

6/24/2024 City Treasurer's Report
given by: Cheri Jackson, Millcreek Treasurer

Date	Shared or Pooled Cash Accounts	Amount
6/24/2024	Operating Account	\$ 1,272,196
6/24/2024	PTIF	41,382,179
	Total of Shared Cash	\$ 42,654,376



Tax revenues have different lag times from collection of the tax to distribution to the City.

With that understanding, my report on the major tax revenues are as follows:

General Revenue Sources Status / any concerns	Received as of 06/24/24	% of Estimated Revenues	Likely to meet or exceed budget	
Current Property Taxes Received	\$ 11,875,732	100.47%	Yes	
General Sales Taxes (8 months rev)*	11,437,915	77.55%	Yes	*June amount not available from State until 6/25/24
Building Permits	1,683,054	112.20%	Yes	
Total Gen Fund Revenue	38,572,937	96.56%	Yes	
Report Any Revenue Anomalies				

Disbursements for the month of May 2024

General Fund Disbursements Status / any concerns	Quantity	Amount
Checks	131	\$ 3,810,345
EFT / Bank Drafts	14	1,788,238
Direct Deposit	3 Payroll Periods	458,875
Report Any Expenditure Anomalies		
Total Disbursements - May 2024		\$ 6,057,457

FY 2024 BUDGET – Final Budget Amendment

Meeting Date	Ordinance #	Action Taken
06/12/23	23-22	Adopted
11/13/23	23-41	Amended
02/26/24	24-06	Amended
03/11/24	24-11	Amended
04/08/24	24-17	Amended
06/24/24	24-32	Amended

Changes to Gen Fund Budget Amendments after Council packet was distributed

Acct Number	Acct Description	Budget	Budget	Activity	Amount	Amendment	Budget
<i>Gen Fund Revenues</i>							
<i>Other Financing Sources</i>							
100-3900-3920	Budgetary Use of Fund Balance	903,946	34,950		388,282		423,232
<i>Gen Fund Expenditures</i>							
<i>Public Safety</i>							
100-4240-3200	Contracted Services	15,732,985	15,732,985			(15,631,222)	101,763
100-4240-3210	Law Enforcement - UPD Contract			15,006,222	15,006,222	15,006,222	15,006,222
100-4240-32XX	Law Enforcement - Precinct Fund Balance				194,660	200,000	200,000
100-4240-3215	Law Enforcement - Events & Security		6,468	7,500	10,000	10,000	10,000
100-4240-3220	Animal Services - SLCo Contract		611,114	611,114	615,000	615,000	615,000
Department Totals							
						200,000	

CHANGES TO GENERAL FUND BUDGET

Revenues - by Category		Expenditures - by Department	
1,992,500	Taxes	(105,000)	Legal
125,000	Licenses & Permits	200,000	Public Safety
553,718	Charges for Services	5,000	Recorder's Office
102,500	Miscellaneous Revenue	(10,000)	Human Resources
13,000	Contributions	28,000	Non-Departmental
388,282	Other Financing Sources	12,000	Vehicles
3,175,000	Total Change in Revenue	93,000	I.T.
		(97,500)	Planning
		(50,000)	Public Works
		80,000	Comm Life - Events
		9,500	Adv Hub - Facilities
		3,000,000	Transfers to Other Funds
		10,000	Leases
		3,175,000	Total Change in Exp

CHANGES TO MILLCREEK CENTER CRA

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget
Fund: 201 - CRA Millcreek Center Fund						
<u>Revenue</u>						
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
Total Amendments - Revenue						1,802,284
<u>Expenditures</u>						
201-5310-2700	Tax Increment Commitments	18,000	18,000	36,050	18,050	36,050
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
201-9000-9010	Transfer to CRA Housing Fund		-	192,925	192,925	192,925
201-9000-9020	Budgetary Addition to Fund Balance		-		1,583,000	1,583,000
Total Amendments - Expenditures						1,802,284

CHANGES TO WEST MILLCREEK CRA

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget
Fund: 202 - CRA West Millcreek Fund						
<u>Revenue</u>						
202-3100-3101	Tax Increment - Millcreek Prop Taxes	320,000	320,000		(87,000)	233,000
202-3330-3334	Tax Increment - Other Governments	1,280,000	1,280,000		351,000	1,631,000
202-3610-0000	Interest Income	250	250		-	250
202-3900-3920	Budgetary Use of Fund Balance				1,609,080	1,609,080
Total Amendments - Revenue					1,873,080	
<u>Expenditures</u>						
202-5310-2700	Tax Increment Commitments	230,000	230,000	225,360		230,000
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
202-5310-9010	Transfer to Other Funds	445,300	457,925		1,406,715	1,864,640
202-9000-9010	Transfer to CRA Housing Fund (20%)				1,156,190	1,156,190
202-5310-9020	Budgetary Addition to Fund Balance	540,950	528,325		(528,325)	-
Total Amendments - Expenditures					1,873,080	

CHANGES TO WOODLAND AVE CRA

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget
<i>Fund: 203 - CRA Woodland Ave Fund</i>						
<u>Revenue</u>						
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	
<u>Expenditures</u>						
203-5310-2900	Administrative Expenses (5%)			410		410
203-9000-9010	Transfer to CRA Housing Fund (15%)			1,225		1,225
203-9000-9020	Budgetary Addition to Fund Balance	7,000		(475)		6,525
Total Amendments - Expenditures					1,160	

CHANGES TO OLYMPUS HILLS CRA

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget
Fund: 204 - CRA Olympus Hills Fund						
<u>Revenue</u>						
205-3700-3720	Interfund Loan Proceeds		12,625	12,625		12,625
	Total Amendments - Revenue			12,625		
<u>Expenditures</u>						
205-5310-3100	Professional Services		12,625	12,625		12,625
	Total Amendments - Expenditures			12,625		

CHANGES TO COMMUNITY FOUNDATION

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget
Fund 250 - Millcreek Community Foundation - Special Revenue Fund						
<u>Revenue</u>						
Other Financing Sources						
	Budgetary Use of Fund Balance				7,989	7,989
	Total Amendments - Revenue	-	165,000	-	7,989	172,989
<u>Expenditures</u>						
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

CHANGES TO CAP PROJECTS FUND (CIP)

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget
Fund: 450 - CIP						
<u>Revenue</u>						
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
<u>Expenditures</u>						
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

FY 2024 FRAUD RISK ASSESSMENT (FRA)

- Self-assessment Program was designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments.
- FRA is only the starting point.
- The hope is that local governments will add to these assessment questions to improve how they manage their internal controls and the risk of fraud, waste, and abuse.

FRA – WHAT'S IT ALL ABOUT?

State Auditor's Office (SAO)

- Regularly receives complaints of fraud or abuse by local government officials
 - Some situations receive extensive media coverage
 - Others are less publicized
- Significant level of concern by public and local officials
- SAO has been asked to identify ways to prevent fraud, waste, abuse

FRA – is only a starting point

Internal Controls

- COSO – Gold Standard for designing and implementing an internal control program
 1. Tone at the Top
 2. Risk Assessment
 3. Control Activities
 4. Communication
 5. Monitoring

FY 2024 FRAUD RISK ASSESSMENT (FRA)

Internal Controls as a Discipline

- Solution to risk reduction lies in effective internal controls
- Internal Controls are:
 - Policies, practices, and processes that ensure the City will operate effectively and efficiently
 - Intended to deter or prevent misuse of public funds
- Cost of Internal Controls should never outweigh the benefit of implementation
 - A lock should never cost more than the item it is intended to protect
- Small entities do not have the resources to fully implement the COSO Framework
 - Mitigating procedures e.g., extra layers of review

SAO RECOMMENDED MEASURES

- 1) Separation of Duties (crucial)
- 2) Establish and Maintaining an Ethical Environment
 - Annual written ethical commitment
- 3) Specific Written Policies - establishes proper oversight and direction e.g.,
 - Conflict of interest
 - Procurement and credit / purchasing cards
 - Ethical behavior
 - Reporting fraud and abuse
- 4) Hire and Train Qualified Staff
- 5) Provide Effective Training
- 6) Implement a Hotline
- 7) Implement an Internal Audit Function
- 8) Use an Audit Committee

FY 2023 AREAS TO IMPROVE / CURRENT STATUS

Category for Improvement	FY 2023 Policy / Procedure	Status of City Policy / Procedure	FY 2024 Policy / Procedure
Written Policy: Conflict of Interest	YES	Revisions needed for Federal Grant Applications	YES
Written Policy: Ethical Behavior	NO	Staff discussions regarding Ethical Behavior Policy underway	YES
Annual Statement of Ethical Behavior	NO	Staff discussions regarding Ethical Behavior Policy underway	YES*
SAO online training for Elected Officials	NO	Mayor / Council to be notified of Sao training requirement and provided with website URL	YES*
Millcreek Fraud Hotline	NO	Deficiency Identified	IN PROCESS

FY 2024 AREAS TO IMPROVE / CURRENT STATUS

Category for Improvement	FY 2024 Policy / Procedure	Status of City Policy / Procedure
Annual Statement of Ethical Behavior	YES	Missing two PT recreation employees
Procurement Policy	YES	Reviewed in FY25 and revised where needed
Purchasing Card Policy / Procedures	YES	All aspects will be revised in FY25
Reporting Fraud and Abuse	YES	Reviewed in FY25 and revised where needed
Millcreek Fraud Hotline	IN PROCESS	fraudhotline@millcreekut.gov

IMPLEMENT A FRAUD HOTLINE

Definition: A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

Overview: An effective hotline can be implemented at virtually no cost.

- fraudhotline@millcreekut.gov
- Audit Committee: Cheri, Bev, Mike, John B, Lisa
- Should be promoted and easy to access (e.g., homepage of website)

Written Policy for reporting Fraud and Abuse:

- Method for receiving complaints
- Provision for anonymous complaints
- Sufficient direction to ensure complaints are given adequate / fair treatment
- Audit Committee reviews evidence and makes determination
- Audit Committee ensures findings and recommendations are addressed by appropriate officers or employees

FRAUD RISK ASSESSMENT SCORING AREAS

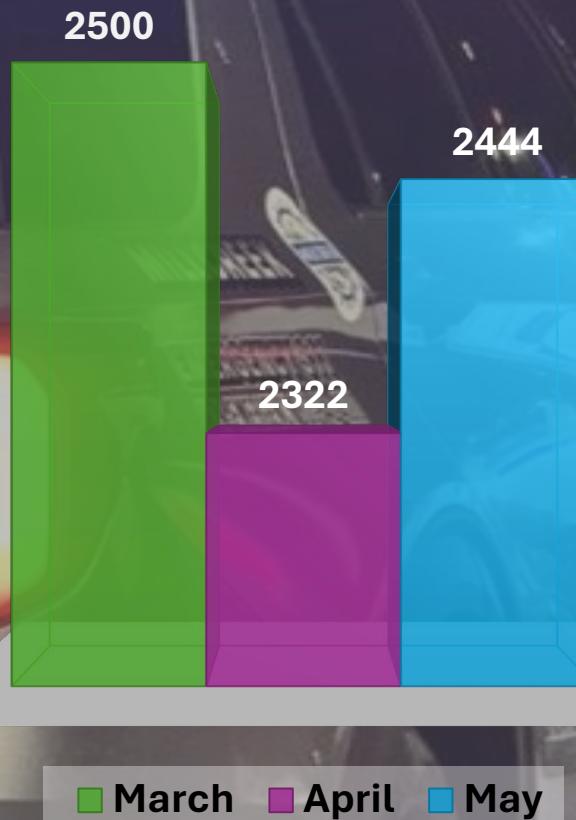
FRA Scoring Categories	Basic Separation of Duties	Written Policies	Annual Statement of Ethical Behavior*	Degreed, Licensed, or Certified Accountant	Required CEUs -or- Formal Training
Points Possible	200	45	20	30	20
Points Missing	0	0	0	0	0
Millcreek's Score	200	45	20	30	20
	Fraud Hotline*	Formal Internal Audit Function	Formal Audit Committee	SAO Training for Elected Officials*	Composite Score
Points Possible	20	20	20	20	395
Points Missing	20	0	0	0	20
Millcreek's Score	0	20	20	20	375



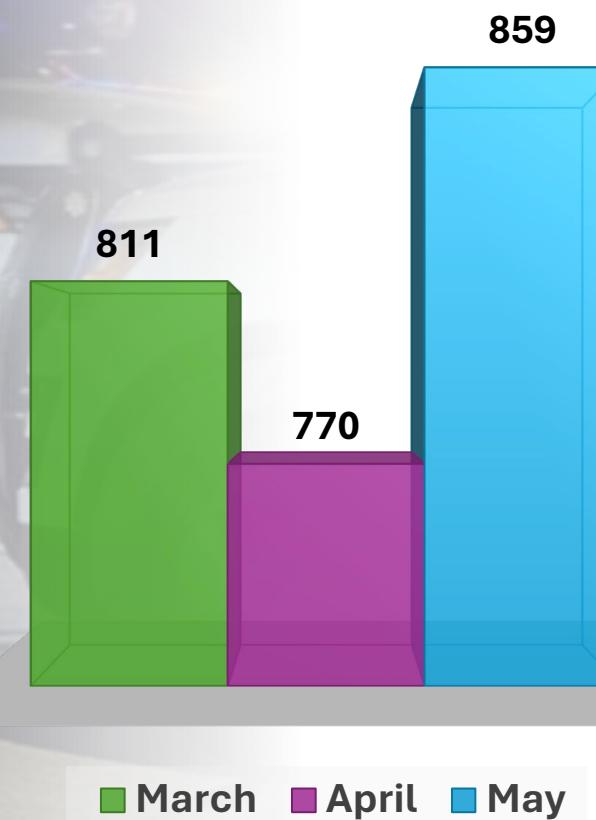
Unified Police Department Report: Millcreek City - May 2024

Millcreek City

Calls for Service

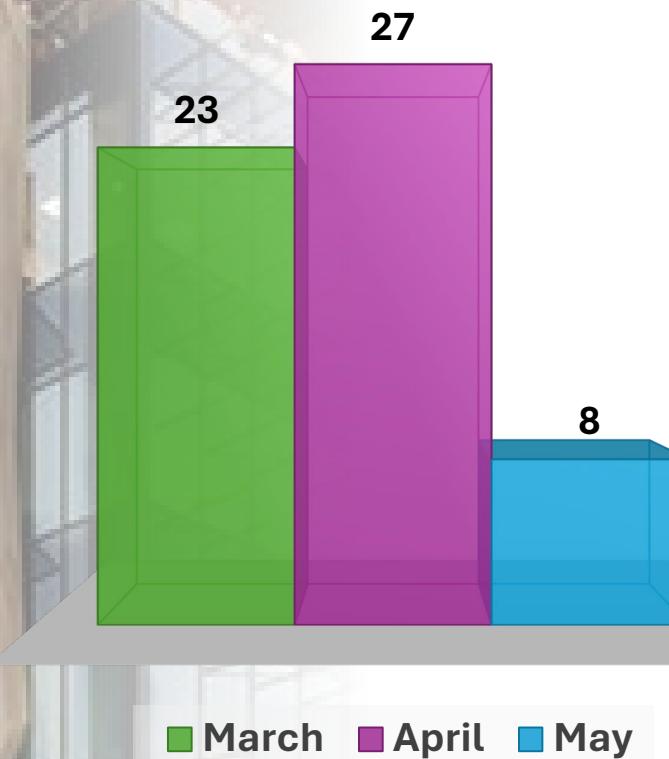
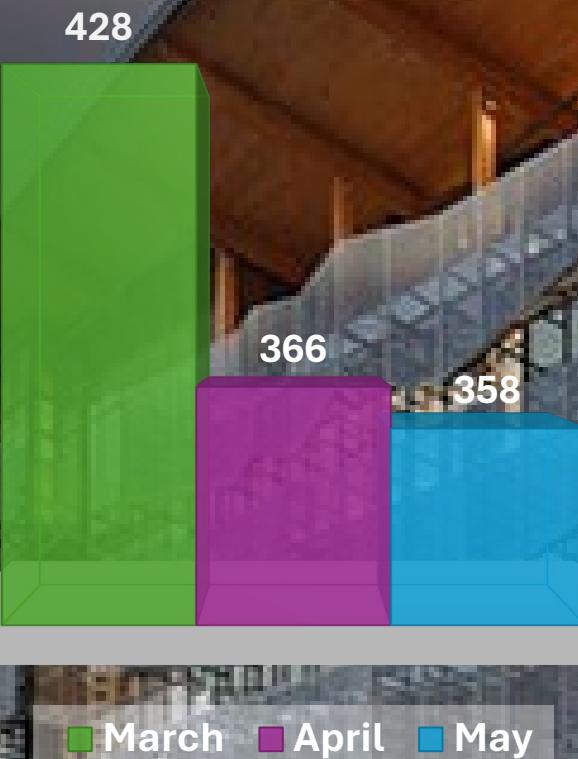


New Police Reports



Millcreek City

Citations/Tickets Booking Arrests



TRAFFIC ENFORCEMENT

Crashes	84
Hit and Run's	17
Citations	262

Millcreek Unified Police

May 2024

CRIME SUPPRESSION UNIT (CCSU)

Arrests	3
Traffic Stops	34
Stolen Vehicles Investigated	7
Nuisance Home Investigation	1
Narcotics Investigations	2
Fleeing Vehicles	1
Assisted Patrol with Calls	17
Seized Firearms	1

DRUGS SIEZED

Meth: 7.2 g / Mushrooms: 19g
Fentanyl: 44 Pills



Unified Police Investigations

May 2024

VIOLENT CRIMES UNIT (VCU)		SPECIAL VICTIMS UNIT (SVU)	
Total Active Cases:	154	Total Active Cases	125
New Cases	12	New Cases	6
Homicide/Suspicious Death	1	Adult Sex Cases	2
Death Investigations	2	Child Sex Cases	2
Felony Assault	3	Child Abuse Cases	1
Misd. Assaults/Threats	4	Other	0
Robbery	1	Missing	1
Other Suspicious	1	Runaway	0

Unified Police Investigations Cont.

May 2024

SPECIAL WEAPONS AND TACTICS (SWAT)		K9 UNIT	
New Call Outs	0	New Calls	8
CRASH ACCIDENT RECONSTRUCTION UNIT (CAR Team)		Weapons Offense	1
Call Outs	10	Traffic Offense	1
		Alarm Calls	1
		Property Crime	1
		Family Offense	3
		Government Offense	1
		(UofU Protests)	

Unified Police Investigations

May 2024

Millcreek Precinct

	NEW CASES		
Assault	34	Homicide	0
Burglary	7	Larceny	63
Drug Offenses	15	Robbery	0
Family Offense	77	Sex Offense	8
Fraud	30	Stolen Vehicles	9

During the month of May, Millcreek Precinct detectives were assigned 79 cases, and 37 of those cases were submitted for charges.

Millcreek Unified Police

May 2024

MENTAL HEALTH CALLS

Mental Health Calls

42

TRANSIENT CALLS

Transient

17



COMMUNITY ORIENTED POLICING SCHOOL RESOURCE OFFICERS

May 2024



During the month of May, Millcreek City COP Officers and School Resource Officers (SROs) from various schools in Millcreek actively participated in after-school and end-of-year activities. The COP Detectives also hosted a building tour for a youth group, providing an engaging and educational experience.

The highlight was the delivery of ice cream by Millcreek's UPD Ice Cream Truck, which brought lots of happy faces to the community.