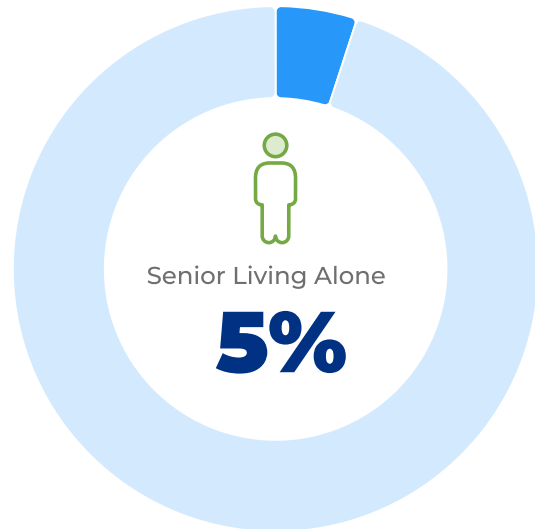
**3%**

higher than state average



**-47%**

lower than state average



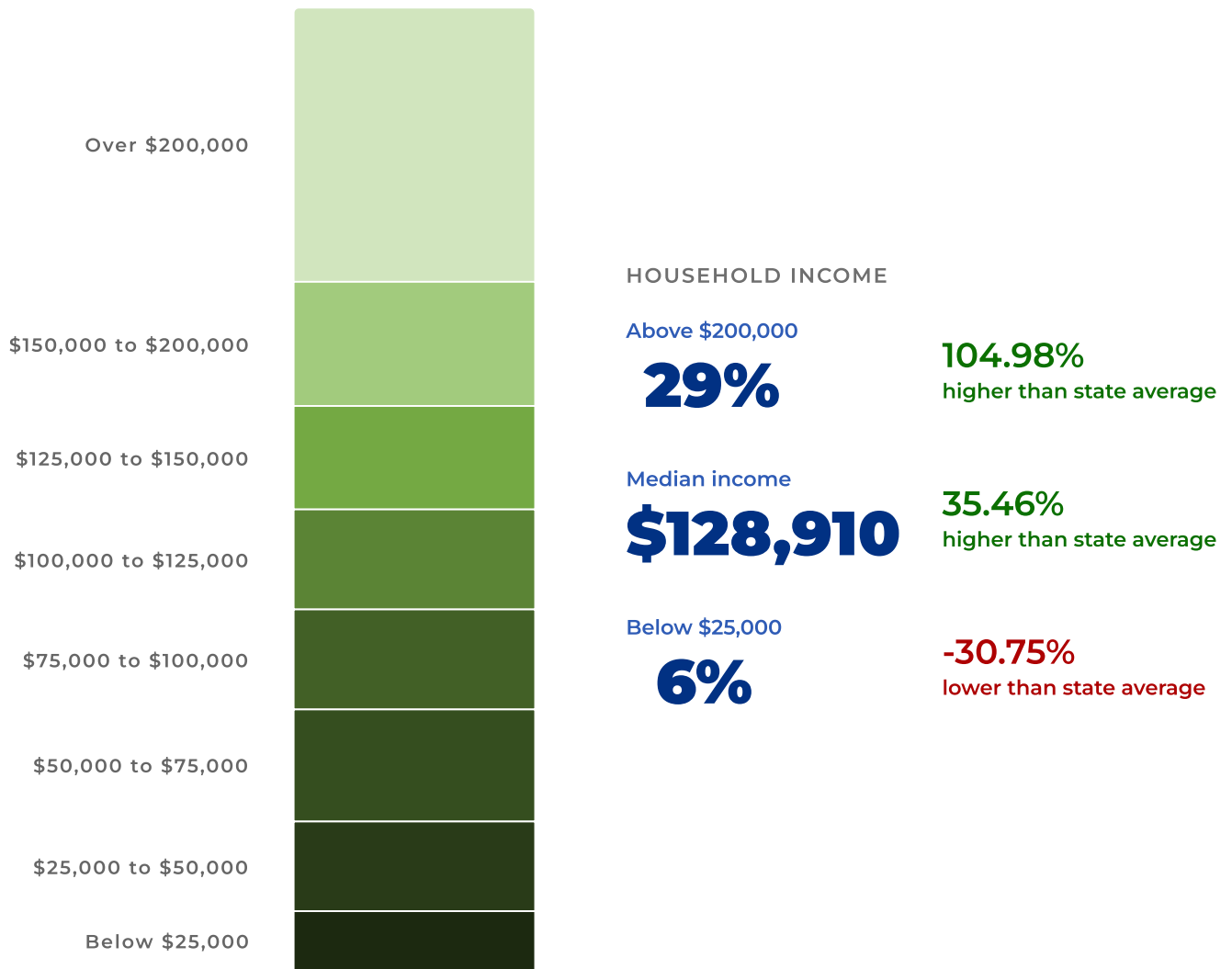
**-36%**

lower than state average

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

## Economic

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



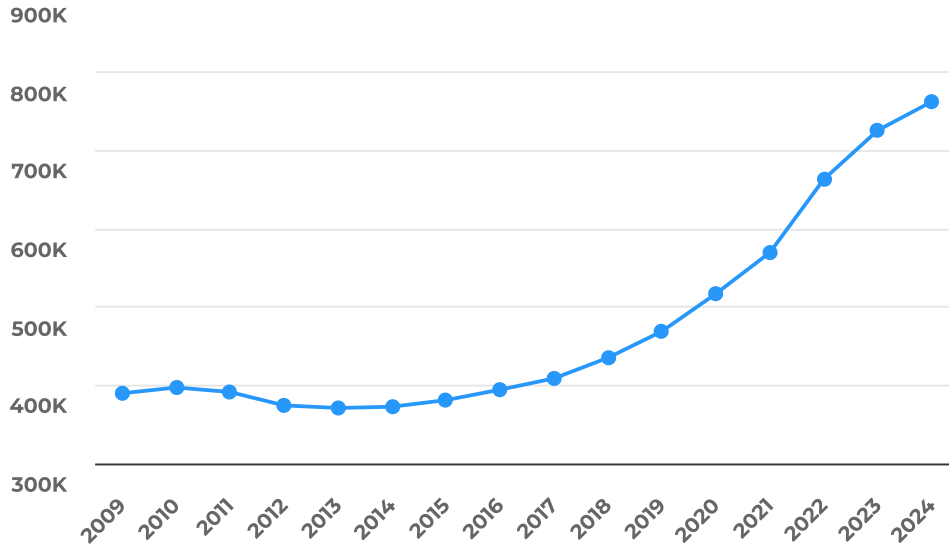
\* Data Source: American Community Survey 5-year estimates

# Housing



2024 MEDIAN HOME VALUE

**\$762,600**



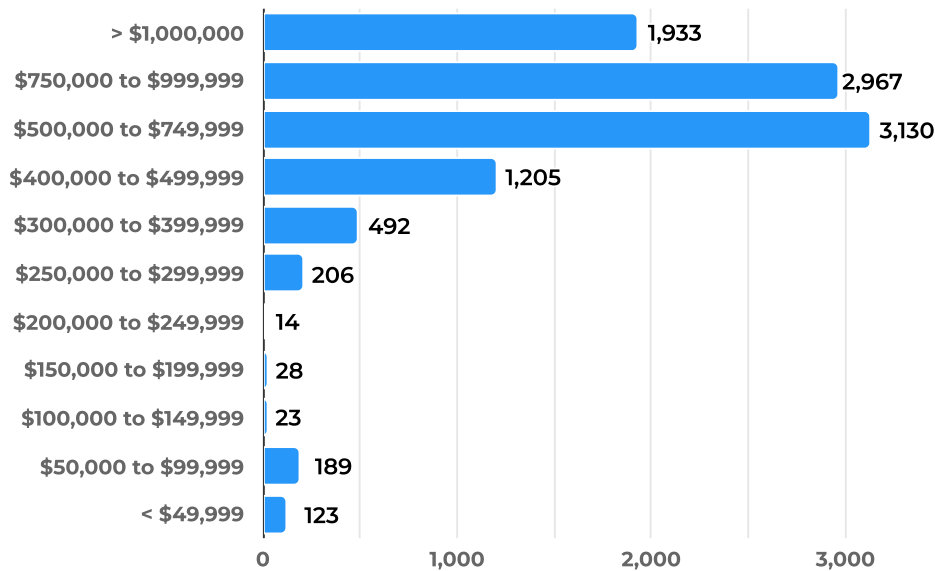
\* Data Source: Draper, UT 2024

## HOME OWNERS VS RENTERS



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

## HOME VALUE DISTRIBUTION



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

# Organization Chart

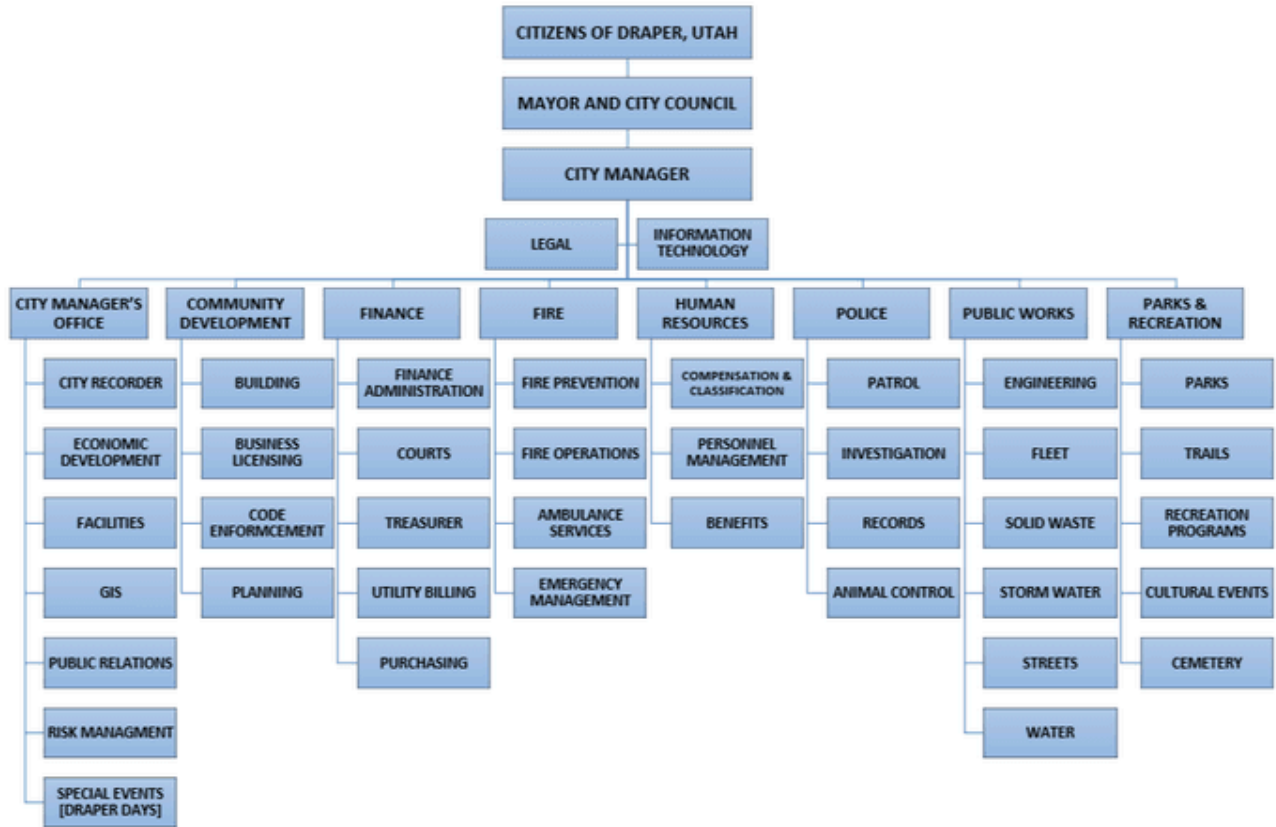
## Elected Officials - As of July 1, 2026

|                            |                             |
|----------------------------|-----------------------------|
| <b>MAYOR</b>               | <b>TROY WALKER</b>          |
| <b>CITY COUNCIL MEMBER</b> | <b>KATHRYN DAHLIN</b>       |
| <b>CITY COUNCIL MEMBER</b> | <b>MICHAEL GREEN</b>        |
| <b>CITY COUNCIL MEMBER</b> | <b>BRYN HEATHER JOHNSON</b> |
| <b>CITY COUNCIL MEMBER</b> | <b>TASHA LOWERY</b>         |
| <b>CITY COUNCIL MEMBER</b> | <b>FRED LOWRY</b>           |

## Appointed Officials - As of July 1, 2026

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

## CITY OF DRAPER ORGANIZATIONAL CHART



# Draper City History

## **Draper City General Information**

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

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

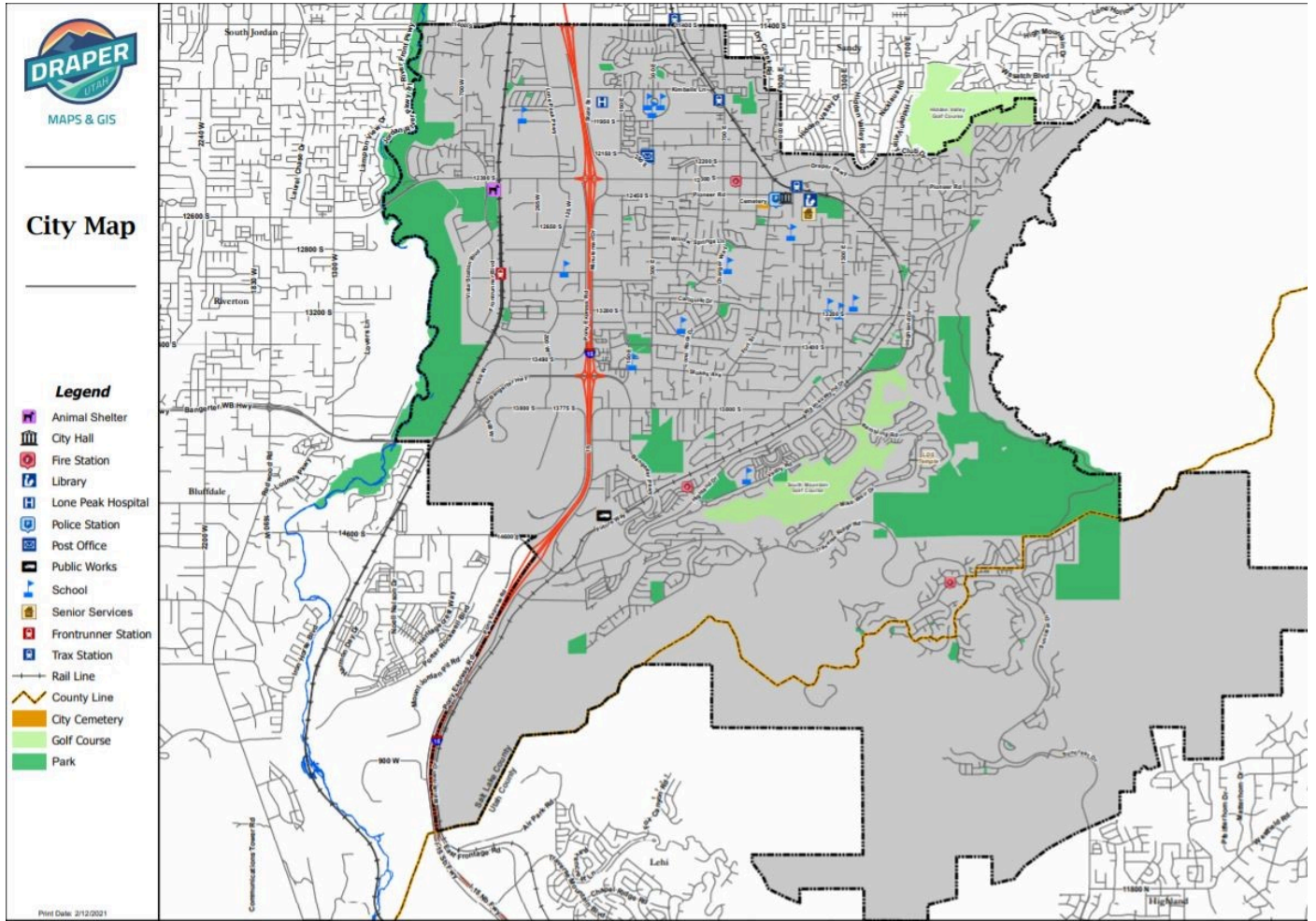
The commercial market in Draper is solid. We have healthy and rapidly growing commercial districts to meet the diverse needs of our residents, and most businesses can be found within a 10-minute drive from your front door. Whatever your needs, Draper is a great place to visit, a great place to do business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

## **What Folks Are Saying about Draper City**

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

## **Location**

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



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



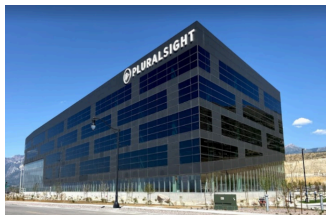
### Residential

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

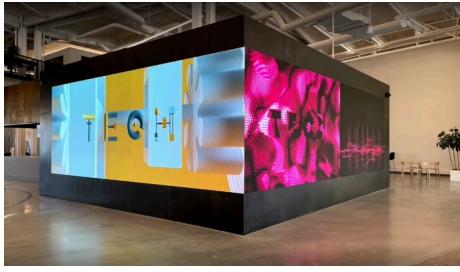
Driving down the streets of Draper, you will see a mix of new construction and historic – and even pioneer-built – homes. We have striven to maintain this theme in our Town Center Design Guidelines: “The Draper Town Center Design Theme is defined as encompassing those architectural design styles that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

### Employment

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



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



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

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

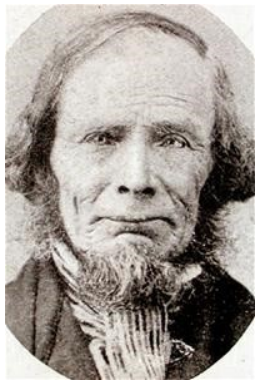
### Recreation

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

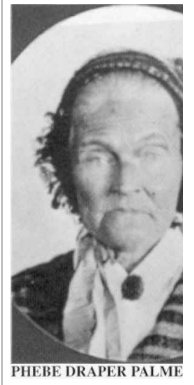


### Draper City History

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



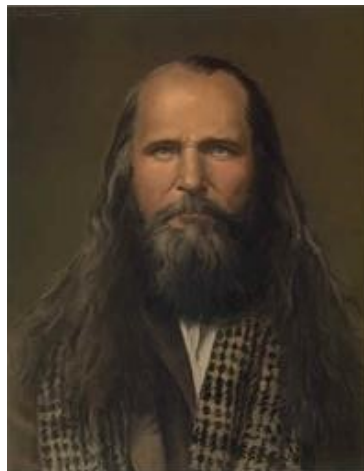
In the fall of 1849, Ebenezer Brown, the son of Scottish immigrants, brought his cattle to graze the tall grass fed by mountain streams in the unsettled area known as South Willow Creek. (Sivogah Court, where our Public Works Department is located, is named after this foundational area: Sivogah, which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



PHEBE DRAPER PALME

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

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



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

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

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

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

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

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

Source: [Draper Historic Society](http://www.draperhistoricalsociety.org), www.draperhistoricalsociety.org

# Fund Structure

## Description of Funds and Fund Types

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

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

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

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

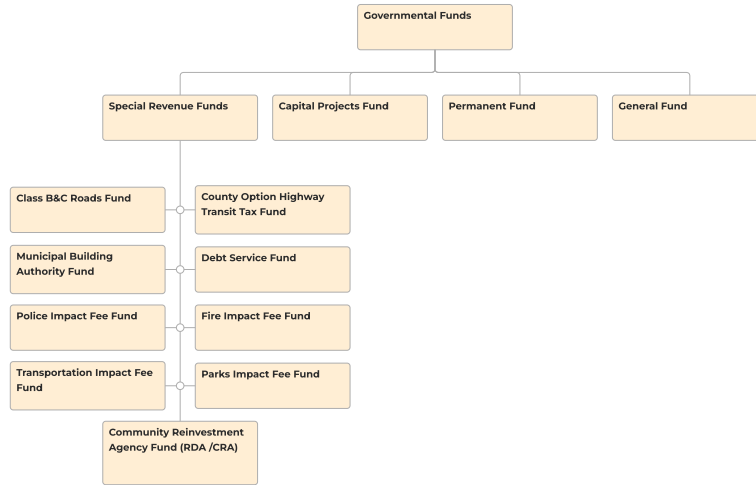
**ENTERPRISE FUNDS** - Enterprise funds are proprietary funds used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the government's council is that the costs of providing goods and services to the general public on a continuing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

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

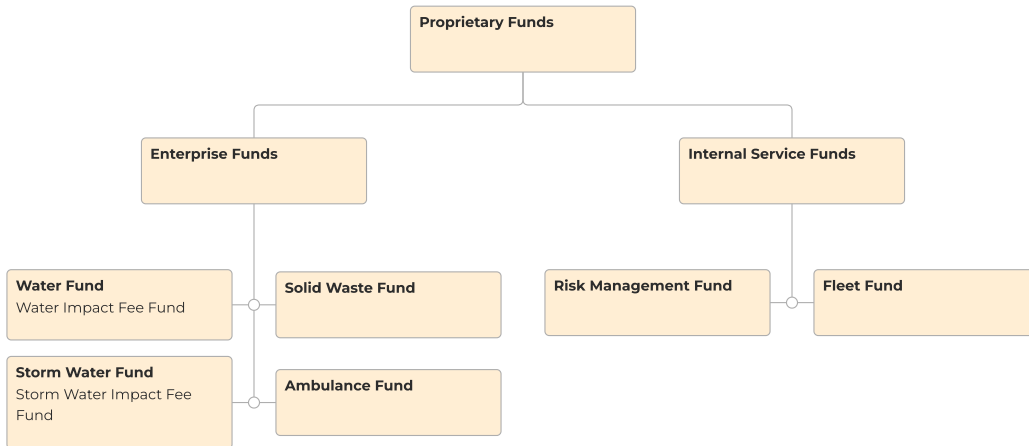
**INTERNAL SERVICE FUNDS** - Internal service funds are a proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or other governments, on a cost-reimbursement basis. Draper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

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

### Draper City Funds



### Draper City Funds



# Debt Management Policies and Schedules

## DEBT MANAGEMENT POLICY

### Long-term Debt

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

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

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

### Legal Debt Margin

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

Debt Limit

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

Less Outstanding General Obligation Bonds \$0

Legal Debt Margin \$643,773,784

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

### Debt Management Policies

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

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

# Bond Payment Schedules

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

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

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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.

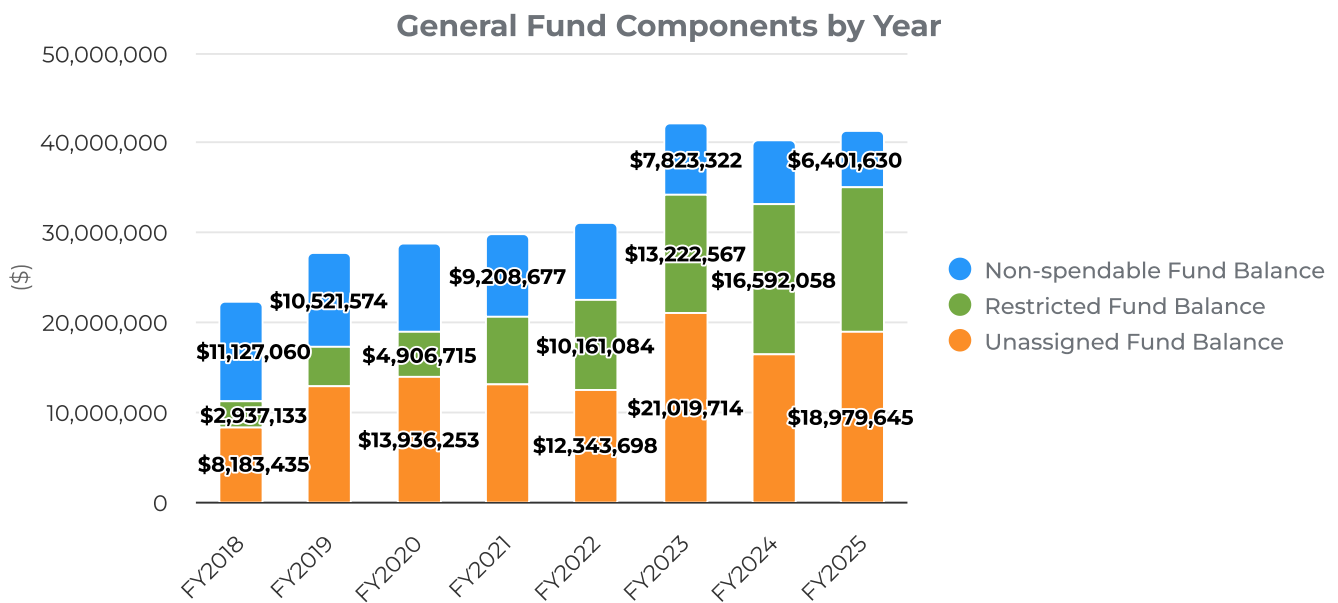
## Fund balance has several components including:

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       | 35.70%   | \$ 11,079,420  |
| Audited ACFR   | FY2024      | \$ 42,065,603          | \$ 51,510,169 | \$ (41,691,606)    | \$ (11,695,716)   | \$ 40,188,450       | -4.46%   | \$ (1,877,153) |
| Audited ACFR   | FY2025      | \$ 40,188,450          | \$ 54,824,396 | \$ (43,604,718)    | \$ (10,050,899)   | \$ 41,357,229       | 2.91%    | \$ 1,168,779   |
| Projected  | FY2026      | \$ 41,357,229          | \$ 53,189,800 | \$ (47,945,000)    | \$ (6,270,000)  | \$ 40,332,029       | 0.00%    | \$ (1,025,200) |
| Budget FY27  | FY2027      | \$ 40,332,029          | \$ 65,670,800 | \$ (51,044,400)    | \$ (14,626,400)   | \$ 40,332,029       | 0.00%    | \$ -           |

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

## General Fund Balance by Year



# Interfund Reimbursements

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

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

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

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

# General Fund Revenue Analysis

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

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

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

## Sales Tax

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

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

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

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

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

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

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

# Property Tax

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

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

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

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

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

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

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

|  | Monthly  | Annual    | %    |
|--|----------|-----------|------|
| <b>Estimated increase to a primary residence valued at \$807,000</b> | \$ 8.66  | \$ 103.86 | 25.0 |
| <b>Estimated increase to a business valued at \$1,000,000</b>        | \$ 19.50 | \$ 234.00 | 25.0 |

### Proposed Property Tax Increase Purpose

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

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

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

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

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

### **Public Hearing**

The City will hold a public hearing on the tentative budget on June 2, 2026, at its regularly scheduled council meeting in conjunction with adopting the Fiscal Year 2026-27 Budget. All are welcome to come and participate. If the City proceeds with the proposed tax rate increase, the City will provide notice of and conduct a public hearing, as required by Utah Code Section 59-2-919(4)(c). This hearing is currently scheduled for Wednesday, August 12, 2026, at 6:00 p.m. in the Draper City Council Chambers at Draper City Hall, 1020 E Pioneer Road, Draper, Utah, where all interested parties can come and participate. The hearing date is subject to final approval by the Salt Lake and Utah County Auditors.

## Franchise Tax

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

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

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

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

**Utility Rates** — Changes in utility rates directly affect the revenue collected by the utility, subsequently affecting the amount of tax received by the City. Utility rates are regulated by the Public Service Commission. Changes in rates are not uncommon. However, based on the size of the overall revenue, rate changes will have a minimal effect on the overall General Fund budget.

**Usage** — Utility revenues are sensitive due to usage variation, with the electric and natural gas utilities particularly affected by the weather. The current projections assume a normal weather pattern.

Other taxes include the following:

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

# Licensing & Permits

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

## Development Permit Fees

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

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

## Business License Fees

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

## Animal License Fees

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

# Inter-Governmental Revenues

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

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

| TYPE  | DEPT   | FY26 BUDGET      | FY26 ACTUAL       | FY27 BUDGET | NOTES                                |
|---|--------|------------------|-------------------|-------------|--------------------------------------|
| <b>FEDERAL REVENUE</b>  |        |                  |                   |             |                                      |
| <b>Hazard Mitigation Grant Program (FEMA)</b>                   | FIRE   | \$ 50,000        | \$ 0              | \$ 0        |                                      |
| <b>Law Enforcement Mental Wellness &amp; Wellness Act Grant</b> | POLICE | \$ 0             | \$ 107,879        | \$ 0        |                                      |
| <b>Energy Efficiency &amp; Conservation Block Grant (EECBG)</b> | ADMIN  | \$ 0             | \$ 0              | \$ 0        | Awarded in FY25<br>Completed in FY26 |
| <b>TOTAL FEDERAL REVENUE</b>                                    |        | <b>\$ 50,000</b> | <b>\$ 107,879</b> | <b>\$ 0</b> |                                      |

| TYPE  | DEPT   | FY26 BUDGET       | FY26 ACTUAL       | FY27 BUDGET      | NOTES             |
|---|--------|-------------------|-------------------|------------------|-------------------|
| <b>STATE REVENUE</b>                        |        |                   |                   |                  |                   |
| <b>State Liquor Fund Allotment</b>          | POLICE | \$ 80,000         | \$ 74,991         | \$ 80,000        | Annual Allotment  |
| <b>State of Utah DUI Patrol Grants</b>      | POLICE | \$ 0              | \$ 4,326          | \$ 0             |                   |
| <b>Jenson Famrs Phase II (Zoom Grant)</b>   | PARKS  | \$ 650,000        | \$ 478,175        | \$ 0             | Completed in FY26 |
| <b>State of Utah Fuels Mitigation Grant</b> | FIRE   | \$ 0              | \$ 46,132         | \$ 0             |                   |
| <b>Firefighter License Plate Grant</b>      | FIRE   | \$ 0              | \$ 4,805          | \$ 0             |                   |
| <b>IAFC Fuels Mitigation Grant</b>          | FIRE   | \$ 0              | \$ 10,000         | \$ 0             |                   |
| <b>TOTAL STATE REVENUE</b>                  |        | <b>\$ 730,000</b> | <b>\$ 618,429</b> | <b>\$ 80,000</b> |                   |

| TYPE  | DEPT     | FY26 BUDGET | FY26 ACTUAL | FY27 BUDGET | NOTES |
|---|----------|-------------|-------------|-------------|-------|
| <b>LOCAL REVENUE</b>                            |          |             |             |             |       |
| <b>Zap Tax</b>                                  | PARKS    | \$ 10,000   | \$ 7,620    | \$ 10,000   |       |
| <b>Jordan Valley Water Conservancy District</b> | COMM DEV | \$ 0        | \$ 29,384   | \$ 0        |       |
| <b>Utah Division of Water Resources</b>         | PARKS    | \$ 0        | \$ 15,000   | \$ 0        |       |

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

## Charges for Services

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

### Charges for service - Fees

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

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

### Charges for Services: Sales & Service

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

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

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

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

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

## Fines and Forfeitures

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

## Miscellaneous Revenues

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

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

## Other Revenue Sources

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

# Staffing Document FY27

## DRAPER CITY STAFFING DOCUMENT

| Division & Job Title                | Division # | GRADE    | FY25        | FY26        | FY27        | 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        |             |             |        |
| Executive Assistant                 |            | 14       | 1.00        |             |             |        |
| Administrative Assistant            |            | 11       | 0.72        | 0.72        | 0.72        |        |
|                                     |            |          | <b>4.72</b> | <b>2.72</b> | <b>2.72</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        | 0.72        | 0.72        |        |
|                                     |            |          | <b>2.63</b> | <b>2.72</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        |        |
| City Prosecutor                     |            | 20       | -           | 1.00        | 1.00        |        |
|                                     |            |          | <b>2.00</b> | <b>3.00</b> | <b>3.00</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> |        |

|  |       |          |              |              |              |
|--|-------|----------|--------------|--------------|--------------|
| <b>Executive Department</b>                            |       |          |              |              |              |
| <b>Information Technology</b>                          | 41330 |          |              |              |              |
| Information Technology Director                        |       | 24       | 1.00         | 1.00         | 1.00         |
| Network Manager  |       | 21       | 1.00         | 1.00         | 1.00         |
| Systems Administrator                                  |       | 18       | 1.00         | 1.00         | 1.00         |
|  |       |          | <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         | 2.00         | 2.00         |
| GIS Technician   |       | 12       | 1.00         | -            | -            |
|  |       |          | <b>3.00</b>  | <b>3.00</b>  | <b>3.00</b>  |
| <b>TOTAL EXECUTIVE DEPARTMENT</b>                      |       |          | <b>22.10</b> | <b>21.19</b> | <b>21.19</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>  |
| <b>Finance Department</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>  |
| <b>Facilities Department</b>                           |       |          |              |              |              |
|  | 41410 |          |              |              |              |
| Facilities Administration                              |       |          |              |              |              |
| Facilities Manager                                     |       | 19       | 1.00         | 1.00         | 1.00         |
| Custodial Supervisor                                   |       | 15       |              | 1.00         | 1.00         |
| HVAC Maintenance Technician I/II/III                   |       | 15/16/17 | 1.00         | 1.00         | 1.00         |
| Facilities Maintenance / Community Service Coordinator |       | 13       | 1.00         | 1.00         | 1.00         |
| Van Driver/Sr. Van Driver (Pool)                       |       | 10/11    | 0.75         | 0.75         | 0.75         |
| Part-Time Facilities Worker I/II/III (Pool)            |       | 9/10/11  | 3.50         | 3.50         | 3.50         |
| <b>TOTAL FACILITIES DEPARTMENT</b>                     |       |          | <b>7.25</b>  | <b>8.25</b>  | <b>8.25</b>  |
| <b>Judicial Department</b>                             |       |          |              |              |              |
|  | 42110 |          |              |              |              |
| Justice Court  |       |          |              |              |              |
| Judge  |       | 25       | 0.60         | 0.60         | 0.60         |
| Judicial Manager                                       |       | 19       | 1.00         | 1.00         | 1.00         |
| Judicial Supervisor                                    |       | 16       | 1.00         |              |              |
| Judicial Assistant I/II/III                            |       | 11/12/13 | 3.00         | 3.00         | 3.00         |
| <b>TOTAL JUDICIAL DEPARTMENT</b>                       |       |          | <b>5.60</b>  | <b>4.60</b>  | <b>4.60</b>  |

**Police Department**

|                                    |          |              |              |              |                 |
|------------------------------------|----------|--------------|--------------|--------------|-----------------|
| <b>Police Administration</b>       | 42210    |              |              |              |                 |
| Chief of Police                    | 25       | 1.00         | 1.00         | 1.00         |                 |
| Captain                            | 22       | 1.00         | 1.00         | 1.00         |                 |
| Lieutenant                         | P5       | 3.00         | 3.00         | 3.00         |                 |
| Police Officer I/II/Master Officer | P1/P2/P3 | 1.00         | -            | -            |                 |
| Administrative Lieutenant          | P5       |              | 1.00         | 1.00         |                 |
| Sr. Executive Asst                 | 16       | 1.00         | 1.00         | 1.00         |                 |
|                                    |          | <b>7.00</b>  | <b>7.00</b>  | <b>7.00</b>  |                 |
| <b>Patrol</b>                      | 42220    |              |              |              |                 |
| Police Sergeant                    | P4       | 7.00         | 7.00         | 7.00         |                 |
| Police Officer I/II/Master Officer | P1/P2/P3 | 32.00        | 33.00        | 34.00        | New SRO Officer |
| Reserve Police Officer             | P1       | 0.25         | 0.25         | 0.25         |                 |
| Park Ranger (Police Officer)       | P1       | 1.00         | 1.00         | 1.00         |                 |
| Crossing Guards                    | 9        | 6.00         | 6.00         | 6.00         |                 |
|                                    |          | <b>46.25</b> | <b>47.25</b> | <b>48.25</b> |                 |
| <b>Investigations</b>              | 42240    |              |              |              |                 |
| Police Sergeant                    | P4       | 2.00         | 2.00         | 2.00         |                 |
| Police Officer I/II/Master Officer | P1/P2/P3 | 5.00         | 5.00         | 5.00         |                 |
| Crime Scene / 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         |                 |
|                                    |          | <b>11.00</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         |                 |
| Records Specialist                 | 13       | 1.00         | 1.00         | 1.00         |                 |
| Support Services Clerk I/II/III    | 10/11/12 | 2.50         | 2.50         | 2.50         |                 |
|                                    |          | <b>5.00</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>72.63</b> | <b>73.63</b> | <b>74.63</b> |                 |

**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         | 1.00                     |
| Emergency Services Coordinator               |          | 13    |              | 0.72         | 0.72                     |
|  |          |       | <b>5.72</b>  | <b>6.44</b>  | <b>6.44</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 | 9.00         | 9.00         | 12.00 3 New Firefighters |
| Seasonal Wildland Crew Supervisor            |          | 14    | 1.00         | 1.00         | 1.00                     |
| Seasonal Wildland Crew Lead                  |          | 11    | 0.50         | 0.50         | 0.50                     |
| Seasonal Wildland Crew                       |          | 9     | 2.00         | 2.00         | 2.00                     |
|  |          |       | <b>32.50</b> | <b>32.50</b> | <b>35.50</b>             |
| <b>TOTAL FIRE DEPARTMENT</b>                 |          |       | <b>40.22</b> | <b>40.94</b> | <b>43.94</b>             |

| <b>Public Works Department</b>               |          |              |              |              |
|--|----------|--------------|--------------|--------------|
| <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 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         |
|  |          | <b>11.63</b> | <b>11.63</b> | <b>11.63</b> |
| <b>Streets</b> 43130                         |          |              |              |              |
| Streets Manager                              | 18       | 1.00         | 1.00         | 1.00         |
| Streets Foreman                              | 16       | 1.00         | 1.00         | 1.00         |
| Heavy Equipment Operator                     | 15       | 3.00         | 3.00         | 3.00         |
| Equipment Operator I/II/III                  | 12/13/14 | 4.00         | 4.00         | 4.00         |
|  |          | <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> |

**Community Development Department**

|  |          |       |              |              |              |              |
|--|----------|-------|--------------|--------------|--------------|--------------|
| <b>Community Development</b>             |          | 44110 |              |              |              |              |
| Community Development Director           | 24       |       | 1.00         | 1.00         | 1.00         |              |
| Executive Assistant/Office Manager       | 14/15    |       | 1.00         | 1.00         | 1.00         |              |
| Administrative Assistant I/II/III        | 11/12/13 |       | 1.50         | 1.50         | 1.00         | Move to Code |
| Scanning Clerk                           | 10       |       | 0.50         | 0.50         | 0.50         |              |
|  |          |       | <b>4.00</b>  | <b>4.00</b>  | <b>3.50</b>  |              |
| <b>Code</b>                              |          | 44130 |              |              |              |              |
| Code Enforcement Officer                 | 15       |       | 1.00         | 1.00         | 1.72         | Add .22 FTE  |
|  |          |       | <b>1.00</b>  | <b>1.00</b>  | <b>1.72</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                         | 15/16/18 |       | 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>20.00</b> | <b>20.00</b> | <b>20.22</b> |              |

**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          |               |
| City Arborist                                | 14       | -            | 1.00          | 1.00          |               |
| Parks Maintenance Technician I/II/III        | 12/13/14 | 14.00        | 13.00         | 13.00         |               |
| Parks Worker                                 | 9        | 1.00         | 1.00          | 1.00          |               |
| Seasonal Laborer Pool                        | 8        | 7.50         | 7.50          | 7.50          |               |
|  |          | <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>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                            | 12       |              | 1.00          | 1.00          |               |
| Open Space Worker                            | 9        | 1.00         | 1.00          | 1.00          |               |
| Open Space Seasonal Laborer Pool             | 8        | 2.00         | 3.00          | 3.00          |               |
|  |          | <b>5.00</b>  | <b>7.00</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>41.69</b>  | <b>41.69</b>  |
| <b>TOTAL GENERAL FUND</b>                    |          |              | <b>251.09</b> | <b>253.90</b> | <b>258.12</b> |

| <b>ENTERPRISE &amp; OTHER FUNDS</b>                                       |       |          |              |              |              |
|---|-------|----------|--------------|--------------|--------------|
| <b>Ambulance Fund</b>   |       |          |              |              |              |
|   | 55110 |          |              |              |              |
| Battalion Chief   |       | F7       | 1.00         | 1.00         | 1.00         |
| Paramedic - FTE's @ 2,912 Hours   |       | F4/F5    | 21.00        | 21.00        | 21.00        |
| Paramedic Part-Time - FTE's@2,912 Hours                                   |       | F4/F5    | 0.15         | 0.15         | 0.15         |
|   |       |          | <b>22.15</b> | <b>22.15</b> | <b>22.15</b> |
| <b>Utilities Allocation</b>   |       |          |              |              |              |
|   | 51110 |          |              |              |              |
| <i>Allocated into Water, Storm Water and Solid Waste by % of Revenues</i> |       |          |              |              |              |
| GIS Specialist I/II/III   |       | 14/15/16 | 1.00         | 1.00         | 1.00         |
| Utility Billing Lead  |       | 14       | 1.00         | 1.00         | 1.00         |
| Utility Billing Service Representative I/II/III                           |       | 11/12/13 | 1.63         | 1.63         | 1.63         |
|   |       |          | <b>3.63</b>  | <b>3.63</b>  | <b>3.63</b>  |
| <b>Water Fund</b>   |       |          |              |              |              |
|   | 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         |
|   |       |          | <b>12.00</b> | <b>12.00</b> | <b>12.00</b> |
| <b>Storm Water Fund</b>   |       |          |              |              |              |
|   | 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         |
|   |       |          | <b>9.00</b>  | <b>9.00</b>  | <b>9.00</b>  |
| <b>Solid Waste Fund</b>   |       |          |              |              |              |
|   | 53310 |          |              |              |              |
| Solid Waste Manager   |       | 18       | 1.00         | 1.00         | 1.00         |
| Solid Waste Special Services Lead   |       | 15       | 1.00         | 1.00         | 1.00         |
| Solid Waste Route Lead  |       | 15       | 1.00         | 1.00         | 1.00         |
| Solid Waste Foreman   |       | 16       | 1.00         | 1.00         | 1.00         |
| Equipment Operator I/II/III   |       | 12/13/14 | 6.00         | 6.00         | 6.00         |
|   |       |          | <b>10.00</b> | <b>10.00</b> | <b>10.00</b> |
| <b>TOTAL ENTERPRISE &amp; OTHER FUNDS</b>                                 |       |          | <b>56.78</b> | <b>56.78</b> | <b>56.78</b> |

| <b>INTERNAL SERVICE FUNDS</b>       |       |          |               |               |               |
|-------------------------------------|-------|----------|---------------|---------------|---------------|
| <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 | 6.00          | 6.00          | 6.00          |
|                                     |       |          | <b>8.00</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>   |
| <b>TOTAL INTERNAL SERVICE FUNDS</b> |       |          | <b>9.00</b>   | <b>9.00</b>   | <b>9.00</b>   |
| <b>TOTAL ALL FUNDS</b>              |       |          | <b>316.87</b> | <b>319.68</b> | <b>323.90</b> |

**STAFFING SUMMARY BY DEPARTMENT AND FUND**

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

# General Wage Scale FY27

**WAGE SCALE - GENERAL**

**DRAPER CITY WAGE SCALE**

Effective 7/1/2026

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

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

\*Wage Scale Adjustment History:

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

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

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

Effective 07/01/2025 - Minimum range and mid point ranges adj. to 60% & 80%.

Effective 07/01/2025 - G18 created for old G17 salary. Old G18 through G25 adjusted up a grade.

Effective 07/01/2025 - 5% adjustment at G17 to separate hourly and salary.

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

Merit & COLA History:

Effective July 2019 - 2% COLA & 1% Merit

Effective Dec. 2020 - 3% Merit

Effective July 2021 - 2% Cola & 3% Merit

Effective July 2022 - 2% Cola & 6% Merit

Effective July 2023 - 4% Cola & 2% Merit

Effective July 2024 - 3% Cola & 2% Merit

Effective July 2025 - 2% Cola & 2.25% Merit

Effective July 2026 - 2% Cola & 3% Merit

# Police Department Wage Scale FY27



**Draper City Police Department  
Step Pay Plan  
FY2027  
Effective July 2026**



| Grade | Job Title        | Rate                              | Entry                  |
|-------|------------------|-----------------------------------|------------------------|
| P1    | Police Officer I | Hourly<br>Salary<br>Step Increase | \$31.52<br>\$65,561.60 |

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

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



**Draper City Police Department  
Step Pay Plan  
FY2027  
Effective July 2026**



**Plan History:**

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

| <b>Step Plan Pay Scale Matrix:</b> |                    | <b>FY27<br/>Change</b> | <b>Notes</b> |
|------------------------------------|--------------------|------------------------|--------------|
| COLA                               | 102.50%            |                        |              |
| Prior Year Entry Officer           | \$30.75            | 2.50%                  |              |
| Step Increase (Merit)              | 104.00%            |                        |              |
| <b>Promotion From &amp; To</b>     | <b>Promotion %</b> |                        |              |
| Police Officer I to II             | 105.00%            |                        |              |
| Police Officer II to Master        | 105.00%            |                        |              |
| Master to Sergeant                 | 104.00%            |                        |              |
| Sergeant to Lieutenant             | 104.00%            |                        |              |

# Fire Department Wage Scale FY27



**Draper City Fire Department  
Step Pay Plan  
FY2027  
Effective July 2026**



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

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

Hourly wage is based on a 2912 schedule.



**Draper City Fire Department  
Step Pay Plan  
FY2027  
Effective July 2026**



**Plan History:**

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

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

# General Fund

## Comprehensive Fund Summary

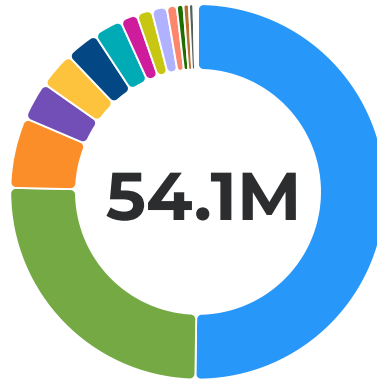
| Category                                | FY 2024 Total Activity | FY 2025 Total Activity | FY 2026 Adopted Budget | FY 2026 Total Activity | FY 2027 Budgeted    |
|---|------------------------|------------------------|------------------------|------------------------|---------------------|
| <b>Beginning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

## Revenues by Function

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

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

FY27 Revenues by Category



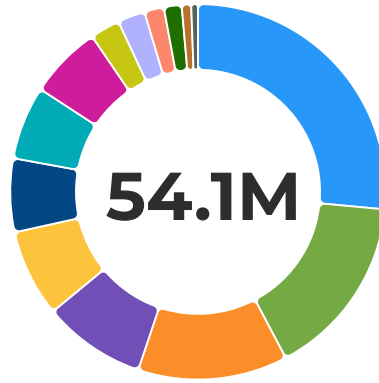
|                                   |                     |        |
|-----------------------------------|---------------------|--------|
| ● Sales and Use Tax               | <b>\$27,187,000</b> | 50.22% |
| ● Property Tax Current            | <b>\$13,597,200</b> | 25.12% |
| ● Fund Balance Appropriation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

Revenues by Revenue Source

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

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

### FY27 Expenditures by Department



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

### Expenditures by Department

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

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

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

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

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

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

General Fund

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

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

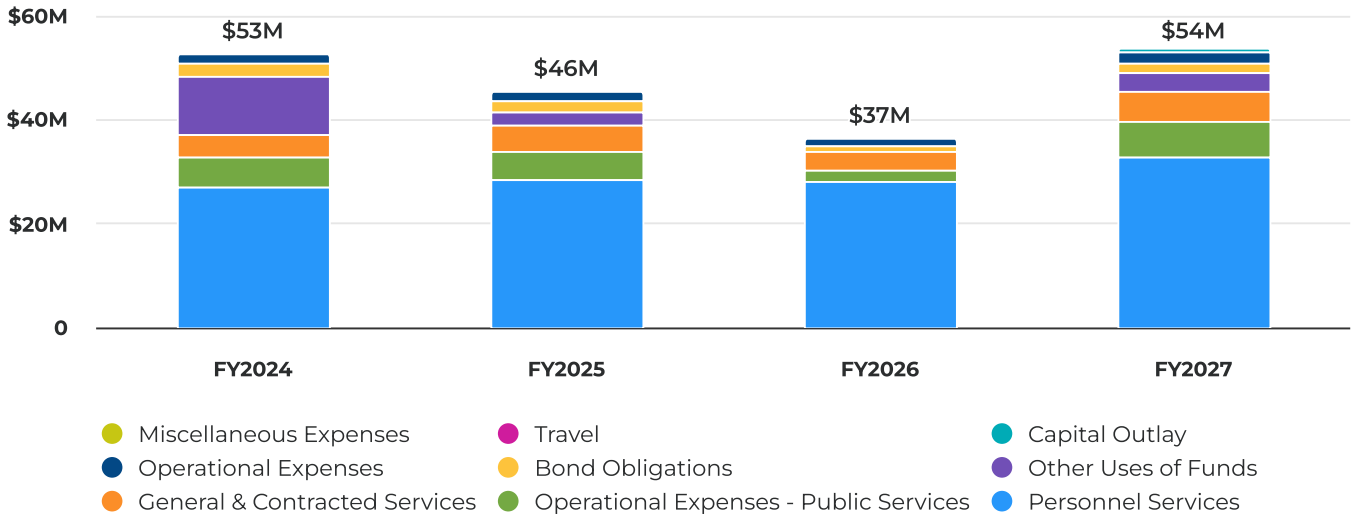
| Category                               | FY 2024 Total Activity | FY 2025 Total Activity | FY 2026 Adopted Budget | FY 2026 Total Activity | FY 2027 Budgeted   |
|--|------------------------|------------------------|------------------------|------------------------|--------------------|
| Personnel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

General Fund

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

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

### Historical Expenditures by Expense Type



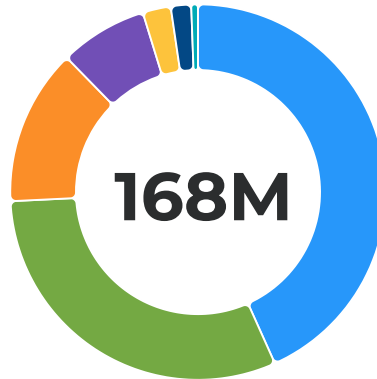
### Expenditures by Expense Category

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

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

# Government Wide Summary

FY27 Revenues by Function

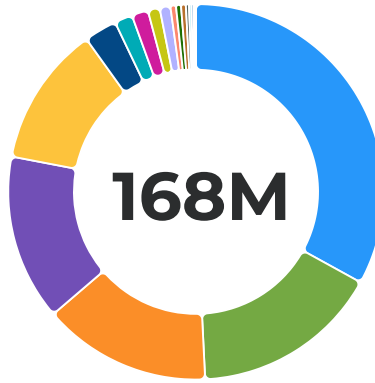


|  |                     |        |
|--|---------------------|--------|
| <span style="color: blue;">●</span> General Government                         | <b>\$72,604,700</b> | 43.28% |
| <span style="color: green;">●</span> Public Works                              | <b>\$51,925,700</b> | 30.95% |
| <span style="color: orange;">●</span> Transfers In                             | <b>\$22,568,900</b> | 13.45% |
| <span style="color: purple;">●</span> Community Development and Renewal Agency | <b>\$12,678,900</b> | 7.56%  |
| <span style="color: yellow;">●</span> Public Safety                            | <b>\$4,062,000</b>  | 2.42%  |
| <span style="color: darkblue;">●</span> Community Development                  | <b>\$2,947,000</b>  | 1.76%  |
| <span style="color: teal;">●</span> Parks & Recreation                         | <b>\$967,000</b>    | 0.58%  |

## Revenues by Function

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

### FY27 Revenues by Category



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

### Revenues by Category

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

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

### Revenues by Revenue Source

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

### Revenues by Fund

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

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

Revenues by Fund Type

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

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

### Expenditures by Fund

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

# Storm Water Fund

## Revenues by Fund

### Revenues by Fund

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

## Expenditures by Fund

### Expenditures by Fund

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

| Category                  | FY 2024 Total Activity | FY 2025 Total Activity | FY 2026 Adopted Budget | FY 2026 Total Activity | FY 2027 Budgeted   |
|---------------------------|------------------------|------------------------|------------------------|------------------------|--------------------|
| <b>Total Expenditures</b> | <b>\$5,664,572</b>     | <b>\$2,856,495</b>     | <b>\$13,119,200</b>    | <b>\$3,184,668</b>     | <b>\$9,945,900</b> |

# Water Fund

## Revenues by Fund

### Revenues by Fund

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

## Expenditures by Fund

### Expenditures by Fund

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

| Category                  | FY 2024 Total Activity | FY 2025 Total Activity | FY 2026 Adopted Budget | FY 2026 Total Activity | FY 2027 Budgeted    |
|---------------------------|------------------------|------------------------|------------------------|------------------------|---------------------|
| <b>Total Expenditures</b> | <b>\$7,388,937</b>     | <b>\$7,527,039</b>     | <b>\$15,468,300</b>    | <b>\$6,270,987</b>     | <b>\$15,267,800</b> |

# Solid Waste Fund

## Revenues by Fund

### Revenues by Fund

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

## Expenditures by Fund

### Expenditures by Fund

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

# Ambulance Fund

## Revenues by Fund

### Revenues by Fund

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

## Expenditures by Fund

### Expenditures by Fund

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

# Fleet Fund

## Revenues by Fund

### Revenues by Fund

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

## Expenditures by Fund

### Expenditures by Fund

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

# Risk Fund

## Revenues by Fund

### Revenues by Fund

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

## Expenditures by Fund

### Expenditures by Fund

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

# Capital Projects Fund

## Revenues by Fund

### Revenues by Fund

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

## Expenditures by Fund

### Expenditures by Fund

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

# Special Revenue Fund

## Revenues by Fund

### Revenues by Fund

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

## Expenditures by Fund

### Expenditures by Fund

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

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

# Transfers



**Other Sources of Funding - Transfers In/Revenue**

|  |  | 2023-2024               | 2024-2025               | 2025-2026            | 2025-2026               | 2026-2027               |
|--|--|-------------------------|-------------------------|----------------------|-------------------------|-------------------------|
|  |  | Total Activity          | Total Activity          | YTD Activity         | FY26 Final Budget       | FY27 Preliminary        |
| <b>Fund: 100 - GENERAL FUND</b>                                  |  |                         |                         |                      |                         |                         |
| <a href="#">100-10-1000-371201</a>                               | Transfer from Special Revenue                      | \$ 464,030.00           | \$ 462,456.00           | \$ 46,882.00         | \$ 454,900.00           | \$ 45,000.00            |
| <a href="#">100-10-1000-371301</a>                               | Transfer from TRSSD Fund                           | \$ -                    | \$ -                    | \$ -                 | \$ -                    | \$ -                    |
| <a href="#">100-10-1000-371401</a>                               | Transfer From CIP                                  | \$ -                    | \$ -                    | \$ 52,299.00         | \$ 520,600.00           | \$ -                    |
| <a href="#">100-10-1000-371901</a>                               | Transfer from Impact Fee                           | \$ -                    | \$ 435,000.00           | \$ 30,000.00         | \$ 50,000.00            | \$ 50,000.00            |
|  | <b>Total Fund: 100 - GENERAL FUND:</b>             | <b>\$ 464,030.00</b>    | <b>\$ 897,456.00</b>    | <b>\$ 129,181.00</b> | <b>\$ 1,025,500.00</b>  | <b>\$ 95,000.00</b>     |
| <b>Fund: 210 - CDRA</b>  |  |                         |                         |                      |                         |                         |
| <a href="#">210-20-6000-371101</a>                               | Transfer from General Fund                         | \$ 349,768.00           | \$ -                    | \$ -                 | \$ -                    | \$ -                    |
|  | <b>Total Fund: 210 - CDRA:</b>                     | <b>\$ 349,768.00</b>    | <b>\$ -</b>             | <b>\$ -</b>          | <b>\$ -</b>             | <b>\$ -</b>             |
| <b>Fund: 240 - B&amp;C</b>                                       |  |                         |                         |                      |                         |                         |
| <a href="#">240-20-3000-371101</a>                               | Transfer from General Fund                         | \$ 816,101.32           | \$ 25,625.11            | \$ -                 | \$ 600,000.00           | \$ 500,000.00           |
| <a href="#">240-20-3000-371401</a>                               | Transfer from CIP                                  | \$ -                    | \$ -                    | \$ -                 | \$ -                    | \$ -                    |
|  | <b>Total Fund: 240 - B&amp;C:</b>                  | <b>\$ 816,101.32</b>    | <b>\$ 25,625.11</b>     | <b>\$ -</b>          | <b>\$ 600,000.00</b>    | <b>\$ 500,000.00</b>    |
| <b>Fund: 272 - POLICE IMPACT FEES</b>                            |  |                         |                         |                      |                         |                         |
| <a href="#">272-20-2000-371101</a>                               | Transfer from General Fund                         | \$ -                    | \$ 192,007.00           | \$ -                 | \$ -                    | \$ -                    |
|  | <b>Total Fund: 272 - POLICE IMPACT FEES:</b>       | <b>\$ -</b>             | <b>\$ 192,007.00</b>    | <b>\$ -</b>          | <b>\$ -</b>             | <b>\$ -</b>             |
| <b>Fund: 310 - DEBT SERVICE</b>                                  |  |                         |                         |                      |                         |                         |
| <a href="#">310-30-8000-371101</a>                               | Transfer from General Fund                         | \$ 1,063,777.00         | \$ -                    | \$ -                 | \$ -                    | \$ -                    |
|  | <b>Total Fund: 310 - DEBT SERVICE:</b>             | <b>\$ 1,063,777.00</b>  | <b>\$ -</b>             | <b>\$ -</b>          | <b>\$ -</b>             | <b>\$ -</b>             |
| <b>Other Sources of Funding - Transfers In/Revenue Continued</b> |  |                         |                         |                      |                         |                         |
| <b>Fund: 410 - GENERAL PROJECTS</b>                              |  |                         |                         |                      |                         |                         |
| <a href="#">410-40-3000-371101</a>                               | Transfer from General Fund                         | \$ 3,016,096.95         | \$ 2,489,036.47         | \$ -                 | \$ 925,000.00           | \$ -                    |
| <a href="#">410-40-3000-371201</a>                               | Transfer From Special Revenue Fund                 | \$ 5,169,249.90         | \$ 5,651,118.18         | \$ -                 | \$ 19,138,700.00        | \$ 13,932,200.00        |
| <a href="#">410-40-3000-371901</a>                               | Transfer from Impact Fee                           | \$ 4,215,709.53         | \$ 2,114,966.88         | \$ -                 | \$ 8,886,100.00         | \$ 5,731,700.00         |
|  | <b>Total Fund: 410 - GENERAL PROJECTS:</b>         | <b>\$ 12,401,056.38</b> | <b>\$ 10,255,121.53</b> | <b>\$ -</b>          | <b>\$ 28,949,800.00</b> | <b>\$ 19,663,900.00</b> |
| <b>Fund: 510 - WATER</b>   |  |                         |                         |                      |                         |                         |
| <a href="#">510-50-3000-371101</a>                               | Transfer From General Fund                         | \$ 1,000,000.00         | \$ 2,000,000.00         | \$ -                 | \$ -                    | \$ -                    |
| <a href="#">510-50-3000-371901</a>                               | Transfer From Impact Fee                           | \$ -                    | \$ -                    | \$ -                 | \$ -                    | \$ -                    |
|  | <b>Total Fund: 510 - WATER:</b>                    | <b>\$ 1,000,000.00</b>  | <b>\$ 2,000,000.00</b>  | <b>\$ -</b>          | <b>\$ -</b>             | <b>\$ -</b>             |
| <b>Fund: 550 - AMBULANCE</b>                                     |  |                         |                         |                      |                         |                         |
| <a href="#">550-55-2000-371101</a>                               | Transfer From General Fund                         | \$ 4,215,000.00         | \$ 2,200,000.00         | \$ -                 | \$ 2,300,000.00         | \$ 2,400,000.00         |
|  | <b>Total Fund: 550 - AMBULANCE:</b>                | <b>\$ 4,215,000.00</b>  | <b>\$ 2,200,000.00</b>  | <b>\$ -</b>          | <b>\$ 2,300,000.00</b>  | <b>\$ 2,400,000.00</b>  |
| <b>Fund: 620 - FLEET MANAGEMENT</b>                              |  |                         |                         |                      |                         |                         |
| <a href="#">620-60-1000-371101</a>                               | Transfer from General Fund                         | \$ 863,500.00           | \$ 4,804,000.00         | \$ -                 | \$ 700,100.00           | \$ 500,000.00           |
| <a href="#">620-60-1000-371201</a>                               | Transfer from Special Revenue                      | \$ 460,746.12           | \$ 832,618.27           | \$ -                 | \$ 920,000.00           | \$ 855,000.00           |
| <a href="#">620-60-1000-371501</a>                               | Transfer From ISF                                  | \$ -                    | \$ 20,945.29            | \$ -                 | \$ 50,000.00            | \$ 50,000.00            |
|  | <b>Total Fund: 620 - FLEET MANAGEMENT:</b>         | <b>\$ 1,324,246.12</b>  | <b>\$ 5,657,563.56</b>  | <b>\$ -</b>          | <b>\$ 1,670,100.00</b>  | <b>\$ 1,405,000.00</b>  |
|  | <b>Total Type: 370 - Other Sources of Funding:</b> | <b>\$ 21,633,978.82</b> | <b>\$ 21,227,773.20</b> | <b>\$ 129,181.00</b> | <b>\$ 34,545,400.00</b> | <b>\$ 24,063,900.00</b> |

Other Uses of Funds - Transfers Out/Expense

|   |   | 2023-2024               | 2024-2025               | 2025-2026            | 2025-2026               | 2026-2027               |
|---|---|-------------------------|-------------------------|----------------------|-------------------------|-------------------------|
|   |   | Total Activity          | Total Activity          | YTD Activity         | FY26 Final Budget       | FY27 Preliminary        |
| <b>Fund: 100 - GENERAL FUND</b>                               |   |                         |                         |                      |                         |                         |
| <a href="#">100-10-41510-691401</a>                           | Transfer To CIP                         | \$ -                    | \$ -                    | \$ -                 | \$ -                    | \$ -                    |
| <a href="#">100-10-41510-691501</a>                           | Transfer to Insurance                   | \$ -                    | \$ -                    | \$ -                 | \$ -                    | \$ -                    |
| <a href="#">100-10-49210-691201</a>                           | Transfer to Special Revenue             | \$ 2,229,646.32         | \$ 217,632.11           | \$ -                 | \$ 600,000.00           | \$ 500,000.00           |
| <a href="#">100-10-49210-691401</a>                           | Transfer to CIP                         | \$ 3,016,096.95         | \$ 2,489,036.47         | \$ -                 | \$ 925,000.00           | \$ -                    |
| <a href="#">100-10-49210-691501</a>                           | Transfer to Enterprise Funds            | \$ 5,215,000.00         | \$ 4,200,000.00         | \$ -                 | \$ 2,300,000.00         | \$ 2,400,000.00         |
| <a href="#">100-10-49210-691601</a>                           | Transfer to ISF                         | \$ 863,500.00           | \$ 4,804,000.00         | \$ -                 | \$ 700,100.00           | \$ 500,000.00           |
| <b>Total Fund: 100 - GENERAL FUND:</b>                        |   | <b>\$ 11,324,243.27</b> | <b>\$ 11,710,668.58</b> | <b>\$ -</b>          | <b>\$ 4,525,100.00</b>  | <b>\$ 3,400,000.00</b>  |
| <b>Fund: 210 - CDRA</b>                                       |   |                         |                         |                      |                         |                         |
| <a href="#">210-20-26112-691401</a>                           | Transfer to CIP - Sandhills             | \$ 2,533,982.83         | \$ -                    | \$ -                 | \$ 1,490,000.00         | \$ 928,500.00           |
| <a href="#">210-20-26113-691101</a>                           | Transfer to General Fund - Crescent     | \$ 424,100.00           | \$ 420,900.00           | \$ -                 | \$ 414,900.00           | \$ -                    |
| <a href="#">210-20-26113-691401</a>                           | Transfer to CIP - Crescent              | \$ -                    | \$ -                    | \$ -                 | \$ 165,000.00           | \$ -                    |
| <a href="#">210-20-26114-691401</a>                           | Transfer to CIP - E. Bangarter          | \$ -                    | \$ -                    | \$ -                 | \$ 1,000,000.00         | \$ 632,300.00           |
| <a href="#">210-20-26116-691401</a>                           | Transfer to CIP - Frontrunner           | \$ -                    | \$ -                    | \$ -                 | \$ 50,000.00            | \$ -                    |
| <a href="#">210-20-26118-691101</a>                           | Transfer to General Fund - South Mounta | \$ 39,930.00            | \$ 41,556.00            | \$ 46,882.00         | \$ 40,000.00            | \$ 45,000.00            |
| <a href="#">210-20-26118-691401</a>                           | Transfer to CIP - South Mountain CRA    | \$ -                    | \$ -                    | \$ -                 | \$ 2,150,000.00         | \$ 2,000,000.00         |
| <b>Total Fund: 210 - CDRA:</b>                                |   | <b>\$ 2,998,012.83</b>  | <b>\$ 462,456.00</b>    | <b>\$ 46,882.00</b>  | <b>\$ 5,309,900.00</b>  | <b>\$ 3,605,800.00</b>  |
| <b>Fund: 240 - B&amp;C</b>                                    |   |                         |                         |                      |                         |                         |
| <a href="#">240-20-49210-691401</a>                           | Transfer To CIP - B&C                   | \$ 2,124,477.62         | \$ 2,814,274.01         | \$ -                 | \$ 8,053,000.00         | \$ 4,494,000.00         |
| <a href="#">240-20-49210-691601</a>                           | Transfer to ISF                         | \$ 330,746.12           | \$ 832,618.27           | \$ -                 | \$ 920,000.00           | \$ 855,000.00           |
| <b>Total Fund: 240 - B&amp;C:</b>                             |   | <b>\$ 2,455,223.74</b>  | <b>\$ 3,646,892.28</b>  | <b>\$ -</b>          | <b>\$ 8,973,000.00</b>  | <b>\$ 5,349,000.00</b>  |
| <b>Fund: 241 - COUNTY OPTION HIGHWAY TRANSIT TAX</b>          |   |                         |                         |                      |                         |                         |
| <a href="#">241-20-49210-691401</a>                           | Transfer to CIP - COUNTY OPTION         | \$ 345,569.39           | \$ 1,845,595.92         | \$ -                 | \$ 4,936,400.00         | \$ 3,960,600.00         |
| <b>Total Fund: 241 - COUNTY OPTION HIGHWAY TRANSIT TAX:</b>   |   | <b>\$ 345,569.39</b>    | <b>\$ 1,845,595.92</b>  | <b>\$ -</b>          | <b>\$ 4,936,400.00</b>  | <b>\$ 3,960,600.00</b>  |
| <b>Fund: 242 - HIGHWAY PROJECTS FUND (SB0051 2022)</b>        |   |                         |                         |                      |                         |                         |
| <a href="#">242-20-49210-691401</a>                           | Transfer to CIP - HIGHWAY PROJECTS      | \$ 295,220.06           | \$ 938,949.25           | \$ -                 | \$ 1,294,300.00         | \$ 1,916,800.00         |
| <b>Total Fund: 242 - HIGHWAY PROJECTS FUND (SB0051 2022):</b> |   | <b>\$ 295,220.06</b>    | <b>\$ 938,949.25</b>    | <b>\$ -</b>          | <b>\$ 1,294,300.00</b>  | <b>\$ 1,916,800.00</b>  |
| <b>Fund: 272 - POLICE IMPACT FEES</b>                         |   |                         |                         |                      |                         |                         |
| <a href="#">272-20-22120-691102</a>                           | Transfer to GF                          | \$ -                    | \$ -                    | \$ -                 | \$ -                    | \$ -                    |
| <a href="#">272-20-49210-691101</a>                           | Transfer to GF - POLICE IMPACT          | \$ -                    | \$ 435,000.00           | \$ 30,000.00         | \$ 50,000.00            | \$ 50,000.00            |
| <a href="#">272-20-49210-691401</a>                           | Transfer to CIP - POLICE IMPACT         | \$ 11,587.50            | \$ 104,598.00           | \$ -                 | \$ -                    | \$ -                    |
| <b>Total Fund: 272 - POLICE IMPACT FEES:</b>                  |   | <b>\$ 11,587.50</b>     | <b>\$ 539,598.00</b>    | <b>\$ 30,000.00</b>  | <b>\$ 50,000.00</b>     | <b>\$ 50,000.00</b>     |
| <b>Other Uses of Funds - Transfers Out/Expense Continued</b>  |   |                         |                         |                      |                         |                         |
| <b>Fund: 273 - TRANSPORTATION IMPACT FEES</b>                 |   |                         |                         |                      |                         |                         |
| <a href="#">273-20-49210-691401</a>                           | Transfer to CIP - TRANSPORTATION        | \$ 1,393,348.33         | \$ 1,220,092.31         | \$ -                 | \$ 4,675,700.00         | \$ 2,339,500.00         |
| <b>Total Fund: 273 - TRANSPORTATION IMPACT FEES:</b>          |   | <b>\$ 1,393,348.33</b>  | <b>\$ 1,220,092.31</b>  | <b>\$ -</b>          | <b>\$ 4,675,700.00</b>  | <b>\$ 2,339,500.00</b>  |
| <b>Fund: 274 - PARK IMPACT FEES</b>                           |   |                         |                         |                      |                         |                         |
| <a href="#">274-20-00000-691401</a>                           | Transfer to CIP Fund                    | \$ -                    | \$ -                    | \$ -                 | \$ -                    | \$ -                    |
| <a href="#">274-20-49210-691401</a>                           | Transfer to CIP - PARK IMPACT           | \$ 2,810,773.70         | \$ 842,575.57           | \$ -                 | \$ 4,210,400.00         | \$ 3,392,200.00         |
| <b>Total Fund: 274 - PARK IMPACT FEES:</b>                    |   | <b>\$ 2,810,773.70</b>  | <b>\$ 842,575.57</b>    | <b>\$ -</b>          | <b>\$ 4,210,400.00</b>  | <b>\$ 3,392,200.00</b>  |
| <b>Fund: 410 - GENERAL PROJECTS</b>                           |   |                         |                         |                      |                         |                         |
| <a href="#">410-40-49210-691101</a>                           | Transfer to General Fund                | \$ -                    | \$ -                    | \$ 52,299.00         | \$ 520,600.00           | \$ -                    |
| <b>Total Fund: 410 - GENERAL PROJECTS:</b>                    |   | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ 52,299.00</b>  | <b>\$ 520,600.00</b>    | <b>\$ -</b>             |
| <b>Fund: 610 - RISK MANAGEMENT</b>                            |   |                         |                         |                      |                         |                         |
| <a href="#">610-60-49210-691601</a>                           | Transfer to ISF                         | \$ -                    | \$ 20,945.29            | \$ -                 | \$ 50,000.00            | \$ 50,000.00            |
| <b>Total Fund: 610 - RISK MANAGEMENT:</b>                     |   | <b>\$ -</b>             | <b>\$ 20,945.29</b>     | <b>\$ -</b>          | <b>\$ 50,000.00</b>     | <b>\$ 50,000.00</b>     |
| <b>Total Type: 690 - Other Uses of Funds:</b>                 |   | <b>\$ 21,633,978.82</b> | <b>\$ 21,227,773.20</b> | <b>\$ 129,181.00</b> | <b>\$ 34,545,400.00</b> | <b>\$ 24,063,900.00</b> |
| <b>Report Total:</b>  |   | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>          | <b>\$ -</b>             | <b>\$ -</b>             |

Fund Summary - Transfers

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

# 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)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful 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 Flow:** The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Program:** A combination of activities to accomplish an end.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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