



**CITY COUNCIL MEETING**  
*Minutes*  
**Tuesday January 20, 2026**

**Council Chambers**  
**7505 South Holden Street**  
**Midvale, Utah 84047**

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**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**

- Welcome and Pledge of Allegiance**
- Roll Call** - Council Members Heidi Robinson, Denece Mikolash, Bryant Brown, Bonnie Billings, and Paul Glover were present at roll call.
- Proclamation Honoring Dr. Martin Luther King Jr. and Proclaiming January 19, 2026, as Martin Luther King Jr. Day**

Proceedings of City Council Meeting  
January 20, 2026

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 27<sup>th</sup> 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**

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**QUARTER 4**

OCT. 1, 2025 - DEC. 31, 2025

**MIDVALE CITY LIAISON**  
Operations Chief Nate Kay  
801-661-3982  
[nkay@unifiedfireut.gov](mailto:nkay@unifiedfireut.gov)

UNIFIED FIRE AUTHORITY QUARTERLY REPORT

**MIDVALE CITY**  
OCT. 1, 2025 - DEC. 31, 2025



QUARTER 4

QUARTER 4

**Call Volume**

**1,000**

TOTAL INCIDENTS

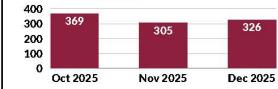
**462**

EMERGENT

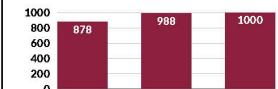
**46%**

% EMERGENT

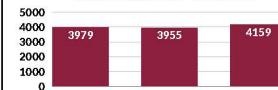
Q4 Monthly Incident Counts



Q4 Quarterly Incident Counts



TOTAL YEARLY INCIDENT COUNTS



**Call Type**



TOP FIRE CALLS

Structure Fire	7
Outside Rubbish Fire	5
Fire, Other	2
Vegetation Fire	1



TOP EMS CALLS

Sick Person	71
Overdose	54
Motor Vehicle Crash	52
Short Fall	48
Breathing Problem	48

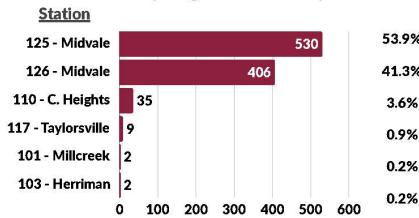


TOP OTHER CALLS

Mutual Aid From Outside Agency	51
False Alarm/False Call	32
Unintentional Detector	28
Public Service Assistance	19
Detector Malfunction	18

**Incoming Units**

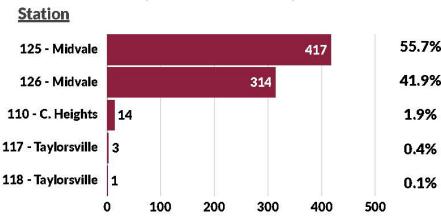
Top Engine/Truck Responses



**984**

TOTAL UNIT RESPONSES

Top Ambulance Responses



**749**

TOTAL UNIT RESPONSES

**Emergency 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 100<sup>th</sup> 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.

Proceedings of City Council Meeting  
January 20, 2026

**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.



Proceedings of City Council Meeting  
January 20, 2026

**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!



# Proceedings of City Council Meeting

## January 20, 2026

### 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

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### 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.

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### 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

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### 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](http://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 10<sup>th</sup>  
and \$15 thereafter & day of show

Entries before July 31<sup>st</sup> 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 \_\_\_\_\_

Make checks payable to:

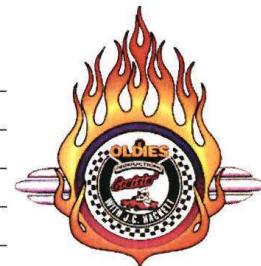
**SHRINERS CHILDRENS SLC**

Call: Karen 801-269-8029

Mail entries to:

Karen Jensen – 6134 So. Glen Oaks St.  
Murray, Utah 84107

**[www.kruisersforkids.org](http://www.kruisersforkids.org)**



**ENTER TO WIN**  
**16ft Car Hauler Trailer**  
**or**  
**Tool Box**  
suggested donation of \$1 for 1 ticket  
or \$5 for 6 tickets

**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 28<sup>th</sup> 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](http://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 15<sup>th</sup>; 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 10<sup>th</sup> 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 5<sup>th</sup> 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 24<sup>th</sup>.

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

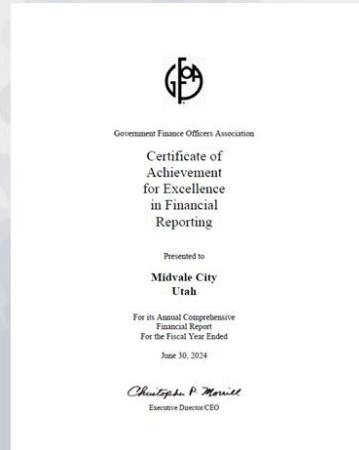
ANNUAL COMPREHENSIVE  
FINANCIAL REPORT  
FISCAL YEAR ENDED JUNE 30, 2025



Midvale City, Utah

## 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)

 **NOTES TO THE FINANCIAL STATEMENTS**  
JUNE 30, 2025

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**REPORTING ENTITY**

The basic financial statements of Milwaukee City Corporation ("the City") have been prepared in conformity with accounting principles (GAAP) generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and reporting principles.

Milwaukee City Corporation was incorporated in 1895. The City operates under a Mayor/Council form of government. As required by GAAP, these financial statements present the City and its component units, entities for which the City has significant influence, and its fiduciary activities. The City is considered a reporting entity for an organization if the City appoints a voting majority of the organization or there is a potential for that organization to provide specific financial benefits to or impose specific financial burdens on the City. The City is also considered a reporting entity for a component unit if the City has the authority to control the component unit and is able to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval from the City. The component units discussed below are included as part of the City's reporting entity as stabilized component units.

**COMPONENT UNITS**

The Milwaukee City Redevelopment Agency (RDA) was established to prepare and carry out plans to improve, rehabilitate, and redevelop blighted areas within the City. The RDA is governed by a board of trustees composed of the City Mayor and members of the City Council. Although it is a legally separate entity from the City, the RDA is reported as a component unit of the City because the City has the authority to control the RDA and to adopt its budget and financial statements. The RDA is included in these financial statements as the Redevelopment Agency Special Revenue Fund. Separate financial statements are not issued for the RDA.

The Municipal Building Authority (MBA) is responsible for financing and constructing municipal buildings that are then leased to the City. The MBA is governed by a five-member board of trustees composed of the City Council. Although it is a legally separate entity from the City, the MBA is reported as if it were part of the primary government because the City has the authority to control the MBA and to adopt its budget. The MBA is included in these financial statements as the Municipal Building Authority Special Revenue Fund. Separate financial statements are not issued for the MBA.

**GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all non-fiduciary activities of the City and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

Milwaukee City FY2023 Annual Comprehensive Financial Report Page 40

# 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		
Proportion of the net pension liability (asset)	Year Ended 12/31	Year-to-Date Revenues/Expenditures Actualized Accrued Pension Benefit
	2024	\$ 3,317,057 \$ 3,317,057 0.133024%
	2023	\$ 3,308,098 \$ 3,308,098 0.133020%
	2022	\$ 3,308,098 \$ 3,308,098 0.133020%
	2021	\$ 3,308,098 \$ 3,308,098 0.133020%
	2020	\$ 3,308,098 \$ 3,308,098 0.133020%
	2019	\$ 3,307,129 \$ 3,307,129 0.133020%
	2018	\$ 3,307,129 \$ 3,307,129 0.133020%
	2017	\$ 3,307,129 \$ 3,307,129 0.133020%
	2016	\$ 3,307,129 \$ 3,307,129 0.133020%
	2015	\$ 3,307,129 \$ 3,307,129 0.133020%
Proportionate share of the net pension liability (asset)	2024	\$ 1,615,095 \$ 1,615,095 50.00%
	2023	\$ 1,606,754 \$ 1,606,754 50.00%
	2022	\$ 1,606,754 \$ 1,606,754 50.00%
	2021	\$ 1,606,754 \$ 1,606,754 50.00%
	2020	\$ 1,606,754 \$ 1,606,754 50.00%
	2019	\$ 1,606,754 \$ 1,606,754 50.00%
	2018	\$ 1,606,754 \$ 1,606,754 50.00%
	2017	\$ 1,606,754 \$ 1,606,754 50.00%
	2016	\$ 1,606,754 \$ 1,606,754 50.00%
	2015	\$ 1,606,754 \$ 1,606,754 50.00%
Contributions as a percentage of covered payroll	2024	\$ 2,615,095 \$ 2,615,095 57.74%
	2023	\$ 2,615,045 \$ 2,615,045 57.74%
	2022	\$ 2,615,045 \$ 2,615,045 57.74%
	2021	\$ 2,615,045 \$ 2,615,045 57.74%
	2020	\$ 2,615,045 \$ 2,615,045 57.74%
	2019	\$ 2,615,045 \$ 2,615,045 57.74%
	2018	\$ 2,615,045 \$ 2,615,045 57.74%
	2017	\$ 2,615,045 \$ 2,615,045 57.74%
	2016	\$ 2,615,045 \$ 2,615,045 57.74%
	2015	\$ 2,615,045 \$ 2,615,045 57.74%
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	2024	42.77% 42.77% 50.00%
	2023	42.77% 42.77% 50.00%
	2022	42.77% 42.77% 50.00%
	2021	42.77% 42.77% 50.00%
	2020	42.77% 42.77% 50.00%
	2019	42.77% 42.77% 50.00%
	2018	42.77% 42.77% 50.00%
	2017	42.77% 42.77% 50.00%
	2016	42.77% 42.77% 50.00%
	2015	42.77% 42.77% 50.00%
Plan fiduciary resources as a percentage of the total pension liability (asset)	2024	98.07% 98.07% 92.30%
	2023	98.07% 98.07% 92.30%
	2022	98.07% 98.07% 92.30%
	2021	98.07% 98.07% 92.30%
	2020	98.07% 98.07% 92.30%
	2019	98.07% 98.07% 92.30%
	2018	98.07% 98.07% 92.30%
	2017	98.07% 98.07% 92.30%
	2016	98.07% 98.07% 92.30%
	2015	98.07% 98.07% 92.30%

Midvale City FY2025 Annual Comprehensive Financial Report Page 75

# 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 (ACCURAL BASIS OF ACCOUNTING) LAST TEN FISCAL YEARS									
		Fiscal Year									
		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Governmental activities											
Net investment in capital assets	\$ 84,086,627	\$ 76,773,018	\$ 82,298,973	\$ 77,498,347	\$ 83,038,245	\$ 81,786,330	\$ 83,038,024	\$ 84,582,979	\$ 78,220,846	\$ 81,786,330	\$ 82,298,973
Revolving funds	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Unrestricted	(15,740,321)	(15,816,446)	(15,816,446)	(15,816,446)	(15,816,446)	(15,816,446)	(15,816,446)	(15,816,446)	(15,816,446)	(15,816,446)	(15,816,446)
Proprietary activities											
net position	88,176,306	71,816,154	76,500,573	72,806,377	74,000,562	81,748,082	84,038,563	85,582,743	85,816,333	80,816,333	80,816,333
Business-type activities											
Net investment in capital assets	21,102,893	21,094,275	21,094,275	21,094,432	24,040,975	23,096,794	24,040,816	24,036,208	23,271,409	24,036,207	24,036,207
Revolving funds	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Unrestricted	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total business-type activities	26,102,893	25,094,275	25,094,275	25,094,432	24,040,975	23,096,794	24,040,816	24,036,208	23,271,409	24,036,207	24,036,207
net position	89,176,306	80,816,334	76,500,573	72,806,376	74,000,562	81,748,082	84,038,563	85,582,743	85,816,333	80,816,333	80,816,333
Other government											
Net investment in capital assets	102,106,539	86,710,273	105,100,321	105,401,999	84,100,152	87,100,364	86,000,000	86,100,277	85,710,350	86,400,280	86,400,280
Revolving funds	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Unrestricted	(27,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)
Total other government	84,106,539	85,000	84,100,321	84,101,999	84,100,152	87,100,364	86,000,000	86,100,277	85,710,350	86,400,280	86,400,280
net position	\$ 98,176,306	\$ 102,106,539	\$ 86,710,273	\$ 84,101,999	\$ 84,100,152	\$ 87,100,364	\$ 86,000,000	\$ 86,100,277	\$ 85,710,350	\$ 86,400,280	\$ 86,400,280

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## 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

<p><b>INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS</b></p> <p>Mobile City and Mobile City Council Mobile City, City</p> <p>We have audited, in accordance with auditing standards generally accepted in the United States of America and the Government Auditing Standards, the financial statements of Mobile City, City as of and for the year ended June 30, 2024, and the internal control over financial reporting and compliance and other matters based on an audit of financial statements for the same period. In our opinion, the financial statements and the internal control over financial reporting and compliance and other matters based on an audit of financial statements for the same period are fairly presented, in all material respects, in accordance with generally accepted accounting principles and the Government Auditing Standards.</p> <p><b>Report on Internal Control over Financial Reporting</b></p> <p>We planned and performed our audit of the financial statements, in accordance with auditing standards generally accepted in the United States of America and the Government Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to fraud or error. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. An audit also includes the performance of such other procedures and the obtaining of other evidence as we consider necessary in the circumstances for the audit. We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinion.</p> <p>A deficiency in internal control over financial reporting is a failure in design or operation that could result in misstatements in financial reports that are reasonably likely to occur. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement will occur in the financial reports due to a lack of effective internal control over financial reporting. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, but important enough to merit attention by those charged with governance.</p> <p>Our audit did not identify any deficiencies in the internal control over financial reporting that we believe are reasonably likely to result in a material misstatement in the financial statements. However, material weaknesses may exist that have not been identified.</p> <p><b>Report on Compliance and Other Matters</b></p> <p>As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed an audit of internal control over financial reporting and compliance and other matters based on an audit of financial statements for the same period. In our opinion, the internal control over financial reporting and compliance and other matters based on an audit of financial statements for the same period is effective, and accordingly, we do not express such an opinion. The results of our audit disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.</p> <p>Telephone: (871) 599-2800   1281 S. 1610 W. Suite 200, Woods Cross, UT 84043</p>	 <p><b>K &amp; C</b> CERTIFIED PUBLIC ACCOUNTANTS Carrie A. Kellerman, CPA Mark A. Clegg, CPA Steven M. Rovinsky, CPA</p>
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## 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					FY2026
	FY2022	FY2023	FY2024	FY2025	(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	-
<b>Unrestricted Ending Balance</b>	<b>\$ 7,867,549</b>	<b>\$ 8,040,274</b>	<b>\$ 8,355,189</b>	<b>\$ 8,451,073</b>	<b>\$ 10,492,307</b>
<b>% of revenues</b>	<b>33%</b>	<b>35%</b>	<b>35%</b>	<b>34%</b>	<b>38%</b>
<b>Amount above/(Below) Policy Recommended Amount (15%)</b>	<b>\$ 4,782,552</b>	<b>\$ 4,444,962</b>	<b>\$ 4,639,607</b>	<b>\$ 3,869,944</b>	<b>\$ 6,416,573</b>
(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					FY2026
	FY2022	FY2023	FY2024	FY2025	(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)
<b>Ending Balance</b>	<b>\$ 12,779,645</b>	<b>\$ 16,097,813</b>	<b>\$ 18,363,659</b>	<b>\$ 12,780,091</b>	<b>\$ 11,625,318</b>

## 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	<b>\$ 4,363,744</b>	<b>\$ 6,517,945</b>	<b>\$ 8,451,886</b>	<b>\$ 6,017,044</b>	<b>\$ (61,456)</b>
Subsequent Year Appropriation	2,592,600	805,515	3,005,225	6,078,500	-
Amount Available for Appropriation	<b>\$ 1,771,144</b>	<b>\$ 5,712,430</b>	<b>\$ 5,446,661</b>	<b>\$ (61,456)</b>	<b>\$ (61,456)</b>

## 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	<b>\$ 24,608,678</b>	<b>\$ 8,229,232</b>	<b>\$ 5,406,742</b>	<b>\$ 473,407</b>	<b>\$ 2,982,755</b>	<b>\$ 51,475</b>	<b>\$ 6,759,575</b>
Unrestricted Net Position	<b>\$ 1,089,928</b>	<b>\$ 7,032,145</b>	<b>\$ 1,538,388</b>	<b>\$ 473,407</b>	<b>\$ 2,982,755</b>	<b>\$ 51,475</b>	<b>\$ 4,427,617</b>

- 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.

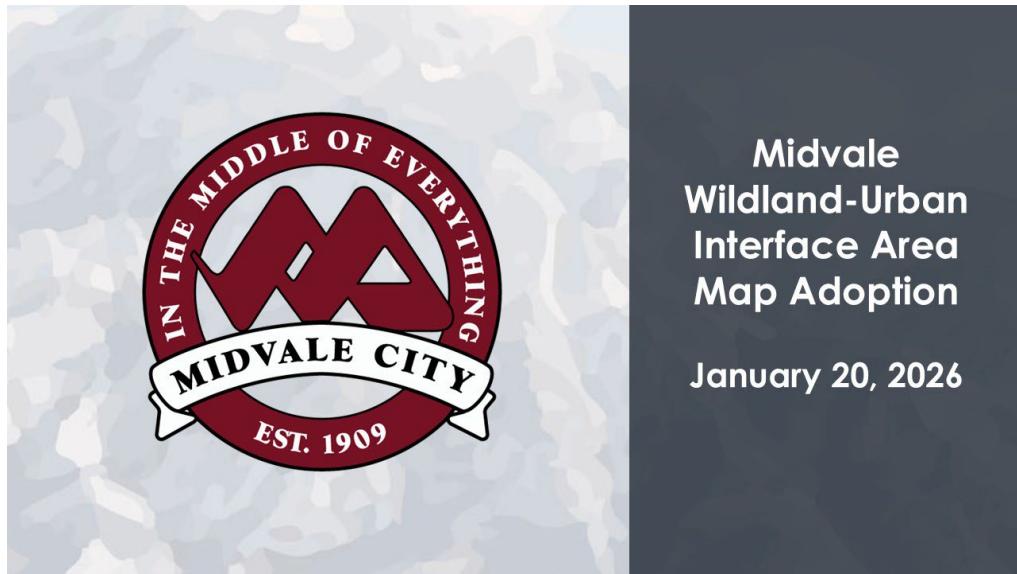
Under Section 301 of the Utah Wildland-Urban Interface Code, each legislative body is required to formally declare the wildland-urban interface areas within its jurisdiction. To meet this obligation, Midvale City worked in coordination with the Unified Fire Authority (UFA) to analyze local wildfire risk 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.



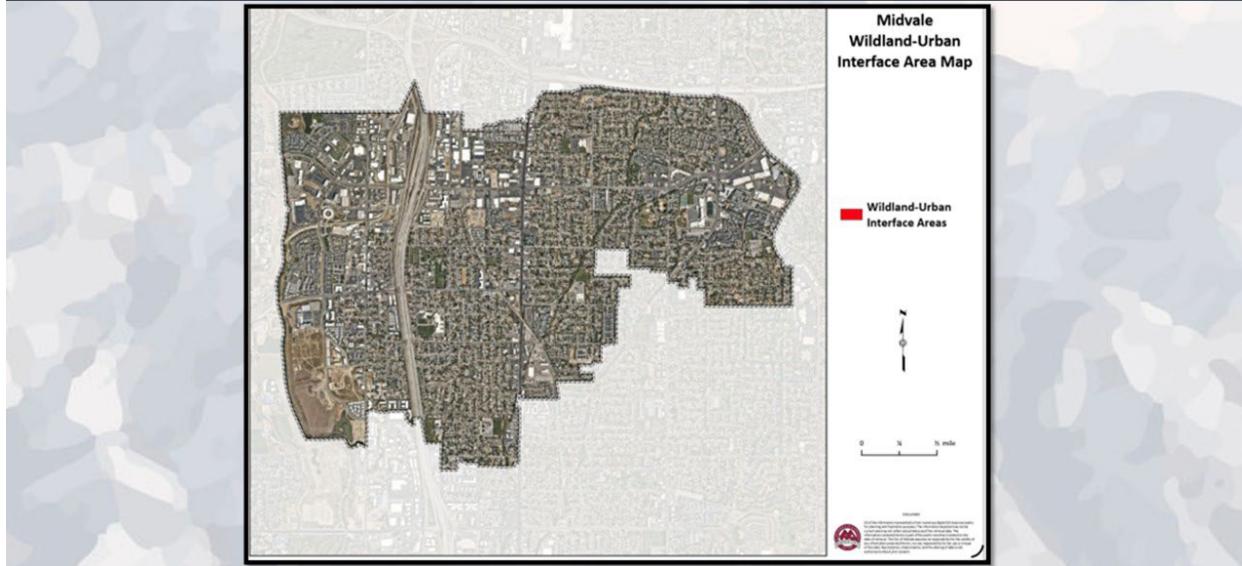
## WUI Code Compliance & Background

- 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:**

<b>Council Member Paul Glover</b>	<b>Aye</b>
<b>Council Member Bonnie Billings</b>	<b>Aye</b>
<b>Council Member Heidi Robinson</b>	<b>Aye</b>
<b>Council Member Bryant Brown</b>	<b>Aye</b>
<b>Council Member Denece Mikolash</b>	<b>Aye</b>

**The motion passed unanimously.**

## **X. ADJOURN**

Proceedings of City Council Meeting  
January 20, 2026

**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.



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



Approved this February 3, 2026