

MILLCREEK, UTAH
ORDINANCE NO. 24-32

AN ORDINANCE AMENDING THE 2023-24 FISCAL YEAR BUDGET

WHEREAS, the Millcreek Council ("*Council*") met in a regular session on June 24, 2024, to consider, among other things, amending the budget for the 2023-24 fiscal year; and

WHEREAS, the City Administration has presented a proposed amendment to the 2023-24 fiscal year budget (see attached Exhibit "A" identified as FY 2023-24 Budget Amendment #4); and
5

WHEREAS, on June 6, 2024, notice of a public hearing to consider the recommended amendment to the 2023-24 budget was published on the Utah Public Notice website, the Millcreek website, and at City Hall; and

WHEREAS, on June 24, 2024, a public hearing to receive public comment to consider the amendments to the 2023-24 fiscal year budget was held at the Millcreek City Hall located at 1330 E Chambers Avenue, Millcreek, Utah; and

WHEREAS, all interested persons in attendance at the public hearing were given an opportunity to be heard, for or against, amending the budget for the 2023-24 fiscal year; and

WHEREAS, it is the intent and desire of the city to comply with all applicable State and local laws regarding the adoption of and the amendment to the 2023-24 fiscal year budget; and

WHEREAS, the Council finds that it has satisfied all legal requirements required to amend a budget.

NOW, THEREFORE, BE IT ORDAINED by the Council that the budget for the 2023-24 fiscal year is hereby amended as set forth in the attached Exhibit "A" identified as FY 2023-24 Budget Amendment #4. This ordinance shall take effect upon passage and posting as required by law.
5

PASSED AND APPROVED this 24th day of June 2024.



ATTEST:



Elyse Sullivan, City Recorder

MILLCREEK

By: 

Jeff Silvestrini, Mayor

Roll Call Vote:

Silvestrini	Yes	No
Catten	Yes	No
DeSirant	Yes	No
Jackson	Yes	No
Uipi	Yes	No

CERTIFICATE OF POSTING

I, the duly appointed recorder for Millcreek, hereby certify that:

ORDINANCE 24-32: AN ORDINANCE AMENDING THE 2023-24 FISCAL YEAR BUDGET was adopted the 24th day of June, 2024 and that a copy of the foregoing Ordinance 24-32 was posted in accordance with Utah Code 10-3-711 this 25 day of June 2024.



Elyse Sullivan, City Recorder

FY 2023-24 Budget Amendment #45

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget	Comments / Budget Notes
Fund: 100 - General Fund							
Gen Fund Revenues							
Taxes							
100-3100-3101	Property Taxes - Current	11,820,595	11,820,595	11,876,000		11,820,595	based on YTD actual and/or projected amts
100-3100-3102	Property Tax - PY Delinquent		110,000	200,000	90,000	200,000	
100-3100-3103	Property Tax - Fee in Lieu		300,000	400,000	100,000	400,000	
100-3130-3131	Sales Tax	13,750,000	14,750,000	15,250,553	400,000	15,150,000	
100-3130-3132	Energy Sales & Use Tax - Electricity	2,300,000	1,850,000	1,982,989	100,000	1,950,000	
100-3130-3133	Energy Sales & Use Tax - Natural Gas		450,000	1,919,552	1,250,000	1,700,000	
100-3130-3135	Room Tax	7,500	7,500	10,345	2,500	10,000	
100-3130-3138	Transit & Highway Taxes	1,300,000	1,300,000	1,354,633	50,000	1,350,000	
100-3140-3141	Franchise Taxes - Cable	550,000	550,000	546,833		550,000	
	Source Category Total				1,992,500		
Licenses & Permits							
100-3200-3210	Business Licenses	700,000	700,000	750,000	50,000	750,000	based on YTD actual and/or projected amts
100-3200-3221	Building Permits	800,000	1,500,000	1,700,000	175,000	1,675,000	
100-3200-3226	Encroachment Permits	500,000	500,000	400,000	(100,000)	400,000	
	Source Category Total				125,000		
Charges for Services							
100-3420-3425	Plan Checking Fees	200,000	800,000	925,000	125,000	925,000	\$ 61,308 - Millcreek Cntr CRA \$222,500 - West Millcreek CRA \$ 410 - Woodland Ave CRA
100-3420-3426	Zoning and Subdivision Fees	200,000	212,000	250,000	38,000	250,000	
100-3440-3443	Sales Revenue - Public Markets			95,000	100,000	100,000	
100-3460-3462	Rentals Booth/Equip - Business Mkt			6,551	6,500	6,500	
100-3490-3491	Administrative Fees	110,000	110,000	110,000	284,218	394,218	
	Source Category Total				553,718		
Fines and Forfeitures							
100-3500-3520	Code Compliance Fines	20,000	35,000	34,500		35,000	based on YTD actual and/or projected amts
	Source Category Total				-		
Miscellaneous Revenue							
100-3600-3601	Miscellaneous Revenue		25,000	200,000	100,000	125,000	based on YTD actual and/or projected amts
100-3600-3610	Interest Income	750,000	1,500,000			1,500,000	
100-3600-3612	Building Surcharge - .15% x 1%			2,500	2,500	2,500	
	Source Category Total				102,500		
Contributions							
100-3620-3621	Donations		232,000	258,485	13,000	245,000	based on YTD actual and/or projected amts
	Source Category Total				13,000		
Other Financing Sources							
100-3900-3920	Budgetary Use of Fund Balance	903,946	34,950		188,282	223,232	based on YTD actual and/or projected amts
	Source Category Total				188,282		
	Total General Fund Revenue				2,975,000		

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget	Comments / Budget Notes
Gen Fund Expenditures							
<u>Mayor & City Council</u>							
100-4110-6300	Meeting Expenses		2,500	4,000	1,500	4,000	
100-4110-3100	Professional Services	147,000	143,000	135,000	(1,500)	141,500	
100-4110-6100	Miscellaneous Exp.	5,000	3,400	2,000	(500)	2,900	
100-4110-8200	Events		1,600	2,000	500	2,100	line-item adjustments within department
	Department Totals				-		
<u>City Management</u>							
100-4210-1100	Salaries	231,000	231,000	233,295	3,500	234,500	
100-4210-1400	Employee Benefits	58,000	58,000	53,579	(3,500)	54,500	
100-4210-2300	Travel	2,500	2,500	3,375	1,000	3,500	line-item adjustments within department
100-4210-3100	Professional Services	7,500	7,500		(1,500)	6,000	
100-4210-6100	Miscellaneous Exp.	7,500	6,500	7,000	500	7,000	
	Department Totals				-		
<u>Legal</u>							
100-4230-3100	Professional Services	250,000	252,250	275,000	75,000	327,250	based on YTD actual and lag in billing
100-4230-3200	Contracted Services	260,000	260,000	80,000	(180,000)	80,000	Justice Court contract is all-inclusive
	Department Totals				(105,000)		
<u>Public Safety</u>							
100-4240-3200	Contracted Services	15,732,985	15,732,985		(15,831,222)	101,763	
100-4240-3210	Law Enforcement - UPD Contract			15,006,222	15,006,222	15,006,222	
100-4240-3215	Law Enforcement - Events & Security			7,500	10,000	10,000	line-item adjustments within department
100-4240-3220	Animal Services - SLCo Contract			611,114	615,000	615,000	
	Department Totals				-		
<u>Recorder's Office</u>							
100-4310-1300	Overtime				5,000	5,000	move OT exp from Bus Licensing to Recorder
	Department Totals				5,000		
<u>Building Services</u>							
100-4410-1100	Salaries	785,000	785,000	822,309	50,000	835,000	
100-4410-1300	Overtime	2,500	7,500	3,541	(3,000)	4,500	
100-4410-1400	Employee Benefits	370,000	370,000	324,157	(30,000)	340,000	
100-4410-2100	Books, Subscriptions & Memberships	8,500	8,500	3,412	(5,000)	3,500	line-item adjustment within department
100-4410-2235	Travel	9,000	9,000	4,304	(2,500)	6,500	
100-4410-3100	Professional Services	90,000	80,000	40,507	(9,500)	70,500	
	Department Totals				-		
<u>Communications & Programs</u>							
100-4510-1100	Salaries	180,000	210,000	212,191	5,000	215,000	
100-4510-2230	Conferences & Training Registration	2,000	2,000	-	(2,000)	-	
100-4510-2240	Uniforms	-	-	312	500	500	
100-4510-2245	Meeting Expenses	-	-	231	250	250	
100-4510-2400	Office Supplies	-	-	501	500	500	line-item adjustment within department
100-4510-2410	Postage & Shipping	75,000	75,000	88,922	15,000	90,000	
100-4510-2450	Printing	75,000	100,000	88,323	(10,000)	90,000	
100-4510-2605	Equipment & Supplies	2,500	2,500	-	(2,500)	-	
100-4510-6100	Miscellaneous Exp.	2,000	1,300	672	(500)	800	
100-4510-8300	Community Programs	60,000	60,000	19,598	(6,250)	53,750	
	Department Totals				-		

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget	Comments / Budget Notes
<u>Economic Development</u>							
100-4610-1100	Salaries	55,000	55,000	53,993	5,000	60,000	line-item adjustment within department
100-4610-1400	Employee Benefits	28,000	28,000	16,322	(5,000)	23,000	
Department Totals					-		
<u>Finance</u>							
100-4710-1100	Salaries	372,000	412,000	407,310	5,000	417,000	line-item adjustment within department
100-4710-1200	Part-Time Wages	65,000	70,000	42,993	(5,000)	65,000	
100-4710-1400	Employee Benefits	135,000	150,000	119,252	(22,500)	127,500	
100-4710-2100	Books, Subscriptions & Memberships	250	1,500	2,042	500	2,000	
100-4710-2235	Travel	1,500	1,500	3,759	2,000	3,500	
100-4710-3100	Professional Services	20,000	17,500	38,586	20,000	37,500	
Department Totals					-		
<u>Human Resources</u>							
100-4720-1500	Worker's Comp Insurance	45,000	45,000	30,905	(10,000)	35,000	WC rates lower than anticipated
Department Totals					(10,000)		
<u>Non Departmental</u>							
100-4730-2100	Books, Subscriptions & Memberships			1,483	1,500	1,500	based on YTD actual and/or projected amts
100-4730-2210	Employee Engagement		20,000	25,316	5,000	25,000	
100-4730-2450	Printing		2,000	2,884	1,000	3,000	
100-4730-2605	Equipment & Supplies		2,500	2,873	500	3,000	
100-4730-6200	Bank Charges	70,000	80,000	89,386	20,000	100,000	
Department Totals					28,000		
<u>Business Licensing</u>							
100-4740-1100	Salaries	122,000	132,000	131,224	3,500	135,500	line-item adjustment within department
100-4740-1400	Employee Benefits	75,000	80,000	73,885	(3,500)	76,500	
Department Totals					-		
<u>Facilities</u>							
100-4810-1100	Salaries	121,750	129,250	129,063	3,500	132,750	line-item adjustment within department
100-4810-2230	Conferences & Training Registration	4,000	2,500		(2,500)		
100-4810-2235	Travel	3,000	1,000		(1,000)		
100-4810-2600	Building Maintenance	40,000	40,000	58,631	30,000	70,000	
100-4810-2670	Utilities	300,000	298,900	171,543	(30,000)	268,900	
100-4810-3100	Professional Services	205,000	70,000	11,764	(40,000)	30,000	
100-4810-3200	Contracted Services		135,000	167,545	40,000	175,000	
Department Totals					-		
<u>Vehicles</u>							
100-4830-2605	Equipment & Supplies	10,000	10,000	741	(5,500)	4,500	line-item adjustment within department
100-4830-2650	Vehicle Maintenance	25,000	25,000	30,746	5,500	30,500	line-item adjustment within department
100-4830-7500	Vehicles		141,000	152,585	12,000	153,000	based on YTD actual and/or projected amts
Department Totals					12,000		
<u>I.T.</u>							
100-4840-2510	Software	-	300,000	265,310	(15,000)	285,000	line-item adjustment within department
100-4840-2605	Equipment & Supplies	325,000	25,000	11,801	(10,000)	15,000	
100-4840-2670	Utilities	35,000	35,000	43,072	10,000	45,000	
100-4840-3100	Professional Services	150,000	150,000	176,704	30,000	180,000	
100-4840-6100	Miscellaneous Exp.	2,000	2,000		(2,000)	-	
100-4840-7450	Equipment	35,000	35,000	115,000	80,000	115,000	based on YTD actual and/or projected amts
Department Totals					93,000		

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget	Comments / Budget Notes
<u>Planning & Zoning</u>							
100-4910-1100	Salaries	820,000	860,000	838,640	(15,000)	845,000	} based on YTD actual and/or projected amts
100-4910-1400	Employee Benefits	310,000	330,000	289,161	(20,000)	310,000	
100-4910-3100	Professional Services	200,000	130,000	87,259	(35,000)	95,000	
100-4910-3200	Contracted Services	30,000	30,000	6,773	(15,000)	15,000	
100-4910-6100	Miscellaneous Exp.	2,500	15,000	273	(12,500)	2,500	
	Department Totals				(97,500)		
<u>Engineering</u>							
100-4910-1200	Part-Time Wages	10,000	5,000	8,221	4,000	9,000	line-item adjustment within department
100-4910-1400	Employee Benefits	215,000	215,000	187,432	(4,000)	211,000	line-item adjustment within department
100-4910-3100	Professional Services	200,000	197,000	10,810	(50,000)	147,000	
	Department Totals				(50,000)		
<u>Community Life - Events</u>							
100-5720-1100	Salaries	144,000	144,000	186,393	45,000	189,000	} based on YTD actual and/or projected amts
100-5720-1200	Part-Time Wages	32,000	32,000	42,378	10,000	42,000	
100-5720-1400	Employee Benefits	55,000	55,000	55,935	5,000	60,000	
100-5720-2415	Advertising		4,000	21,587	17,500	21,500	
100-5720-2450	Printing		6,000	11,667	6,000	12,000	
100-5720-2605	Equipment & Supplies	5,000	5,000	1,400	(3,500)	1,500	} line-item adjustment within department
100-5720-8200	Events	350,000	760,500	684,835	(10,000)	750,500	
100-5720-8270	Venture Out! - Citywide activities			8,574	10,000	10,000	
	Department Totals				80,000		
<u>Public Markets</u>							
100-5730-2240	Uniforms			138	200	200	} line-item adjustment within department
100-5730-2450	Printing		5,000	6,344	1,500	6,500	
100-5730-6100	Miscellaneous Exp.	5,000	5,000	1,342	(1,700)	3,300	
	Department Totals				-		
<u>Adventure Hub Facilities</u>							
100-5750-1100	Salaries	82,000	97,000	124,918	15,000	112,000	} based on YTD actual and/or projected amts
100-5750-1200	Part-Time Wages	42,500	55,000	57,387	5,000	60,000	
100-5750-1300	Overtime	20,000	10,000	4,722	(3,500)	6,500	
100-5750-1400	Employee Benefits	60,000	55,000	39,395	(10,000)	45,000	
100-5750-2230	Conferences & Training Registration	6,000	6,000		(6,000)		
100-5750-2410	Postage & Shipping	2,000	1,000		(1,000)		
100-5750-2605	Equipment & Supplies	40,000	30,000	35,000	5,000	35,000	
100-5750-2670	Utilities	105,000	105,000	113,473	20,000	125,000	
100-5750-6100	Miscellaneous Exp.	6,000	30,000	17,907	(10,000)	20,000	
100-5750-7250	Building Improvements	30,000	30,000	17,263	(5,000)	25,000	
	Department Totals				9,500		
<u>Other Financing Uses</u>							
100-9000-9010	Transfer to Other Funds	1,198,804	3,035,528	6,035,528	3,000,000	6,035,528	} additional month lease at Old City Hall
100-9000-9150	Leases	80,000	65,500	73,124	10,000	75,500	
					3,010,000		
	Total General Fund Expenditures				2,975,000		

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget	Comments / Budget Notes
Fund: 201 - CRA Millcreek Center Fund							
Revenue							
201-3100-3101	Tax Increment - Millcreek Prop Taxes	70,000	70,000	91,560	21,560	91,560	
201-3330-3334	Tax Increment - Other Governments	280,000	280,000	654,009	374,009	654,009	
201-3600-3601	Miscellaneous Revenue						
201-3600-3610	Interest Income						
201-3700-3720	Interfund Loan Proceeds	445,300	445,300	1,852,015	1,406,715	1,852,015	PY interfund loan amts were reversed on 07/01 subsequent FY - no amts were actually transferred from West Millcreek to cover bond Series 2019 debt service
Total Amendments - Revenue					1,802,284		
Expenditures							
201-5310-2700	Tax Increment Commitments	18,000	18,000	36,050	18,050	36,050	Interlocal Agreement requires 25% of increment from SLCo's tax levies to be remitted to County
201-5310-2710	Housing Projects	52,500	52,500		(52,500)	-	
201-5310-2900	Administrative Expenses	2,000	2,000	62,809	60,809	62,809	5% x tax increment \$ 25,530 for Gen Fund Admin FY2020 - 2023 \$ 1,500 for FY2024 Series 2019 Trustee Fees \$ 35,778 for FY2024 Gen Fund Admin
201-9000-9010	Transfer to CRA Housing Fund		-	192,925	192,925	192,925	Transfer to CRA Housing Fund: 15% x tax increment \$ 8,985 - FY2021 \$ 22,091 - FY2022 \$ 52,014 - FY2023 \$ 118,835 - FY2024
201-9000-9020	Budgetary Addition to Fund Balance		-		1,583,000	1,583,000	
Total Amendments - Expenditures					1,802,284		
Fund: 202 - CRA West Millcreek Fund							
Revenue							
202-3100-3101	Tax Increment - Millcreek Prop Taxes	320,000	320,000		(87,000)	233,000	\$ 232,415 = actual increment
202-3330-3334	Tax Increment - Other Governments	1,280,000	1,280,000		351,000	1,631,000	\$ 1,630,944 = actual increment
202-3610-0000	Interest Income	250	250		-	250	
202-3900-3920	Budgetary Use of Fund Balance				1,609,080	1,609,080	Interfund loans - CRA funds 201 & 204
Total Amendments - Revenue					1,873,080		
Expenditures							
202-5310-2700	Tax Increment Commitments	230,000	230,000	225,360		230,000	Tax sharing agreement w/ Artesian Springs
202-5310-2710	Housing Projects	320,000	320,000		(320,000)	-	
202-5310-2900	Administrative Exp (4%)	64,000	64,000		158,500	222,500	Admin Charges FY2020-2024 less professional service exp in FY2021 & FY2022
202-5310-9010	Transfer to Other Funds	445,300	457,925		1,406,715	1,864,640	\$ 1,852,015 - Series 2019 Debt Svc \$ 12,625 - Olympus Hills - prof services
202-9000-9010	Transfer to CRA Housing Fund (20%)				1,156,190	1,156,190	20% x tax increment \$ 23,960 - FY2020 \$ 237,898 - FY2021 \$ 226,364 - FY2022 \$ 319,128 - FY2023 \$ 372,672 - FY2024
202-5310-9020	Budgetary Addition to Fund Balance	540,950	528,325		(528,325)	-	
Total Amendments - Expenditures					1,873,080		

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget	Comments / Budget Notes
Fund: 203 - CRA Woodland Ave Fund							
Revenue							
203-3110-0000	Tax Increment - Millcreek Prop Taxes		2,000		(580)	1,420	
203-3370-0000	Tax Increment - Other Governments		5,000		1,740	6,740	
	Total Amendments - Revenue				1,160		
Expenditures							
203-5310-2900	Administrative Expenses (5%)				410	410	5% x tax increment for administrative costs
203-9000-9010	Transfer to CRA Housing Fund (15%)				1,225	1,225	15% x tax increment
203-9000-9020	Budgetary Addition to Fund Balance		7,000		(475)	6,525	Tax increment committed for the construction of MC Phase II
	Total Amendments - Expenditures				1,160		
Fund: 204 - CRA Olympus Hills Fund							
Revenue							
205-3700-3720	Interfund Loan Proceeds			12,625	12,625	12,625	from West Millcreek CRA to pay for professional services until Olympus Hills CRA has sufficient tax increment
	Total Amendments - Revenue				12,625		
Expenditures							
205-5310-3100	Professional Services			12,625	12,625	12,625	
	Total Amendments - Expenditures				12,625		

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget	Comments / Budget Notes
Fund 250 - Millcreek Community Foundation - Special Revenue Fund							
Revenue							
General Revenues							
New Account	Contribution from VO 501c3		30,000			30,000	
Promise Program							
New Account	Sponsorships / Donations - Promise		10,000			10,000	
New Account	Non-Cash Donations - Promise		-			-	
New Account	Grants - Promise Programs		5,000			5,000	
Venture Out Programs							
New Account	Sponsorships/ Donations - Venture Out		-			-	
New Account	Grants - Venture Out		100,000			100,000	
New Account	Non-Cash Donations - Venture Out		10,000			10,000	
Other Charitable Programs							
New Account	Grants - Arts		5,000			5,000	
New Account	Sponsorships/ Donations - Monuments		5,000			5,000	
New Account	Sponsorships/ Donations - Recreation		-			-	
Other Financing Sources							
	Budgetary Use of Fund Balance				7,989	7,989	FY2023 fund balance
	Total Amendments - Revenue	-	165,000	-	7,989	172,989	
Expenditures							
New Account	Promise Programs		15,000		(15,000)	-	
New Account	Monuments		5,000		(5,000)	-	
New Account	Arts Programs		5,000		(5,000)	-	
New Account	Venture Out Programs - hard costs		100,000		(100,000)	-	
New Account	Recreation Programs		10,000		(10,000)	-	
New Account	Contribution to Millcreek for operating costs of VO and other programs		30,000		142,989	172,989	
	Total Amendments - Revenue	-	165,000	-	7,989	172,989	

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget	Comments / Budget Notes
Fund: 450 - C/P							
Revenue							
450-3310-3312	Intergovernmental Revenue		2,500,000	200,000		2,500,000	
450-3600-3610	Interest Income	400,000	425,883	100,000		425,883	
450-3700-3730	Proceeds from Sale of Land			1,671,509		-	
450-3900-3910	Transfer from Other Funds	1,198,804	3,035,528		3,000,000	6,035,528	
450-3900-3920	Budgetary Use of Fund Balance	23,500	34,250,000			34,250,000	
	Total Amendments - Revenue	1,622,304	40,211,411	1,971,509	3,000,000	43,211,411	
Expenditures							
450-5410-5210	State of Utah Loan - Debt Svc Pymt	-	300,164	300,164		300,164	
450-5410-5215	Interest Expense	-	95,203	95,203		95,203	
450-5410-7100	Land Purchases					-	
450-5410-7310	General CIP	223,500	226,500	3,643,813		226,500	
450-5410-7311	HB244 Projects	-	5,502,820	914,647		5,502,820	
450-5410-7320	Sidewalk Projects	550,000	550,000	142,007		550,000	
450-5410-7330	Traffic Calming Projects	50,000	50,000	49,140		50,000	
450-5410-7350	Active Transportation Projects	-	1,600,000	1,744,536	200,000	1,800,000	
450-5410-7360	Lighting Projects	100,000	100,000			100,000	
450-5410-7370	Non PW Projects	698,804	31,786,724	2,500,000		31,786,724	
	Budgetary Addition to Fund Balance				2,800,000	2,800,000	
		1,622,304	40,211,411	9,389,510	3,000,000	43,211,411	