



CITY COUNCIL MEETING
Minutes
Tuesday January 20, 2026

Council Chambers
7505 South Holden Street
Midvale, Utah 84047

MAYOR: Mayor Dustin Gettel

COUNCIL MEMBERS: Council Member Paul Glover
Council Member Bonnie Billings
Council Member Denece Mikolash
Council Member Bryant Brown
Council Member Heidi Robinson

STAFF: Matt Dahl, City Manager; Rori Andreason, HR Director/City Recorder;
Garrett Wilcox, City Attorney; Glen Kennedy, Public Works Director;
Mariah Hill, Administrative Services Director; Adam Olsen, Community
Development Director; Kate Andrus, RDA Director; Wendelin Knobloch,
Planning Director; Branden Anderson, City Engineer; Chief April Morse,
UPD; Chief Nathan Kay, UFA; and Josh Short, Network Administrator.

6:00 p.m. – WORKSHOP

- Audit Training – **[Mariah Hill, Administrative Services Director]**

Mariah Hill conducted the following training with the Council:

- Budget
- GRAMA
- Ethics
- Audit Training

7:00 p.m. – REGULAR MEETING

Mayor Dustin Gettel called the business meeting to order at 7:01 p.m.

I. GENERAL BUSINESS

A. Welcome and Pledge of Allegiance

B. Roll Call - Council Members Heidi Robinson, Denece Mikolash, Bryant Brown, Bonnie Billings, and Paul Glover were present at roll call.

C. Proclamation Honoring Dr. Martin Luther King Jr. and Proclaiming January 19, 2026, as Martin Luther King Jr. Day

Mayor Gettel read the proclamation honoring Dr. Martin Luther King Jr. and Proclaiming January 19, 2026, as Martin Luther King Jr. Day.

D. Unified Fire Authority Report

Chief Nathan Kay began by introducing the crew from 126B and thanked them for attending the meeting. The Chief said Fire School 101 will begin on March 27th if anyone would like to attend.

Chief Kay announced that the Community Risk Reduction message for the month of January is to be vigilant in stopping carbon monoxide exposure. Symptoms of exposure are headaches and dizziness, nausea and weakness, confusion, and shortness of breath. If you are experiencing those symptoms or your CO detector is alarming, immediately exit the building and call 911.

The Chief said the January Safety message is Winter Storm Safety and reminded everyone to be prepared by testing smoke alarms monthly, make a plan to exit your home quickly, make sure your house number is visible from the street, check on your neighbors, only use generators outdoors, keep flashlights and blankets handy, use extra layers and clothes to keep warm if the furnace stops working, and keep portable heaters 3 feet from flammable materials and turn it off when sleeping.

Chief Kay reviewed the quarterly report for quarter four. The total call volume was 1000 calls with 462 calls emergent. The top calls were fire and emergent calls.



UNIFIED FIRE AUTHORITY
QUARTERLY REPORT

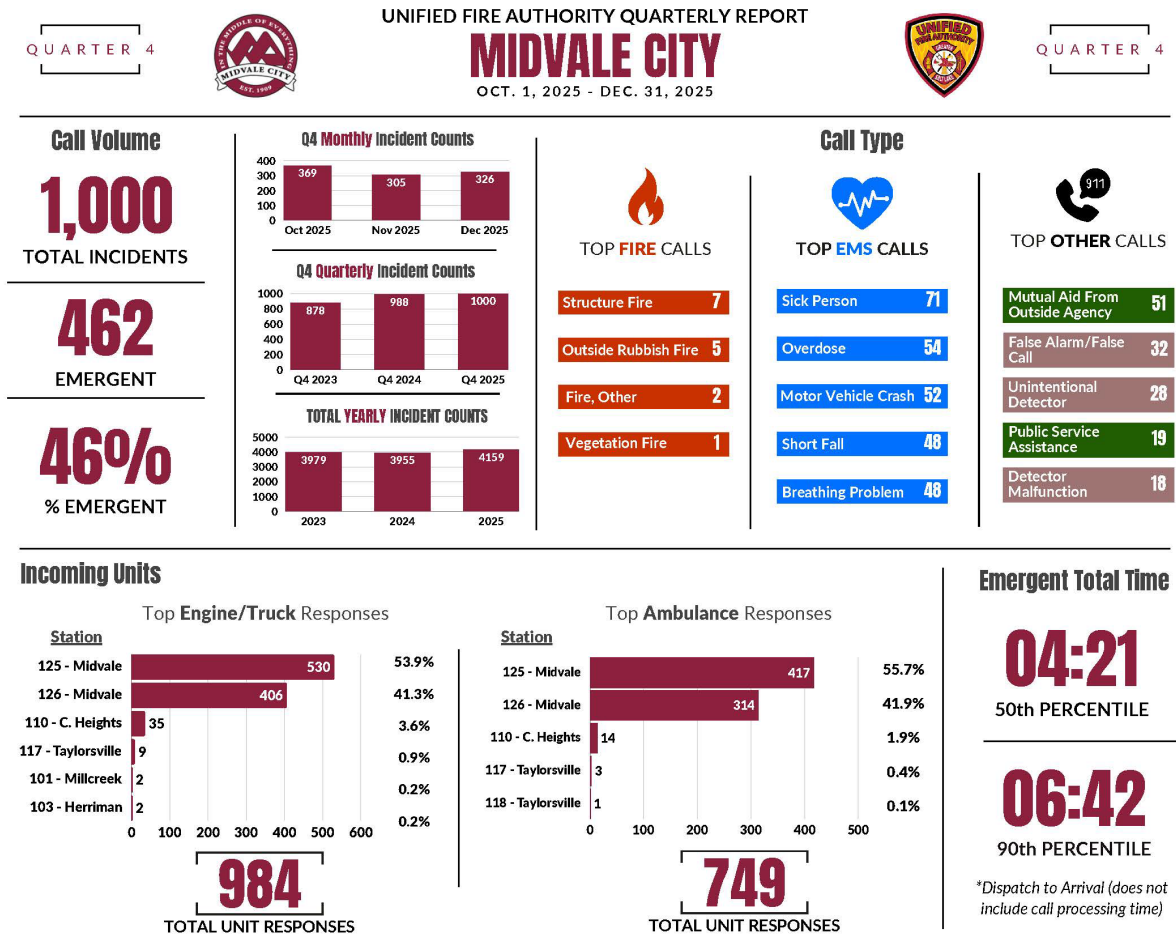
MIDVALE CITY

QUARTER 4

OCT. 1, 2025 - DEC. 31, 2025

MIDVALE CITY LIAISON
Operations Chief Nate Kay
801-661-3982
nkay@unifiedfireut.gov





Incoming Units

Top Engine/Truck Responses

Station	Responses	Percentage
125 - Midvale	530	53.9%
126 - Midvale	406	41.3%
110 - C. Heights	35	3.6%
117 - Taylorsville	9	0.9%
101 - Millcreek	2	0.2%
103 - Herriman	2	0.2%

984

TOTAL UNIT RESPONSES

Top Ambulance Responses

Station	Responses	Percentage
125 - Midvale	417	55.7%
126 - Midvale	314	41.9%
110 - C. Heights	14	1.9%
117 - Taylorsville	3	0.4%
118 - Taylorsville	1	0.1%

749

TOTAL UNIT RESPONSES

Emergent Total Time

04:21

50th PERCENTILE

06:42

90th PERCENTILE

*Dispatch to Arrival (does not include call processing time)

E. Kruisers for Kids Report

Karen Jensen, Car Show Coordinator, explained that the Mayor indicated that few people in Midvale know about what they do. She said this car show benefits to Shriners Hospital. She introduced Dan, from Shriners, and Jim Kestor who also helps with the car show. Karen explained exactly what they do with the money that is raised, which goes to Shriners. They buy bikes for the children being treated at Shriners. Karen requested that the park fees be waived so this event can continue. She said they have raised as much as \$44,000 dollars in one day.

Dan Murray, Associate Director of Philanthropy at Shriners, said they just celebrated their 100th year serving the intermountain west. They have been partners with Kruisers for Kids for 32 years in Midvale. Shriners provides wheelchairs, prosthetics, and surgery for club foot among other services. All of the funds raised through Kruisers for Kids goes directly to Shriners children.



Kruisers for Kids Car Show

Community Impact & Fee Waiver Request Benefiting Shriners Children's Salt Lake City

About Kruisers for Kids

Kruisers for Kids is an annual, volunteer-led car show held in Midvale that brings together families, car enthusiasts, local businesses, and community partners for a single purpose: **supporting children receiving care at Shriners Children's Salt Lake City.**

The event has grown into a valued community tradition, fostering civic pride while raising critical funds for pediatric healthcare. Kruisers for Kids is organized and staffed entirely by volunteers, with the sole mission of helping children thrive.

About Shriners Children's Salt Lake City

Shriners Children's Salt Lake City is a nonprofit pediatric specialty hospital that provides world-class orthopedic care, rehabilitation, and support services to children—**regardless of a family's ability to pay.**

- Serves children throughout Utah and the Intermountain West
- Part of a network of 20+ Shriners Children's hospitals across the U.S., Mexico, and Canada
- Focused on helping children reach their full potential and independence

Many of the children served by Shriners Children's Salt Lake City live in **Utah communities, including Midvale and surrounding areas.**

Financial Transparency & Stewardship

Kruisers for Kids is committed to full transparency and responsible stewardship of funds:

- **100% of proceeds** from the car show are donated directly to Shriners Children's Salt Lake City
- Donations are collected via:
 - QR codes (electronic giving)
 - Cash and checks
- All funds are deposited **directly into Shriners Children's Salt Lake City's 501(c)(3) bank account** through the official Kruisers for Kids peer-to-peer fundraising page
- **Kruisers for Kids retains none of the funds**

This ensures every dollar raised goes directly to patient care and programs.



Direct Impact: Adaptive Bike Program

Each year, Kruisers for Kids raises **\$25,000+**, which is **earmarked specifically for the Adaptive Bike Program** at Shriners Children's Salt Lake City.

Adaptive bikes:

- Improve mobility and strength
- Support physical therapy goals
- Increase independence and confidence
- Enhance quality of life for children with orthopedic and neuromuscular conditions

The Adaptive Bike Program at Shriners Children's Salt Lake City is a vital initiative that provides children with disabilities the opportunity to ride adaptive bikes. The program is designed to meet the specific physical needs of patients, ensuring they can enjoy the benefits of riding while also receiving therapeutic support. Each adaptive bike is tailored to the child's unique abilities and health conditions, ensuring a safe and comfortable ride.

For many children, these bikes are life-changing—allowing them to participate in activities alongside their peers and experience greater freedom. Every child should be able to ride a bike!



Request: Waiver of City Park Fee

We respectfully request that the **City of Midvale waive the park usage fee** for the Kruisers for Kids Car Show.

Why a Fee Waiver Matters:

- The event is **entirely charitable**, with no personal or organizational profit
- Any fee charged directly reduces funds available for children's medical care
- A waiver ensures the maximum impact for kids and families in our community

Waiving the fee demonstrates Midvale's commitment to:

- Children's health and accessibility
 - Volunteer-driven philanthropy
 - Community events that unite residents for a meaningful cause
-

Community & Marketing Benefits for the City of Midvale

In appreciation of a fee waiver, Kruisers for Kids is happy to recognize the **City of Midvale as a Community Partner**, including:

- City acknowledgment on the Kruisers for Kids website and fundraising page
- Recognition on event signage and day-of materials
- Mentions in social media promotions before and after the event
- Public thanks during event announcements

This partnership highlights the city's support of children's healthcare and community engagement.

Invitation to the Mayor

We warmly invite the **Mayor of Midvale** to attend the Kruisers for Kids Car Show as a guest of honor and to participate by selecting and presenting the **"Mayor's Choice" Car Award**.

This provides a positive opportunity to:

- Engage with residents
 - Support a beloved local event
 - Champion children's health and accessibility
-

Closing

Kruisers for Kids exists for one reason: **to help children live fuller, healthier lives.**

A city fee waiver allows this grassroots, volunteer-driven event to maximize its impact—ensuring funds go where they matter most: **directly to children receiving care at Shriners Children's Salt Lake City.**

We are deeply grateful for the City of Midvale's consideration and for its ongoing support of community-centered initiatives that make a lasting difference.



Kruisers
for Kids
Charity Car Show

Saturday, August 15, 2026

9 am to 4 pm

at

Midvale City Park

455 West 7500 South, Midvale, UT

Contact: Karen @ 801-269-8029 or kruisersforkids.org

**100 % of ALL PROCEEDS WILL BE DONATED TO
SHRINERS CHILDREN'S SLC
FOR THE 31st CONSECUTIVE YEAR**

AUCTION • BARBECUE • AWARDS

JC Hackett will be there to play all the oldies

Family Fun & Entertainment



Charity Car Show

Midvale City Park

455 West 7500 South

Saturday, August 15, 2026

Car Participant suggested donation is \$10 until August 10th
and \$15 thereafter & day of show

Entries before July 31st are eligible for the drawing
to be on next year's shirt!

Participant Information

YEAR _____ MAKE _____ MODEL _____

NAME _____ PHONE _____

ADDRESS _____

CITY _____ ST _____ ZIP _____

Special facts about your car _____

EMAIL _____

CAR CLUB _____



ENTER TO WIN

16ft Car Hauler Trailer

or

Tool Box

suggested donation of \$1 for 1 ticket
or \$5 for 6 tickets

Make checks payable to:
SHRINERS CHILDRENS SLC
Call: Karen 801-269-8029
Mail entries to:
Karen Jensen – 6134 So. Glen Oaks St.
Murray, Utah 84107

www.kruisersforkids.org

SPECIAL THANKS to BUBBA'S for the TRAILER
PARAMOUNT MACHINE for the TOOL BOX
PROJECTS and DREAMS for the AWARDS

DISCLAIMER

In consideration of the right to participate, entrants, participants, and spectators, by execution of entry form, release and discharge Shriners Children's SLC, Midvale City, Midvale City Park, the State of Utah, their officers, directors, employees, agents, representatives and anyone else connected with management or presentation of Kruisers for Kids, the charity car show, of and from any and all unknown damages, injuries, losses, judgments, and/or claims from any cause, whatsoever, that may be suffered by an entrant to his person or property. I also agree to permit Midvale City and Kruisers for Kids to use names, pictures or other information for publicity and advertising purposes, before, during or after the event, at no charge.

Exhibitor's Signature _____ Date _____

II. PUBLIC COMMENTS

Luke Maynes, Secretary for Midvale Community Council, said elections will be held next Wednesday, January 28th at 6 pm for new officers on the Executive Committee, at the Tyler Library. He invited everyone to attend.

III. COUNCIL REPORTS

A. Council Member Bonnie Billings – reminded everyone that the 2026 general legislative session started today. It's important to pay attention to what's happening in our state and what bills may affect Midvale City. To see all the bills go to le.utah.gov.

B. Council Member Paul Glover - nothing

C. Council Member Heidi Robinson - nothing

D. Council Member Bryant Brown – said he wanted to highlight something that happened a few weeks ago. He wants to remind everyone that when developers come to a meeting and ask the council to vote on properties or projects, if what they are asking for complies with code, the council is obligated to vote for it. He feels pressure from the belief that the council can vote no and let the courts figure it out. He relayed a similar incident that occurred in Sandy City a few months ago, which went to court and the city lost. That costed the city a lot of money and is fiscally irresponsible. This is an example of what elected officials should be avoiding. He relayed a story from the City of Vineyard where the entire city officials are being fired and replaced and explained the costs of doing something like that.

E. Council Member Denece Mikolash – agreed with Council Member Billings about the state legislature. She urged everyone to get involved with the state legislature. She is planning to follow up with residents on questions about public safety and parking and she has been taking some training with the League of Cities and towns to be able to support the growth in Midvale and be smart with decision making.

IV. MAYOR REPORT

A. Mayor Dustin Gettel said that a community member Marilyn Stokes passed away on January 15th; she lived in Midvale for 80 years. We are in negotiations with Saint James Episcopal Church for a glass recycling bin to be placed on their property. He will be attending the opening day of the state legislature meeting with the Youth Council and some of our legislators. He said that last Thursday he was elected Chair of the Unified Police Department Board of Directors. He also attended the 10th anniversary luncheon to celebrate the life of Doug Barney who was killed in the line of duty 10 years ago.

V. CITY MANAGER REPORT

A. Matt Dahl said the invitations to the budget retreat on March 5th have been sent. It is scheduled earlier than in past years, so if the date is a problem, let him know as soon as possible. He would like to meet with Council Member Bryant Brown to talk about how they can communicate better with the public when controversial votes in support of our ordinances may cause confusion.

Council Member Bryant Brown said it would be helpful in some of those instances to have a refresher on some cases that were lost. He thinks it applies more to the elected officials than to staff.

Matt Dahl said he would like to discuss how staff can better support the Council by way of information or how things are communicated.

Matt Dahl said at the last city council meeting there was a request for updates on development going on along Main Street. He introduced Kate Andrus saying she would be providing an update tonight and if the Council wants something different than what is provided, let him know and they will make adjustments.

Kate Andrus updated the Council on businesses on Main Street. Honeysuckle Coffee Co., coffee shop, bakery, and BBQ restaurant have started construction. The owner is anticipating opening in late summer due to the buildout. The West Main Development is nearing completion, and the owner is in negotiations with Blacksmith Ice Cream. They are anticipating opening in late spring/early summer. SaltFire is opening a Tap House on Main Street, and they were approved for a loan from the city. Greek Streak is waiting on final documents to secure funding and are anticipating a three to four month build out with an estimated opening of late spring/early summer.

Kate Andrus updated the construction on Stagg Street and behind the Art House and the market. Beck Construction is moving quickly on the project due to the mild weather. They anticipate it being done Mid-February. The timeline for Center Street is taking longer due to some test results and underground utility issues.

Kate Andrus also said Cactus and Tropicals is celebrating their one-year anniversary on Main Street on January 24th.

Council Member Paul Glover asked if Cactus and Tropicals mentioned how they've liked being in Midvale.

Kate Andrus said she hadn't heard, but they extended their hours into the evening to coincide with the dinner crowds at The Bambino.

Council Member Heidi Robinson asked if any of the businesses and construction will be done before Mural Fest, and if not, how can we involve them in the festival.

Kate Andrus said she doesn't have specific dates but will communicate to them that we have Mural Fest coming up in June and if they could push their timelines, it would be helpful and beneficial to them. She will also look for ways to involve the new businesses during Mural Fest, much like Cactus and Tropicals had a soft opening during the Light Up Main Street to introduce themselves to the community.

The Council said they are okay with the next update in two months.

Matt Dahl said breaking news announcements will be relayed as they come up, and progress reports will be every couple of months.

VI. CONSENT AGENDA

A. CONSIDER MINUTES OF JANUARY 6, 2026.

B. CONSIDER RESOLUTION NO. 2026-R-04 APPOINTING PAUL GLOVER AS THE MIDVALE CITY REPRESENTATIVE ON THE BOARD OF TRUSTEES OF THE SOUTH SALT LAKE VALLEY MOSQUITO ABATEMENT DISTRICT.

MOTION: Council Member Paul Glover **MOVED** to Approve the Consent Agenda. The motion was **SECONDED** by Council Member Heidi Robinson. Mayor Gettel called for discussion on the motion. There being none, he called for a roll call vote. The voting was as follows:

Council Member Bryant Brown	Aye
Council Member Denece Mikolash	Aye
Council Member Bonnie Billings	Aye
Council Member Paul Glover	Aye
Council Member Heidi Robinson	Aye

The motion passed unanimously.

VII. ACTION ITEMS

A. CONSIDER RESOLUTION NO. 2026-R-05 ACKNOWLEDGING COMPLETION AND RECEIPT OF ANNUAL AUDIT.

Mariah Hill said an annual financial audit is required of all municipalities who have revenues or expenditures of \$1,000,000 or more. The independent auditor is responsible for reporting whether or not the governing body's financial statements are prepared in conformity with generally accepted accounting principles. This report will be presented by Marcus Arbuckle of Keddington & Christensen L.L.C. The report will be submitted to the State Auditor's Office and will be available to the public. An electronic version of the Annual Comprehensive Financial Report will be sent to the Council. An electronic version of the Annual Comprehensive Financial Report will be posted on the City's website shortly after acceptance by the Council. As required in Utah Code section 10-6-152, notice will be given to the public that the audit has been completed and is available for inspection.

FISCAL IMPACT:

See Annual Comprehensive Financial Report for fiscal year 2025 performance.

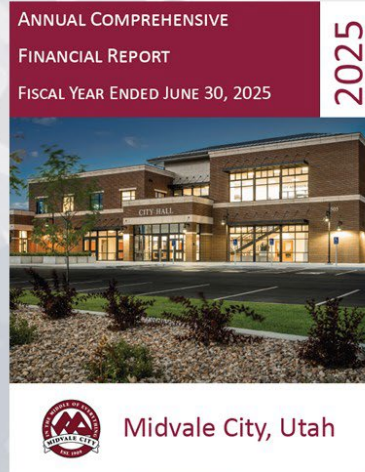


FY2025 Annual Comprehensive Financial Report Review

Sections of Report

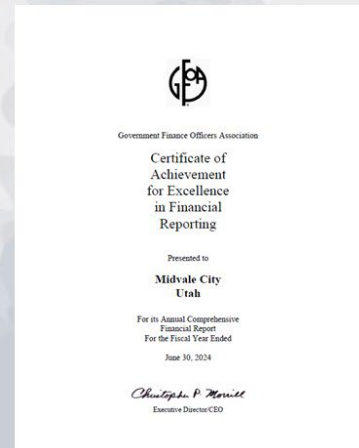
Sections of Report:

1. Introductory
2. Financial
3. Basic Financial Statements
4. Required Supplementary Information
5. Supplementary Information
6. Statistical Section
7. Internal Controls and Compliance Reports



Introductory Section (Pages 1-7)

- Transmittal Letter
 - Audit Requirements, Intro of Auditors, Profile of Midvale, Factors Affecting Financial Condition, Long-Term Financial Planning
- Certificate of Achievement for previous FY
- Organizational Chart
- Elected and Appointed Officials



Financial Section (Pages 9-24)

- Independent Auditor's Report (9-11)
- Management's Discussion and Analysis (MD&A) (12-24)
 - Objective, easily readable analysis of a government's financial activities.
 - Summaries, significant events and changes, financial highlights
 - Only information specifically outlined by the GFOA can be included.



Basic Financial Statements (Pages 25-39)

- Government-Wide Financial Statements (26-29)
- Governmental Fund Financial Statements (30-33)
- Proprietary Fund Financial Statements (35-39)

Notes to the Financial Statements (Pages 40-71)

- An in-depth explanation to financial statements
- Significant accounting policies
- Reconciliation of government-wide statements to fund statements
- Deposits and investments (pages 48-51)
- Capital asset information (pages 53-57)
- Debt (pages 58-64)
- Pension plan (pages 64-71)



Required Supplementary Information (Pages 70-77)

➤ Pension disclosures

- Midvale's proportion of net pension liability (page 73)
- Midvale's pension contributions (page 74)

➤ Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actuals

- General Fund (page 76)
- Redevelopment Agency Special Revenue Fund (page 77)

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY LAST 10 FISCAL YEARS			
		Reported/Required	Year 2 (Actual)
Proportion of the net pension liability (year)		Year Ended 12/31	2015/2016
Proportion of the net pension liability (year)	2012	0.9377/0.9377	0.9377/0.9377
	2013	0.9357/0.9357	0.9357/0.9357
	2014	0.9406/0.9406	0.9406/0.9406
	2015	0.9407/0.9407	0.9407/0.9407
	2016	0.9407/0.9407	0.9407/0.9407
	2017	0.9407/0.9407	0.9407/0.9407
	2018	0.9407/0.9407	0.9407/0.9407
Proportion of the net pension liability (year)	2019	0.9407/0.9407	0.9407/0.9407
	2020	0.9407/0.9407	0.9407/0.9407
	2021	0.9407/0.9407	0.9407/0.9407
	2022	0.9407/0.9407	0.9407/0.9407
	2023	0.9407/0.9407	0.9407/0.9407
	2024	0.9407/0.9407	0.9407/0.9407
	2025	0.9407/0.9407	0.9407/0.9407
Contributions as a percentage of covered payroll	2012	0.9407/0.9407	0.9407/0.9407
	2013	0.9407/0.9407	0.9407/0.9407
	2014	0.9407/0.9407	0.9407/0.9407
	2015	0.9407/0.9407	0.9407/0.9407
	2016	0.9407/0.9407	0.9407/0.9407
	2017	0.9407/0.9407	0.9407/0.9407
	2018	0.9407/0.9407	0.9407/0.9407
Proportion of the net pension liability (year) as a percentage of the covered payroll	2019	0.9407/0.9407	0.9407/0.9407
	2020	0.9407/0.9407	0.9407/0.9407
	2021	0.9407/0.9407	0.9407/0.9407
	2022	0.9407/0.9407	0.9407/0.9407
	2023	0.9407/0.9407	0.9407/0.9407
	2024	0.9407/0.9407	0.9407/0.9407
	2025	0.9407/0.9407	0.9407/0.9407
Plan liability remission as a percentage of the total pension liability (year)	2012	0.9407/0.9407	0.9407/0.9407
	2013	0.9407/0.9407	0.9407/0.9407
	2014	0.9407/0.9407	0.9407/0.9407
	2015	0.9407/0.9407	0.9407/0.9407
	2016	0.9407/0.9407	0.9407/0.9407
	2017	0.9407/0.9407	0.9407/0.9407
	2018	0.9407/0.9407	0.9407/0.9407

Supplementary Information (Pages 78-92)

➤ Nonmajor Governmental Funds Financial Statements

- Debt Service, Municipal Building Authority (Special Revenue), Capital Projects

➤ Nonmajor Proprietary Fund Financial Statements

- Street lighting, Sanitation, Telecommunications.
- Internal Service Funds (Fleet and Information Technology).

Statistical Section (Pages 93-118)

- Operational, economic, and historical data (10 years).
 - Financial trends
 - Revenue capacity
 - Debt capacity
 - Demographic and economic information
 - Operating information

NET POSITION BY COMPONENT (ACCRUAL BASIS OF ACCOUNTING) LAST TEN FISCAL YEARS

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities:										
Net investment in capital assets:										
Recurrent	\$ 84,380,627	\$ 76,773,839	\$ 82,298,875	\$ 77,899,387	\$ 80,588,245	\$ 81,799,339	\$ 83,333,880	\$ 85,862,679	\$ 88,349,881	\$ 78,535,844
Investment	5,521,188	9,175,582	8,894,843	2,582,775	7,889,813	12,861,493	17,898,884	18,877,483	28,898,872	23,849,848
Governmental	(17,764,221)	(13,728,525)	(10,185,112)	(12,733,001)	(7,807,088)	(8,982,857)	(1,485,712)	(14,785,833)	(13,751,108)	(13,812,835)
Net governmental activities	69,137,594	72,120,896	80,918,606	77,749,161	79,661,970	85,777,975	98,656,052	68,391,229	70,897,645	60,910,852
Business-type activities:										
Net investment in capital assets:										
Recurrent	25,582,885	25,864,251	25,898,248	25,738,432	24,552,875	23,894,754	24,898,454	24,235,198	27,279,828	26,582,847
Investment	8,499,124	8,977,078	8,897,181	8,897,181	9,213,925	10,889,712	13,813,270	14,528,453	17,213,628	13,812,835
Business-type activities	34,082,009	34,841,329	34,795,429	34,635,613	33,766,799	34,804,466	38,711,724	38,763,651	44,493,456	40,395,682
Primary government:										
Net investment in capital assets:										
Recurrent	109,963,512	102,738,090	108,197,023	103,587,619	104,241,815	105,704,093	108,698,434	109,596,877	105,751,538	95,438,293
Investment	13,920,312	18,152,660	17,792,024	11,484,956	17,103,738	23,751,205	31,712,154	33,405,936	46,112,500	37,662,683
Primary government	123,883,824	120,890,750	125,989,047	115,072,575	121,345,553	129,455,298	140,410,588	143,002,813	151,864,038	133,099,976
Net primary government	\$ 123,883,824	\$ 120,890,750	\$ 125,989,047	\$ 115,072,575	\$ 121,345,553	\$ 129,455,298	\$ 140,410,588	\$ 143,002,813	\$ 151,864,038	\$ 133,099,976

Midstate City F102521 Annual Comprehensive Financial Report Page 9

Internal Control and Compliance Reports (Pages 119-131)

- Report on Internal Control over Financial Reporting
 - Governmental Auditing Standards
 - The Uniform Guide & SEFA (Single Audit)
 - State Compliance Audit Guide
 - Schedule of Findings and Questioned Costs



Financial Results – General Fund

- Revenues exceeded expenditures by \$1,957,500
 - Revenues \$4.9 million over budget
 - ARPA Funds
 - Building and Plan Review Fees
 - Expenditures \$1.1 million under budget (All Departments)
 - \$5.9M in Transfers (Debt Service, Internal Services, Capital Projects \$3.7 million)

Fund Balance Available					
	FY2022	FY2023	FY2024	FY2025	FY2026 (Budget)
Beginning Balance	7,319,588	8,161,420	8,628,593	8,661,383	10,618,883
Addition (Use of)	841,832	467,173	32,790	1,957,500	(126,576)
Restricted Balance	293,871	588,319	306,194	2,167,810	-
Unrestricted Ending Balance	\$ 7,867,549	\$ 8,040,274	\$ 8,355,189	\$ 8,451,073	\$ 10,492,307
% of revenues	33%	35%	35%	34%	38%
Amount above/(Below) Policy					
Recommended Amount (15%)	\$ 4,782,552	\$ 4,444,962	\$ 4,639,607	\$ 3,869,944	\$ 6,416,573
(State Maximum Amount Allowed - 35%)					

Financial Results – RDA Funds

- Expenditures exceeded revenues by \$5,583,568
 - Planned Affordable Housing Loan (West Main) - \$6.2 million
 - City Hall Plaza - \$2.5 million

Fund Balance Available					
	FY2022	FY2023	FY2024	FY2025	FY2026 (Budget)
Beginning Balance	\$ 10,459,251	\$ 12,779,645	\$ 16,097,813	\$ 18,363,659	\$ 12,780,091
Addition (Use of)	2,320,394	3,318,168	2,265,846	(5,583,568)	(1,154,773)
Ending Balance	\$ 12,779,645	\$ 16,097,813	\$ 18,363,659	\$ 12,780,091	\$ 11,625,318

Financial Results – Capital Projects

- Expenditures exceeded Revenues by \$2,434,842
 - Delayed projects began in FY2025 & unexpected park purchase
 - Large projects budgeted for in FY2026
 - More proceeds from borrowing coming to offset deficit

Fund Balance Available					
	FY2022	FY2023	FY2024	FY2025	FY2026 (Budget)
Beginning Balance	1,860,248	4,363,744	6,517,945	8,451,886	6,017,044
Addition (Use of)	2,503,496	2,154,201	1,933,941	(2,434,842)	(6,078,500)
Ending Balance	\$ 4,363,744	\$ 6,517,945	\$ 8,451,886	\$ 6,017,044	\$ (61,456)
Subsequent Year Appropriation	2,592,600	805,515	3,005,225	6,078,500	-
Amount Available for Appropriation	\$ 1,771,144	\$ 5,712,430	\$ 5,446,661	\$ (61,456)	\$ (61,456)

Financial Results – Proprietary Funds

FY2025	Water	Sewer	Storm Water	Streetlight	Sanitation	Telecomm	Internal Service
Beginning Net Position	\$ 23,429,827	\$ 7,488,523	\$ 5,200,576	\$ 248,910	\$ 2,677,101	\$ 56,687	\$ 6,148,745
Change in Net Position	1,178,849	740,709	206,166	224,497	305,654	(5,212)	610,830
Ending Net Position	\$ 24,608,678	\$ 8,229,232	\$ 5,406,742	\$ 473,407	\$ 2,982,755	\$ 51,475	\$ 6,759,575
Unrestricted Net Position	\$ 1,089,928	\$ 7,032,145	\$ 1,538,388	\$ 473,407	\$ 2,982,755	\$ 51,475	\$ 4,427,617

- Water – Significant investment in capital assets and debt
- Sewer – Investment in capital assets and debt, including \$4.9 million investment in SVWRF
- Storm Water – Preparing for investment in Storm Water Master Plan Projects
- Streetlight – Bond matured and Streetlight Master Plan
- Sanitation - \$2.5 million investment in Trans-Jordan
- Internal Service Funds (IT & Fleet) – Replacement Funds

Questions?

Marcus Arbuckle, K&C Auditors, explained how the audit process works. The auditors issue various reports on the audit. He said they issued a clean opinion on the financial statements. On the internal controls portion of the audit the auditors don't have any recommendations, they feel the city has adequate internal controls and checks and balances and adequately trained staff. On the single audit report the audit found the city was in compliance. In the State Compliance report there was one finding with the Bell Account. It has been tracked through the court's chorus system and formally reconciled at year end, but it should be reconciled to the city's general ledger on a monthly basis. The auditors recommend the Bell Account be reconciled monthly.

Marcus Arbuckle reported no difficulties performing the audit, and they found the city has sound accounting policies. No instances of fraud or abuse were found.

MOTION: Council Member Heidi Robinson MOVED to Approve Resolution No. 2026-R-05 Acknowledging Completion of the Fiscal Year 2025 Audit and Direct that Notice be Published Pursuant to Section 10-6-152 of the Utah Code. The motion was SECONDED by Council Member Bonnie Billings. Mayor Gettel called for discussion on the motion. There being none, he called for a roll call vote. The voting was as follows:

Council Member Denece Mikolash	Aye
Council Member Bonnie Billings	Aye
Council Member Paul Glover	Aye
Council Member Heidi Robinson	Aye
Council Member Bryant Brown	Aye

The motion passed unanimously.

B. CONSIDER RESOLUTION NO. 2026-R-06 ADOPTING THE MIDVALE WILDLAND-URBAN INTERFACE AREA MAP.

Matt Dahl said in 2025, the Utah State Legislature enacted H.B. 48 – Wildland Urban Interface Modifications, which requires municipalities to adopt the edition of the Utah Wildland-Urban Interface (WUI) Code adopted by the State under Utah Code §15A-2-103. Midvale City has already incorporated the State-adopted WUI Code by reference in Midvale Municipal Code §15.12.010.

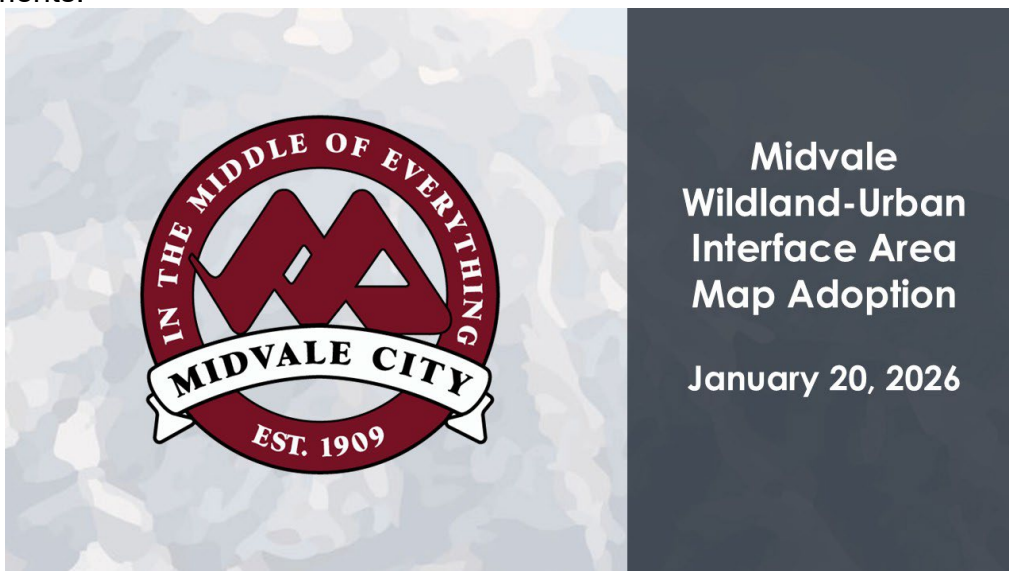
Under Section 301 of the Utah Wildland-Urban Interface Code, each legislative body is required to formally declare the wildland-urban interface areas within its jurisdiction. To meet this obligation, Midvale City worked in coordination with the Unified Fire Authority (UFA) to analyze local wildfire risk using the Utah Wildfire Risk Explorer, a statewide assessment tool provided by the Utah Department of Natural Resources.

The risk assessment conducted through the Utah Wildfire Risk Explorer indicates that Midvale City has low, little, or no exposure to wildfire risk. After reviewing the available data and consulting with UFA, staff determined that no geographical area within Midvale City meets the definition of a wildland-urban interface area as defined in the WUI Code.

Nevertheless, state law requires each jurisdiction to adopt a WUI Area Map. Because Midvale does not contain any areas that qualify as WUI, the proposed Midvale Wildland-Urban Interface Area Map—attached as Exhibit A to the resolution—formally documents this determination by showing no designated WUI zones within the city limits.

FISCAL IMPACT

The adoption of the WUI Area Map carries no direct fiscal impact. Compliance with state law ensures continued alignment with State Fire Marshal and UFA operational requirements.



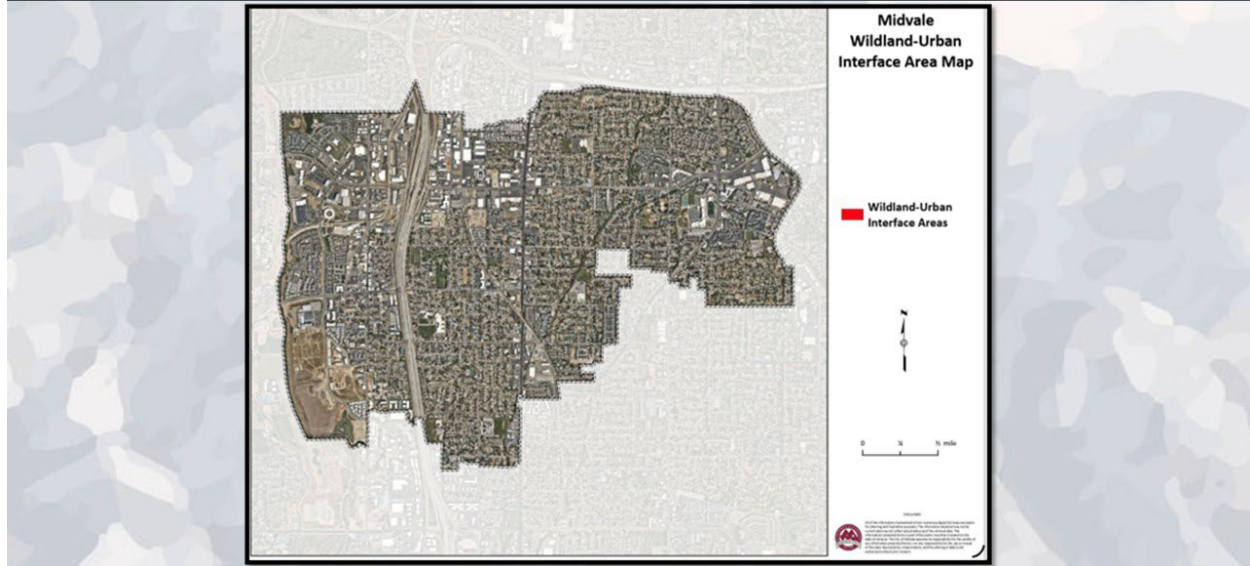
WUI Code Compliance & Background

- In 2025, Utah enacted H.B. 48 – Wildland Urban Interface Modifications.
- Municipalities must adopt the State’s Utah Wildland–Urban Interface (WUI) Code under Utah Code § 15A-2-103.
- Midvale City has already incorporated the State-adopted WUI Code by reference in Midvale Municipal Code § 15.12.010.

Risk Assessment & Map Determination

- Section 301 of the WUI Code requires each legislative body to declare WUI areas within its jurisdiction.
- Midvale coordinated with the Unified Fire Authority (UFA) and used the Utah Wildfire Risk Explorer to analyze local wildfire risk.
- The assessment indicates low, little, or no exposure to wildfire risk; no areas meet the WUI definition within Midvale.
- State law still requires adoption of a WUI Area Map; Exhibit A documents that no WUI zones are designated within city limits.

Risk Assessment & Map Determination



MOTION: Council Member Bryant Brown MOVED to Suspend the Rules and approve Resolution No. 2026-R-06 Adopting the Midvale Wildland-Urban Interface Area Map. The motion was **SECONDED** by Council Member Heidi Robinson. Mayor Gettel called for discussion on the motion. There being none, he called for a roll call vote. The voting was as follows:

Council Member Bonnie Billings	Aye
Council Member Paul Glover	Aye
Council Member Heidi Robinson	Aye
Council Member Bryant Brown	Aye
Council Member Denece Mikolash	Aye

The motion passed unanimously.

C. CONSIDER RESOLUTION NO. 2026-R-07 APPROVING CHANGE ORDER WORK WITH NOLAND & SONS CONSTRUCTION CO. INC. FOR THE 2025 SEWER REHABILITATION PROJECT.

Branden Anderson said the City entered a contract with Noland & Son Construction Co. Inc. for execution of the 2025 Sewer Rehabilitation Project on September 2, 2025.

During field preparation work on Wasatch Street (8000 S.) a problem was found with the sewer line: a blockage to the west of Pioneer St. that required fixing. The change order proposes the following:

- New items of work:
 - Remove and install new manhole
 - Remove and replace 8" sewer line

- Fix lateral connection as needed
- Reasons to consider the Change Order:
 - Sewer problems are on Wasatch Street.
 - Spending money from Pioneer to Olympus would fix the known problem, but not the problem found to the west.
 - Weather window for paving and prompt fix of sewer.
 - Quick remobilization and minimal interruptions to the traveling public.

This has been reviewed by City staff and the Design Engineer for the project and found to be acceptable and needed.

The proposed schedule will remain the same as the original contract (May 2026).
Total contract amount is as follows:

- Price
 - Original Price: \$2,616,247.00
 - Change Order additional amount: \$329,944.00
 - If approved, new amount: \$2,946,191.00

A suspension of the rules is requested for the Resolution.

FISCAL IMPACT

If approved, this will be paid out of bond proceeds set aside for the sewer rehabilitation project.

Council Member Bryant Brown said that he usually gets a lot of complaints about how roads were redone after these projects; however, this time they did an exceptional job.

MOTION: Council Member Bonnie Billings MOVED to Suspend the Rules and Approve Resolution No. 2026-R-07 Approving Change Order Work with Noland & Sons Construction Co. Inc. for the 2025 Sewer Rehabilitation Project. The motion was SECONDED by Council Member Heidi Robinson. Mayor Gettel called for discussion on the motion. There being none, he called for a roll call vote. The voting was as follows:

Council Member Paul Glover	Aye
Council Member Bonnie Billings	Aye
Council Member Heidi Robinson	Aye
Council Member Bryant Brown	Aye
Council Member Denece Mikolash	Aye

The motion passed unanimously.

X. ADJOURN

MOTION: Council Member Paul Glover **MOVED** to adjourn the meeting. The motion was **SECONDED** by Council Member Heidi Robinson. Mayor Gettel called for discussion on the motion. There being none, he called for a vote. The motion passed unanimously.

The meeting adjourned at 8:03 p.m.



Rori L. Andreason, MMC
H.R. DIRECTOR/CITY RECORDER



Approved this February 3, 2026