



**South Salt Lake City Council
REGULAR MEETING AGENDA**

Public notice is hereby given that the South Salt Lake City Council will hold a Regular Meeting on **Wednesday, January 28, 2026**, in the City Council Chambers, 220 East Morris Avenue, Suite 200, commencing at **7:00 p.m.**, or as soon thereafter as possible.

To watch the meeting live click the link below to join:

<https://zoom.us/j/93438486912>

Watch recorded City Council meetings at: [youtube.com/@SouthSaltLakeCity](https://www.youtube.com/@SouthSaltLakeCity)

Conducting
Council Chair
Sergeant at Arms

LeAnne Huff, District 1
Sharla Bynum
South Salt Lake PD

CITY COUNCIL

MEMBERS:

LEANNE HUFF
COREY THOMAS
SHARLA BYNUM
NICK MITCHELL
PAUL SANCHEZ
RAY DEWOLFE
CLARISSA WILLIAMS

Opening Ceremonies

- 1. Welcome/Introductions
- 2. Pledge of Allegiance

LeAnne Huff
Clarissa Williams

Approval of Minutes

- December 10th, Work Meeting
- January 14th, Regular Meeting

No Action Comments

- 1. Scheduling
- 2. Public Comments/Questions
 - a. Response to Comments/Questions
(at the discretion of the conducting Council Member)
- 3. Mayor Comments
- 4. City Attorney Comments
- 5. City Council Comments

City Recorder

Action Items

Appointments by the Mayor

- 1. Appointment: Ramona Lopez – Civilian Review Board
Alternate Member
- 2. Reappointment: Jeremy Carter – Planning Commissioner
- 3. Reappointment: Olivia Spencer – Planning Commissioner

Mayor Wood
Mayor Wood
Mayor Wood

Unfinished Business

- 1. An Ordinance of the South Salt Lake City Council Amending Chapters 17.01, 17.03, 17.05, 17.06, and 17.07 of the South Salt Lake City Municipal Code to Authorize a Dwelling, Micro-Unit Conditional Land Use
- 2. An Ordinance of the South Salt Lake City Council Amending Exhibit B of Ordinance 2025-11 to Include Certain Data Points in the Legal Description Included in the Ordinance Authorizing the Abandonment of a Portion of Oakland Avenue Located Between West Temple and 200 West

Tereza Bagdasarova
Eliza Ungricht

See page two for continuation of Agenda

ARIEL ANDRUS
CITY RECORDER
220 E MORRIS AVE
SUITE 200
SOUTH SALT LAKE
UTAH
84115
P 801.483.6019
F 801.464.6770
SSL.COV

3. A Resolution of the South Salt Lake City Council
Acknowledging Receipt of the Independent Auditor's
Report for Fiscal Year 2024-25 and Directing that Notice
be Published Pursuant to Section 10-6-152 of the Utah Code

Crystal Makin

Motion for Closed Meeting

Adjourn

Posted January 23, 2026

Those needing auxiliary communicative aids or other services for this meeting should contact Ariel Andrus at 801-483-6019, giving at least 24 hours' notice.

In accordance with State Statute and Council Policy, one or more Council Members may be connected electronically.

Public Comments/Question Policy

Time is made available for anyone in the audience to address the Council and/or Mayor concerning matters pertaining to City business. When a member of the audience addresses the Council and/or Mayor, they will come to the podium and state their name and City they reside in. The Public will be asked to limit their remarks/questions to three (3) minutes each. The conducting Council Member shall have discretion as to who will respond to a comment/question. In all cases the criteria for response will be that comments/questions must be pertinent to City business, that there are no argumentative questions and no personal attacks. Some comments/questions may have to wait for a response until the next regular council meeting. The conducting Council Member will inform a citizen when they have used the allotted time. Grievances by City employees must be processed in accordance with adopted personnel rules.

Have a question or concern? Call the connect line 801-464-6757 or email connect@sslc.gov

CITY OF SOUTH SALT LAKE
CITY COUNCIL MEETING

COUNCIL MEETING Wednesday January 28, 2026
7:00 p.m.

CITY OFFICES 220 East Morris Avenue
South Salt Lake, Utah 84115

PRESIDING: Council Chair Sharla Bynum

CONDUCTING: LeAnne Huff

PLEDGE OF ALLEGIANCE: Clarissa Williams

SERGEANT AT ARMS: Spencer Redden, Carson Aprato

COUNCIL MEMBERS PRESENT:
LeAnne Huff, Corey Thomas, Sharla Bynum,
Nick Mitchell, Clarissa Williams, and Ray deWolfe

COUNCIL MEMBERS EXCUSED:
None

STAFF PRESENT:
Mayor Wood
Josh Collins, City Attorney
Danielle Croyle, Police Chief
Terry Addison, Fire Chief
Jared Christensen, Deputy Fire Chief
Jonathan Weidenhamer, Community & Economic Development Director
Joseph Dane, Communications Manager
Crystal Makin, Finance Director
Eliza Ungricht, Community Development Deputy Director
Spencer Cawley, Senior Planner
Tereza Bagdasarova, City Planner
Matt Robins, Executive Assistant
Ariel Andrus, City Recorder
Sara Ramirez, Deputy City Recorder

OTHERS PRESENT:
See list

APPROVAL OF MINUTES
December 10th, Work Meeting
January 14th, Regular Meeting

Council Chair Bynum made a motion to approve the minutes listed above.

MOTION: Sharla Bynum

SECOND: Clarissa Williams

Voice Vote:

Bynum:	Yes
Huff:	Yes
Mitchell:	Yes
deWolfe:	Yes
Thomas:	Yes
Williams:	Yes

NO ACTION COMMENTS

- 1. SCHEDULING.** The City Recorder informed those at the meeting of upcoming events, meetings, activities, etc. **Next Council Meeting—February 11th @ 7pm.**

The City currently has a City Council Vacancy in District 5. Applications are being accepted until February 18th. Details and instructions can be found on the Elections page on the City website: ssl.gov

January 31st – A ‘Homebuyer Education’ class will be available at The Co-Op located inside the South Salt Lake Community Center. This is free but is limited to 20 households, requires registration, and will include lunch.

February 9th – A ‘Computer Fundamentals’ digital literacy course will be available at The Co-Op located inside the South Salt Lake Community Center.

More information about both programs and registration can be emailed to promise@ssl.gov.

February 6th – The annual ‘Ties and Tiaras’ event will take place at the South Salt Lake Community Center from 6-8:30 p.m.

- 2. PUBLIC COMMENTS/QUESTIONS.**

Hazel Stout, South Salt Lake resident, shared some concerns regarding recent national news and urged the Council to continue policies limiting cooperation to only what is strictly required by law.

Rebecca Baker, Granite Library staff, shared some upcoming events and activities at the local library, including "Message in a Bottle" kits, a custom pencil pouch activity, bilingual story time, and a beignet and donut tasting. She also noted an upcoming will-writing workshop and a call for musical acts for the new picnic concert series starting in April.

Tom Mills, South Salt Lake resident, shared some concerns regarding recent national news. He urged the Council to coordinate with outside sources to protect the diverse community, citing the need for warrants before entry.

Joy Glad, South Salt Lake resident, raised a safety concern regarding the S-Line

pedestrian sidewalk. She noted that copper wires were stripped from the lights over two years ago, leaving the area dark and feeling unsafe for pedestrians and commuters.

Ashley M, South Salt Lake resident, shared some concerns regarding recent national news and requested the City Council protect the community by refusing to cooperate with federal enforcement, requiring judicial warrants for resource access, passing a resolution to abolish ICE, and ensuring no city funds or facilities are used for immigration enforcement.

3. MAYOR COMMENTS.

Mayor Wood re-shared a statement that was first shared at the previous meeting that acknowledged residents' concerns over recent national news. She emphasized that South Salt Lake is built on kindness and mutual respect. Mayor Wood clarified the role of the municipal police department, stating that officers are not immigration officers and do not enforce federal immigration law or inquire about status during routine policing. She affirmed the City's commitment to transparency, compassion, and maintaining trust so all residents feel safe reporting crimes.

Additionally, Mayor Wood announced that South Salt Lake was highlighted in the January/February issue of *Good Housekeeping* as a "City of Kindness," noting it was the only Utah community featured.

4. CITY ATTORNEY COMMENTS.

None.

5. CITY COUNCIL COMMENTS.

Council Member deWolfe thanked those that shared comments and concerns during the public comments portion of the meeting.

Council Member Williams shared comments regarding the importance of tuning into current events.

Council Member Thomas thanked those that shared comments and concerns during the public comments portion of the meeting.

Council Chair Bynum thanked those that shared comments and concerns during the public comments portion of the meeting. She also shared a brief statement to provide some clarity on what led to the vacancy in the District 5 City Council seat.

Council Member Mitchell encouraged residents not to be afraid.

Council Member Huff thanked those that shared comments and concerns during the public comments portion of the meeting. She also shared a statement that formally announced her resignation from the District 1 City Council seat. She expressed gratitude for her six years of service and committed to assisting with the transition.

Action Items

Appointments by the Mayor

1. Appointment: Ramona Lopez – Civilian Review Board Alternate Member

The Mayor presented the following individual to the Council for their advice and consent as a new appointment.

A copy of the resume, which was provided to the Council at the Work Meeting, is attached and incorporated by this reference.

Council Chair Bynum made a motion to appoint Ms. Lopez as a Civilian Review Board Alternate Member.

MOTION: Sharla Bynum

SECOND: Nick Mitchell

Roll Call Vote:

Bynum:	Yes
Huff:	Yes
Mitchell:	Yes
deWolfe:	Yes
Thomas:	Yes
Williams:	Yes

2. Reappointment: Jeremy Carter – Planning Commissioner

The Mayor presented the following individual to the Council for their advice and consent as a new appointment.

A copy of the resume, which was provided to the Council at the Work Meeting, is attached and incorporated by this reference.

Council Member deWolfe made a motion to reappoint Mr. Carter as a Planning Commissioner.

MOTION: Ray deWolfe

SECOND: Clarissa Williams

Roll Call Vote:

Bynum:	Yes
Huff:	Yes
Mitchell:	Yes
deWolfe:	Yes
Thomas:	Yes
Williams:	Yes

3. Reappointment: Olivia Spencer – Planning Commissioner

The Mayor presented the following individual to the Council for their advice and consent as a new appointment.

A copy of the resume, which was provided to the Council at the Work Meeting, is attached and incorporated by this reference.

Council Member Mitchell made a motion to reappoint Ms. Spencer as a Planning Commissioner.

MOTION: Nick Mitchell
SECOND: Clarissa Williams

Roll Call Vote:

Bynum: Yes
Huff: Yes
Mitchell: Yes
deWolfe: Yes
Thomas: Yes
Williams: Yes

Unfinished Business

- 1. An Ordinance of the South Salt Lake City Council Amending Chapters 17.01, 17.03, 17.05, 17.06, and 17.07 of the South Salt Lake City Municipal Code to Authorize a Dwelling, Micro-Unit Conditional Land Use.**

City Planner, Tereza Bagdasarova, presented an ordinance amending City Code (Title 17) to authorize dwelling micro-units as a conditional land use in the Downtown Station District. This project, known as aQui2194, was presented and discussed at a previous meeting

Key points included:

- a. Micro-units defined as developments with 30-49 units.
- b. Unit size between 250-500 square feet, containing a kitchen and bathroom.
- c. Must be located within a quarter-mile of transit.
- d. Subject to design standards, amenity requirements, and bike charging facility requirements.
- e. Density per acre requirements were removed for clarity.
- f. Parking reduction up to 65% allowed if criteria are met.

A copy of the Ordinance is attached and incorporated by this reference.

Council Chair Bynum made a motion to approve the Ordinance.

MOTION: Sharla Bynum
SECOND: Clarissa Williams

Roll Call Vote:

Bynum: Yes
Huff: Yes
Mitchell: Yes

deWolfe: Yes
Thomas: Yes
Williams: Yes

2. An Ordinance of the South Salt Lake City Council Amending Exhibit B of Ordinance 2025-11 to Include Certain Data Points in the Legal Description Included in the Ordinance Authorizing the Abandonment of a Portion of Oakland Avenue Located Between West Temple and 200 West.

Community Development Deputy Director, Eliza Ungricht, presented an amendment to Exhibit B of Ordinance 2025-11 to update the legal description for the abandonment of a portion of Oakland Avenue (between West Temple and 200 West).

The update was required to include specific data points requested by the County to proceed with recording the plat.

A copy of the Ordinance is attached and incorporated by this reference.

Council Chair Bynum made a motion to approve the Ordinance.

MOTION: Sharla Bynum
SECOND: Ray deWolfe

Roll Call Vote:

Bynum: Yes
Huff: Yes
Mitchell: Yes
deWolfe: Yes
Thomas: Yes
Williams: Yes

3. A Resolution of the South Salt Lake City Council Acknowledging Receipt of the Independent Auditor’s Report for Fiscal Year 2024-25 and Directing that Notice be Published Pursuant to Section 10-6-152 of the Utah Code.

Finance Director, Crystal Makin, reviewed the item that was discussed at the preceding Work Meeting. The Resolution is to acknowledge the receipt of the report for fiscal year 2024-2025.

A copy of the Resolution is attached and incorporated by this reference.

Council Member Williams made a motion to approve the Resolution.

MOTION: Clarissa Williams
SECOND: Corey Thomas

Roll Call Vote:

Bynum: Yes

Huff: Yes
Mitchell: Yes
deWolfe: Yes
Thomas: Yes
Williams: Yes

Council Chair Bynum made a motion to Adjourn.

MOTION: Sharla Bynum
SECOND: Nick Mitchell

Voice Vote:

Bynum: Yes
Huff: Yes
Mitchell: Yes
deWolfe: Yes
Thomas: Yes
Williams: Yes

The meeting adjourned at 7:51 p.m.



Sharla Bynum, Council Chair



Ariel Andrus, City Recorder

Ramona Lopez

Salt Lake City, UT | [REDACTED] | [REDACTED]

Summary/Objective

I am seeking a challenging position where I can leverage my skills, abilities, and leadership qualities to contribute significantly to the success of an organization. I am dedicated to enhancing operational efficiency and fostering a positive work environment. My goal is to find a role that not only allows me to make a meaningful impact but also provides opportunities for continuous personal and professional development. I am committed to building a long-term career with a forward-thinking organization that values innovation and growth.

Professional Experience

Spectrum Field Services | Salt Lake City, UT

Accounting Specialist | April 2024 – Present

- Manage accounts receivable processes, including invoicing, payment posting, and collections.
- Reconcile customer accounts to ensure accuracy and resolve discrepancies.
- Monitor outstanding balances and follow up with clients to maintain timely payments.
- Prepare and maintain detailed financial records in compliance with company policies.
- Collaborate with internal teams to support efficient billing and reporting procedures.

Enlightened Soul Esthetics | Salt Lake City, UT

Owner and Operator | August 2014 – Present

- Licensed skincare professional specializing in facials, hair removal, and various esthetic treatments.
- Diligently adhere to appointment schedules, ensuring timely and efficient service delivery.
- Conduct client interviews to gather information on contraindications and health-related concerns.
- Provide personalized skincare recommendations based on individual client needs and concerns.

St. Joseph's Villa | Salt Lake City, UT

Central Supply Supervisor | June 2005 – August 2014

- Manage medical equipment and supplies for a skilled nursing facility, overseeing the entire supply chain process.

- Coordinate ordering of supplies, maintaining accurate inventory levels, and ensuring efficient shipping/receiving.
- Streamline distribution and warehouse management, optimizing storage space and logistics.
- Evaluate medical equipment for safety and compliance, adhering to monthly budget guidelines.
- Establish relationships with vendors, negotiating contracts and pricing.
- Handle medical records, ensuring confidentiality, accuracy, and compliance.
- Apply billing experience to support accurate invoicing and collaborate with insurance providers.

Mancuso's Religious Goods | Salt Lake City, UT

Retail Store Manager | 1993-1999, 2001-2003

- Supervised and led a small retail operation, managing a team of seven employees.
- Oversaw staff scheduling, purchasing, and inventory control.
- Handled banking responsibilities, accounts payable, and budget allocations.
- Prioritized and delivered excellent customer service to enhance the shopping experience.

Summary of Qualifications & Key Skills

- Retail Operations Management
- Team Leadership
- Financial Management (Banking, AR/AP, Budgeting)
- Customer Service Excellence
- Adaptability and Quick Learning
- Organizational and Problem-Solving Skills
- Strong Work Ethic and Communication Skills

Education

High School Diploma | 1981 | Salt Lake Community High School

Certification in Office Management | 1987 | Salt Lake Community College

Jeremy Carter



Career Summary

Detail-oriented Draftsperson with over 20 years of experience in drafting and design, with extensive expertise in oil, gas, water processes, and mechanical design. Demonstrated proficiency in mechanical and structural drafting, complemented by significant experience in project management and on-site technical support.

Skills & Qualifications

General Computer

Proficient in AutoCAD, AutoCAD Plant 3D, AutoCAD P&ID, Revit, Raster Design, Inventor, CAD Pipe, MS Office, Plex Earth (GIS), and Adobe Suite.

Drafting

Architectural - Skilled in renderings, sections, site plans, elevations, roof plans, floor plans, dimensioning, electrical plans, and wall section details.

Civil - Competent in topography, coordinate systems, surveying, legal descriptions, and plotting to scale.

Electrical - Experienced in wiring (interconnect) diagrams, schematics, one-line and three-line diagrams, instrumentation loops, grounding plans, PLC cabinet layouts, and conduit/cable schedules.

Mechanical - Adept at 3D modeling, dimensioning, geometric tolerances, assembly drawings, working drawings, reverse engineering, welding, steel detailing, gears, bearings, fasteners, linkages, HVAC, and plumbing systems.

AutoCAD

Expertise in X-ref, blocks, dynamic blocks, paper space, model space, scaling, annotative text, layers, standards, publishing, E-Transmit, Plant 3D object customization, Lisp routines, and 3D applications.

Work Experience

Mechanical and Plumbing Designer – B&D Engineering (Sandy, Utah)

April 2023 to Present

Responsible for design and drafting across industrial, commercial, and residential (shell & core/tenant improvement) HVAC, plumbing, and hydronic projects. Involved in equipment selection and project management activities.

Drafter/Designer – SMD Engineering (Taylorsville, Utah)

May 2016 – April 2023

Served as Drafter within a mechanical engineering firm, focusing on HVAC and plumbing systems for various industrial, commercial, and residential projects. Managed specification sheets and product cuts.

Drafter/Designer - Tetra Tech (Salt Lake City, Utah)

October 2014 – May 2016

Worked on a range of large-scale mining and small water projects within an electrical engineering team. Responsibilities included drafting, instrumentation, controls, and symbol library standardization.

Project Manager/Drafter/Sales - CADanswer (Salt Lake City, Utah)

November 2007 – October 2014

Provided comprehensive customer support on- and off-site. Collaborated with engineers and clients, produced isometric piping and P&ID drawings, and converted AutoCAD files for complete gas plant projects. Developed sheet metal fabrication drawings.

Drafter - Reaveley Engineering (Salt Lake City, Utah)

August 2007 – November 2007

Prepared detailed sheets for concrete, steel, and CMU construction and developed structural plans for multi-level projects following CAD standards.

Education

Madison Elementary School (South Salt Lake, Utah)

September 1979 – July 1986

Granite Park Jr. High School (South Salt Lake, Utah)

September 1986 – July 1989

Granite High School (South Salt Lake, Utah)

September 1989 – July 1991

ITT Technical Institute (Murray, Utah)

March 2004 – September 2005

Associate of Applied Science in Computer Drafting & Design

Cumulative GPA: 4.0

Honors: Multiple Highest Honors, Valedictorian

Community

City of South Salt Lake Planning Commission (May 2014 – Present)

Serving as current Planning Commission Chair, Previous tenure as Chair (January 2017 – January 2018). Function as Land Use Authority for South Salt Lake, reviewing residential and commercial developments, advising the City Council, and ensuring adherence to the General Land Use Plan. Engage with community stakeholders, respond to citizen inquiries, and collaborate with developers to mitigate project impacts.

List of projects addressed as a member of the South Salt Lake Planning Commission:

Winco, S-Line Streetcar, Zellerbach Development, Granite Library, One Burton, Chinatown Supermarket, River Run, The Road Home – Pamela Atkinson Men's Resource Center, Central Park, Hawthorne Townhomes, New South Salt Lake Public Works Campus, Jordan River Parkway, Parley's Trail, In-N-Out, Ritz Classic Apartment Homes, SSL Downtown Development Area Plan, East Streetcar Area Plan, Tracy Aviary's Nature Center, Dominion Energy Regulator Station.

Personal Fact

Lifelong Resident of South Salt Lake (September 1974 – Present)

Fourth-generation resident of South Salt Lake. Family established residence in 1928. Third generation to attend Madison Elementary and Granite High School. Currently residing in and raising a family in the original family home.

Olivia Spencer



Salt Lake City, Utah

Olivia has strong communication skills, demonstrated through her ability to convey complex public policy concepts and implications to various stakeholders. She has hands-on involvement in conceptualizing and implementing community building initiatives.

WORK EXPERIENCE

HEAL PROGRAM MANAGER

STATE OF UTAH

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Oct 2022 to Present
Salt Lake City, Utah

- Oversees grant activities for CDC public health initiatives focused on chronic disease for the Healthy Environments Active Living (HEAL) Program
- Co-manages a budget of \$3.5 million in grant monies with half earmarked to Utah's 13 Local Health Departments and community-based organizations
- Supervises a team of subject matter experts and interns who oversee projects targeting underserved communities funded under federal grants
- Drafts and manages contracts with outside public and private sector partners
- Coordinates programmatic projects related to public policy
- Manages the hiring process from recruitment to onboarding for new staff
- Serves as the registration chair for the Utah Worksite Wellness Council

TRUE PROJECT MANAGER

UNIVERSITY OF UTAH SPENCER FOX ECCLES SCHOOL OF MEDICINE

Part time Oct 22 to Present
Sept 2020 to Oct 2022
Salt Lake City, Utah

- Created the Tribal, Rural and Urban Underserved (TRUE) Medical Education Graduate Certificate to help prepare medical students to choose primary care specialties in locations that serve medically underserved communities
- Managed the Rural Primary Care Track program to encourage students to become rural primary care providers through specialized programming, rural rotation opportunities that is incentivized through scholarship funding
- Organized the annual summer Rural Immersion Course to allow students to be fully immersed in hands-on rural medicine in Indian Country through the lens of public health, cultural immersion, and community-based organizations
- Arranged subject matter expert guest speakers semesterly for courses

TRAINING COORDINATOR

SALT LAKE COUNTY CLERKS OFFICE

Aug 2018 to Sept 2020
Salt Lake City, Utah

- Facilitated trainings for 600+ Poll Workers each election cycle to teach them how to process a voter using specialized voting equipment
- Sought out new locations and inspected existing Vote Center facilities
- Managed and executed contracts for 60 Vote Centers in Salt Lake County
- Maintained voter registration data for new registrations, petitions, provisional ballots in a database of 600,000+ Utah voters
- Created fliers and signage used to guide voters in Vote Centers

EDUCATION

MASTER OF PUBLIC ADMINISTRATION

UNIVERSITY OF WYOMING

BACHELOR OF SCIENCE

INTERNATIONAL STUDIES
MASS COMMUNICATION
UNIVERSITY OF UTAH

TEACHING

INTRO TO PUBLIC ADMINISTRATION

FALL 2023, 2024 & 2025
UNIVERSITY OF UTAH

Olivia Spencer



Salt Lake City, Utah

WORK EXPERIENCE

ADJUNCT LECTURER

- UNIVERSITY OF WYOMING** May 2016 to Aug 2020
SCHOOL OF POLITICS & PUBLIC AFFAIRS Taught Asynchronous
 - Instructed American and State Government Political Science courses
 - Designed syllabi, wrote exams, and lead weekly discussions
 - Created and updated virtual courses using Canvas LMS

INSTRUCTOR

- SALT LAKE COUNTY** Dec 2016 to Aug 2018
CRIMINAL JUSTICE SERVICES Salt Lake City, Utah
 - Lead psycho-educational and life skills group classes to pretrial clients, probation clients, and inmates in the Salt Lake County jail
 - Trained staff on how to teach and use Courage to Change, a journaling program, to reduce recidivism rates
 - Managed schedules for temporary instructors within the division

INTERN

- ECONOMIC DEVELOPMENT LOAN FUND** May to Dec 2016
SALT LAKE CITY Salt Lake City, Utah
CORPORATION

GRADUATE TEACHING ASSISTANT

- UNIVERSITY OF WYOMING** Aug 2014 to May 2016
SCHOOL OF POLITICS & PUBLIC AFFAIRS Laramie, Wyoming

CENTER PROGRAMMING COORDINATOR

- SALT LAKE COUNTY** Mar 2013 to Aug 2014
AGING SERVICES Salt Lake City, Utah
 - Assisted with the daily operation, management, and supervision of the Mount Olympus Senior Center patrons and building employees
 - Coordinated and marketed programs, classes, and activities

ACADEMIC TUTOR

- STATE OF UTAH** Oct 2008 to Mar 2013
UTAH DEPARTMENT Salt Lake City, Utah
OF WORKFORCE SERVICES
 - Provided one-on-one and group tutoring to low-income at-risk youth
 - Taught GED and TABE test preparation
 - Tutored college, high school, and technical training courses

COMMUNITY INVOLVEMENT

SOUTH SALT LAKE
PLANNING COMMISSIONER

PROFESSIONAL ASSOCIATIONS

PHI ALPHA ALPHA
HONOR SOCIETY (PAA)

PUBLIC ADMINISTRATION
THEORY NETWORK

ORDINANCE NO. 2026 2

AN ORDINANCE OF THE SOUTH SALT LAKE CITY COUNCIL AMENDING CHAPTERS 17.01, 17.03, 17.05, 17.06, AND 17.07 OF THE SOUTH SALT LAKE CITY MUNICIPAL CODE TO AUTHORIZE A DWELLING, MICRO-UNIT CONDITIONAL LAND USE.

WHEREAS, the South Salt Lake City Council (“City Council”) is authorized to enact and amend ordinances governing the City of South Salt Lake (“City”); and

WHEREAS, the City Council is authorized by law to enact, amend, and repeal ordinances regulating Land Use and Development within the City; and

WHEREAS, the City is seeking to amend Chapters 17.01, 17.03, 17.05, 17.06, and 17.07 of the City of South Salt Lake Municipal Code (the “Code”) in order to create a Dwelling, Micro-Unit conditional land use; and

WHEREAS, the South Salt Lake General Plan envisions a vibrant, walkable, and transit-connected Downtown that provides a diverse range of housing and employment opportunities; and

WHEREAS, as the City continues to grow and evolve, there is a need to support redevelopment efforts that are compatible with regional transit investments and urban form goals (e.g., mixed-use, walkability, human-scale, transit-focused development, etc.); and

WHEREAS, the General Plan directs support to create planning and zoning tools that encourage quality neighborhood-oriented development and revitalization; and

WHEREAS, the proposed Micro-Unit Dwelling land use is intended to provide an alternative housing opportunity for a limited number of developments in the City’s Downtown land use district; and

WHEREAS, the Planning Commission held a duly noticed public hearing, pursuant to Utah Code § 10-9a-503 and South Salt Lake City Municipal Code § 17.11.060 on January 15, 2026, and the public had an opportunity to comment on the proposed amendments to the City’s land use regulations; and

WHEREAS, on January 15, 2026, a majority of the Planning Commission found that the proposed amendments were consistent with the goals and objectives of the City’s General Plan and in the best interests of the City and forwarded a recommendation of approval to the City Council; and

WHEREAS, the City Council met in a work session on January 28, 2026, to review, among other things, the proposed amendments, the Planning Commission’s recommendation, and the objections, if any, forwarded for the City Council’s review and finds that the proposed amendments are beneficial to the City, its residents, business members, and visitors; and

WHEREAS, the City Council hereby determines that the amendments to Title 17 of the South Salt Lake City Municipal Code align with the City's interests in promoting prosperity, economic and orderly growth, and improving the comfort, convenience, and aesthetics of the City.

NOW, THEREFORE BE IT ORDAINED by the City Council of the City of South Salt Lake as follows:

SECTION I. Enactment. The City of South Salt Lake Municipal Code Title 17 *Land Use and Development*, chapters 17.01, 17.03, and 17.05, 17.06, and 17.07 are hereby amended as outlined in Exhibit A.

SECTION II. Severability. If any section, subsection, sentence, clause, phrase, or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court or competent jurisdiction, such provision shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance.

SECTION III. Conflict with Existing Ordinances, Resolutions, or Policies. To the extent that any ordinance, resolution, or policy of the City of South Salt Lake conflicts with the provisions of this ordinance, this ordinance shall prevail.

SECTION IV. Effective Date. This ordinance shall become effective upon the Mayor's signature and publication, or after fifteen (15) days or transmission to the Office of the Mayor if neither approved nor disapproved by the Mayor, and thereafter, publication.

(Signatures appear on next page.)

DATED this 28th day of January 2026.

BY THE CITY COUNCIL:

Sharla Bynum
Sharla Bynum, Council Chair

ATTEST: [Signature]
Ariel Andrus, City Recorder

City Council Vote as Recorded:

Huff	<u>YES</u>
Thomas	<u>YES</u>
Bynum	<u>YES</u>
Mitchell	<u>YES</u>
Williams	<u>YES</u>
deWolfe	<u>YES</u>



Transmitted to the Mayor's office on this 29th day of January 2026.

[Signature]
Ariel Andrus, City Recorder

MAYOR'S ACTION: Approved

Dated this 29th day of January, 2026.

Cherie Wood
Cherie Wood, Mayor

ATTEST: [Signature]
Ariel Andrus, City Recorder

EXHIBIT A
Title 17
LAND USE AND DEVELOPMENT

Chapters:

Chapter 17.01 DEFINITIONS

17.01.010 Definitions.

“Dwelling, Micro-Unit” means a Building containing no less than thirty (30) and no more than forty-nine (49) individual Dwelling Units, or equivalent residential units, including units that are located one over another. Dwelling, Micro-Unit does not include any other defined Use within this Chapter.

Chapter 17.03 LAND-USE DISTRICTS AND MATRIX

17.03.010 Land Use Matrix.

- A. Any Use not specifically permitted or conditionally permitted in this Land Use Matrix is prohibited. Only the following Uses are allowed:
 - 1. Uses indicated by the letter "P" below are Permitted Uses only where designated.
 - 2. Uses indicated by the letter "C" are Conditional Uses only where designated.
- B. All Permitted Uses are subject to the general and specific standards, as applicable, contained in Section 17.04, as well as the regulations of each particular zoning district where permitted.
- C. All Conditional Uses are subject to the general and specific standards, as applicable, contained in Section 17.05, as well as the regulations of each particular zoning district.

Land Use Categories	Commercial Corridor	Commercial Neighborhood	Commercial General	T20B and T20C-Care	Mixed Use	Business Park	Flex	Historic and Landmark	Jordan Valley	School	City Facility & City Facility Overlay	Open Space	RI	Residential Medium-Density	General MPMU - Alcohol Retail	General MPMU - 2000 Square Ft.	General MPMU - Street District	Residential MPMU - Head Office	Residential MPMU - IMI	Residential MPMU - School	Residential MPMU - RI	General MPMU - Townhouse	General MPMU - Library	General MPMU - Townhouse	Tracy Jordan Valley Town Square Center	SLC-PD	Downstream - Station	Downstream - Streamway	Downstream - Mixed Use	Downstream - Retail	East Streamside Blvd. - State Street Gateway	East Streamside Blvd. - North Haven	East Streamside Blvd. - 200 East Gateway	Transitions Overlay	PRCA	ITE Overlay						
Adult Daycare	C		C	C	C																																					
Alcoholic Beverage, Banquet and Catering	P	P	P	P	P		P																				P	P	P	P									P			
Alcoholic Beverage, Bar Establishment	C			C											C	C											C	C	C	C									C			
Alcoholic Beverage, Beer Recreational	P	P	P	P	P		P								P	P											P	P	P	P									P			
Alcoholic Beverage, Beer Wholesaler							C																																			
Alcoholic Beverage, Hotel	P	P	P	P	P																							P	P	P	P									P		
Alcoholic Beverage, Liquor Warehouse							C																																			
Alcoholic Beverage, Local Industry Representative	P	P	P	P	P	P	P	P							P	P	P	P									P	P	P	P										P		
Alcoholic Beverage, Manufacturer	C			C			C																				C	C	C	C												
Alcoholic Beverage, Off-Premises Beer	P	P	P	P	P		P								P	P											P	P	P	P										P		
Alcoholic Beverage, Package Agency	P		P	P	P		P								P	P												P	P	P	P										P	
Alcoholic Beverage, Reception Center																																										
Alcoholic Beverage, Restaurant (Beer Only)	P	P	P	P	P		P									P											P	P	P	P	P	P	P	P						P		
Alcoholic Beverage, Restaurant (Limited Service)	P	P	P	P	P		P									P											P	P	P	P	P	P	P	P							P	
Alcoholic Beverage, Restaurant (Full Service)	P	P	P	P	P		P									P											P	P	P	P	P	P	P	P							P	
Alcoholic Beverage, Special Use (Educational)	P			P			P																				P	P	P	P	P	P	P	P								P
Alcoholic Beverage, Special Use (Industrial/Manufacturing)			P				P										P										P	P	P	P												

Chapter 17.05 CONDITIONAL USE REVIEW

17.05.010 Review Process and Requirements.

- A. A person seeking approval of a Conditional Use must file a Complete Application, using the forms established by the Community Development Department, and include payment of all fees. For any Application to construct a Building or other improvement to property for a Use that is defined by this Code as allowed in the zoning district in which the Building is proposed, the Community Development Department and the City Engineer must review the Application to determine whether the proposal:
1. Is allowed within the district where it is proposed;
 2. Is proposed for Development on a legally subdivided Lot;
 3. Can be adequately serviced by Dedicated roads, improved to City Standards and existing or proposed utility systems or lines;
 4. Complies with all applicable Development requirements of that district, including Building Height, Setbacks, and Lot Coverage;
 5. Meets the applicable Development Standards requirements;
 6. Conforms to the Design Guidelines and the design review process established for that district;
 7. Requires additional conditions of approval;
 8. Complies with the Construction Codes; and
 9. Pertains to land for which all tax assessments have been paid.
- B. The Community Development Department staff shall notify the Applicant of any specific deficiencies in the proposal.
- C. No permit or license issued shall be valid if any of the criteria listed in this Section have not been met.
- D. The land use authority is the Planning Commission for Conditional Use Applications.

17.05.020 General Conditional Use Standards.

In reviewing an Application for a Conditional Use Permit, the land use authority shall consider whether the Application:

- A. Identifies the maximum intensity of the proposed Development and Use;
- B. Complies with all provisions of the Code; and
- C. Compared to Permitted Uses and Development within the district, substantially mitigates the adverse impacts that are reasonably anticipated from the magnitude and intensity of the Development and Use, as proposed, considering:
 1. The size and location of the site;
 2. Traffic generation, timing, and nature of traffic impacts and the existing condition and capacity of the Streets in the area;
 3. Utility demand and available capacity, including storm water retention;
 4. Emergency vehicle access and anticipated average and peak day demand;
 5. Location and amount of off-Street parking;

6. Internal vehicular and pedestrian circulation system, including delivery vehicles, loading and unloading;
7. Fencing, Screening, and Landscaping to separate the Conditional Use from adjoining property and Uses;
8. Building mass, bulk, design, and orientation, and the location of Buildings on the site including orientation to Buildings on adjoining Lots or Parcels;
9. Usable open space;
10. Signs and lighting;
11. Physical design and Compatibility with surrounding structures in terms of mass, Scale, style, design, and architectural detailing;
12. Noise, vibration, odors, steam, or other factors that might adversely affect people and property off-site;
13. Control of delivery and service vehicles, loading and unloading zones;
14. Generation and Screening of waste;
15. Recycling program and pickup areas;
16. The potential adverse impacts arising from the conduct of patrons, guests, employees, occupants, or their affiliates;
17. Within and adjoining the site, the impacts of the Use on public property and environmentally sensitive lands;
18. Hours of operation, delivery, and activity;
19. Special hazards arising from the Use or from its reasonably anticipated secondary effects, including its potential to attract criminal behavior; and
20. Demand for public infrastructure or services.

17.05.030 Standards Applicable to all Conditional Uses.

- A. The outdoor display of goods or merchandise is prohibited unless expressly allowed elsewhere in this Title.
- B. The outdoor storage of any goods or merchandise is prohibited.

17.05.040 Conditional Uses with Specific Standards.

The Conditional Uses listed below require compliance with their corresponding specific standards in addition to any other applicable requirements of this Code, including the General Conditional Use standards in Section 17.05.020 and applicable Chapter 17.04 requirements.

- A. **Adult Daycare.** An Adult Daycare Use shall not include any overnight Residential Use and shall not be located within two thousand six hundred forty (2,640) feet of any Homeless Shelter Use. The distance shall be measured at the closest Property Lines.
- B. **Alcoholic Beverage Uses.** All Alcoholic Beverage Uses designated as "C"—Conditional Uses—in the Title 17 Land-Use Matrix are subject to the following, additional standards:
 1. **Alcoholic Beverage, Bar Establishment; Alcoholic Beverage, Beer Wholesaler; Alcoholic Beverage, Liquor Warehouse; Alcoholic Beverage, Manufacturer; Alcoholic Beverage, Tavern; and Alcoholic Beverage, State Liquor Store Uses** also may not be located (a) any closer to a residential district than six hundred (600) feet, as measured at the closest Property Lines, (b) any closer to a community location than permitted under section 32B-1- 202 of the Utah Code, as amended, (c) nor any closer to a

- Homeless Shelter than two thousand six hundred forty (2,640) feet, as measured at the closest Property Lines.
2. All such Uses shall incorporate plenary operational and management practices, including the use of properly licensed, bonded, and insured security personnel, to prevent and mitigate adverse on-premises and offsite behavioral and safety impacts.
 3. All such Uses shall maintain throughout all areas of the subject premises during all business hours a minimum of one candle power light measured at a level five feet above the floor.
- C. Animal Kennel/Day Care, Commercial. All instances of this Use shall comply with the criteria specified in Title 6 of this Code. Additionally, all outdoor play areas shall be located a minimum of one hundred fifty feet (150') from any residential district.
- D. Assisted Living Facility. All instances of this Use shall comply with and provide, as applicable, the following:
1. Proof of state licensure for Assisted Living Facility;
 2. A design, residential in character and architecturally Compatible with the neighborhood, which adequately screens the Use from neighboring Lots and complies with Utah Department of Health standards;
 3. An outdoor lighting plan which adequately screens lighting to mitigate its impact on surrounding Uses;
 4. A Sign plan which includes no more than two (2) square feet of signage for facilities on Public Streets smaller than Collector Streets, and monument signs not to exceed thirty-two (32) square feet for facilities on Public Streets considered Collector Streets or larger; and
 5. A delivery, traffic, and parking plan which adequately mitigates the adverse impacts of increased traffic generation on the neighborhood in which the proposed Use is located. The parking plan must propose parking appropriate for the proposed Use of the facility.
 6. An Applicant for this Use acknowledges: its responsibility for each unlawful request for emergency services at the facility, under Chapter 8.34 of this Code; that it is the recipient of all emergency services under Section 2.40.060 of this Code; and shall reimburse the City for the costs of all emergency services rendered at or to residents of the facility under Section 2.40.270 of this Code.
- E. Auto, Light Truck, RV, Boat, Trailer Dealerships (Sale, Lease, or Rent). In addition to being subject to the Design Review process, all instances of this Use (including change of a prior instance of this Use) shall comply with the following criteria:
1. Landscaping shall be required along any Street Frontage and shall be subject to the Development Standards of Chapter 17.06 of this Code.
 2. Buildings must meet the minimum Setback requirements of their respective districts.
 3. Designated customer parking must be provided at a ratio of one (1) space for every twenty (20) vehicles displayed, with a maximum of fifteen (15) spaces required. A minimum of three employee Parking Stalls must be provided. Off-Street customer and employee Parking Stalls must be identified.
 4. All Buildings other than sales offices only must provide additional designated Parking Stalls at a ratio of one (1) space per five hundred (500) square feet of floor space.
 5. All businesses adjacent to residential districts shall require design review approval from the Planning Commission.
 6. Where any business is adjacent to a Residential Use, a Buffer between the Residential Use and the business shall be required. Walls, Landscaping, special Setbacks, other elements, or a combination of these items must be used, as appropriate, to mitigate the impact upon the adjacent Residential Use. The City shall consider the visual appearance of the site, the traffic flows, noise, light and the size and

purpose of adjacent Streets or Alleys, the extent of the business operations, and other factors in determining the Buffer sufficiency.

7. Outside loudspeakers, lighting which intrudes into adjacent properties, deliveries before 7:00 a.m. or after 10:00 p.m., the use of Public Streets for loading and unloading, repair work outside of a Building, and any other public nuisance conduct shall be prohibited.
 8. For the purposes of maintaining safe access and to promote uncluttered and attractive displays, all outdoor Auto, Light Truck, RV, Boat, and Trailer displays must be done in a manner consistent with Parking Lot requirements and such that all individual units can be relocated without the necessity of first relocating others.
 9. All Auto, Light Trucks, RVs, Boats, and Trailers displayed shall meet all requirements of law at all times, shall be in operating condition, shall not have flat tires or broken windows, and shall be capable of being licensed and registered without additional repair or alteration.
 10. The minimum outdoor display lot area, not including any Buildings, for any Auto, Light Truck, RV, Boat, Trailer Dealerships (Sale, Lease, or Rent) Use shall be one (1) acre. The one (1) acre of required display lot area shall be located in the front and side yard areas. Lot area behind a Building shall not be counted as required display lot area. All vehicle display areas shall be Hard-Surfaced as established in the City's parking, access, and circulation requirements. When a Development is larger than one (1) acre and contains more than (1) business, an Auto, Light Truck, RV, Boat, Trailer Dealerships (Sale, Lease, or Rent) Use may be located within that Development if all requirements of this Title are met, including:
 - a. Parking requirements;
 - b. Site and Landscaping requirements;
 - c. Ingress and egress points are provided for the other businesses; and
 - d. The devoted outdoor display lot area is a minimum of one (1) acre in area.
 11. The minimum Lot Frontage shall be two hundred (200) feet in width. The Frontage of Corner Lots shall be determined by the Street on which the property is addressed.
 12. Auto, Light Truck, RV, Boat, Trailer Dealerships (Sale, Lease, or Rent) Uses are exempt from the minimum outdoor display lot area and Lot Frontage requirements of this Section if all inventory is stored and displayed indoors. Indoor-only Auto, Light Truck, RV, Boat, Trailer Dealerships (Sale, Lease, or Rent) Uses are subject to all other applicable requirements of this Section, and the following additional standards:
 - a. Sales of vehicles must be conducted entirely within a fully-enclosed Building consisting of a showroom with an area no smaller than three thousand (3,000) square feet.
 - b. Showroom spaces shall be visible from the exterior of the Building, through the use of windows, storefronts, or other Architectural Elements using either a Single-Story Commercial or Flex Building form.
 - c. Outdoor sales, display, and storage of Autos, Light Trucks, RVs, Boats, and Trailers is prohibited.
 - d. Parking associated with indoor-only Auto, Light Truck, RV, Boat, Trailer Dealerships (Sale, Lease, or Rent) Uses shall only be used for customers and employees.
- F. Child Care Center. All instances of this Use shall comply with and provide, as applicable, the following:
1. Proof of state licensure;
 2. A design which precludes a front yard playground; and
 3. A delivery, traffic, and parking plan which adequately mitigates the adverse impacts of increased traffic generation in the neighborhood where the Use proposed to be located.

G. Convenience Stores with Fuel Pumps.

1. The pump islands of the convenience store may be erected in the Front Yard area provided the pumps are set back at least twenty-four (24) feet from the Right-of-Way of any Street.
2. Hard-Surfaced driveways leading to and from a pump island and other properly located service facilities permitted on the property shall be allowed in the Front Yard area provided that the driveways shall be defined by the construction of a concrete curb on the side adjoining the sidewalk. The area between the curb and the sidewalk shall be landscaped to comply with Chapter 17.06.
3. A ten-foot distance shall be maintained between a driveway and the Property Line with which it is parallel or approximately parallel.
4. All Parking Areas on the convenience store Lot shall maintain the required landscaped Front Yard as required in Chapter 17.06 and shall be bordered by concrete curbing.

H. Day Treatment Center. All Day Treatment Center Uses shall be outpatient only with no inpatient residential component. Day Treatment Center Uses shall not be located any closer to residential districts, Parks, or Schools than six hundred (600) feet, nor within two thousand six hundred forty (2,640) feet of any Homeless Shelter Use, as measured at the closest Property Lines.

I. "Dwelling, Micro-Unit"

The provisions of this Section shall authorize the entitlement of three (3) Micro-Unit Developments. Upon the entitlement of three (3) Micro-Unit Developments, the Dwelling, Micro-Unit use shall no longer be a conditionally permitted use unless specifically extended by action of the City Council, following review and recommendation by the Planning Commission.

1. All instances of this Use shall comply with the following:

- a. The City of South Salt Lake Downtown Form-Based Code;
- b. All applicable design standards of the City of South Salt Lake Municipal Code; and
- c. All other applicable development requirements of the City of South Salt Lake Municipal Code, except as expressly modified herein.

2. Dwelling, Micro-Unit shall meet the following requirements:

- a. Micro-Unit Developments shall contain no fewer than thirty (30) and no more than forty-nine (49) dwelling units.
- b. Individual micro-units shall be no smaller than approximately two hundred fifty (250) square feet in floor area and no larger than approximately five hundred (500) square feet in floor area.
- c. Each micro-unit shall include:
 - i. A functional kitchen, and
 - ii. A private bathroom.
- d. Micro-Unit Developments must be located within the Downtown land use district and within one-quarter (¼) mile of a public transit stop, such as a TRAX station. Applicants shall submit documentation confirming compliance with this requirement.
- e. Micro-Unit Developments shall comply with the Parking Reduction standards set forth in Section 17.06.160(D).
- f. Micro-Unit Developments shall include dedicated charging facilities for electric bicycles (e-bikes), in a quantity and location approved as part of the conditional use review.
- g. Micro-Unit Developments shall be subject to the amenity requirements applicable to multi-family developments of fifty (50) dwelling units or fewer, as set forth 17.07.100B.

- a. As part of the conditional use application, applicants shall be required to submit a project-specific report or study contributing to the City's evaluation of Micro-Unit Dwellings.
 - b. The content, scope, and format of the report shall be according to the standards determined by the City in accordance with this Section.
 - c. The report may include, but is not limited to, analysis of:
 - i. Resident behavior and occupancy patterns;
 - ii. Transit usage;
 - iii. Parking demand and impacts;
 - iv. E-mobility usage; and
 - v. Overall project performance.
 - d. The purpose of this requirement is to inform future housing and land use policy decisions and to evaluate whether micro-unit housing supports the City's planning objectives.
- J. Family Interim Non-Congregate Children Housing ("FINCH") Facility. A FINCH facility Use shall:
- 1. Conduct all operations within an enclosed Structure;
 - 2. Serve only properly registered families who qualify for residency in a FINCH facility;
 - 3. Provide adequately staffed, 24-hour, on-site management;
 - 4. Provide adequately staffed, licensed, and bonded private security (or properly trained off-duty police officers) to minimize the demand on public emergency services providers;
 - 5. Participate in and support the City's comprehensive management plan to prevent the deterioration of public health and public safety in the vicinity as a result of the Use, the potential for loss of community in the neighborhood, the deterioration of public assets or the devaluation of private property by demonstrating:
 - a. Effective measures to:
 - i. Minimize neighborhood disruption associated with the Use and the potential for excessive demands for City services;
 - ii. Minimize the spread of disease both on and off-Site;
 - iii. Protect and nurture children housed on-Site;
 - iv. Ensure the safety and convenience of emergency responders and public safety personnel; and
 - v. Deter and promptly remediate graffiti.
 - b. Engage in good faith efforts, to support the City's request to obtain adequate resources and commitments from the State of Utah, and other benefactors, to promptly reimburse the City for:
 - i. The disproportionate cost or consumption of City services resulting from the Use;
 - ii. Each unlawful request for emergency services associated with the Use of the facility, under Section 8.34.020; and
 - iii. The costs of all emergency and public safety services rendered at the facility as the designated "recipient" under Section 2.40.070;
 - c. Implementation of specific, objective, and accountable security and operations measures and policies to:

- i. Safely store all guest weapons in a secure location, to:
 - A. Securely store all prescribed medication;
 - B. Prohibit on-site illegal drug possession or use; and
 - C. Prohibit the possession or storage of any stolen property;
 - ii. Reduce the proliferation of crime off-Site that is associated with the Use;
 - iii. Reduce the Use from supporting, attracting, compounding the adverse impacts of an off-Site homeless population near the facility;
 - iv. Minimize the production, accumulation, disposal, and transportation of solid waste;
 - v. Enforce appropriate quiet hours to protect resident children's health and the quiet enjoyment of neighboring properties;
 - vi. Screen guests for, and promptly refer and transfer applicable guests to, off-Site rehabilitation and detoxification or mental health programs, if available;
 - vii. Regularly address ongoing operational complaints from residents within the facility, from public safety personnel, and from neighboring residents and businesses that arise from the Use;
 - viii. Maintain a comprehensive guest registry system that is maintained for a minimum of two years and is readily available to public safety personnel to the extent allowed by applicable law;
 - ix. Transition guests from the facility to more permanent housing opportunities as soon as reasonably possible;
 - x. Identify and facilitate registration of convicted sex offenders, and prohibit those who have a sex offense against a minor in the past 10 [years] from remaining at the Facility;
 - xi. Enforce a reasonable code of guest conduct, in collaboration with the South Salt Lake City Police Department, including the prohibition of pan handling within the City;
 - xii. Minimize vehicular and pedestrian traffic generation to and from the facility;
 - xiii. Prevent/eliminate off-premises parking within the City associated with the Use; and
 - xiv. Assure the safety of children within the facility, and promote the intellectual and emotional health and development, of children housed in the facility.
- K. Funeral/Mortuary Home. This Use cannot share space or any Common Wall with another Use.
- L. Homeless Shelter. Any Homeless Shelter Use shall:
- 1. Comply with the urban-style Multi-Family design standards;
 - 2. Conduct all operations within an enclosed structure;
 - 3. Serve only registered, overnight guests;
 - 4. Provide 24-hour, on-site management and security;
 - 5. Provide, implement and maintain a comprehensive design and management plan to prevent the deterioration of public health and public safety, the potential for loss of community, the deterioration of public assets and the devaluation of private property that Utah has recently experienced as a result of the opioid crisis, incomplete criminal justice reform, the lack of long term affordable housing, a lack of qualified and affordable long term treatment facilities and a poorly managed concentration of homeless individuals housed in overcrowded and understaffed facilities by demonstrating:
 - a. Effective measures to:

- i. Minimize neighborhood disruption associated with the Use and the potential for excessive demands for City services;
 - ii. Adequately and professionally staff the facility;
 - iii. Prevent the spread of disease both on and off-site; and
 - iv. Ensure the safety and convenience of public safety personnel;
- b. Adequate resources and commitment to promptly reimburse the City for:
- i. The disproportionate cost or consumption of City services resulting from the use;
 - ii. Each unlawful request for emergency services associated with the Use of the facility, under Section 8.34.020;
 - iii. The costs of all emergency services rendered at the facility as the designated "recipient" under Section 2.40.070;
 - iv. Implementation of specific objective, and accountable security and operations measures to prevent and eliminate:
 - a) Criminal activity on-site, including policies to safely store all guest weapons in a secure location, to securely store and dispense all prescribed medication, to prohibit on-site illegal drug possession or use and possession or storage of any stolen property;
 - b) Proliferation of crime off-site that is associated with the use;
 - c) Potential for the facility to support/attract/compound the adverse impacts of an off-site homeless population within a one-mile radius of the facility;
 - d) Best management practices to minimize the production, accumulation, disposal and transportation of solid waste;
 - e) Enforcement of quiet hours to protect neighboring properties;
 - f) A transparent and effective guest screening system to promptly refer and transfer applicable guests to off-site rehabilitation and detoxification or mental health programs;
 - g) Specific processes and objective commitments to regularly address ongoing operational complaints;
 - h) Comprehensive guest registry system that is maintained for a minimum of two years and is readily available to public safety personnel;
 - i) Detailed plan to transition guests from shelter within 90 days of initial registry;
 - j) Coordination with public safety regarding notice of any registered sex offender within the facility;
 - k) A reasonable code of guest conduct, including the prohibition of pan handling within the City;
 - l) Best practices to minimize vehicular and pedestrian traffic generation to and from facility.

M. Home Occupation, Category II.

1. Regulations.

- a. Category II Home Occupations must be clearly incidental and subordinate to the Primary Use of the Dwelling for residential purposes and shall not change the character of the Dwelling or the

neighborhood in which it is located. If at any time it is determined that a Home Occupation has altered the character of a Dwelling or neighborhood, the Home Occupation license will be revoked, and the character of the Dwelling must be restored.

- i. A Home Occupation that changes the outside appearance of the Dwelling, architecturally or otherwise, to accommodate the Home Occupation Use on the property is prohibited.
 - ii. A Home Occupation may include the sale of goods produced on the premises and goods produced elsewhere as long as goods are not displayed where they may be seen from the outside of the property and as long as the sale of goods are limited to no more than two (2) customers per hour.
 - iii. A Home Occupation shall not occupy more than twenty (20) percent of the Dwelling's Floor Area.
 - iv. Except for an enclosed outdoor play area for Child Care, a Home Occupation shall not involve the use of any yard area or activity outside a Building.
 - v. An Accessory Structure separate from the Dwelling may be used for a Home Occupation as long as: (i) the Accessory Structure remains incidental and subordinate to the Dwelling; (ii) no more than twenty-five (25) percent of the Floor Area of the Accessory Structure is used for the Home Occupation; and (iii) the land use authority approves the Use of the Accessory Structure for the Home Occupation. Home garden produce sales shall follow the requirements in Subsection (1)(b).
 - vi. No employee, other than one living at the Dwelling, is allowed at the Dwelling for any business purpose.
 - vii. All signs shall meet the requirements of Chapter 17.08 of this Code.
 - viii. Explosive or combustible materials shall not be stored for a Home Occupation.
 - ix. Home Occupations shall not disturb the peace and quiet of the neighborhood with noise, vehicles, odor, dust, vibrations, parking, obstructions, or other matters related to the business.
 - x. Yard and garage sales associated with a Home Occupation are prohibited.
 - xi. Home Occupations shall only be conducted between the hours of seven (7) a.m. and eight (8) p.m.
 - xii. Home Occupations shall comply with all pertinent City, county, and state regulations, including business license regulations. Home Occupation licenses may be revoked upon any valid unresolved complaint. Inspections by the City may occur as necessary to assure conformance with conditions and regulations.
 - xiii. Home Occupation shall meet all licensing requirements of the City, county, and state.
- b. Category II Home Occupations shall meet the standards of this Subsection and Subsection (1)(d):
- i. Home office Uses that require a customer to come to the home in order to conduct business.
 - ii. Home garden produce sales. Home garden produce sales must have sufficient Frontage or driveway space for the parking of vehicles. In order to avoid damage to adjacent Uses or property, all Temporary Structures shall be properly secured or anchored to the ground to prevent the Structure from being moved. The City may require additional securing or anchoring upon finding that the method of securing is inadequate.
 - iii. Barber Shop or Hair Salon.

- iv. Home Craft Production and sales, where no machinery is used to create or construct the item produced.
 - v. Music, tutoring, and general education instruction limited to no more than two (2) students at a time.
 - vi. Dressmaker, seamstress, or tailor who has no assistants.
 - vii. Similar Uses as deemed appropriate by the land use authority.
- c. The following Category II Home Occupation shall meet the standards and conditions listed below and in section 17.05.020(C) are met:
- i. Home Craft Production and sales, where machinery is used to create or construct the item produced and does not involve reportable or regulated quantities of hazardous or flammable substances, and such operations will not generate noise, dust or odors.
 - ii. Dance instruction, limited to no more than two (2) students at a time or no more than twenty percent (20%) of the Dwelling's Floor Area, whichever is greater.
 - iii. Family Child Care, provided the care is provided only by those residing within the home, is limited to no more than eight (8) children at a time, a food prepared shall comply with all Salt Lake County Health Department standards, a Utah Food Handlers permit is required if serving non-prepackaged food, the food approved by Utah Childcare Licensing, and complies with the requirements of all regulating agencies.
 - iv. Pet Grooming Services, limited to two (2) animals on-site at any one time; or
 - v. Wholesale or Retail sales of goods, except as incidental to a permitted Home Occupation.
- d. Conditions for Uses listed in Subsections (b) and (c):
- i. Exception for home garden produce sales, customer traffic is by appointment only with no walk-ins.
 - ii. All Category II Home Occupation shall be limited to two (2) individual customers on the premises at a time.
 - iii. Hours of operation shall be limited from seven a.m. (7 a.m.) to eight p.m. (8 p.m.).
 - iv. No person, other than the Applicant/resident, shall work at the Home Occupation.
 - v. No more than two (2) customer vehicles may be parked on-site at any time.
 - vi. Category II Home Occupations may use available on-Street parking abutting the Dwelling.
 - vii. Required off-Street parking for the Residential Use shall not be interrupted for the Home Occupation.
 - viii. If a commercial vehicle is used in conjunction with a Home Occupation, it must (1) be parked off-Street on an approved Impervious Surface; (2) not exceed one ton in capacity; and (3) not be operated from the property between the hours of eight p.m. (8 p.m.) until seven a.m. (7 a.m.). Should a commercial vehicle create a nuisance regarding parking, noise, odor, hazardous substances, etc., the vehicle may be barred from the residential district by action of the Planning Commission.
- e. Category II Home Occupations do not include:
- i. Equestrian Facility;
 - ii. Commercial Animal Kennel or Commercial Animal Day Care;
 - iii. Real estate office other than an individual agent or broker in his own home;

- iv. (Minor or Major) Manufacturing;
 - v. Indoor Storage Facility, Outdoor Storage Facility, or Warehouse Storage Facility;
 - vi. Auto-related uses;
 - vii. Massage Therapy; or
 - viii. Any Use not specifically listed as permitted in this Section.
- N. **Movie Theater/Live Performance Theater.** Such Uses shall not be located any closer to residential districts than three hundred (300) feet, as measured at the closest Property Lines.
- O. **Sexually Oriented Business.** All shall comply with the criteria specified in Title 5 of this Code.
- P. **Storage Facility, Indoor Climate Controlled.** All instances of this Use shall comply with and provide, as applicable, the following:
- 1. Comply with all Commercial Design Standards found in 17.07;
 - 2. Comply with all Development Standards found in 17.06;
 - 3. Conduct all business operations within an enclosed structure;
 - 4. Provide on-site management and security;
 - 5. Provide, implement and maintain a security plan to prevent the deterioration of public health and public safety;
 - 6. Provide, implement and maintain an outdoor lighting plan that adequately screens lighting to mitigate its impact on surrounding Uses;
 - 7. Provide, implement and maintain best management practices to minimize the production, accumulation, disposal, and transportation of solid waste;
 - 8. Provide, implement and maintain a loading and services plan, including fire access; and
 - 9. Provide, implement and maintain an energy efficiency plan.
- Q. **Temporary Use.**
- 1. **Use Limitations.**
 - a. Temporary Uses include firework stands, Christmas tree lots, and other similar seasonal Uses.
 - b. Temporary Use Permit. Temporary Uses shall obtain a separate business license and Conditional Use permit for each Use and location.
 - c. Time Limitations. Use permits may be allowed for up to a six (6) month period with the following exceptions:
 - i. Firework Stands. Restrictions shall follow the public sales and display limitations found in state code.
 - ii. Christmas Tree Lots. Shall only be permitted from November 1 through December 31.
 - d. Hours of Operation. Temporary Uses may be open from eight (8) a.m. to ten (10) p.m. unless provided otherwise under state code.
 - e. Signage. Permanent signs are prohibited for Temporary Uses. All Signs shall follow the requirements of Chapter 17.08.
 - f. Regulations by Other Agencies. This Section does not exempt the Applicant or operator from acquiring any other required permit for operation.

- g. **Liability Insurance.** The Applicant must obtain adequate liability insurance to cover all activities related to the Use for the duration of the permit, prior to issuance of the Temporary Use permit. A copy of the liability insurance policy shall be submitted to the City with the business license Application.
2. **Site Improvements.**
- a. **Temporary Uses shall meet the following requirements:**
 - i. **If the Temporary Use is located on an unimproved Parcel, the following shall apply:**
 - a) Based on the scope of the operation, the land-use authority may require the installation of a minimum road base or gravel surface for parking, to assure the safe passage of vehicles on adjacent roadways, and the safety of patrons.
 - b) Sufficient off-Street parking shall be provided to meet the needs of the operation and of any existing Uses on the property.
 - c) Structures, displays, and other activities must be located sufficient distance from any Street to provide for public safety and Clear View Area requirements as found in Chapter 17.07.
 - d) If any part of the Temporary Use becomes a nuisance or safety hazard, the land-use authority may require changes or discontinuance of the operation.
 - e) All activities and displays shall take place in accordance with the standards for outside business activities found elsewhere in this Title.
 - ii. **If the Temporary Use is located on an improved Lot or Parcel, the following shall apply:**
 - a) Sufficient off-Street parking shall be provided to meet the needs of the operation and any existing Uses on the property as determined by the land use authority.
 - b) Structures, displays, and other activities must be located sufficient distance from Streets to provide for public safety and Clear View requirements as found in Chapter 17.07.
 - c) If any part of the operation becomes a nuisance or safety hazard, the land use authority may require changes to or discontinuance of the operation.
 - d) In addition to the foregoing, all activities and displays shall take place in accordance with the standards for outside business activities found elsewhere in this Title.
 - e) Permanently located businesses that operate a Temporary Use shall meet the design standard and site improvement requirements found in Chapters 17.06 and 17.07.
3. **Site Restoration.** The site must be restored to its original condition upon expiration of the Temporary Use permit. The site may not be used for storage of any Temporary Use or Structures.
4. **Temporary Structures.** All Temporary Structures must be approved by the land-use authority. In order to avoid damage to adjacent Uses or property, all Temporary Structures shall be properly secured or anchored to the ground to prevent the Structure from being moved. The City may require additional securing or anchoring upon finding that the method of securing is inadequate.
- R. **Wireless Communication Facilities.**
- 1. **In addition to the existing Conditional Use standards, the following factors shall be considered by the Planning Commission:**

- a. Compatibility of the proposed Structure with the height and mass of existing adjacent Buildings and utility Structures;
 - b. Whether Collocation of the Antenna on other existing structures in the same vicinity with such Uses as other towers, Buildings, utility poles and similar Structures is possible, and practical, as demonstrated by the Applicant, without significantly affecting the Antenna transmission or reception;
 - c. The location of the Antenna in relation to existing vegetation, topography, and Buildings to optimize visual Screening;
 - d. Whether the spacing between Monopoles creates detrimental impact on adjacent properties;
 - e. The willingness of the Applicant to allow Collocation on its facility in the future for a reasonable compensation, as provided in sub (1)(b) of this Subsection.
2. The Planning Commission may require that the Structure be designed and engineered to reasonably allow Collocation by a subsequent provider of low power radio communication services, if Collocation is feasible and consistent with sound engineering principles. Nothing herein shall be construed to deny the Owner of such a Structure from the right to receive reasonable compensation from that subsequent collocating provider for the Use of the structure.
 3. Accessory Buildings for Antenna Structures. Accessory Buildings to Antenna Structures must comply with the required Setback, height and Landscaping requirements of the zoning district in which they are located. Monopoles shall be fenced with a six-foot chain-link fence and the climbing pegs removed from the lower 20 feet of the Monopole.
 4. Abandoned Facilities. The Community Development Department is empowered to require an abandoned low power radio services Antenna be removed from the Building or premises when that Antenna has not been put into use by the Owner, the person having control, or the person receiving the benefit of the Structure within 30 calendar days after notice is given to the Owner, the person registered with the City as having control, or the person last known to the City to receive the primary benefit of the Structure. Notices required by this Section may be given by personal service, or by certified mail addressed to the person's last known address.
 5. Where Allowed. A low power radio service facility, which is not otherwise classified in this Section, is a Conditional Use as outlined herein. A Conditional Use permit for a Monopole may be granted in a residential district only if the Planning Commission finds that:
 - a. The Monopole Antenna otherwise meets the requirements of Subsection (D) and does not exceed 60 feet in height;
 - b. The Antenna tower will be placed on a Parcel occupied by a non-Residential Use, such as a school, church, or other non-Residential Use that is a legally conforming structure in that residential district;
 - c. The Antenna tower will be located no closer than 150 feet from the nearest residential structure; and
 - d. The Antenna and supporting Structure will be disguised as, or otherwise integrated with, a light pole, Billboard, utility Structure or similarly Compatible and useful Structure located on the Parcel in a way that minimizes and mitigates the visual impact of the Antenna.
 6. Controlling Chapter. Notwithstanding the various descriptions of land uses listed in the ordinances of the City relative to communication facilities, and the manner in which those various Uses are listed as Permitted or Conditional Uses in the respective chapters of this Title, the provisions of this Section and the Land Use Matrix shall prevail in governing the placement of wireless communication facilities, low power radio services facilities, and appurtenant facilities in the City, including the designation of Permitted and Conditional Uses in the various land-use districts.

17.05.050 Conditional Use Permit Standards.

Upon review and consideration of the criteria identified in this Chapter, as compared to the impacts of Permitted Uses in the district, the proposal must:

- A. Be Compatible in intensity of Use, Scale, and design with Permitted Uses in the district;
- B. Not compromise the health, safety, or welfare of:
 - 1. Persons employed within or using the proposed Development;
 - 2. Those residing or working in the vicinity of the proposed Use or Development; or
 - 3. Property or improvements in the vicinity of the proposed Use or Development;
- C. Not impose disproportionate burdens on the citizens of the City.

17.05.060 Conditional Use Permit Determination.

- A. The land use authority shall issue a Conditional Use Permit, describing the scope of the permit and all reasonable conditions of approval if the Application complies with Code and the Applicant has proposed, or the land use authority has required, conditions to substantially mitigate the reasonably anticipated detrimental effects of the proposed Use.
- B. If the land use authority determines that the Application does not comply with the standards and criteria of this Chapter and the Applicant has not proposed or the land use authority cannot impose additional, reasonable conditions of approval to that would bring the proposal within the standards and criteria of this Code, the land use authority may deny the Conditional Use Permit Application.

17.05.070 Modification of Conditional Use Permit.

- A. The land use authority may reasonably modify the conditions of a Conditional Use Permit if the actual detrimental effects of previously identified adverse impacts are greater than anticipated, or the proposed mitigation has been unsuccessful at mitigating those actual detrimental effects to comply with the standards of this Code.
- B. Modification proceedings may be initiated by the Applicant, the City, or an injured party with standing. The party seeking the modification must pay the costs associated with the modification proceedings and file a petition for modification with the City. Modification proceedings are conducted in the same manner as an initial review.
- C. The Conditional Use permit holder is a necessary party to these proceedings and shall be afforded due process.

17.05.080 Expansion or Growth of Conditional Use.

- A. A Conditional Use may not be expanded without first undergoing modification proceedings, as provided in Section 17.05.060, and obtaining a Conditional Use Permit that addresses and allows the proposed expansion of the Conditional Use.
- B. Expansion of a Conditional Use occurs if the square footage of a Structure on a property subject to a Conditional Use Permit or associated with a Use listed as "Conditional" in this Title's Land Use Matrix will be increased by greater than ten (10) percent of the square footage existing at the time of the initial Conditional Use Application.
- C. A Conditional Use has grown if any of the following occurs:

1. The pedestrian or vehicle traffic has increased by greater than twenty (20) percent than was anticipated at the time of the initial Conditional Use Application, and the increased traffic is a result or impact of the Use;
 2. Off-Street parking has become inadequate due to the number of customers, employees, or occupants associated with the Conditional Use; or
 3. Other detrimental effects, such as noise, odor, or light pollution, have increased beyond what was reasonably anticipated at the time of the initial Conditional Use Application.
- D. The City may initiate modification proceedings if a Conditional Use has grown to the extent provided in this Section.

17.05.090 Revocation of Conditional Use Permit.

- A. A Conditional Use permit may be revoked or suspended if any of the following occur or are found to have occurred:
1. The Conditional Use Permit was obtained by fraud or misrepresentation;
 2. One or more of the conditions of the Permit have not been met;
 3. The holder or user of the permit has failed to comply with any local, state, or federal laws governing the conduct of the Conditional Use;
 4. The holder or user of the Permit has failed to construct or maintain the site as shown on the approved plans; or
 5. A Conditional Use has been expanded or grown and cannot mitigate the detrimental effects of that expansion or growth.
- B. Revocation is appropriate when the Applicant has knowingly engaged in conduct that violates the Conditional Use Permit, or when the holder or user has previously had the Permit suspended. Notice shall be given of a pending revocation and the Property Owner will be given a reasonable opportunity to cure the violation in the same manner as provided for other violations of ordinances in this Title.

17.05.100 Building Permits.

The issuance of a Conditional Use Permit does not excuse an Applicant from applying for and obtaining Building Permits for the location, unless Building Permits are not required for the approved Conditional Use.

17.05.110 Conditional Use Permit Expiration.

- A. **Conditional Use Not Implemented.** A Conditional Use Permit expires if the Permit has not been implemented within two (2) years from the date of approval. The Permit is considered implemented if the holder of the Permit engages in the Conditional Use on the site or maintains an active building permit (excluding demolition permits) on the site for which the Conditional Use Permit was granted.
- B. **Conditional Use Abandoned.** If the approved Conditional Use or activity ceases for any reason or does not maintain an active building permit for a continuous period of two (2) years or more, the Conditional Use Permit shall automatically terminate without further notice, as having been abandoned. A person may only reinstate the Conditional Use after applying for and receiving a new Conditional Use Permit.

Chapter 17.06 DEVELOPMENT STANDARDS

ARTICLE I. GENERAL DEVELOPMENT STANDARDS

17.06.010 Site Development Plan and Development Lot Required.

No Building Permit shall be issued for the construction of any Building or Structure located on a Lot or Parcel that does not conform to these regulations.

- A. The Applicant shall prepare Site Development plans consistent with the standards contained herein and shall pay for the design, evaluation, construction, and inspection of any Public Improvements required.
- B. No one shall alter any terrain or remove any vegetation from the proposed Development Site or engage in any Site Development until an Applicant has obtained the necessary Development Permits.
- C. The Community Development Department shall review submitted plans for:
 - 1. Design;
 - 2. Conformity to the Master Plans;
 - 3. Compliance with this Title;
 - 4. Adequacy of Public Improvements serving the Lot; and
 - 5. Environmental quality of the Development Design.
- D. Plans of proposed Developments may be referred by the Community Development Department to any City department, special district, governmental board, bureau, utility company, and other agency that will provide public or private facilities and services to the Development for their information and comment. The Community Development Department shall coordinate comments received from public and private entities and share such comments with the Applicant.
- E. The City Engineer shall review and comment on the engineering plans and specifications for the improvements required for Site Development consist with this Title, the Construction Standards and Specifications for Public Improvements and other applicable ordinances and shall be responsible for determining the appropriate amount of an Infrastructure Improvement Assurance, Improvement Warranty, and any Guaranty should be, and for inspecting the required improvements for compliance with this Title.
- F. The City Attorney shall verify that the Infrastructure Improvement Assurance, Warranty, and any other Guaranty provided by the Applicant is acceptable.

17.06.020 Payment of fees.

No permit shall be issued unless the Applicant has first paid to the City all applicable fees required and, as applicable and has reimbursed the City for all out of pocket costs incurred in review and enforcement of the Application. The amounts of all fees shall be listed in the fee schedule which may be amended from time to time by the City Council. Payment of fees does not affect the Applicant's obligation to construct and Dedicate Public Improvements or meet other obligations of Development approval.

17.06.030 Review required.

Each person who proposes to Develop land shall first request a concept review from the Community Development Department. No Development shall be considered for approval until a written concept plan has been

received from the Community Development Department. This provides the Applicant with an opportunity to consult with and receive assistance from the City regarding the regulations and design requirements applicable to the Development of property before submitting a complete Application.

17.06.040 General Site Development Standards.

- A. For all Development, prior to issuance of a Building Permit, the Development Site must meet the following criteria:
 - 1. The proposed Development is on a legal Lot.
 - 2. All required curb and gutter must be installed unless the City allows such installation to be deferred until a later stage of the Development; if deferred, then the location and elevation of curb and gutter must be clearly marked in a manner acceptable to the City and the Applicant must have posted a Site Development Guaranty to secure installation of curb and gutter before a date certain;
 - 3. All underground utilities located under the Street or access way surface are installed and accepted by the City and appropriate agencies;
 - 4. Fire hydrants are fully operational in the area of the Development where permits are requested, with adequate culinary water lines fire flow to meet the demands of all properties served by the line;
 - 5. Streets or access ways are rough graded and provided with an all-weather surface acceptable to the City; and
 - 6. Continuous access to the area of the requested permit through the project is provided by an access, approved by the City, and improved with an all-weather surface.
 - 7. Exceptions. A Parcel that contains a Single-Family Dwelling does not need to be on a legal Lot, if the following standards are met.
 - a. The abutting Right of Way has been dedicated and meets the Standard Road Profile;
 - b. All Public Improvements are in place and meet current standards; and
 - c. All utilities are located within an easement.
- B. Limits of Disturbance/Vegetation Protection. A plan for vegetation protection during construction and for revegetation after construction is required. A security will be required to be posted to ensure compliance with the Limits of Disturbance plan.
 - 1. All Construction Activity must be contained within the Limits of Disturbance line, with the balance of the Property remaining undisturbed. Access to the Limits of Disturbance Area should be along the planned driveway.
 - 2. Building Pad lines may be specified on some Plats instead of Limits of Disturbance. If Building Pad lines are designated, no part of the new construction may lie outside of the Building Pad line.
 - 3. Limits of Disturbance must be designated in the field prior to commencement of excavation with temporary fencing approved by the Building Department.
- C. Final Grading Required. No Certificate of Occupancy shall be issued until Final Grading has been completed in accordance with the civil engineering plans approved with the final Subdivision Plat and the Lots recovered with top soil with an average depth of at least six (6) inches which shall contain no particles over two (2) inches in diameter over the entire Area of the Lot, except that portion covered by Buildings or included in Streets, or where the Grade has not been changed or natural vegetation damaged.
- D. Revegetation, Seed and Sod. All disturbed Areas on Lots shall be covered with topsoil and landscaped in accordance with Section 17.06.200.

- E. **Debris and Waste.** Unless otherwise approved by the City Engineer and Building Official, no cut trees, timber, debris, earth, rocks, stones, soil, junk, rubbish, or other waste materials of any kind shall be buried in any land, or left or deposited on any Lot or Street at the time of issuance of a Certificate of Occupancy, and removal of same shall be required prior to issuance of any Certificate of Occupancy in a Subdivision, nor shall any be left or deposited in any Area of the Subdivision at the time of expiration of the Infrastructure Improvement Assurance or acceptance of Dedication of Public Improvements, whichever is sooner.
- F. **Maintenance.** Until the Site Development is completed and accepted by the City and all appropriate agencies, the Owner/Applicant shall be responsible for the following in the area where Building Permits have been issued:
 - 1. Maintaining roads and access ways in a manner that allows continuous access for emergency vehicles; and
 - 2. Maintaining continuous flow capacities to all relevant hydrants in the Development.
- G. **Guaranty.** The Applicant shall issue a Guaranty to the reasonable satisfaction of the City Attorney that shall include an amount to ensure completion of all requirements contained in these regulations including, but not limited to, soil preservation, Final Grading, Lot drainage, Landscaping, lawn-grass seeding, removal of debris and waste, Fencing, and all other required Lot improvements.
 - 1. Governmental units to which a Guaranty applies may file in lieu of said contract or guaranties a certified resolution or ordinance from officers or agencies authorized to act in their behalf, agreeing to comply with the provisions of this Title.

17.06.050 Site Development/Occupancy.

Property Access Requirements. No Building Permit shall be issued on a Lot or Parcel that is not an improved Lot. There shall be no human occupancy of any Building until all required Infrastructure Improvements have been completed and an occupancy permit has been issued.

- A. **Disclosure Required.** It shall be unlawful for any person to transfer any portion of an approved Development prior to certificate of occupancy unless that person has advised the prospective buyer that occupancy permits will not be issued until all required improvements are completed.
- B. **Occupancy Restrictions.** Occupancy will not be allowed until the following conditions are met:
 - 1. All necessary utilities are installed: e.g., culinary water lines, sanitary sewer, quad duct, flood control facilities, electric power, natural gas, and telephone transmission lines;
 - 2. Finished road surfaces and pedestrian safety infrastructure are installed.
 - 3. All building code requirements are met as confirmed by the City Building Official.
 - 4. **Public Safety and Utility Access.** Throughout construction and occupancy, all land Uses and Structures shall maintain unobstructed public utility and safety vehicle access in accordance with Appendix D of the International Fire Code in effect in the state of Utah.

ARTICLE II. PARKING, ACCESS, AND CIRCULATION REQUIREMENTS

17.06.160 Parking Stall requirements.

- A. **Parking requirements for specific Uses.** Off-Street parking shall be provided for Uses as indicated in the following matrix.

1. Uses Not Specifically Listed. Parking requirements for Permitted or Conditional Uses not specifically listed in the following matrix shall be provided in the same ratio as the Use most closely approximating the characteristics of the unlisted Use, as determined by the Community Development Director.
2. Employee parking for Uses with an employee component shall be determined using the maximum number of employees working on the largest shift.
3. Uses located in the Transit Oriented Development and Transit Oriented Development - Core district and Commercial Neighborhood district that have a bicycle parking requirement shall provide 1 bicycle parking space per every 15 vehicle Parking Stalls. This requirement supersedes those ratios established in the matrix below.
4. A traffic or parking study may be requested by the City for Uses that are over 10,000 square feet.
5. Matrix of Parking Requirements by Use. Uses are grouped into categories that have similar parking requirements. The following matrix indicates the required parking for Uses in the City:

Parking Requirements by Use		
Land Use	Number of Stalls Required	Number of Public Bicycle Parking Spaces Required
Dwelling		
Dwelling Unit, Accessory	1 on-site parking space in addition to the requirements for a Single-Family Dwelling per ADU.	N/A
Dwelling, Single-Family	2 stalls per Single-Family Dwelling Unit	N/A
Dwelling, Micro-Unit	Downtown Station District: 1 stall per studio/one bedroom unit; 1.2 stalls per two/three-bedroom unit	1 per 15 units for visitors and .25 secure spaces per unit
Dwelling, Multi-Family	TOD-C District: 1.2 stalls per unit plus 0.5 stalls guest parking per unit. Downtown District: 1 stall per studio/one bedroom unit; 1.2 stalls per two/three bedroom unit. East Streetcar District: 1.5 stalls per unit. All other districts: 1.5 stalls per studio or one-bedroom unit; 2 stalls per two-bedroom unit; 2.5 stalls per three+ bedroom unit; plus 0.5 stalls guest parking per unit. One moving truck parking stall per 100 units - required in all districts.	1 per 15 units for visitor and .25 secure spaces per unit
Dwelling, Townhome	2 stalls per Dwelling Unit, in an enclosed garage; .5 stalls guest parking per Dwelling Unit; 3 spaces per 1000 square feet of ground	Space for bicycle storage within each Unit is required as well as common area bicycle storage to accommodate one bicycle

	floor commercial space/workspace for Live/Work configuration	attributable to each of 20% of the Project units		
Short-Term Rental	Primary Dwelling Unit Parking requirements plus 1 stall for every 5 occupants allowed in the unit	N/A		
Assisted Living Facility	.5 stalls per bedroom plus 1 stall per employee	N/A		
Nursing Home				
Homeless Shelter	.25 stalls per bed plus 1 stall per employee	N/A		
Retail Commercial				
Auto Body Repair	1 stall per employee, 1 stall per 200 square feet of office, and 1 stall per 500 square feet of shop area	N/A		
Automotive Restoration				
Automotive Service and Repair				
Automotive Service Station (Non-Mechanical)				
All-Terrain Vehicle (ATV), Motorcycle, Personal Watercraft (PWC), Snowmobile Sales and Service	1 stall for every 20 vehicles displayed with a maximum of 15 stalls. A minimum of three employee Parking Stalls provided. Off-Street customer and employee Parking Stalls shall be identified.			
Auto, Light Truck, RV, Boat, Trailer Dealership (Sale, Lease, or Rent)				
Bakery, Neighborhood	Downtown District: 3 stalls per 1,000 for General Retail and Service; 2 stalls per 1,000 square feet for Neighborhood Retail and Service. All other districts: 4 stalls per 1,000 square feet.	1 per 20 stalls		
Commercial Repair Services				
Convenience Store with Fuel Pumps				
Farmers Market				
Horticulture / Produce Sales				
Pharmacy				
Retail, Accessory				
Retail, General				
Retail, Neighborhood				
Secondhand Merchandise Dealer				
Upholstery Shop / Tailoring Shop				
Commercial Service / Office				
Animal Hospital / Veterinary Office (Small Animal)			Downtown District: 3 stalls per 1,000 for Civic, General Retail and Service, and Office; 2 stalls per 1,000 square feet for Neighborhood Retail and Service. All other districts: 4 stalls per 1,000 square feet; 1 stall per employee for data processing or telemarketing Uses.	N/A
Animal Kennel / Day Care, Commercial				
Biotech / Biolife				
Blood / Plasma Donation Center				
City Building				
Commercial Repair Services				
Cosmetology				
Day Spa				
Employment Agency / Temporary Staffing				
Financial Institution				
Grooming Services (Pet)				
Library				

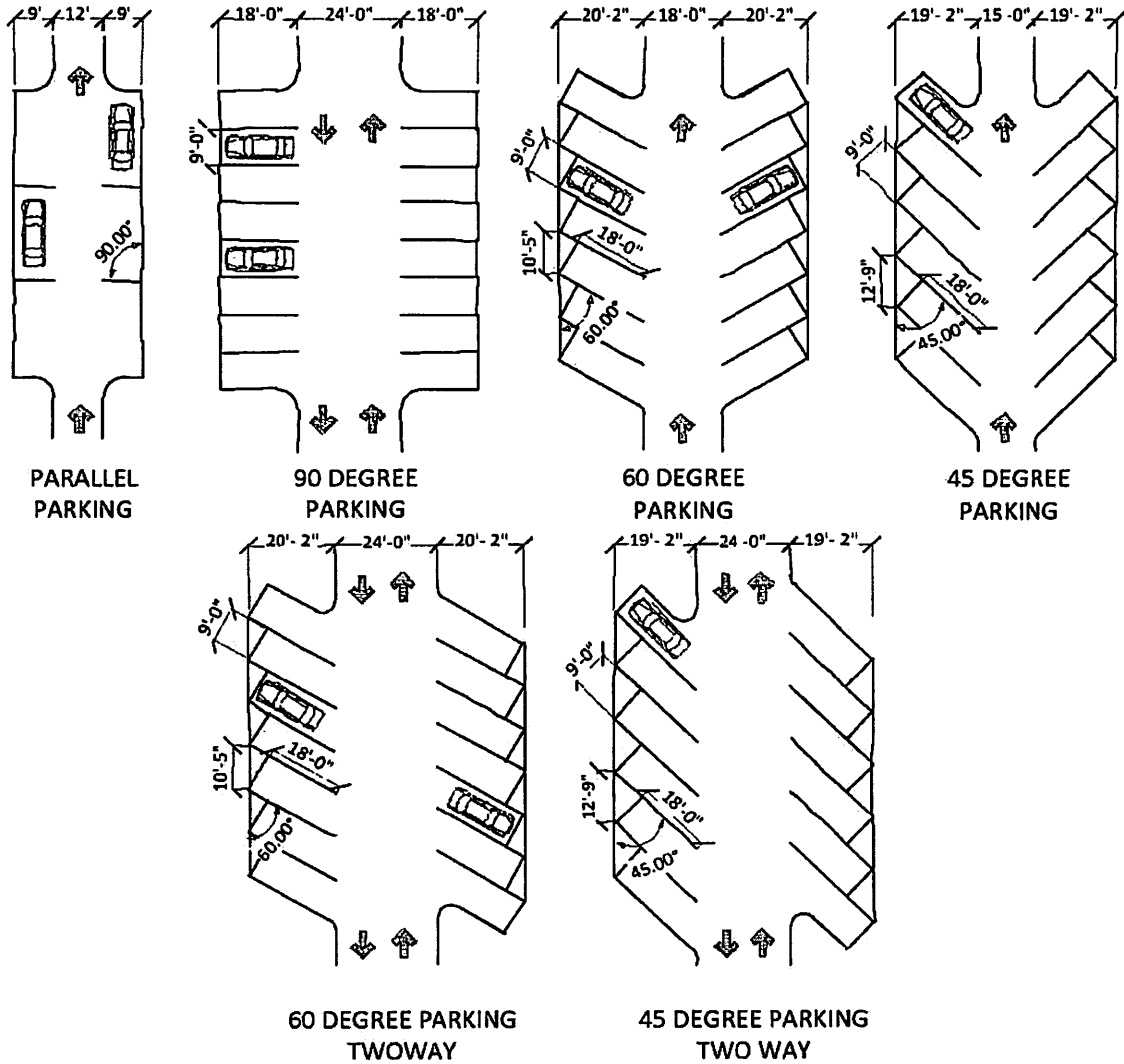
Office, Professional		
Printing, Large Scale		
Sexually Oriented Business		
Day Treatment Center	4 stalls per 1,000 square feet	1 per 25 stalls
Massage Therapy		
Medical, Dental, Health Care Office		
Adult Daycare	1 stall per 5 children, plus unloading area	N/A
Child Care Center		
Car Wash	1 stall per employee, 1 stall per 200 square feet of office, and 3 stacked spaces per bay, and 5 stacked spaces for automated facility	N/A
Crematory / Embalming Facility	1 stall per 100 square feet of assembly area plus one per employee	N/A
Funeral / Mortuary Home		
Hotel	1 stall per unit plus 1 stall per 200 square feet of office, meeting, assembly, conference, or banquet stall	1 per 50 stalls
Storage Facility, Indoor Climate Controlled	1 stall per employee, 3 stalls located at the registration area	1 per 50 stalls
Temporary Use	1 stall for every 3 patrons to the event	N/A
Equestrian Facility	1 stall per 1,000 square feet	1 per 50 stalls
Laundromat		
Arts / Recreation		
Art Gallery	2 stalls per 1,000 square feet	1 per 30 stalls
Art Studio		
Bowling Alley		
Museum		
Nature Center		
Fitness Center	1 stall per 300 square feet; 1 stall per 100 square feet for dance halls	1 per 15 stalls; 1 per 25 stalls for dance halls
Recreation		
Recreation Center		
Movie Studio / Sound Stage	4 stalls per 1,000 square feet	1 per 30 stalls
Theater, Live Performance	1 stall for every 3 seats	
Theater, Movie		
Restaurant		
Restaurant (fast-food)	1 stall per 100 square feet of Floor Area	1 per 20 stalls
Restaurant (sit-down)	1 stall per 3 seats plus .50 stall per employee (outdoor dining seating shall not be counted towards the total number of seats)	1 per 15 stalls
Food Truck Park	3 stalls per food truck/food trailer	1 per 20 stalls
Public Uses		
Hospital, Specialty	1 stall per every 2 beds	1 per 50 stalls
Education, Preschool		1 per 25 stalls

Education, Elementary or Secondary	1 stall per teacher and staff, plus 1 additional stall per every 2 classrooms for elementary or middles schools or plus 1 additional stall for every 10 students for high schools	
Education, Higher (Public)	1 stall for every 3 seats	
Education, Technical		
Place of Worship	1 stall for every 4 seats in the Place of Worship	
Alcoholic Beverage		
Alcoholic Beverage—Bar Establishment	3 stalls per 1,000 square feet	N/A
Alcoholic Beverage—Tavern		
Alcoholic Beverage—Manufacturer	1 stall per employee	1 per 50 stalls
Alcoholic Beverage—Beer Wholesaler	1 stall per 1,000 square feet	
Alcoholic Beverage—Liquor Warehouse		
Industrial		
Bakery, Commercial	1 stall per employee	1 per 50 stalls
Manufacturing		
Food Processing	2 stalls per 1,000 square feet plus designated parking stall for all food trucks/food trailers	N/A
Storage Facility, Warehouse	1 stall per 1,000 square feet	1 per 50 stalls

B. Parking Stall Configuration. The minimum Parking Stall and Drive Aisle configurations are provided in the following table and illustration.

Angle of Parking	Stall Width	Stall Depth	Curb Length Per Vehicle	Minimum Drive Aisle Width (One Way)	Minimum Drive Aisle Width (Two Way)
Parallel along the curb - 0 degree	9 ft.	23 ft.	23 ft.	12 ft.	24 ft.
45 degree	9 ft.	18 ft.	9 ft.	15 ft.	24 ft.
60 degree	9 ft.	18 ft.	9 ft.	18 ft.	24 ft.
90 degree	9 ft.	18 ft.	9 ft.	24 ft.	24 ft.

*Drive Aisle widths may be increased when required by the City Fire Marshal or City Engineer.



Parking Structure Stall Dimension Table*						
Angle of Parking	Stall Width	Stall Depth	Aisle Width	Wall to Wall Module Width	Interlock Reduction	Overhang Allowance
0	22'-0"	8'-3"	12'-8"	29'-2"	0'-0"	2'-0"
45	8'-3"	16'-10"	14'-11"	48'-7"	2'-3"	2'-0"
50	8'-3"	17'-5"	15'-6"	50'-4"	2'-0"	2'-0"
55	8'-3"	17'-11"	16'-2"	52'-0"	1'-10"	2'-1"
60	8'-3"	18'-3"	16'-10"	53'-4"	1'-7"	2'-2"
65	8'-3"	18'-6"	17'-9"	54'-9"	1'-4"	2'-3"
70	8'-3"	18'-7"	18'-7"	55'-9"	1'-1"	2'-4"
75	8'-3"	18'-6"	20'-1"	57'-1"	0'-10"	2'-5"
90	8'-3"	17'-6"	24'-10"	59'-10"	0'-0"	2'-6"

0	22'-0"	8'-6"	11'-11"	28'-11"	0'-0"	2'-0"
45	8'-6"	16'-10"	14'-2"	47'-10"	2'-3"	2'-0"
50	8'-6"	17'-5"	14'-9"	49'-7"	2'-0"	2'-0"
55	8'-6"	17'-11"	15'-5"	51'-3"	1'-10"	2'-1"
60	8'-6"	18'-3"	16'-1"	52'-7"	1'-7"	2'-2"
65	8'-6"	18'-6"	17'-0"	54'-0"	1'-4"	2'-3"
70	8'-6"	18'-7"	17'-10"	55'-0"	1'-1"	2'-4"
75	8'-6"	18'-6"	19'-4"	56'-4"	0'-10"	2'-5"
90	8'-6"	17'-6"	24'-1"	59'-1"	0'-0"	2'-6"
0	22'-0"	8'-9"	10'-8"	28'-2"	0'-0"	2'-0"
45	8'-9"	16'-10"	13'-5"	47'-1"	2'-3"	2'-0"
50	8'-9"	17'-5"	14'-0"	48'-10"	2'-0"	2'-0"
55	8'-9"	17'-11"	14'-8"	50'-6"	1'-10"	2'-1"
60	8'-9"	18'-3"	15'-4"	51'-10"	1'-7"	2'-2"
65	8'-9"	18'-6"	16'-3"	53'-3"	1'-4"	2'-3"
70	8'-9"	18'-7"	17'-1"	54'-3"	1'-1"	2'-4"
75	8'-9"	18'-6"	18'-7"	55'-7"	0'-10"	2'-5"
90	8'-9"	17'-6"	23'-4"	58'-4"	0'-0"	2'-6"
0	22'-0"	9'-0"	9'-5"	27'-5"	0'-0"	2'-0"
45	9'-0"	16'-10"	12'-6"	46'-4"	2'-3"	2'-0"
50	9'-0"	17'-5"	13'-3"	48'-1"	2'-0"	2'-0"
55	9'-0"	17'-11"	13'-11"	49'-9"	1'-10"	2'-1"
60	9'-0"	18'-3"	14'-7"	51'-1"	1'-7"	2'-2"
65	9'-0"	18'-6"	15'-6"	52'-6"	1'-4"	2'-3"
70	9'-0"	18'-7"	16'-4"	53'-6"	1'-1"	2'-4"
75	9'-0"	18'-6"	17'-10"	54'-10"	0'-10"	2'-5"
90	9'-0"	17'-6"	22'-7"	57'-7"	0'-0"	2'-6"

*Parking spaces located adjacent to walls or columns shall be one foot (1') wider to accommodate door opening clearance and vehicle maneuverability.

- C. Vehicle stacking capacity in drive-thru lanes. The following table shall be used when determining stacking capacity for the following drive-thru Uses:

Vehicle Stacking Capacity in Drive-Thru Lanes		
Use	Minimum Stack	Measured From
Automated teller machine (ATM)	3 per machine	Teller machine
Car Wash	3 per lane	Wash bay entrance
Dry cleaner	2 per lane	Drive-up Window
Financial Institution with teller lane	3 per lane	Teller or Drive-up Window
Pharmacy	3 per lane	Drive-up Window
Restaurant with drive-thru*	5 per lane	Order box

*More stacking may be required by the City Engineer, subject to a queue analysis completed by a licensed Professional Engineer with a background in transportation engineering or related field based on peak hour traffic.

D. **Parking Reduction Plan.** The land use authority may approve a modification in the number of off-Street Parking Stalls required for a Development in accordance with the ratios established in this Section. This section may not be applied in a Townhome Overlay District.

1. **Residential Parking:**

- a. The Applicant must submit evidence that the proposed Development meets one (1) of the following below.
 - i. Located in Transit Oriented Development - Core (TOD-Core), Downtown, or East Streetcar district; or
 - ii. Located within a quarter (1/4) mile of a TRAX or Streetcar station.
- b. All Developments must submit a parking and traffic study performed by a licensed Professional Engineer with a background in transportation engineering or related field. In addition, the Development shall submit a detailed description of the proposed, anticipated parking demand, proposed circulation plan, and describe any unique circumstances that would otherwise reduce the parking requirement.
- c. All documentation shall be submitted to the Community Development Department and must comply with all applicable standards contained in this Chapter with the following exceptions:
 - i. The standard requirement for residential parking in the district where the development is located.
 - ii. The land use authority may consider increases or reductions to standards outlined in the accompanying table. The maximum decrease from any standard parking rate for a Residential Use shall be twenty percent (20%) or 1:1 stall per unit ratio.
 - iii. Dedicated visitor parking. Developers shall clearly indicate the location of dedicated visitor parking through directional signage, marked stalls, or other means to be determined in Site Plan review.
- d. The following table provides all eligible parking rate reductions available for Developments that meet the requirements in 17.06.160(D):

Eligible Parking Rate Reductions	
Amenity	Recommended Reduction (Stalls/Unit)
Car share (limit 1 car/100 units)	0.05
Unbundled parking (100% of units)	0.1
Bike share	0.05
Bike lockers/storage	0.05
Development supplied transit passes to 100% of units	0.15
Senior housing	0.2
Student housing (< .25 miles from campus)	0.1

2. **Commercial Parking.**

- a. Commercial Use transit-oriented Developments may receive up to a twenty percent (20%) reduction in parking when located within the Transit Oriented Development-Core, Downtown, and East Streetcar districts. However, Dwelling, Micro-Unit housing located within the Downtown-Station Subdistrict may receive up to a sixty-five percent (65%) reduction in parking. A Development must comply with at least two (2) additional requirements below to qualify for the parking reductions:

- i. Shared Parking. The Development consists of two (2) or more land Uses that have different parking patterns and peak parking demand hours. Regulations for Shared Parking can be followed as found in Subsection (G) of this Section except for the following additional provisions:
 - a) In Mixed-Use Developments, no one Use may consist of less than 20% of the Building square footage; and
 - b) Mixed-Use Buildings must be comprised of at least 50% Residential Use.
 - ii. Transit passes are provided to 100% of employees at the Development.
 - iii. Provisions are made for long-term bicycle storage for residential tenants or business employees. Long-term storage shall consist of facilities such as lockers, indoor Parking Areas, or other secure areas designated for parking.
 - iv. Alternative proposals approved by the land use authority that will encourage and provide for increased transit ridership.
- E. Manufacturing and Storage Warehouse Uses may receive up to a twenty percent (20%) reduction in parking when located within the Flex District. The applicant shall provide documentation supporting the proposed reduction. The parking reduction is at the discretion of the City Engineer based on the following standards.
- a. All Developments must submit a parking and traffic study performed by a licensed transportation engineer or related field. In addition, the Development shall submit a detailed description of the proposed Use (include the square footage), hours of operation, anticipated parking demand, proposed circulation plan, and describe any unique circumstances that would otherwise reduce the parking requirement.
 - b. Any Change of Use, expansion of use (employees, Use, Development), or transfer of property ownership would require the property owner to resubmit for consideration of any approved parking reduction.
- F. Excessive parking. Commercial Developments shall not have parking in excess of that required by this Chapter, without prior written approval of the land use authority. If more Parking Stalls are requested, written justification of the specific need for more Parking Stalls than the provisions of this Chapter allow may be required. The land use authority may require a parking and/or traffic impact analysis by a licensed Professional Engineer with a background in transportation engineering or related field when the request exceeds 20 stalls or an increase of ten percent (10%).
- G. Shared Parking. Flexibility through Shared Parking may be allowed when two (2) or more Uses within the same Project, with access to the same Parking Stalls, have different parking patterns and peak parking demand hours. These Uses shall be able to use the off-Street Parking Stalls that are on the same Parcel or within the condominium plat throughout the day to reduce the total demand for Parking Stalls. The following schedule of Shared Parking is provided to indicate how Shared Parking for certain Uses might be used to reduce the total parking required. This provision does not apply to Townhome Developments.

Schedule of Shared Parking						
General Use Classification	Weekday			Weekend 1		
	Midnight—7:00 a.m.	7:00 a.m.—6:00 p.m.	6:00 p.m.—Midnight	Midnight—7:00 a.m.	7:00 a.m.—6:00 p.m.	6:00 p.m.—Midnight
Residential	100%	50%	80%	100%	75%	75%
Office	5%	100%	20%	5%	20%	10%
Retail/Commercial ²	5%	80%	100%	5%	100%	90%
Hotel	100%	65%	100%	100%	65%	100%
Light industrial	10%	100%	10%	10%	50%	10%
Entertainment ³	10%	50%	100%	10%	50%	100%

Places of worship	5%	30%	50%	5%	100%	75%
Community centers	5%	75%	85%	5%	100%	100%

1. For Shared Parking purposes weekend shall begin on Friday at 6:00 p.m.

2. Provision shall be made between shared Uses for typical design day for commercial Uses to ensure sufficient parking.

3. Percentage of Shared Parking reduction for entertainment Uses may be increased by the land use authority depending on the intensity of the Use and Compatibility with Shared Parking uses.

1. To qualify for approval of Shared Parking, Applications shall contain the following:
 - a. Proof that all uses subject to the Shared Parking Application are within the same Project;
 - b. Location and identity of each Use that will share the Parking Area;
 - c. Total parking requirement for each Use;
 - d. The projected hours of operation of each Use and the hours during which the peak parking demand will be experienced;
 - e. The number of proposed Parking Stalls;
 - f. A Site Plan showing that the furthest Parking Stall is no greater than 300 feet from the nearest entrance of each Use intended to share the parking;
 - g. A Site Plan showing that the proposed Shared Parking Area will comply with all standards required by this Chapter for Parking Area Development;
 - h. A Pedestrian circulation plan that shows connections and walkways between Parking Areas and land Uses; and
 - i. No one single Use may be less than ten percent (10%) of the overall Building square footage.
2. Other Uses. If one or more of the land Uses intended to share parking facilities does not conform to the general land use classifications in the Shared Parking matrix, an Applicant may submit data to specify the principal operating hours of the uses. The land use authority may also take this information into account in determining the appropriate Shared Parking accommodation, if any, for such Uses.
3. Shared Parking Among Lots Under Different Ownership. When a Shared Parking reduction is to be applied to Uses on several Lots under different ownership, the following shall be provided:
 - a. A plan that provides for deed restrictions to ensure the parking and uses cannot be separated without a change in occupancy and a deed release from the City;
 - b. Recorded easements that provide, at a minimum, for:
 - i. Cross-access for both vehicles and pedestrians among the Parking Areas and connections;
 - ii. Allocation of maintenance responsibilities;
 - c. Parking for all Uses shall be located within 300 feet from the nearest entrance of each Use intended to share the parking.
 - d. Shared Parking among Lots under different ownership may be approved by the land use authority following submittal of a parking Development plan Application and compliance with the provisions detailed above.

17.06.170 Loading areas.

A. All Buildings with loading docks or loading areas shall meet the following requirements:

1. All loading and unloading areas must be located behind the Primary Façade and must not be visible from a Public Right-of-Way.
 2. All loading and unloading associated with the Use shall be performed on-site. Such on-site loading area shall be in addition to required off-Street parking and shall not be located within driveways or Drive Aisles.
 3. All loading docks and unloading areas shall be located so that no delivery vehicle will be parked or require maneuvering within the public Right-of-Way. Maneuvering and backing space to the loading dock shall be accommodated on-site.
 4. Public Rights-of-Way shall not be used for loading or unloading.
 5. Each loading area shall not be less than thirty-five (35) feet in length and twelve (12) feet in width. Enclosed or covered loading and unloading areas shall have an overhead clearance of not less than fourteen (14) feet.
 6. Off-Street loading areas shall not block use of required Parking Stalls areas on the Site or adjacent Sites.
 7. Loading/unloading areas shall be asphalt or concrete and constructed to drain and dispose of surface water on-site, away from the Building.
- B. Standing and Passenger Loading Areas. Uses such as daycares, schools, hotels, and places for public assembly shall provide at least one safe off-Street passenger loading/unloading area that is adequately signed and striped. Such passenger loading/unloading areas shall be located at the point of primary pedestrian access from the Parking Lot area to the adjacent Building, or Buildings, and shall be designed in such a manner that vehicles waiting in the loading area do not impede vehicular or pedestrian circulation in the Parking Area. This does not include deliveries such as package delivery and third party food services,

17.06.180 Temporary event parking.

Temporary Parking Lot may be approved by the City for a special event if the following conditions are met:

- A. Compacted road base, gravel, or recycled asphalt is used;
- B. Signage is provided that designates the temporary Parking Area; and
- C. Use of the Parking Lot is limited in duration, which Use shall not exceed thirty (30) days in any 365-day period.

17.06.190 Bicycle parking standards.

All new Development or change of Use must install parking for bicycles as required in the parking matrix. Required bicycle parking areas shall comply with the following standards:

- A. Bicycle parking shall be provided with racks that allow the frame and one wheel to be locked to the rack with a high security, U-shaped or chain/cable lock.
- B. Racks shall be clearly visible and accessible yet should not interfere with pedestrian traffic or other site furnishings.
- C. Parking areas shall be well-lit for theft protection, personal security, and accident prevention.
- D. Location of bicycle parking shall be separated from vehicle parking and roads with space and physical barriers in order to prevent potential damage to parked bikes or vehicles. Bicycle parking shall not be located on sidewalks or in areas that obstruct pedestrian traffic flow.
- E. Parking areas shall be located within one hundred (100) feet of the primary Building entrance.
- F. Where feasible, the use of existing overhangs or covered areas are encouraged to provide weather protection for bicycle parking areas.

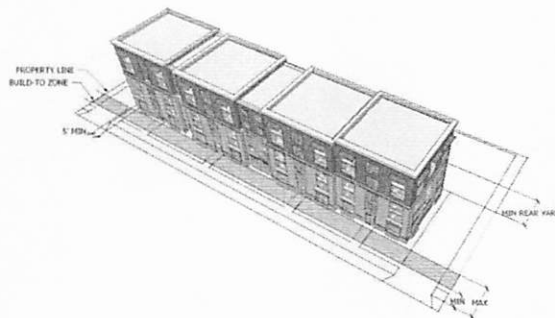
17.06.200 Parking Lot maintenance.

- A. Designated Parking Areas shall be continually maintained to properly function for the intended vehicle parking Use.
- B. When surfacing materials are removed, changes are made to the Grade, or changes that would require a review by the City, the property Owner or agent shall submit a parking Development plan as outlined in Section 17.06.140, and obtain a permit from the City to ensure that the replaced surfacing and drainage meets current City regulations.
- C. Parking Lot striping for stalls and pedestrian crossings shall be maintained on a regular basis so that striping is visible.
- D. Slurry seals, seal coating, patching or crack sealing does not require a permit for maintenance unless such work changes the Grade or Retention Areas of the Site.

Chapter 17.07 DESIGN STANDARDS

17.07.090 Urban-Style Multi-Family Building Form.

The urban-style Multi-Family Building form requires Dwelling Units arranged in a stacked configuration where units are located side-by-side and one atop another and all units are accessed via internal hallways, staircases, or elevators. In addition to the design standards contained in 17.07.050 and 17.07.060 the following design standards apply to all urban-style Multi-Family Buildings.



- A. Façades.
 - 1. All Façades shall include at least three (3) of the following design features:
 - a. Projections or recesses in the Façade plane every 30 feet (30'). Projections or recesses shall have a minimum depth of two feet (2');
 - b. At least two (2) different exterior Building materials or colors;

- c. Decorative textures on exterior finish (e.g., scales/shingles, wainscoting, ornamentation, and similar features);
 - d. One or more dormer windows, or box or bay windows with a minimum twelve-inch (12") projection from the Façade plane;
 - e. Eaves with exposed rafters or a minimum twelve-inch (12") projection from the Façade plane;
 - f. A parapet wall with an articulated design with design variation rather than a simple rectilinear form; or
 - g. Windows with a minimum four-inch (4') wide trim.
 - 2. Dwelling Units located on the ground floor that face a public Right-of-way or park shall have an additional, separate entrance to the Dwelling Unit from the exterior of the Building.
- B. Building Height.** The maximum Building Height is sixty-five feet (65') measured from Grade to the peak of the roof or, for flat-roofed Buildings, Grade to the top of the parapet. All Buildings shall have a first-floor minimum ceiling height of twelve feet (12') measured from floor deck to floor deck.
- C. Primary Materials.** Additional permitted Primary Materials shall include:
- 1. Wood clapboard;
 - 2. Wood board and batten; or
 - 3. Wood siding.
- D. Identifiable Transition.** All Buildings shall provide an identifiable transition between the lower and upper floors. An identifiable transition shall consist of:
- 1. A change in material, with the heavier or more massive material on the lower floor(s); or
 - 2. A change in Façade articulation.
- E. Windows and Doors.** All Façades shall provide windows or doors in the following amounts:
- 1. At least 40 percent (40%) of the Primary Façade and any Façade that faces a Street or Open Space; and
 - 2. At least 25 percent (25%) of the side and rear Façades.
- F. Garages.**
- 1. Individual garages or Carports shall be located within interior Parking Lots of the Development.
 - 2. Shared garages shall include Façade treatments at Street level to enhance the pedestrian environment and obscure the view of parked cars, such as:
 - a. Artwork;
 - b. Decorative grilles;
 - c. Unique material treatments; or
 - d. Projections or recesses in the Façade plane every 30 feet.
 - 3. Shared garages shall incorporate openings with grillwork or other treatments that resemble windows at the Street level.
 - 4. No Tandem parking is allowed.
- G. Off-Street Parking.** An off-Street Parking Lot, including access and Drive Aisles, shall not occupy any portion of the Building's Public Street Frontage.

- I. **Roofs.** Roofs shall comply with the following standards:
 - 1. Pitched roofs covering the main body of the Building shall have a minimum pitch of 6:12 and shall be hip style, mono-pitch or shed style, or shall have symmetrical gables.
 - 2. Roof forms shall be designed to emphasize individual Dwelling Units and to correspond and denote Building elements and functions such as primary entrances and arcades.
 - 3. All roofs shall be clad in asphalt shingles, wood shingles, standing seam metal, or other material of similar quality and durability.
 - 4. Flat Roofs. All flat roofs shall have a minimum two-foot (2') parapet along the entire length of roofline.
 - 5. Equipment. All roof mounted vents, pipes, Antennae, satellite dishes, and other roof penetrations and equipment, except chimneys, shall be fully screened from view and shall be painted the same color as the roof.
- J. **Porches, Balconies, and Private Patios.**
 - 1. At least seventy percent (70%) of the Dwelling Units on each Façade of every Building shall have either a Porch, a balcony, or a private patio.
 - 2. Porches, balconies, or private patios shall have a minimum area of 60 square feet and a minimum depth of five feet (5').
 - 3. Porches, balconies, and private patios shall:
 - a. Be configured to avoid views into rear yards of Lots or Parcels containing Single-Family Dwellings to the maximum extent practicable; and
 - b. Have railings consisting of materials other than vinyl, such as powder coated steel, or other material of similar quality and durability.
- K. **Stairways and Corridors.** All stairways and corridors that provide access to Dwelling Units in any Buildings shall be enclosed and climate controlled.
- L. **Open Space.** All Developments shall provide large landscape Buffers between Buildings that shall contain some of the required amenities as specified in this Chapter. All Developments shall designate at least 20 percent (20%) of the Development site as Usable Open Space. At least 15 percent (15%) of the required Usable Open Space shall consist of improved exterior recreational amenities. Indoor recreation or community club houses may be included in the calculation of Usable Open Space.
- M. **Pedestrian Circulation.**
 - 1. Sidewalks. All Buildings shall provide full pedestrian access around the exterior of the Building in the form of sidewalk that shall be at least five feet (5') wide.
 - 2. Crosswalks. Crosswalks used as part of an internal pedestrian circulation system, or across driveways accessing Public Streets, shall be constructed using a contrasting paving material, such as stamped concrete, stenciled graphics, colored or varying paint applications, or similar design.
- N. **Meter and Equipment Placement.** Wall-mounted and ground-based meters, HVAC, and utility equipment shall:
 - 1. Be fully screened from view, or located to the sides or rear of the Building they serve; and
 - 2. Be placed in close proximity to one another.
- O. **Accessory Structures.** Accessory Structures shall be constructed in the same architectural style and roofline and similar materials as the Primary Building.



17.07.100 Required Amenities for Multi-Family, Dwelling, Micro-Unit and Townhome Building Forms.

- A. Unless otherwise specifically substituted in a Development Agreement executed as a condition precedent to a rezone, at a minimum, all Buildings shall include the following amenities:
 1. Full size washer and dryer;
 2. Nine-foot (9') ceilings;
 3. Enhanced soundproofing;
 4. Upgraded countertops in kitchen and bathrooms (granite, marble, quartz, or equivalent);
 5. Stainless steel appliances.

- B. Unless otherwise specifically substituted in a Development Agreement executed as a condition precedent to a rezone, all Multi-Family Buildings shall provide the following additional amenities according to the table below:

Table of Required Amenities-Multi-Family

Unit Features	General Amenities	Recreation Amenities	Energy Efficiency Enhancements
Each Development shall include 3 of the following amenities for the first 50 units or fewer; 6 for 51-100 units; 9 for 101-150; units etc.:	Each Development shall include 5 of the following amenities for the first 50 units or fewer; 6 for 51-100 units; 9 for 101-150; units etc.:	Each Development shall include 4 of the following amenities for the first 50 units or fewer; 6 for 51-100 units; 9 for 101-150; units etc.:	Each Development shall include 2 of the following amenities for the first 50 units or fewer; 6 for 51-100 units; 9 for 101-150; units etc.:
Individual garages for at least fifty percent (50%) of all units	Exterior Social Area—at least 1000 square feet	Pool—at least 400 square feet	Compliance with ENERGY STAR New Homes Standard for Buildings three stories or fewer
Private Porches, patio, or balconies for every unit—at least 60 square feet each	Project Security—automated gate or guard	Internal Fitness Facilities at least 1000 square feet in size	Compliance with ENERGY STAR Multi-Family High-Rise Program for Buildings four stories or greater
Upgraded floor coverings (hardwood, tile, concrete, or similar)	Enclosed Parking Garage	Secured, programmed, children's playground (at least 1,000 sq/ft)	Installation of photovoltaic panels, wind turbines, or other electric generating renewable
Solid Doors throughout unit	Secured, Enclosed Storage Units, at least 80 sq/ft in size, for each Dwelling Unit	Hot Tub	
	Public Transit Passes provided to each Dwelling Unit	Community Garden	

<p>Smart Building Capabilities</p> <p>Trash Valet</p> <p>Walk-In Closets—minimum of 6ft x 6ft</p> <p>Dishwasher</p>	<p>Permanent On-Site Social Activities</p> <p>Library, Office, or Meeting Facilities</p> <p>Secure Package Room/Package Lockers</p> <p>Freight elevator or loading area</p> <p>Polished concrete in Building hallways</p> <p>Rooftop patio/garden</p>	<p>Perimeter Trail—a minimum ten-foot wide (10') sidewalk that extends along at least two sides of the Lot and connects to a public trail or Public Open Space</p> <p>Sport Court/Field</p> <p>Bike Storage, Repair and Washing Area</p> <p>Outdoor Dog Park—at least 1000 square feet in size</p> <p>Grilling Stations and Outdoor Pavilions</p> <p>Bike Share/Green Bike program</p>	<p>energy source to provide at least 20 percent of the project's estimated electricity demand.</p> <p>Electric Vehicle Charging Stations</p> <p>Participation in a recycling program as part of a rental agreement or HOA</p> <p>Installation of tankless hot water systems.</p> <p>Demonstrated compliance with any of the criteria listed in the Site Improvements, Water Conservation, or Energy Efficiency sections of the 2011 Enterprise Green Communities Criteria</p>
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C. All Townhome Developments shall provide the following additional amenities according to the table below:

Table of Required Amenities-Townhomes

Unit Features	Common Amenities		Energy Efficiency Enhancements
Each Development shall include 3 of the following amenities for the first 50 units; 6 for 51-100 units; 9 for 101-150 units; etc.:	Each Development shall include 6 of the following amenities for the first 50 units; 8 for 51-100 units; 10 for 101-150 units; etc.:	Each Development shall include 2 of the following amenities for the first 50 units; 6 for 51-100 units; 9 for 101-150 units; etc.:	
Upgraded floor coverings (hardwood, tile, concrete, or similar)	Secured, Enclosed Storage Units, at least 80 sq/ft in size, for each Dwelling Unit	Pool—at least 400 square feet	Compliance with ENERGY STAR New Homes Standard for Buildings three stories or fewer
Solid Doors throughout unit	Clubhouse, Library, Office, or Meeting Facilities (min 1,000 square feet)	Internal Fitness Facilities at least 1000 square feet in size	Compliance with ENERGY STAR Program for Buildings four stories or greater
Smart Building Capabilities	Secure Package Room/Package Lockers	Secured, programmed, children's playground (at least 1,000 sq/ft)	Installation of photovoltaic panels, wind turbines, or other electric generating renewable
Walk-In Closets—minimum of 6ft x 6ft	Rooftop patio/garden	Community Garden	
Dishwasher		Sport Court/Field	

<p>220 Volt garage power for EV charging Hot Tub</p> <p>Fully amenitized rooftop garden/deck comprising at least 50% of the roof area</p> <p>Installation of tankless hot water systems</p> <p>Balcony on each unit (minimum 6 feet in depth, 70 square feet in area)</p>		<p>Bike Storage, Repair, and Washing Area</p> <p>Outdoor Dog Park—at least 1000 square feet in size</p> <p>Grilling Stations and Outdoor Pavilions</p> <p>Bike Share/Green Bike program</p>	<p>energy source to provide at least 20 percent of the project's estimated electricity demand.</p> <p>Electric Vehicle Charging Stations</p> <p>Participation in a recycling program as part of a rental agreement or HOA</p> <p>Demonstrated compliance with any of the criteria listed in the Site Improvements, Water Conservation, or Energy Efficiency sections of the 2011 Enterprise Green Communities Criteria</p>
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17.07.110 General Design for Non-Residential Development.

Unless otherwise specifically substituted in a Development Agreement executed as a condition precedent to a rezone, in addition to the design standards contained in 17.07.050, the following design standards apply to all non-residential Development:

- A. **Frontage.** The Primary Façade of all Buildings shall front onto a Public Street or a Common Open Space area.
- B. **Orientation.**
 - 1. **Single-Building Development.** All single-Building Development shall be oriented so that the Primary Façade is parallel to the Public Street it fronts.
 - 2. **Multi-Building Development.** Multi-Building Development shall be configured to:
 - a. Break up the site into a series of smaller Blocks defined by on-site Streets, Drive Aisles and internal Streets, pedestrian walkways, or other circulation routes;
 - b. Frame the corner of an adjacent Street intersection or entry point into the Development;
 - c. Frame and enclose a main pedestrian or vehicle access corridor within the Development site;
 - d. Frame and enclose at least three (3) sides of Parking Areas, public spaces, or other site amenities; or
 - e. Frame and enclose outdoor dining or gathering spaces for pedestrians between Buildings.
 - 3. **Outparcel Development.**
 - a. Outparcel Developments shall be clustered to define Street edges, entry points, and outdoor seating and gathering areas.

- b. Spaces between Buildings and outparcels shall be improved to provide small scale pedestrian amenities such as plazas, seating areas, pedestrian connections, gathering spaces, or landscaped Parking Areas.

C. **Building Height.** The maximum Building Height shall be the lesser of the maximum district height (See 17.03 for Land Use Districts) or the maximum Building form height as provided below:

Building Form	Minimum Height	Maximum Height
Small Format Commercial	20 feet	36 feet
Civic	28 feet	65 feet
Office	26 feet	65 feet
Large Format Commercial	26 feet	36 feet
Flex	30 feet	65 feet
Indoor Storage Climate Controlled	30 feet	Unlimited*

*Unlimited height applies to the Downtown District only, in the Commercial Corridor the maximum height is 65 feet.

D. **Materials.**

1. **Primary Materials.**

a. The following shall be additional permitted Primary Materials:

- i. Cast concrete;
- ii. Brick; or
- iii. Stone.

b. All Buildings shall use low-reflectance, subtle, and neutral colored Primary Materials.

2. **Secondary Materials.**

a. The following shall be additional permitted Secondary Materials:

- i. Cementitious fiber board; or
- ii. Architectural metal paneling.

b. Secondary Materials may feature brighter colors and need not be neutral in color.

3. **Prohibited Materials.** No Building shall use the following materials on any Façade:

- a. Stucco;
- b. Vinyl siding; or
- c. Aluminum siding.

4. All Buildings shall use at least two (2) materials on each Façade.

5. **Identifiable Transition.** All Buildings shall provide an identifiable transition between the lower third (1/3) of the Building and the upper two-thirds (2/3). An identifiable transition shall consist of:

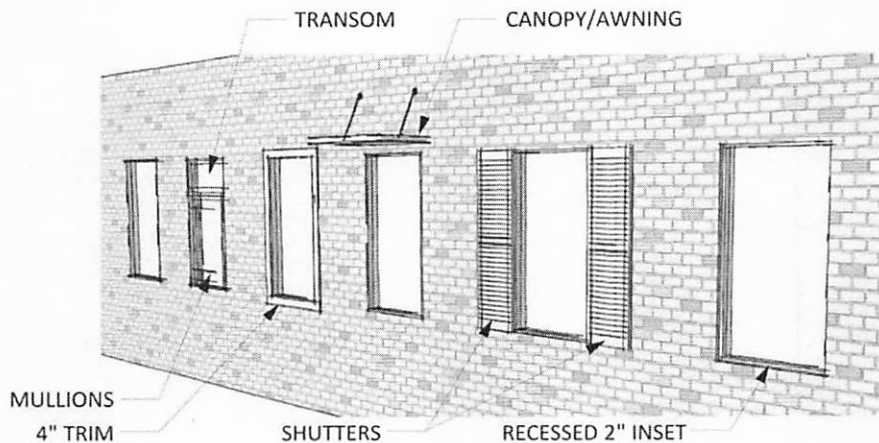
- a. A change in material, with the heavier or more massive material on the lower floor(s); or
- b. A change in Façade articulation.

6. Building materials shall continue to the Grade on any Façade.

7. Exceptional Architectural Merit. The Community Development Director may, with a written explanation of such findings, accept Building designs that deviate from these materials standards for designs exhibiting exceptional architectural merit.

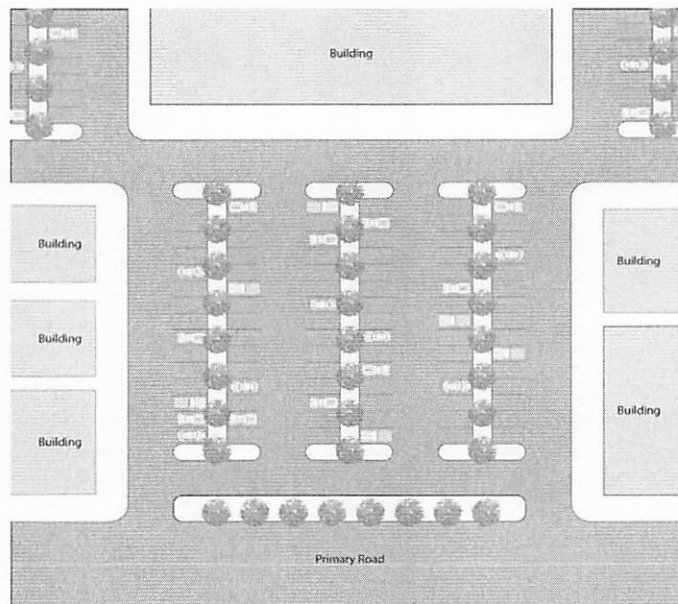
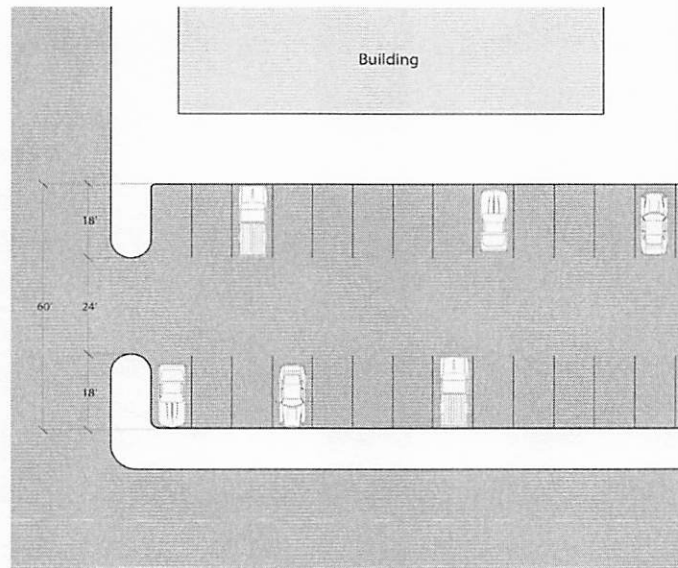
E. Windows.

1. The total Building Façade area shall comprise at least 50% windows.
2. Each Façade that fronts on a Street shall have a minimum of 40% windows.
3. All Façades shall have a minimum of 20% windows.
4. All ground floor windows shall extend from two-feet (2') above Grade a minimum of six-feet (6'), to achieve at least eight-feet (8') above Grade.
5. All ground floor windows shall have a minimum transparency of 60%.
6. All windows above the ground floor shall have a minimum transparency of 25%.
7. All windows shall be recessed from the exterior surface by at least two inches (2").
8. In addition, all Buildings shall incorporate at least two of the following window design elements:
 - a. Mullions and/or transoms;
 - b. Trim or molding at least four inches (4") wide; or
 - c. Canopies, shutters, or awnings, proportional to window size.



F. Off-Street Parking Areas. In addition to the parking and Landscaping requirements found elsewhere in this Title, the following requirements apply to all non-residential Buildings:

1. Multiple-Building Development. Buildings shall be arranged to frame and enclose at least three (3) sides of all Parking Areas.
2. Surface Parking Lots containing 100 or more stalls shall be organized into a series of parking bays surrounded by Buildings, Landscaping, pedestrian walkways, or Drive Aisles designed to function as Streets.



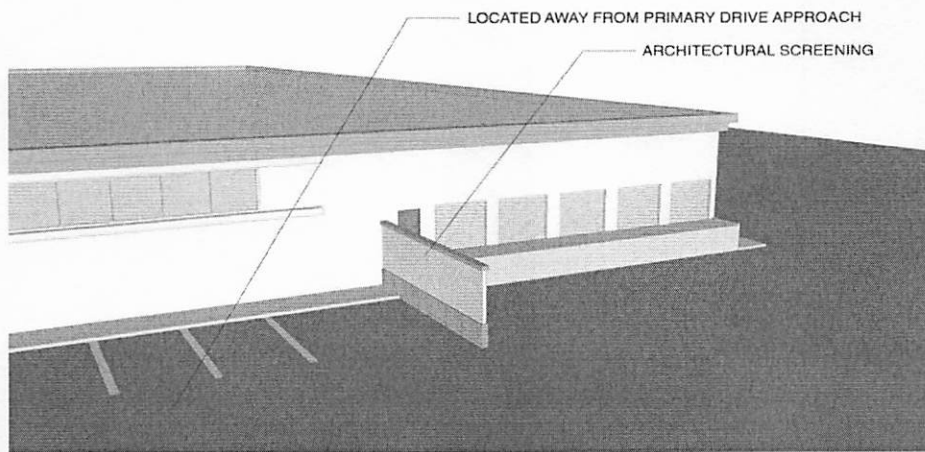
G. Roofs.

1. All Buildings shall have roofs clad in asphalt shingles, wood shingles, standing seam metal, a material of similar quality and durability, or a combination thereof.
2. Buildings with flat roofs shall incorporate a two-foot (2') parapet wall along the entire roofline.

H. Primary Entrance. Every Building shall provide a primary entrance along the Primary Façade.

1. Buildings with multiple tenants shall feature multiple primary entrances.
2. All Primary Façades shall incorporate a Building canopy, awning, or similar weather protection, projecting at least four feet (4') from the Façade, along the Building's primary entrances.

3. Primary Façades shall incorporate visually prominent Building entrances through the use of at least one of the following features:
 - a. Secondary roof structures or a parapet roof with transitions used to accent the principal public entrance;
 - b. Outdoor pedestrian features such as seat walls and Landscaping, or permanent landscaped planters with integrated benches; or
 - c. Architectural details such as tile, metal, stone, precast or cement board work and moldings integrated into the Building.
- I. Loading and Service Areas. Loading, service, and equipment areas shall be located at the rear or side of the Building, behind the Primary Façade, in a manner that minimizes their visibility from drive approaches, Parking Lots, and Streets. Loading, service, and equipment areas shall be screened through the use of Architectural Elements, materials, and Landscaping that reduce their visibility. All loading and service areas must comply with the parking and loading area standards in Chapter 17.06.



- J. Screening Requirements.
 1. Ground-level, wall-mounted, or roof-top mechanical equipment shall be screened from Streets and off-site view.
 2. All roof vents, pipes, Antennae, satellite dishes, and other roof penetrations and equipment, except for chimneys, shall be located on the rear elevation, shall be screened from view, and shall match the roof color.
- K. Fencing. All Buildings shall comply with the following additional fencing requirements:
 1. All fences shall meet the Clear View Area requirements set out in this Title.
 2. Front Yard. The maximum height for any fence in the Front Yard of any Building shall be four feet (4').
 3. Rear or Side Yard. The maximum height for any fence in the Rear or Side Yard of any Building shall be eight feet (8').
 4. Solid Fencing. Solid fencing within a Development or along required Buffers shall be constructed of brick, ceramic tile, stone, precast concrete panel, concrete block, composite, or similar masonry material.
 5. Semi-Transparent Fencing. Semi-Transparent fencing is permitted where solid fencing is not required. Acceptable materials for semi-transparent fencing visible from drive approaches, Parking Lots, or Streets shall be metal or composite picket fencing.

6. **Prohibited Materials.**
 - a. Vinyl fencing is prohibited. Existing vinyl fence may be extended as part of a permitted Building addition or site expansion.
7. **Exceptions.** Regardless of the exceptions contained in this Section, minimum Clear View Area requirements shall not be violated under any circumstance. Public schools or private schools approved by applicable state agencies may use a decorative fence up to six feet (6') high in Front Yards and up to ten feet (10') high in Side or Rear Yards for school playgrounds or school-related recreation areas only.
- L. **Buffering Requirements.** All new Development that abuts a Residential Use shall provide a landscape Buffer, containing a solid eight-foot (8') fence, on each Property Line or portion thereof that abuts the Residential Use.
 1. A Single-Family Use shall have a 10-foot (10') Buffer.
 2. A non-Single-Family Use shall have an 8-foot (8') Buffer.
- M. **Waste Container Enclosures.** Waste container enclosures are required to be constructed for existing non-residential Buildings when any of the following occur:
 1. An existing Building is expanded or remodeled;
 2. Garbage, junk, solid waste, debris, or refuse are piled or stacked next to or outside the container on a regular basis;
 3. The container is regularly overfilled to the point that garbage or refuse from the waste container litters the property on which the container is located or litters that of adjoining properties; or
 4. The container has been damaged or dilapidated to the extent that it has become unsightly, or the property Owner has allowed graffiti defacement of the container to remain on the container for more than seven (7) days after the vandalism occurred, and this has occurred at least two (2) other times.
- N. **Unity.**
 1. The architectural design within a multi-Building Development shall be organized around a consistent theme in terms of the Architectural Elements, character, materials, texture, color, and Scale of Buildings.
 2. Themed Restaurants, Retail chains, and other franchise-style Buildings shall conform to the Development's Architectural Elements and character.
- O. **Drive-Through Window.**
 1. **Canopy or Roof.** Drive-through windows shall include a canopy or roof that is architecturally integrated with the Building and mirrors the roof form of the Primary Building.
 2. **Location.** Except when a 10 ft. landscape Buffer that fully screens the drive-through from view is provided, drive-through windows shall be prohibited on any Façade that faces a Right-of-Way.

17.07.120 Small Format Commercial Building Form.

Unless otherwise specifically substituted in a Development Agreement executed as a condition precedent to a rezone, the small format commercial Building form is intended to be used for small and moderate scale commercial or Retail Uses. In addition to the design standards contained in 17.07.050 and 17.07.120, the following design standards apply to all small format commercial Buildings.

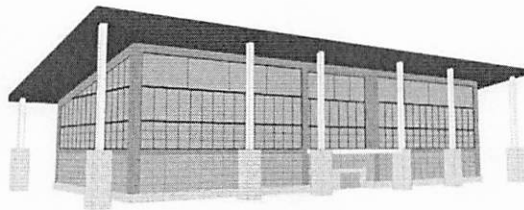


- A. Façade. All Buildings shall comply with the following Façade requirements:
1. The Primary Façade shall contain at least one primary entrance and one entrance for every seventy-five feet (75') of Frontage.
 2. The Primary Façade shall contain Façade depth variations every 40 feet (40') of Façade. Façade depth variations shall be at least one-foot (1') deep and ten (10') feet wide.
 3. Primary Façade. Primary Façades shall incorporate at least four (4) of the following design elements:
 - a. Variation in roof form and parapet height;
 - b. Wall recesses or projections of a minimum depth of two feet (2') at least every forty feet (40');
 - c. A ground-level arcade along the full length of the Primary Façade;
 - d. Architectural metal awnings above all entrances and windows;
 - e. Secondary roof structures or a parapet roof with transitions used to accent the primary entrance;
 - f. Outdoor pedestrian features such as seat walls and Landscaping or permanent landscaped planters with integrated benches; or
 - g. Architectural details such as tile, metal, stone, precast or cement board work and moldings integrated into the Building.
- B. Windows and Doors.
1. Each Façade shall have a minimum of 40% windows.
 2. All Buildings shall have doors at least every 30 feet (30') along the ground floor.
- C. Materials.
1. Primary Materials. Additional permitted Primary Materials shall include:
 - a. Marble;
 - b. Split-faced masonry block; or
 - c. Other materials comparable in appearance, quality, and durability.
 2. Secondary Materials. Additional Permitted Secondary Materials shall include:

- a. EIFS; or
 - b. Architectural metal panels.
- D. Roofs. All roofs shall comply with the following standards:
- 1. Roofs shall correspond with and denote Architectural Elements and Building functions, including primary entrances and arcades.
 - 2. Flat Roofs. Flat roofs shall incorporate a minimum two-foot (2') parapet wall along the entire roofline. The following additional standards apply:
 - a. The parapet shall have a distinct cornice treatment;
 - b. The parapet shall extend along all Façades of the Building; and
 - c. Additional two-foot (2') projections or recesses shall be required in the Façade plane at least every 40 feet (40').
- E. Overhead Doors. Buildings may incorporate overhead doors, subject to the following standards:
- 1. Overhead doors may not exceed 22 feet in width.
 - 2. Transparency. Each overhead door visible from a public Right-of-Way shall be at least 80% transparent.
 - 3. Materials. Overhead doors visible from a public Right-of-Way shall use materials and colors consistent with Building design standards in this Title.
 - 4. Façades containing overhead doors shall incorporate:
 - a. A canopy or awning over the door; and
 - b. Sconces or other decorative lighting.

17.07.130 Civic Building Form.

The civic Building form is reserved for City facilities and Libraries. In addition to the design standards contained in 17.07.050 and 17.07.120, the following design standards apply to all civic Buildings.

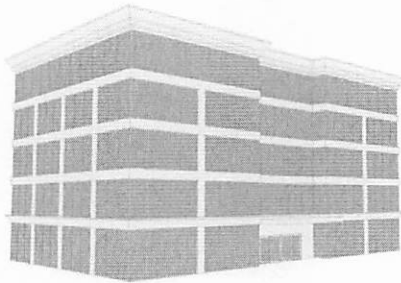


- A. Orientation. Accessory Buildings shall be located behind the Primary Façade of the Primary Building and shall be arranged to create secondary gathering space on the site.
- B. Materials.
 - 1. Primary Materials. Additional permitted Primary Materials shall include:
 - a. Integral color CMU; or
 - b. Marble.

2. Secondary Materials. EIFS shall be an additional permitted Secondary Material.
- C. Façades. Blank Façades are prohibited.
- D. Windows.
 1. All Buildings shall have a 4-sided average of at least 75% windows on the ground floor.
 2. All floors above the ground floor shall have a 4-sided average of at least 25% windows.

17.07.140 Office Building Form.

In addition to the design standards contained in 17.07.050 and 17.07.120, the following design standards apply to all office Buildings.



- A. Orientation.
 1. Single Building Development. All single-Building Developments shall have the primary entrance on the Primary Façade.
 2. Multi-Building Development. Multi-Building Developments shall be configured to incorporate on-site Streets, drive approaches, pedestrian walkways, and other circulation routes throughout the Development.
- B. Façade.
 1. Primary Façade.
 - a. All Buildings shall incorporate at least three (3) of the following design features:
 - i. Canopies or porticos above all entrances;
 - ii. Roof overhangs above all entrances;
 - iii. Entry recesses or projections;
 - iv. Raised corniced parapets above all entrances;
 - v. Gabled roof forms or arches above all entrances; or
 - vi. Architectural details, such as tile work or moldings, integrated into the Building above or directly adjacent to all entrances.
 - b. All Buildings shall have a primary entrance a least every 75 feet (75') on the Primary Façade.
 2. Façade Division. All Buildings shall emphasize, through the use of materials, design elements, or architectural details, the proportion of height to width so that Building Façades are oriented vertically.

- a. Horizontal Façade Division:
 - i. All multi-Story Buildings shall have a base, consisting of at least one-third (1/3) of the total Building Height, that incorporates at least 3 Of the following features:
 - a) Thicker walls, ledges, or sills;
 - b) Integrally textured materials such as stone or other masonry;
 - c) Integrally colored and patterned materials such as smooth finished stone or tile;
 - d) Bulkheads;
 - e) Lighter or darker colored materials, mullions, or panels;
 - f) Landscaped planters; or
 - g) A canopy or an awning above all windows on the Primary Façade.
 - i. All Buildings with a maximum height of 44 feet (44') shall have a horizontal Façade division within three feet (3') of the top of the ground floor.
 - ii. All Buildings over 44 feet (44') in height shall have a horizontal Façade division within three feet (3') of the top of the ground Story or the second Story.
- b. Vertical Façade Division. All Buildings shall incorporate a vertical Façade division at least every 40 feet (40') of Façade for the entire height of the Building.
- c. Façade Depth Variation. All Buildings shall have a Façade depth variation that is at least two-feet (2') deep.

C. Materials.

- 1. Primary Materials. Additional permitted Primary Materials shall include:
 - a. Cast concrete;
 - b. Marble;
 - c. Split-faced masonry block; or
 - d. Other material of equivalent quality and durability.
- 2. Secondary Materials. Additional permitted Secondary Materials shall include:
 - a. EIFS;
 - b. Architectural metal panels; or
 - c. Corrugated metal.

D. Windows. All Buildings shall comply with the following window design standards:

- 1. All Buildings shall have a 4-sided average on the ground floor of at least 75% windows. For the purposes of this Section, the ground floor of the Primary Façade consists of the portion of the Façade from Grade to the roof deck of the ground floor, or 14 feet (14'), whichever is less.
- 2. All floors above the ground floor shall have a 4-sided average of at least 35% windows.

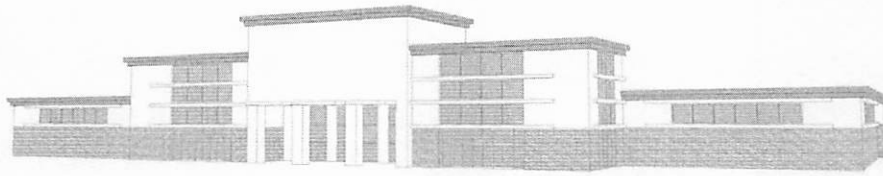
E. Roofs.

- 1. Flat Roofs. All Buildings with flat roofs shall have a parapet of at least two-feet (2') for the entire roofline.

2. All roofs shall correspond to and denote Architectural Elements and Building functions, including primary entrances and colonnades.
 3. All rooftop equipment shall be screened from pedestrian view.
 4. All skylights shall be flat.
- F. Pedestrian Circulation. All Buildings shall provide a six-foot (6') wide sidewalk across the Primary Façade of the Building.

17.07.150 Large Format Commercial Building Form.

The large format commercial Building form is intended for commercial Buildings with a ground Floor Area of 30,000 square feet or greater. In addition to the design standards contained in 17.07.050 and 17.07.120, the following design standards apply to all large format commercial Buildings.



- A. Façade. All Buildings must comply with the following Façade design standards:
1. The Primary Façade shall contain at least one primary entrance and one entrance for every seventy-five feet (75') of Frontage.
 2. The Primary Façade shall contain Façade depth variations at least every 40 feet (40') of the Façade. Façade depth variations shall be at least one-foot (1') deep and ten (10') feet wide.
 3. All Buildings shall provide a Building canopy, awning, or similar weather protection over the primary entrance that extends at least four feet (4') from the Façade.
 4. Primary Façade.
 - a. All Primary Façades shall feature a primary entrance featuring an outdoor plaza adjacent to the entrance containing seating. Outdoor plazas shall have a minimum depth of 20 feet (20').
 - b. Customer Entrances. All Buildings shall include at least one primary entrance on the Primary Façade.
 - c. Primary Façades shall incorporate at least four (4) of the following design elements:
 - i. Variation in roof form and parapet height;
 - ii. Wall recesses or projections of a minimum depth of two feet (2') every forty feet (40');
 - iii. A ground-level arcade along the full length of the Primary Façade;
 - iv. Architectural metal awnings above all entrances and windows;

- v. Secondary roof structures, or a parapet roof with transitions, used to accent the primary entrance;
 - vi. Outdoor pedestrian features such as seat walls and Landscaping, or permanent landscaped planters with integrated benches; or
 - vii. Architectural details such as tile, metal, stone, precast or cement board work and moldings integrated into the Building.
- B. Materials.**
- 1. Primary Materials. Additional permitted Primary Materials:
 - a. Marble;
 - b. Split-faced masonry block; or
 - c. Other materials comparable in appearance and durability.
 - 2. Secondary Materials. Additional permitted Secondary Materials:
 - a. EIFS; or
 - b. Architectural metal panels.
- C. Roofs.** All roofs shall comply with the following standards:
- 1. Roof forms shall correspond with and denote Architectural Elements and Building functions, including primary entrances and arcades.
 - 2. Flat Roofs. All flat roofs shall incorporate a minimum two-foot (2') parapet along the entire roofline. The following additional standards apply:
 - a. The parapet shall have a distinct cornice treatment;
 - b. The parapet shall extend along all Façades of the Building; and
- D. Overhead Doors.** Buildings may incorporate overhead doors, subject to the following standards:
- 1. Overhead doors may not exceed 22 feet in width.
 - 2. Transparency. Each overhead door visible from a public Right-of-Way shall be at least 80% transparent.
 - 3. Materials. Overhead doors visible from a public Right-of-Way shall use materials and colors consistent with Building material standards in this Chapter.
 - 4. Façades containing overhead doors shall incorporate:
 - a. A canopy or awning over the door; and
 - b. Sconces or other decorative lighting.

17.07.160 Flex Building.

In addition to the design standards contained in 17.07.050 and 17.07.120, the following design standards apply to all flex Buildings.



A. Materials

1. Primary Materials. Additional Primary Materials shall include:

- a. Natural or synthetic stone;
- b. Integral color CMU;
- c. High-quality pre-stressed concrete systems;
- d. Finished and treated tilt-up concrete panels; or
- e. Float finish EIFS.

2. Secondary Materials. Additional Secondary Materials shall include:

- a. Architectural metal paneling;
- b. Unfinished or untreated tilt-up concrete panels; or
- c. Standard single-tee or double-tee concrete systems.

B. Façades. All Buildings shall incorporate wall recesses or projections along the Primary Façade at least every 60 feet (60') or for each primary entrance, whichever is greater. Recesses or projections shall be a minimum depth of two feet (2'). In addition, at least two of the following design elements are required:

1. Variations in roof form and parapet height;
2. Distinct changes in texture and color of wall surfaces; or
3. Vertical accents or focal points.

C. Windows. The following window design standards apply to all flex Buildings and supersede the general, non-residential, minimum window percentages contained in this Chapter.

1. Each Façade that fronts on a Street shall have a minimum of 40% windows.
2. Each Façade that fronts on a Street may have a minimum of 15% windows if the following are met:
 - a. The building is setback 100 feet or more from the property line,
 - b. Landscaping is upgraded to screen the building, and
 - c. Additional architectural elements are added for visual relief.

3. All Façades shall have a minimum of 5% windows.
- D. All Buildings shall employ pedestrian Scale design along the ground floor consisting of a variety of Architectural Elements and architectural detail to break up large walls and enhance visual quality.

17.07.170 Indoor Storage Climate Controlled Building.

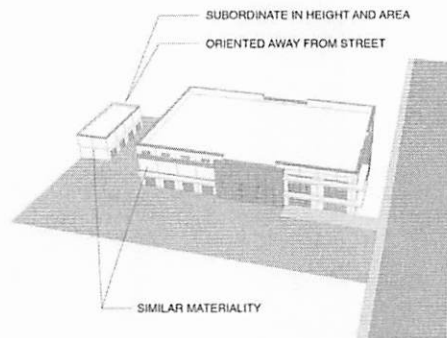
In addition to the design standards contained in 17.07.050 and 17.07.120 the following design standards apply to all Indoor Storage Climate Controlled Buildings.

- A. **Materials.**
 1. **Primary Materials.** Additional Primary Materials shall include:
 - a. Natural or synthetic stone;
 - b. Integral color CMU;
 - c. High-quality pre-stressed concrete systems;
 - d. Finished and treated tilt-up concrete panels; or
 - e. Insulated metal panels.
 2. **Secondary Materials.** Additional Secondary Materials shall include:
 - a. Architectural metal paneling;
 - b. Unfinished or untreated tilt-up concrete panels;
 - c. Standard single-tee or double-tee concrete systems; or
 - d. Float finish EIF'S.
- B. **Façades.**
 1. All facades shall have the same level of architectural design and exterior materials.
 2. The Primary Façade shall feature a primary entrance that includes a Building canopy, awning or similar weather protection over the primary entrance that extends at least four (4) feet from the Façade.
 3. The Primary Façade and primary entrance shall have enhanced design. The primary entrance shall be the primary architectural element on the façade.
 4. All Buildings shall incorporate wall façade depth variation at least every forty feet (40'). Façade depth variation shall be a minimum depth of two (2) feet every forty (40) feet of façade width of the bottom 3 stories. In addition, at least two of the following design elements are required:
 - a. Variations in roof form and parapet height;
 - b. Distinct changes in texture and color of wall surfaces; or
 - c. Vertical accents or focal points.
 5. Exterior ground floor overhead doors are prohibited along the Primary Façade.
- C. **Windows.** The following window design standards apply to all Indoor Storage Climate Controlled Buildings and supersede the general, non-residential, minimum window percentages contained in this Chapter.
 1. The Primary Façade shall have a minimum of 40% windows.
 2. The side and rear Façades shall have a minimum of 20% windows.

- D. Setbacks. The following setbacks apply to all Indoor Storage Climate Controlled Buildings located in the Downtown District. All Indoor Storage Climate Controlled Building located in the Commercial Corridor shall comply with the setbacks found in 17.07.030.
 - 1. Front Yard: 0' - 10'
 - 2. Side and Rear Yard: 5'
- E. Fencing. The following fencing design standards apply to all Indoor Storage Climate Controlled Buildings and supersede the general, non-residential fencing standards contained in this Chapter.
 - 1. The entire property shall be fenced with an eight (8') non-cutttable transparent metal fence from the front plane of the front façade around the entire side and rear property lines. Chain link and vinyl fences are prohibited.
 - 2. All vehicle access into the Development shall be through an access-controlled gate.
- F. Loading Areas.
 - 1. Loading areas shall be configured to avoid disruption of primary vehicular access and circulation on the site and shall be separated from customer parking, pedestrian areas, and main Drive Aisles.

17.07.180 Accessory Structures to Non-Residential Buildings.

In addition to the design standards contained in 17.07.050 and 17.07.120 the following design standards apply to all Accessory Structures to non-residential Buildings.



- A. Orientation. Except for fuel pump canopies, Accessory Structures shall not front on a Street, and shall be located in the rear yard in a manner that minimizes their impact on adjacent Uses.
- B. Height and Area Requirements.
 - 1. Except for fuel pump canopies, Accessory Structures shall not exceed the height of the Primary Building.
 - 2. Except for fuel pump canopies, Accessory Structures shall have a maximum area of 20% of the Primary Building.
- C. Materials. Accessory Structures shall use materials of the same or higher quality and durability as the materials used on the Primary Building it serves.
- D. Roofs. Accessory Structures shall incorporate the same roof type, materials, and pitch used on the Primary Building it serves.
- E. Fuel Pump Canopies.
 - 1. Fuel pump canopies shall incorporate similar materials used on the Primary Building it serves.

2. Canopy lighting shall be recessed and flush with the underside of the canopy.
3. Columns shall be integrated with the design of the Primary Building it serves.

ORDINANCE NO. 2026- 3

AN ORDINANCE OF THE SOUTH SALT LAKE CITY COUNCIL AMENDING EXHIBIT B OF ORDINANCE 2025-11 TO INCLUDE CERTAIN DATA POINTS IN THE LEGAL DESCRIPTION INCLUDED IN THE ORDINANCE AUTHORIZING THE ABANDONMENT OF A PORTION OF OAKLAND AVENUE LOCATED BETWEEN WEST TEMPLE AND 200 WEST.

WHEREAS, the South Salt Lake City Council (the “Council”) is authorized to enact and amend ordinances governing the City of South Salt Lake (the “City”);

WHEREAS, the Council, on April 23, 2025, approved, pursuant to Utah Code § 72-5-105, Ordinance 25-11, authorizing the abandonment of a portion of Oakland Avenue located between West Temple and 200 West as part of the proposed development of the updated public works campus;

WHEREAS, as part of Ordinance 25-11, there was a legal description of the portions to be abandoned included and incorporated by reference as Exhibit B;

WHEREAS, Salt Lake County (“County”) has declined to sign the City’s Public Works Plat without an update to the legal description in Exhibit B of Ordinance 25-11 to include certain data points in the legal description;

WHEREAS, staff has obtained an updated legal description including the County’s preferred data points, and desires Exhibit B of Ordinance 25-11 be amended to include the updated legal description as shown below; and

WHEREAS, Council has reviewed the proposed legal description and finds there is no change in the abandoned portions, and the replacement of the legal description is in the best interests of the City in moving the progress of the Public Works Plat forward.

NOW THEREFORE, BE IT ORDAINED, by the City Council of the City of South Salt Lake as follows:

SECTION 1. Amendment. The legal description in Exhibit B of Ordinance 25-11 is hereby amended to the legal description provided in Exhibit B attached and incorporated herein.

SECTION 2. Severability. If any section, subsection, sentence, clause, phrase, or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such provision shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance.

SECTION 3. Conflict with Existing Ordinances, Resolutions, or Policies. To the extent that any ordinances, resolutions, or policies of the City of South Salt Lake conflict with the provisions of this ordinance, this ordinance shall prevail.

SECTION 4. Effective Date. This ordinance shall become effective upon Mayor’s signature and publication, or after fifteen days of transmission to the office of the Mayor if neither approved nor disapproved by the Mayor, and thereafter, publication.

THIS ORDINANCE IS APPROVED AND ADOPTED this January 28th, 2026.

BY THE CITY COUNCIL:

Sharla Bynum
Sharla Bynum, Council Chair

ATTEST:

Ariel Andrus
Ariel Andrus, City Recorder

City Council Vote as Recorded:

Bynum	<u>yes</u>
deWolfe	<u>yes</u>
Huff	<u>yes</u>
Mitchell	<u>yes</u>
Thomas	<u>yes</u>
Williams	<u>yes</u>



Transmitted to the Mayor's office on this 29th day of January, 2026.

Ariel Andrus
Ariel Andrus, City Recorder

MAYOR'S ACTION: Approved

Dated this 29th day of January, 2026.

Cherie Wood
Cherie Wood, Mayor

ATTEST:

Ariel Andrus
Ariel Andrus, City Recorder

EXHIBIT B: LEGAL DESCRIPTION

ABANDONED RIGHT OF WAY

THE FOLLOWING DESCRIBED PARCELS IN SOUTH SALT LAKE CITY, COUNT OF SALT LAKE, STATE OF UTAH IS PART OF LOT 15, BLOCK 39, TEN ACRE PLAT "A", BIG FIELD SURVEY AND MORE PARTICULARLY DESTIBED AS FOLLOWS:

BEGINNING AT THE NORTHWEST CORNER OF LOT 13, AMENDED PLAT OF BLOCK 3 OAKLAND PLACE SUB., SAID POINT ALSO BEING NORTH 00°00'28" EAST 336.87 FEET AND SOUTH 89°31'28" WEST 290.00 FEET FROM THE SOUTHEAST CORNER OF LOT 15, BLOCK 39, 10 ACRE PLAT "A", BIG FIELD SURVEY, SAID POINT ALSO BEING AT A POINT WHICH IS NORTH 00°07'44" EAST 1517.48 FEET ALONG THE MONUMENT LINE AND WEST 36.20 FEET AND SOUTH 89°31'28" WEST 290.00 FEET FROM THE MONUMENT IN WEST TEMPLE AND 2700 SOUTH STREET; THENCE SOUTH 89°31'28" WEST 450.03 FEET; THENCE NORTH 00°08'17" EAST 66.00 FEET; THENCE NORTH 89°31 '28" EAST 449.88 FEET; THENCE SOUTH 00°00'28" WEST 66.00 FEET TO THE POINT OF BEGINNING

AREA: 0.68 ACRES MORE OR LESS.

RESOLUTION NO. R2026-2

A RESOLUTION OF THE SOUTH SALT LAKE CITY COUNCIL ACKNOWLEDGING RECEIPT OF THE INDEPENDENT AUDITOR'S REPORT FOR FISCAL YEAR 2024-25 AND DIRECTING THAT NOTICE BE PUBLISHED PURSUANT TO SECTION 10-6-152 OF THE UTAH CODE

WHEREAS, Utah Code Sections 10-6-151, 51-2a-201, 51-2a-202, as amended, require the City to have, at least annually, an independent financial audit of its accounts by a certified public accountant; and

WHEREAS, pursuant to Utah Code § 10-6-152, within ten (10) days following the receipt of the auditor's report the City is required to publish notice advising the public that the report is complete and available for inspection; and

WHEREAS, the City retained Squire & Company, certified public accountants, to perform an independent financial audit of the City's accounts for fiscal year 2024-25; and

WHEREAS, Squire & Company has presented the audit report draft to the City Council; and

WHEREAS, the South Salt Lake City Council desires to acknowledge receipt of the audit report and direct that notice be published pursuant to Utah Code § 10-6-152.

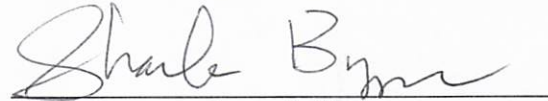
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SOUTH SALT LAKE AS FOLLOWS:

It hereby acknowledges that the audit report of the City's accounts for fiscal year 2024-25 has been completed by Squire & Company and submitted to the South Salt Lake City Council. The City Recorder is directed to publish notice advising the public that the audit report is complete and available for inspection.

(Signatures on next page; remainder of page intentionally left blank)

DATED this 20th day of January, 2026.

BY THE CITY COUNCIL:



Sharla Bynum, Council Chair

ATTEST:



Ariel Andrus, City Recorder

City Council Vote as Recorded:

Bynum	<u>YES</u>
deWolfe	<u>YES</u>
Huff	<u>YES</u>
Mitchell	<u>YES</u>
Thomas	<u>YES</u>
Williams	<u>YES</u>





**The City of
South Salt Lake
State of Utah**

**Annual Comprehensive
Financial Report**

**For Fiscal Year Ended
June 30, 2025**



220 East Morris Ave Suite 200
South Salt Lake City, UT 84115

CITY OF
South Salt Lake

STATE OF UTAH

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

FISCAL YEAR ENDED JUNE 30, 2025

**Prepared By:
South Salt Lake Finance Department**

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Introductory Section



Finance Department
220 East Morris Avenue #200
South Salt Lake City, UT 84115-3200
Phone (801) 483-6000 Fax (801) 483-6001

February 9, 2026

To the Honorable Mayor, Members of the City Council, and Citizens of the City of South Salt Lake, Utah:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with United States Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report (ACFR) of the City of South Salt Lake (the City) for the fiscal year ended June 30, 2025.

This report consists of management's representations concerning the finances of the City of South Salt Lake. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, the management of the City of South Salt Lake has established a comprehensive internal control framework that is designed, both to protect the government's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the City of South Salt Lake's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City of South Salt Lake's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of South Salt Lake's financial statements have been audited by Squire & Company, a public accounting firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of South Salt Lake for the fiscal year ended June 30, 2025, are free of material misstatement. The independent audit involves 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. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified "clean" opinion that the City of South Salt Lake's financial statements for the fiscal year ended June 30, 2025, are fairly presented in conformity with U.S. GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the City of South Salt Lake was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report, not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the City of South Salt

Lake's Single Audit Report. U.S. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of South Salt Lake's MD&A can be found immediately following the report of the independent auditors.

Profile of the City of South Salt Lake

The City of South Salt Lake is a fourth-class city incorporated in 1938 under the provisions of the State of Utah. South Salt Lake City is located in Salt Lake County in the heart of the greater Wasatch Front area. The City of South Salt Lake currently occupies a land area of 7.03 square miles and serves a population of approximately 27,017. South Salt Lake is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing council and allowable by state law.

The City of South Salt Lake has operated under the council-mayor alternative form of government in conformity with Utah Law (Section 10-3-12) since 1990. The seven-member city council performs all legislative functions and is responsible for, among other things, passing ordinances and adopting the budget. The mayor performs all administrative functions, oversees day-to-day operations, and appoints department heads and boards with the consent of the city council. The mayor is elected to serve a four-year term. City council members serve four-year staggered terms. Five of the city council members are elected by district and two are elected at large.

The City of South Salt Lake provides a full range of services including police and fire protection, municipal court, the construction and maintenance of streets, roads, and other infrastructure, planning and zoning services, recreational activities and cultural events, solid waste collection and disposal, and various utility services. The City of South Salt Lake has three component units, the Redevelopment Agency of South Salt Lake, established in 1982, the South Salt Lake Arts Council, established in 2004, and the South Salt Lake Municipal Building Authority, established in 1996. The Municipal Building Authority currently has no assets, transactions, or budget. The Redevelopment Agency is governed by a board that is comprised of the city council, with the mayor serving as chief administrative officer. The Municipal Building Authority is governed by a board consisting of the city council. The Arts Council is governed by a board that is comprised of various representatives from the art community, the mayor, and one city council member. Additional information on the Redevelopment Agency can be found in Note 13 in the notes to the financial statements. Additional information on the Arts Council can be found in Note 1 to the financial statements.

The City also has one special revenue fund, the Public Safety Special Revenue Fund, established in 2022. This fund is a governmental fund and includes the police, fire, homeless strategies, code enforcement, and emergency management departments. This fund also includes special revenues generated by a public safety property tax levy. The levy is restricted for use to only support public safety operations.

The annual budget serves as the foundation for the City of South Salt Lake's financial planning and control. The Uniform Fiscal Procedures Act adopted by the State of Utah governs budgetary procedures for the City of South Salt Lake. In compliance with this Act, the mayor presents a tentative budget to the city council for adoption no later than the first regularly scheduled city council meeting in May. The Redevelopment Agency budget is presented to the board as required by state law. The city council is required to hold public hearings on the proposed budget and to adopt a budget by June 30th. The council is required to adopt a final budget by no later than June 30th, the close of the City's fiscal year. The appropriated budget is prepared by fund (e.g. general), function (e.g. public safety), and department (e.g. police). The mayor may make transfers of appropriations within a department. However, transfers of

appropriations between departments require the approval of the city council. Budget-to-actual comparisons are provided in this report for the General Fund, Public Safety Special Revenue Fund, Capital Projects Fund, and the Redevelopment Agency. The budget-to-actual comparisons for these funds, with appropriated annual budgets, are presented in the governmental fund subsection of this report.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the environment within which the City of South Salt Lake exists.

Local Economy

Local governments, including South Salt Lake, rely on sales tax revenues to finance essential public services. There is no way to determine with any certainty what to expect economically as we navigate the effects that national and local decisions have on the local economy. These factors include tariffs, civil unrest, national policy changes, inflation, consumer confidence, and market volatility. During FY 2025, sales tax revenue was flat as a result of low consumer confidence in the economy coupled with higher than usual inflation.

In 2024, the City Council voted to adjust property tax rates and did not accept the certified tax rates for the general levy property tax and the public safety service levy property tax. Instead, the City Council approved property tax rates of 0.1597% and 0.1070% for the general levy property tax and the public safety service levy property tax. These rate adjustments resulted in additional general property tax revenues of approximately \$1.40 million and additional public safety service levy property tax revenues of approximately \$946,000.

Several new developments have been proposed, are in planning stages, or are in construction, and when completed, will contribute to an increase in property tax revenue. There have been several large multi-family housing developments constructed along transit corridors within the city. This results in an increase in property valuations as well as an increase in population. Certain revenues which are distributed to the city by the State of Utah contains a population component in the calculations. The city should begin to receive a modest increase in sales taxes, road and transit funds, and other revenue sources due to population increases over the next several years.

Long-Term Financial Planning

Approximately 35% of property within the city is exempt from property taxes. This is because many county and regional public facilities are located within city boundaries. The Salt Lake County Adult Detention Center (jail), Pamela Atkinson Resource Center (PARC), the Family Interim Non-Congregate Housing facility (FINCH), Utah Transit Authority facilities, Central Valley Water Reclamation Facility, Salt Lake County Solid Waste Transfer Station, Granite School District office/facilities and other public infrastructure are located in the city and occupy many acres of property.

Many of these facilities, and in particular the PARC, require services from the city, particularly police and emergency medical services. Legislation was approved at the state level in 2018 to make funding available to jurisdictions who provide public safety services to homeless resource centers. The City received approximately \$3,309,000 in FY 2025 to partially offset costs incurred to provide public safety services to the homeless center. The City has been authorized to receive approximately \$3,558,000 in FY 2026 for mitigation assistance and winter overflow response support. Though the City receives financial assistance from the state there are still significant unfunded costs associated with providing services to, and around, the facility.

In addition to the needs of the PARC, the City must be able to provide services for the other governmental facilities mentioned above as well as the City's residents and businesses. Since the above public entities do not pay property taxes, sales tax is used to finance adequate police, public works, and fire services.

As a result of the factors above, the city relies heavily on sales tax revenue to provide city services. Sales taxes allow the residents of South Salt Lake to receive the same level of services that residents of other Utah cities enjoy. City officials work diligently to maintain an environment that is conducive to business.

The City has adequate cash reserves to fund cash flow requirements during the year. In the first few months of the fiscal year the city uses these cash reserves to cover cash requirements, eliminating the need to issue tax & revenue anticipation notes. The City begins to receive sales tax revenue in September and the majority of property tax revenue in November.

Annually the City allocates sales tax revenue first to general city operations, then to public safety operations, and finally to capital improvements. The City utilizes a conservative approach to issuing debt and almost always uses a "pay as you go" approach to acquiring capital assets. Class "C" Road funds, derived from gasoline taxes are reserved and used to fund large road construction and maintenance projects. Class "C" funds are received six times per year and can be carried forward from year to year until projects are undertaken. As of year-end, the City has a reserve of approximately \$6.4 million of Class "C" funds.

In addition, the City receives revenue from a county option transportation sales tax and from a County Highway Road tax. These funds are also available to fund road and transportation projects. As of year-end, the City has a reserve of approximately \$5.8 million and \$2.1 million, respectively.

Approximately 50% of the residents and businesses in South Salt Lake are connected to the City's wastewater collection system. The South Salt Lake system is part of the Central Valley Water Reclamation Facility (CVWRF). In FY 2018 the CVWRF began a significant project to update the plant and add new treatment processes. The City's entire portion of the costs will be approximately \$16,500,000. The City participated in an initial financing arrangement for the first \$3,200,000 of the obligation. In December 2018 the City was awarded, by the Utah State Division of Water Quality, a \$2,000,000 grant and a \$9,248,000 no interest loan to finance construction through 2024. In FY 2025, these obligations entered repayment, in accordance with the terms of the contracts.

In 2022, the City was able to obtain additional financing from the Department of Water Quality to supplement its debt obligation for this project. The City received an additional \$1.76 million of new award funding that will be principal forgiven at the completion of the project. It also received an additional \$1.5 million authorized for issuance of bonds. This additional amount carries a 0% interest rate and is repayable over 20 years, beginning in 2025. The funding was authorized in May 2022 and the closing for the bond issuance occurred in September 2022.

In FY 2023, planning began to construct a new public works campus. In FY 2025, construction began on the project. It is expected to be completed within 2-3 years and has a projected cost of approximately \$38 million. This project is being funded with a sales tax revenue bond.

Current Period Financial Events

As required by the Governmental Accounting Standards Board, GASB Statement 68 reports the City's net pension assets and liabilities in FY 2025. Although the City is a member of the Utah Retirement Systems and relies on URS for all retirement activities on behalf of its employees, the City must still report its pro-rata share of pension assets and liabilities. The City had a net pension asset of \$1,193,887 and a net

pension liability of \$6,398,412 as of June 30, 2025. These results are based on information provided by Utah Retirement Systems. These results indicate that Utah Retirement Systems is currently funded adequately to satisfy future obligations.

The City has been awarded over \$10 million in grants and assistance from federal, state, county, and private sources. Much of this funding is used to provide after-school services to South Salt Lake and neighboring youth and adults. Programs which provide academic and prevention services are administered from 14 school based and community locations. Approximately 2,100 youth and adults are served through these programs. Other uses of the grant funding include public safety (\$3,510,689) and public improvements (\$258,000).

In addition to grant funding, the Promise Afterschool Program received over \$1,400,000 in in-kind donations from its generous partners and volunteers, who logged over 1,431 hours of service, valued at more than \$50,000.

Sales tax revenue, including the City Option Sales Tax, was virtually equivalent to sales tax revenues received in FY 2024. This is mainly due to low consumer confidence, causing a slowdown in purchasing from smaller businesses. The City anticipates that sales tax revenue will increase slightly during FY 2025 as business and consumers adjust to market conditions.

During FY 2025, the City issued a sales tax revenue bond. The bond will be used to construct a new public works campus and other infrastructure projects that will be identified once the campus is completed. The bond carries an aggregate principal amount of \$40,665,000 and an aggregate purchase price of \$45,226,363. It is repayable over 30 years, carries a coupon rate of 5% and an all-inclusive interest rate of 4.19%. The cost of construction is held in a new governmental fund that was established during the year to track the construction activities of the project.

During FY 2025, the City also issued a water revenue bond for the construction of a new water well. The bond is funded by the Utah Department of Natural Resources in the amount of \$8.5 million. The bond will be paid back over a period of 30 years and carries an interest rate of 1%. The City is required to contribute matching funds of \$1.5 million toward the cost of the well.

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance and administration departments. I would like to express appreciation to all members of the finance department who assisted in the preparation of this report. I also appreciate the professional service and assistance rendered by the auditing firm of Squire & Company. Credit also must be given to the mayor and city council for their unfailing support for maintaining the highest standards of professionalism and integrity in the management of the finances of the City of South Salt Lake.

Respectfully submitted,



Crystal Makin, CPA
Director of Finance

**City of South Salt Lake
Principal Officials
June 30, 2025**



Cherie Wood, Mayor



Charee Peck
Chief of Staff



Josh Collins
City Attorney



Ariel Andrus
City Recorder



Danielle Croyle
Chief of Police



Terry Addison
Fire Chief



Craig Giles
Public Works



Lisa Forrester
Court Administrator



Kelli Meranda
Promise SSL



Crystal Makin, CPA
Finance Director



Chris Merket
City Engineer



Jonathan Weidenhamer
Community Development



Sharen Hauri
Neighborhoods



Aaron Wiet
Recreation

**City of South Salt Lake
Principal Officials, continued
June 30, 2025**

City Council



**Leanne Huff
District 1****



**Corey Thomas
District 2**



**Sharla Bynum
District 3**



**Nick Mitchell
District 4**



**Paul Sanchez
District 5***



**Clarissa Williams
At Large**



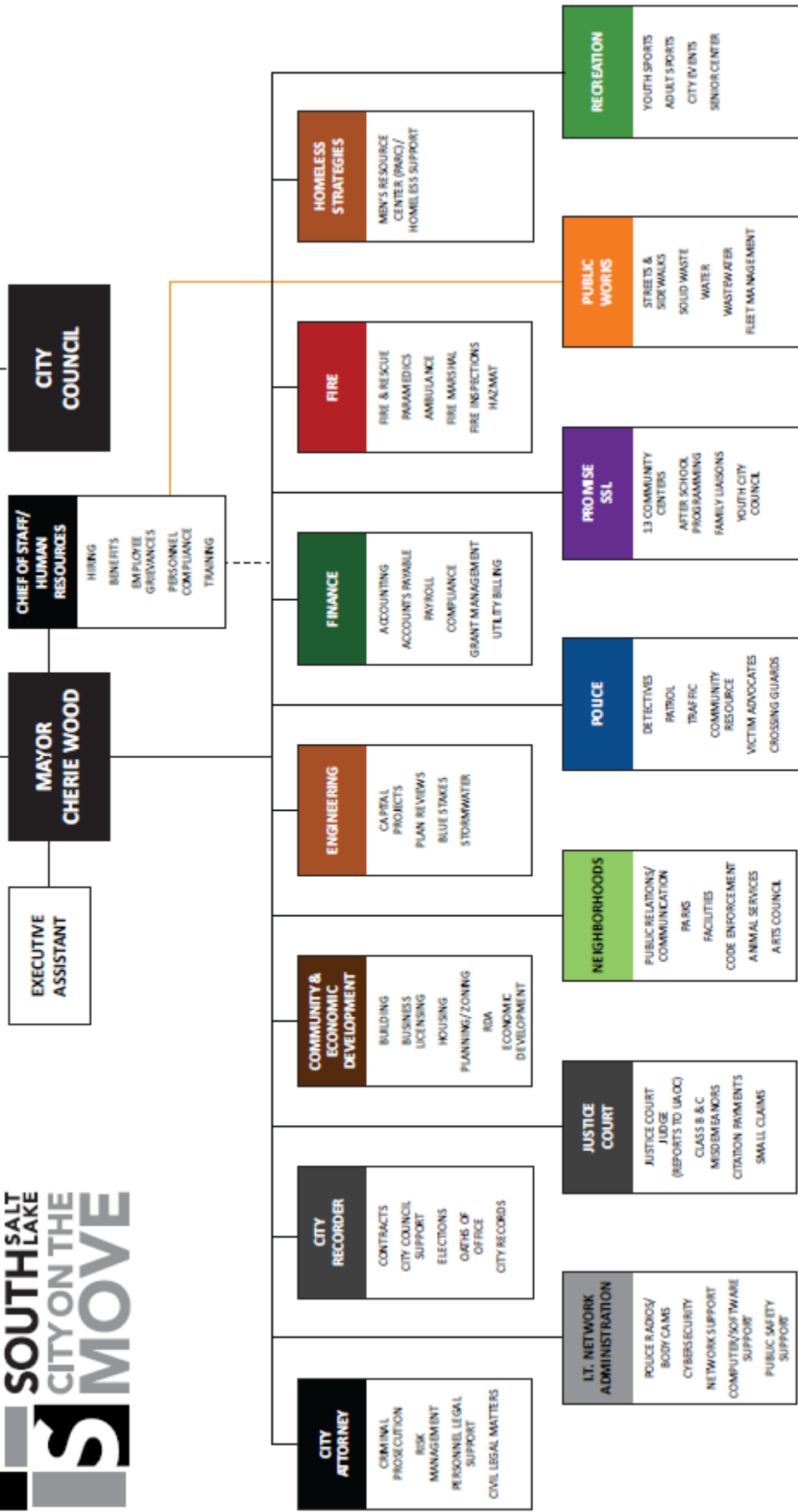
**Ray deWolfe
At Large**

* Paul Sanchez vacated his seat effective January 21, 2026. As of publication, a replacement council member has not been chosen.

** Leanne Huff vacated her seat effective January 28, 2026. As of publication, a replacement council member has not been chosen.



SOUTH SALT LAKE RESIDENTS AND BUSINESSES



Financial Section



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of South Salt Lake, Utah

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of South Salt Lake, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City of South Salt Lake's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of South Salt Lake, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of South Salt Lake and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City of South Salt Lake's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of South Salt Lake's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of South Salt Lake's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of South Salt Lake's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of South Salt Lake's basic financial statements. The introductory section, combining nonmajor fund financial statements, budgetary comparison information for nonmajor governmental funds, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards, the combining nonmajor fund financial statements, and the budgetary comparison information for the capital projects funds and nonmajor governmental funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards, the combining nonmajor fund financial statements, and the budgetary comparison information for the capital projects fund and nonmajor governmental funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audits of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 9, 2026, on our consideration of the City of South Salt Lake's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of South Salt Lake's internal control over financial reporting and compliance.

Squire & Company, PC

Salt Lake City, Utah
February 9, 2026

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**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

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Management's Discussion and Analysis

As management of the City of South Salt Lake, we offer readers of the City of South Salt Lake's financial statements this narrative overview and analysis of the financial activities of the City of South Salt Lake for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

- The assets and deferred outflows of resources of the City of South Salt Lake exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$132,033,801 (*net position*). Of this amount, \$39,711,953 represents unrestricted net position, which may be used to meet the City's ongoing obligations to citizens and creditors.
- The City of South Salt Lake's total net position decreased \$4,005,842 mainly due to approximately \$4.8 million in Central Valley bond participation expense that was recorded in connection with the additional bonds issued by Central Valley in which the City participated and for which the City is a guarantor.
- As of the close of the current fiscal year, the City of South Salt Lake's governmental funds reported combined fund balances of \$92,188,896, an increase of \$38,402,042 in comparison with the prior year. Approximately 5% of this amount (\$4,625,439) is available for spending at the City's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unrestricted fund balance (classified as *unassigned fund balance*) for the general fund was \$6,470,511, or approximately 28% of total general fund expenditures.
- The City expended approximately \$2,728,000 in federal grants and awards during the fiscal year. This represents a decrease of approximately \$765,000 (22%) when compared to fiscal year 2024. The decrease is mainly due to decreases in amounts expended during the current fiscal year from the U.S. Department of Education, including decreases in the Twenty-First Century Community Learning Centers program as well the drop-off of Education Stabilization Funds expended in the prior year.
- Long-term debt (including obligation under CVWRF bonds) increased by \$51,414,336 during the fiscal year. This net increase is due primarily to the City issuing Sales Tax Revenue Bonds, Series 2024 in the aggregate amount of approximately \$40,665,000, the draw of \$2,000,000 on the newly issued Water Revenue Bonds, Series 2024, and the participation in Central Valley's Series 2024 sewer revenue bonds in the amount of approximately \$4.8 million.
- During fiscal year 2025, the City received funds from the Utah State Department of Workforce Services to partially fund public safety costs directly related to the placement of the homeless resource center in the City. Approximately \$3,309,000 was received and used to retain the required police officers and emergency medical personnel.
- Work continued on the upgrade of the Central Valley Water Reclamation Facility. The City is responsible for approximately 5% of the costs associated with the wastewater treatment facility. During fiscal year 2025, the City incurred approximately \$3,472,000 in expenses related to its investment in Central Valley, the largest portion of which is due to the ongoing project. Project construction was substantially completed in 2025. Site restoration will begin in 2026.

Overview of the Financial Statements

This discussion and analysis provided here are intended to serve as an introduction to the City of South Salt Lake's basic financial statements. The City of South Salt Lake's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City of South Salt Lake's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City of South Salt Lake's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of South Salt Lake is improving or deteriorating.

The *statement of activities* presents information showing how the City of South Salt Lakes net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenditures are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of South Salt Lake that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of South Salt Lake include general government, public safety, highways and public improvements, parks, recreation and culture, and redevelopment. The business-type activities of the City of South Salt Lake include water and sewer utilities, solid waste collection, stormwater service, and housing.

The government-wide financial statements include four component units, the Redevelopment Agency of South Salt Lake, the South Salt Lake Arts Council, the Promise South Salt Lake Foundation, and the Municipal Building Authority of South Salt Lake. Financial information for the component units is blended with the primary government.

The government-wide financial statements can be found on pages 15-17.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of South Salt Lake, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of South Salt Lake can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable*

resources, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of South Salt Lake maintains twelve individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, public safety service special revenue fund (PSS), and the capital projects fund, the public works campus construction fund (a capital projects fund), and the redevelopment agency (administration) fund, all of which are considered major funds. Data from the other governmental funds are presented as nonmajor funds.

The City of South Salt Lake adopts annual budgets for each of its funds. Budgetary comparison schedules have been provided for the general fund, capital projects fund, the public works campus construction fund, the PSS fund, and the redevelopment agency funds to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 18-21 of this report.

Proprietary Funds

The City of South Salt Lake maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of South Salt Lake uses enterprise funds to account for its Water, Sewer, Stormwater, and Solid Waste Collection utilities.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses an internal service fund to account for its Insurance Reserve Fund. The City also uses an internal service fund to account for its Leased Equipment Debt Service. Because these services predominantly benefit governmental rather than business-type functions, it has been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water Utility and Sewer Utility funds, both of which are considered major funds. Data from the other proprietary funds is presented as a nonmajor fund.

The basic proprietary fund financial statements can be found on pages 22-26 of this report.

Notes to the Financial Statements

The notes provide additional financial information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found starting on page 27 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the budgetary comparison schedules for the general fund, capital projects fund, the public works campus construction fund, the PSS fund, and the redevelopment agency funds, as well as net pension liability schedules. Required supplementary information can be found on pages 59-66 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the City of South Salt Lake, assets exceeded liabilities by \$132,033,801 at the close of the most recent fiscal year.

City of South Salt Lake's Net Position

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$ 121,910,196	\$ 77,449,604	\$ 9,657,603	\$ 6,574,562	\$ 131,567,799	\$ 84,024,166
Capital assets	63,488,119	63,062,343	16,765,933	14,070,554	80,254,052	77,132,897
Total assets	185,398,315	140,511,947	26,423,536	20,645,116	211,821,851	161,157,063
Total deferred outflows of resources	8,043,705	7,896,066	417,009	322,762	8,460,714	8,218,828
Other liabilities	10,835,002	8,578,763	2,312,620	1,350,506	13,147,622	9,929,269
Long-term liabilities outstanding	59,610,863	14,786,885	15,258,481	8,382,453	74,869,344	23,169,338
Total liabilities	70,445,865	23,365,648	17,571,101	9,732,959	88,016,966	33,098,607
Total deferred inflows of resources	226,826	234,173	4,972	3,468	231,798	237,641
Net position:						
Net investment in capital assets	60,729,280	61,732,009	14,765,933	14,070,554	75,495,213	75,802,563
Restricted	15,098,841	14,003,881	1,727,794	1,115,599	16,826,635	15,119,480
Unrestricted	46,941,208	49,072,302	(7,229,255)	(3,954,702)	39,711,953	45,117,600
Total net position	\$ 122,769,329	\$ 124,808,192	\$ 9,264,472	\$ 11,231,451	\$ 132,033,801	\$ 136,039,643

By far the largest portion of the City of South Salt Lake's net position (57%) reflects its investment in capital assets (e.g., land, buildings, improvements, machinery and equipment, and infrastructure), less any related outstanding debt that was used to acquire those assets. The City of South Salt Lake uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the City of South Salt Lake's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of South Salt Lake's net position (13%) represents resources that are subject to external restrictions on how they may be used. The remaining 30% (\$39,711,953) is unrestricted and may be used to meet the City's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the City of South Salt Lake is able to report positive balances in all reported categories of net position for governmental activities. However, for business-type activities, unrestricted net position was \$(7,229,255) as compared to the prior year of \$(3,954,702). This increased deficit in unrestricted net position is mainly due to a net change in the equity investment related to the City's joint venture with CVWRF, as well as its participation in the newly issued sewer revenue bonds, Series 2024, issued by Central Valley.

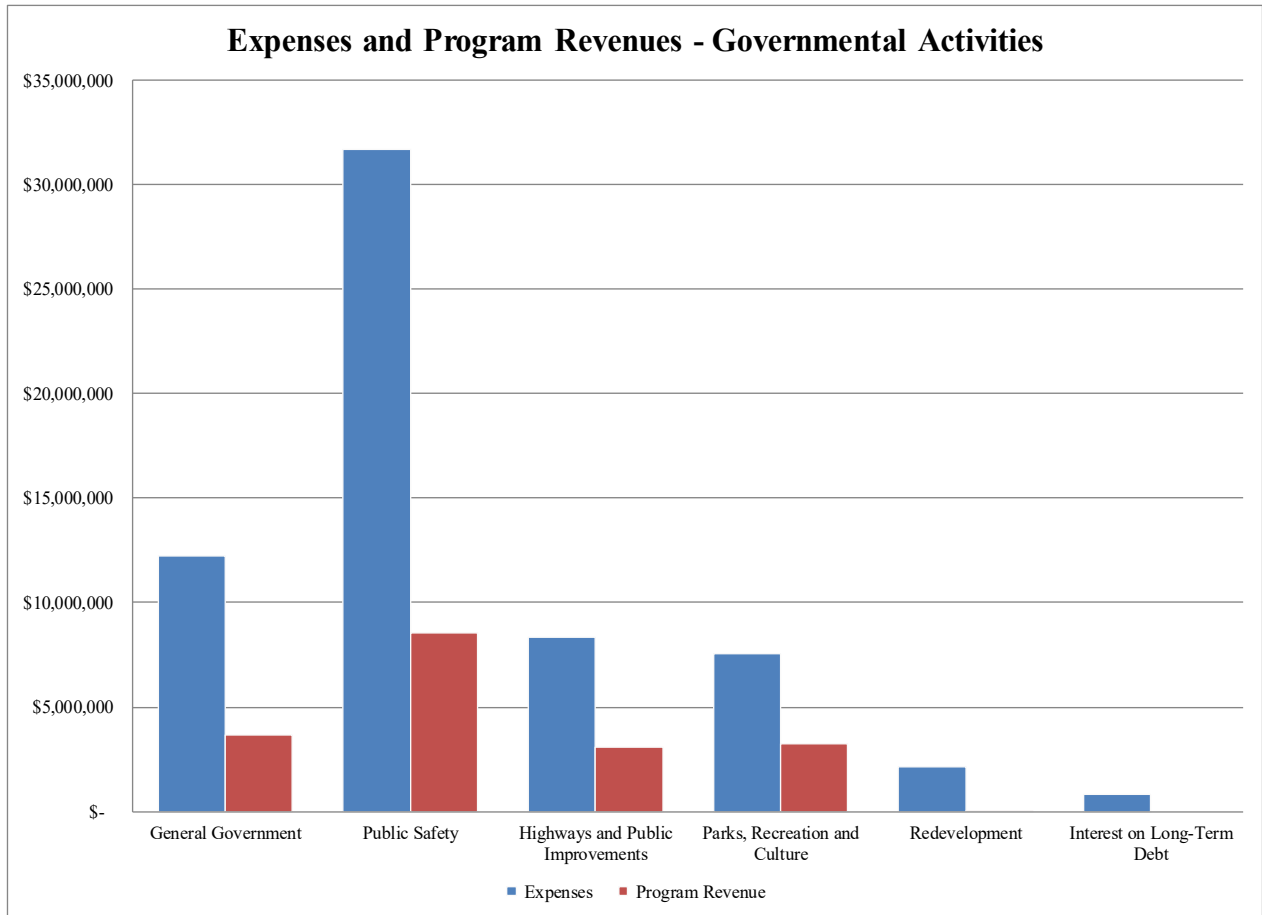
The City of South Salt Lake's overall net position decreased by \$4,005,842 from the prior fiscal year. The reasons for this overall decrease are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities

During the current fiscal year, net position for governmental activities decreased \$2,038,863 from the prior fiscal year for an ending balance of \$122,769,329. The decrease in the overall net position of governmental activities is primarily due to an aggregate total of \$2,894,637 in net transfers from governmental activities to business-type activities, which helped to reduce the decrease in net position in business-type activities.

City of South Salt Lake's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenues:						
Charges for services	\$ 7,900,724	\$ 7,075,476	\$ 9,649,188	\$ 9,009,270	\$ 17,549,912	\$ 16,084,746
Operating grants and contributions	8,702,271	9,315,345	-	-	8,702,271	9,315,345
Capital grants and contributions	1,918,697	2,117,550	100,000	1,176,000	2,018,697	3,293,550
General revenues:						
Property taxes	16,176,975	15,707,747	-	-	16,176,975	15,707,747
Sales taxes	21,865,201	21,499,264	-	-	21,865,201	21,499,264
Other taxes	3,505,730	3,563,587	-	-	3,505,730	3,563,587
Other	3,581,610	3,596,066	191,268	66,057	3,772,878	3,662,123
Total revenues	63,651,208	62,875,035	9,940,456	10,251,327	73,591,664	73,126,362
Expenses:						
General government	12,209,105	9,914,772	-	-	12,209,105	9,914,772
Public safety	31,694,423	28,954,563	-	-	31,694,423	28,954,563
Highways and public improvements	8,357,408	8,274,274	-	-	8,357,408	8,274,274
Parks, recreation and culture	7,574,997	7,067,886	-	-	7,574,997	7,067,886
Redevelopment	2,136,142	553,156	-	-	2,136,142	553,156
Interest on long-term debt	823,359	55,070	-	-	823,359	55,070
Water utility	-	-	3,994,359	3,457,042	3,994,359	3,457,042
Sewer utility	-	-	9,415,381	3,522,929	9,415,381	3,522,929
Storm water utility	-	-	723,206	828,915	723,206	828,915
Solid waste collection	-	-	669,126	552,345	669,126	552,345
Total expenses	62,795,434	54,819,721	14,802,072	8,361,231	77,597,506	63,180,952
Increase (decrease) in net position before transfers	855,774	8,055,314	(4,861,616)	1,890,096	(4,005,842)	9,945,410
Transfers	(2,894,637)	-	2,894,637	-	-	-
Increase (decrease) in net position	(2,038,863)	8,055,314	(1,966,979)	1,890,096	(4,005,842)	9,945,410
Net position - beginning	124,808,192	116,752,878	11,231,451	9,341,355	136,039,643	126,094,233
Net position - ending	\$ 122,769,329	\$ 124,808,192	\$ 9,264,472	\$ 11,231,451	\$ 132,033,801	\$ 136,039,643



Business-type Activities

For the City of South Salt Lake’s business-type activities, overall net position decreased to an ending balance of \$9,264,472. The total decrease in net position for business-type activities was \$1,966,979 from the prior fiscal year. This overall decrease in net position is partially due to additional expense incurred in connection with the City’s participation in Central Valley’s 2024 sewer revenue bond issuance.

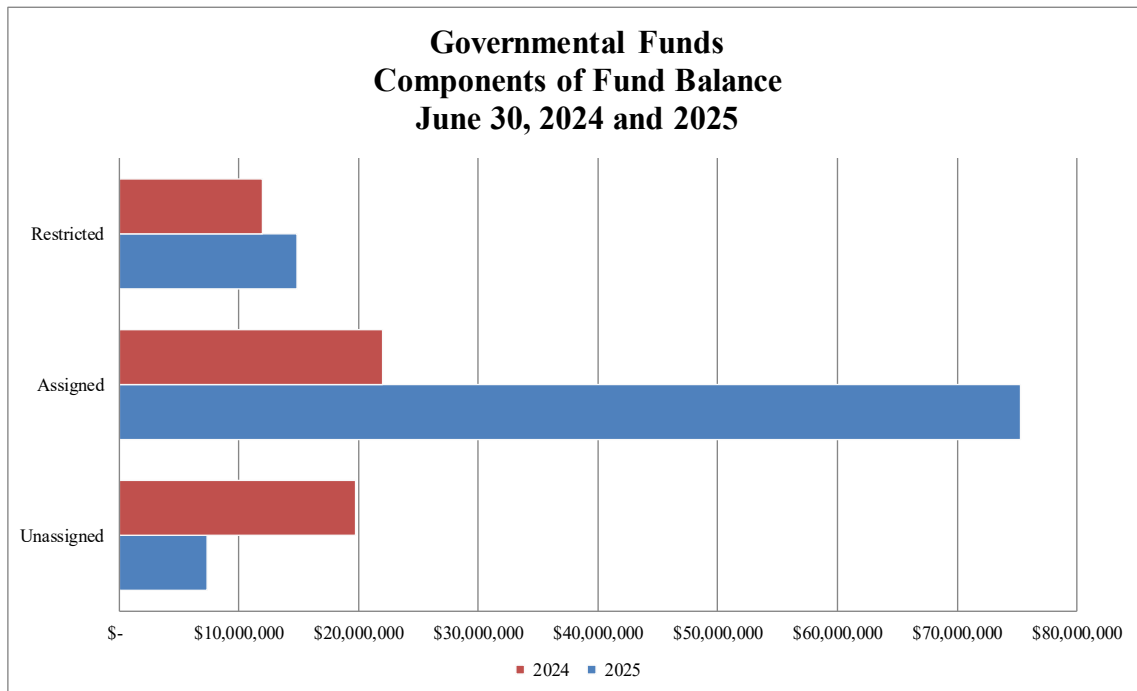
Financial Analysis of the Government’s Funds

As noted earlier, the City of South Salt Lake uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City of South Salt Lake’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of South Salt Lake’s financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City of South Salt Lake itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City of South Salt Lake’s City Council. At June 30, 2025, the City of South Salt Lake’s governmental funds reported combined fund balances of \$92,188,896, an increase of \$43,402,042 in comparison with the prior year. Approximately 5% of this amount (\$4,625,439) constitutes *unassigned*

fund balance, which is available for spending at the government’s discretion. The remainder of the fund balance is either *nonspendable* (\$1,862,585), *restricted* or *assigned* to indicate that it is 1) legally required to be maintained intact (\$14,848,841) or 2) assigned by the city council for particular purposes (\$70,852,031).



The general fund is the chief operating fund of the City of South Salt Lake. At the end of the current fiscal year, unassigned fund balance and total fund balance of the general fund was \$6,470,511 and \$13,681,107, respectively. As a measure of the general fund’s liquidity, it may be useful to compare total fund balance to total general fund expenditures. Unassigned fund balance represents approximately 28% of total general fund expenditures.

The fund balance of the City of South Salt Lake’s general fund decreased by \$11,259,794 during the current fiscal year. This decrease is primarily due to \$14.5 million in transfers out of the fund, partially in an effort to decrease the general fund balance below maximum fund balance legal restrictions.

The capital projects fund, a major governmental fund, had a \$6,816,705 increase in fund balance during the current fiscal year. Assigned fund balance increased by \$4,856,588 and restricted fund balance increased by \$1,668,010. The increase in assigned fund balance is due in part to an increase in the allocation of sales tax to the capital projects fund, as well as a decreases in general government and highways and public improvements expenditures. The increase in restricted fund balance is primarily the result of an increase in unspent Class B&C road funds.

The public safety special revenue fund (PSS), a major governmental fund, had a \$2,019,391 increase in fund balance during the current year. The increase is mainly due to a transfer of \$5,000,000 into the fund from the general fund.

The redevelopment agency funds, in aggregate, had an increase in fund balances during the current year of \$620,082 to bring the year end aggregate fund balances to \$763,273. The increase is mainly due to increases in property tax revenue recognized within the funds. During FY 2025, the RDA also transitioned from utilizing one fund to using multiple funds to house each project area, debt service, housing, and administrative in separate funds. This change allows easier tracking of project area activity, and helps to ensure compliance with project area agreements, and provides greater transparency of the financial activities of the RDA.

Proprietary Funds

The City of South Salt Lake's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the water utility fund as of June 30, 2025 had a deficit balance of (\$1,613,072), a decrease in the deficit of \$1,806,555 from the prior year. This reduction in deficit was mainly due to a transfer of \$2,804,200 into the water fund. The overall increase in net position within the water fund was funded in part with this transfer.

Unrestricted net position of the Sewer Utility Fund at the end of the year was a deficit of (\$7,452,748), an increase in the deficit of (\$6,012,585) from prior year. The increased deficit was in part due to the City's participation in the sewer revenue bonds, Series 2024, issued by Central Valley during the year.

Unrestricted net position of the Stormwater Utility Fund as of June 30, 2025 was \$1,762,139, an increase from the prior year of \$1,058,773. The increase was mainly due to the fund being fully established and all applicable property owners billed for services during the current fiscal year.

General Fund Budgetary Highlights

Original budget compared to final budget

During the year, amendments to the budget were made, increasing budgeted expenditures from the original budget in the amount of approximately \$524,600 in the general fund.

Final budget compared to actual results

The General fund's actual recognized revenue was \$2,154,009 less than budgeted, primarily related to shortages in licenses and permits, intergovernmental revenue, investment earnings and miscellaneous revenues.

During the year ended June 30, 2025, the general fund expenditures were approximately \$7,577,000 less than budgeted. Most departmental expenditures were significantly under budget, while a few departments, including City attorney and public assets, were slightly over budget. Department directors strive to be conservative and careful when expending public funds.

Capital Assets and Debt Administration

Capital Assets

The City of South Salt Lake's investment in capital assets for its governmental and business-type activities as of June 30, 2025, amounted to \$80,254,052 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress. The net increase in capital assets for the current fiscal year was approximately 4%.

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	\$ 12,736,662	\$ 12,736,662	\$ 1,814,939	\$ 1,814,939	\$ 14,551,601	\$ 14,551,601
Buildings	10,263,093	10,843,993	956,978	1,035,072	11,220,071	11,879,065
Improvements	6,852,739	6,618,279	8,298,887	8,415,965	15,151,626	15,034,244
Machinery and equipment	12,693,847	12,649,836	2,887,615	2,638,429	15,581,462	15,288,265
Infrastructure	17,744,842	18,622,910	-	-	17,744,842	18,622,910
Construction in progress	3,196,936	1,590,663	2,807,514	196,931	6,004,450	1,787,594
Total	\$ 63,488,119	\$ 63,062,343	\$ 16,765,933	\$ 14,101,336	\$ 80,254,052	\$ 77,163,679

Major capital asset events during the current fiscal year included the following:

- \$253,474 expended to improve parks and urban forestry by building new pickleball courts, beginning a grant funded study of the City’s urban forest, building a new dog park, and improving equipment and safety features at various parks in the City.
- \$663,207 expended to remodel the community and economic development offices and the justice court offices and courtrooms, as well as updating security and safety equipment in City Hall.
- Ongoing restoration and remodeling of the Historic Scott School, in the amount of \$265,879, partially funded with a community development block grant. This included safety and ADA compliance upgrades and a new roof.
- \$231,451 expended for various repairs, maintenance, and safety upgrades to the City’s community centers.
- \$235,016 expended for road improvements addressing various safety, maintenance, and repair needs throughout the City.
- \$1,933,732 expended for fleet purchases to support the police, fire, public works, administration, engineering and facilities departmental needs.
- \$722,313 expended for safety equipment for first responders.
- Continuing design and construction for the new public works campus, in the amount of \$1,806,327.

Additional information on the City of South Salt Lake’s capital assets can be found in Note 5.

Long-term Debt

At the end of the current fiscal year, the City of South Salt Lake had total debt outstanding of \$68,549,445. The debt represents 1) bonds secured solely by specified revenue sources, and 2) a fire truck lease. The City of South Salt Lake's outstanding debt increased by \$51,414,336 during the current fiscal year. The net increase is mainly the result of additional draws on the City's Sewer Revenue Bonds, the City's participation in the Central Valley issuance of sewer revenue bonds, Series 2024, and draws on the City's newly issued water revenue bond, Series 2024, in the amount of \$2,000,000.

City of South Salt Lake's Outstanding Debt

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Excise and sales tax revenue bonds, net	51,587,847	\$ 7,420,230	\$ -	\$ -	\$ 51,587,847	\$ 7,420,230
Water/sewer revenue bonds	-	-	7,478,622	4,407,122	7,478,622	4,407,122
Obligation under CVWRF bonds	-	-	8,570,881	4,207,329	8,570,881	4,207,329
Financed purchase of fire truck	912,095	1,100,428	-	-	912,095	1,100,428
Total	<u>\$ 52,499,942</u>	<u>\$ 8,520,658</u>	<u>\$ 16,049,503</u>	<u>\$ 8,614,451</u>	<u>\$ 68,549,445</u>	<u>\$ 17,135,109</u>

Additional information on the City of South Salt Lake's long-term debt can be found in Note 8.

Economic Factors and Next Year's Budgets and Rates

The City of South Salt Lake relies on revenues from various tax types as its largest single revenue source. In fiscal year 2025, sales tax revenues were \$21,865,201, approximately \$366,000 more than in fiscal year 2024. The increase is mainly due to inflation. National and local trends indicate economic activity, which includes taxable sales, will continue to modestly increase in fiscal year 2026. Additional economic development projects that are envisioned to materialize in the next few years will also contribute to the City's tax base.

In fiscal year 2025, property tax revenues increased from the prior year. Combined property tax revenues were \$14,450,246 (excluding property tax increment in the RDA funds), which represents an increase of \$2,070,853 over fiscal year 2024. In August 2024, the City Council passed a property tax rate increase that was designed to rebalance property tax revenues and to prevent the erosion of property tax revenues through the certified tax calculation process. To achieve this, the City Council approved property tax rates of 0.1597% and 0.1070% for the general levy property tax and the public safety service levy property tax. This resulted in a general property tax levy and public safety service property tax levy 20% higher than the certified tax rate and 12% higher than the 2023 tax rate. These rate adjustments resulted in reduced general property tax revenues in the general fund, due to an additional allocation of general property taxes to the public safety service fund. General fund property tax revenue decreased accordingly by approximately \$1,535,000, while public safety service property taxes increased by approximately \$3,606,000.

Without the adjustment, property tax revenues would have been flat because the certified tax rate is designed to eliminate the effects of inflation and market value changes in the aggregate. General property tax revenue is expected to increase modestly due to the added valuation of recent construction projects that have been, or will be, completed within the next year.

Due to more stringent wastewater discharge rules, the Central Valley Water Reclamation Facility (CVWRF) has embarked on a \$330,000,000 plant expansion which was essentially completed in 2025. South Salt Lake's share of the project is approximately \$16,500,000. The City has been awarded, by the Utah State Division of Water Quality, approximately \$14,500,000 to help fund the City's share of costs. The award is in the form of a \$3,760,000 grant and \$10,280,000 in no interest loans. It is expected that sewer rates will be required to be increased in the future to fund the debt servicing associated with the project.

The City of South Salt Lake uses a conservative approach to budgeting. Generally, the City attempts to be conservative when estimating revenue. This approach results in some flexibility if actual revenues do not meet expectations. The City's FY 2025 general fund budget reflects an increase of approximately \$18.0 million from the FY 2024 budget. Much of this increase (\$14.6 million) consists of interfund transfers that were budgeted to comply with State laws governing general fund balances. The remaining increase of \$3.4 million reflects additional costs associated with employee retention, inflation, and increased community needs.

Normally the City's policy is to acquire equipment on a "pay-as-we-go" basis, except for some pieces of large equipment that have extended useful lives. In FY 2025, some budgeted equipment acquisitions and infrastructure projects include:

- \$1,450,000 Affordable Housing Program
- \$802,000 Parks and Urban Forestry
- \$835,000 City Facility Maintenance and Repairs
- \$1,500,000 Remodel of Fire Station 43
- \$2,000,000 Life on State Design and Construction
- \$1,384,000 Fleet Rotation
- \$250,000 Zoning Study

During FY2025, the City obtained a bond, secured by sales tax revenue, of approximately \$40 million. The purpose of the bond is to build a new public works campus. The campus will be built on the same site as the old campus and is the result of several years of fiscal conservatism, planning, and strategic acquisition of surrounding properties needed to develop a campus that will meet the City's needs for the extended future. Construction began in the spring of 2025 and will continue for the next 2-3 years.

The biggest economic factor the City will face in FY 2026 is the continued volatility of the economy. While economists predict a general normalizing of inflation and various other economic factors, the national political environment, along with international economic factors could continue to have an unpredictable impact on the local economy. City revenues rely on a robust economic situation. Through conservative planning in the current and prior years, however, the City enjoys a robust fund balance which will help to fund continued operations in the event of an economic downturn. Because of this, the City is in a good situation from a financial perspective.

Requests for Information

This financial report is designed to provide a general overview of the City of South Salt Lake's finances for all those with an interest in the government's finances. The report can be accessed on the City website at <https://www.sslc.gov/Archive.aspx?AMID=36> . Questions concerning any of the information provided in this report, requests to receive a copy of this report, or requests for additional financial information should be addressed to: Finance Director, 220 E Morris Avenue, Suite 200, South Salt Lake, UT 84115.

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BASIC FINANCIAL STATEMENTS

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CITY OF SOUTH SALT LAKE
STATEMENT OF NET POSITION

June 30, 2025

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and cash equivalents	\$ 27,854,373	\$ 3,289,543	\$ 31,143,916
Taxes receivable	16,789,753	-	16,789,753
Accounts receivable - net	-	1,418,012	1,418,012
Miscellaneous receivables	61,856	-	61,856
Internal balances	5,445,873	(5,445,873)	-
Intergovernmental receivable	4,247,799	533	4,248,332
Prepaid expenses	1,862,585	76,304	1,938,889
Property acquired for redevelopment	3,097,646	-	3,097,646
Investment in joint venture	-	9,612,478	9,612,478
Restricted cash and cash equivalents	56,058,507	706,606	56,765,113
Notes receivable	5,297,917	-	5,297,917
Net pension asset	1,193,887	-	1,193,887
Capital assets not being depreciated:			
Land	12,736,662	1,814,939	14,551,601
Construction in progress	3,196,936	2,807,514	6,004,450
Capital assets net of accumulated depreciation:			
Buildings	10,263,093	956,978	11,220,071
Improvements	6,852,739	8,298,887	15,151,626
Machinery and equipment	12,693,847	2,887,615	15,581,462
Infrastructure	17,744,842	-	17,744,842
Total assets	<u>185,398,315</u>	<u>26,423,536</u>	<u>211,821,851</u>
Deferred Outflows of Resources:			
Deferred outflows of resources relating to pensions	<u>8,043,705</u>	<u>417,009</u>	<u>8,460,714</u>
Total deferred outflows of resources	<u>8,043,705</u>	<u>417,009</u>	<u>8,460,714</u>

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
STATEMENT OF NET POSITION (CONTINUED)

June 30, 2025

	Governmental Activities	Business-type Activities	Total
Liabilities:			
Accounts payable and accrued liabilities	\$ 4,564,515	\$ 1,048,055	\$ 5,612,570
Deposits payable	3,408,020	56,674	3,464,694
Accrued interest	1,010,073	11,667	1,021,740
Unearned revenues	617,739	-	617,739
Noncurrent liabilities:			
Due within one year	1,234,655	1,196,224	2,430,879
Due in more than one year	59,610,863	15,258,481	74,869,344
Total liabilities	<u>70,445,865</u>	<u>17,571,101</u>	<u>88,016,966</u>
Deferred Inflows of Resources:			
Deferred inflows of resources relating to pensions	<u>226,826</u>	<u>4,972</u>	<u>231,798</u>
Total deferred inflows of resources	<u>226,826</u>	<u>4,972</u>	<u>231,798</u>
Net Position:			
Net investment in capital assets	60,729,280	14,765,933	75,495,213
Restricted for:			
Capital projects	15,098,841	1,064,374	16,163,215
Debt service	-	663,420	663,420
Unrestricted	<u>46,941,208</u>	<u>(7,229,255)</u>	<u>39,711,953</u>
Total net position	<u>\$ 122,769,329</u>	<u>\$ 9,264,472</u>	<u>\$ 132,033,801</u>

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 12,209,105	\$ 3,308,049	\$ 338,431	\$ -	\$ (8,562,625)	\$ -	\$ (8,562,625)
Public safety	31,694,423	4,430,180	4,088,557	30,996	(23,144,690)	-	(23,144,690)
Highways and public improvements	8,357,408	-	1,273,498	1,809,125	(5,274,785)	-	(5,274,785)
Parks, recreation and culture	7,574,997	144,695	3,001,785	78,576	(4,349,941)	-	(4,349,941)
Redevelopment	2,136,142	17,800	-	-	(2,118,342)	-	(2,118,342)
Interest on long-term debt	823,359	-	-	-	(823,359)	-	(823,359)
Total governmental activities	62,795,434	7,900,724	8,702,271	1,918,697	(44,273,742)	-	(44,273,742)
Business-type activities:							
Water utility	3,994,359	3,437,473	-	100,000	-	(456,886)	(456,886)
Sewer utility	9,415,381	3,661,872	-	-	-	(5,753,509)	(5,753,509)
Storm water utility	723,206	1,804,524	-	-	-	1,081,318	1,081,318
Solid waste collection	669,126	745,319	-	-	-	76,193	76,193
Total business-type activities	14,802,072	9,649,188	-	100,000	-	(5,052,884)	(5,052,884)
Total Primary Government	\$ 77,597,506	\$ 17,549,912	\$ 8,702,271	\$ 2,018,697	(44,273,742)	(5,052,884)	(49,326,626)
General revenues:							
Property taxes					16,176,975	-	16,176,975
Sales taxes					21,865,201	-	21,865,201
Energy sales and use taxes					3,429,615	-	3,429,615
Transient room taxes					76,115	-	76,115
Unrestricted investment earnings					3,441,654	165,953	3,607,607
Gain on sale of capital assets					139,956	25,315	165,271
Transfers					(2,894,637)	2,894,637	-
Total General Revenues and Transfers					42,234,879	3,085,905	45,320,784
Change in Net Position					(2,038,863)	(1,966,979)	(4,005,842)
Net Position - Beginning					124,808,192	11,231,451	136,039,643
Net Position - Ending					\$ 122,769,329	\$ 9,264,472	\$ 132,033,801

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2025

	General Fund	Capital Projects Fund	Public Works Campus Capital Projects Fund	Public Safety Service Special Revenue Fund	Redevelopment Agency (Administrative)	Total Non-major Governmental Funds	Total Governmental Funds
Assets:							
Cash and cash equivalents	\$ -	\$ 21,407,692	\$ -	\$ 2,475,763	\$ 162,716	\$ 3,286,650	\$ 27,332,821
Receivables (net):							
Taxes	10,410,528	315,501	-	7,915,440	-	-	18,641,469
Miscellaneous	18,270	4,034	-	398,032	43,052	-	463,388
Due from other funds	13,509,031	7,100,788	-	-	9,320	-	20,619,139
Intergovernmental receivable	1,066,920	177,302	-	750,329	-	-	1,994,551
Notes receivable	-	-	-	-	5,297,917	-	5,297,917
Prepays	853,958	292,107	-	700,819	15,701	-	1,862,585
Property acquired for redevelopment	-	-	-	-	3,097,646	-	3,097,646
Cash and cash equivalents - restricted	9,685,628	-	46,372,871	-	8	-	56,058,507
Total assets	<u>\$ 35,544,335</u>	<u>\$ 29,297,424</u>	<u>\$ 46,372,871</u>	<u>\$ 12,240,383</u>	<u>\$ 8,626,360</u>	<u>\$ 3,286,650</u>	<u>\$ 135,368,023</u>
Liabilities, Deferred in Flows of Resources, and Fund Balances:							
Liabilities:							
Accounts payable	\$ 863,414	\$ 1,125,876	\$ 9,460	\$ 204,938	\$ 73,614	\$ -	\$ 2,277,302
Salaries/payroll payables	1,431,354	-	-	854,016	-	-	2,285,370
Deposits	3,408,020	-	-	-	-	-	3,408,020
Due to other funds	7,100,788	-	1,633,316	1,151,927	4,750,000	552,643	15,188,674
Unearned revenue	618,224	-	-	-	-	-	618,224
Total liabilities	<u>13,421,800</u>	<u>1,125,876</u>	<u>1,642,776</u>	<u>2,210,881</u>	<u>4,823,614</u>	<u>552,643</u>	<u>23,777,590</u>
Deferred Inflows of Resources:							
Unavailable revenue - notes receivable	-	-	-	-	5,297,917	-	5,297,917
Unavailable revenue - property taxes	8,441,428	-	-	5,662,192	-	-	14,103,620
Total deferred inflows of resources	<u>8,441,428</u>	<u>-</u>	<u>-</u>	<u>5,662,192</u>	<u>5,297,917</u>	<u>-</u>	<u>19,401,537</u>
Fund Balances:							
Nonspendable	853,958	292,107	-	700,819	15,701	-	1,862,585
Restricted for:							
Road projects	6,356,638	7,954,845	-	-	-	-	14,311,483
Other capital projects	-	537,358	-	-	-	-	537,358
Assigned to:							
Debt service	-	-	-	-	334,200	475,563	809,763
Redevelopment	-	-	-	-	-	2,258,444	2,258,444
Other capital projects	-	19,387,238	44,730,095	3,666,491	-	-	67,783,824
Unassigned	6,470,511	-	-	-	(1,845,072)	-	4,625,439
Total fund balances	<u>13,681,107</u>	<u>28,171,548</u>	<u>44,730,095</u>	<u>4,367,310</u>	<u>(1,495,171)</u>	<u>2,734,007</u>	<u>92,188,896</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 35,544,335</u>	<u>\$ 29,297,424</u>	<u>\$ 46,372,871</u>	<u>\$ 12,240,383</u>	<u>\$ 8,626,360</u>	<u>\$ 3,286,650</u>	<u>\$ 135,368,023</u>

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE

**RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION**

June 30, 2025

(restated)

Total fund balances – governmental funds	\$ 92,188,896
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.	63,488,119
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Net pension asset, net pension liability, and related deferred outflows and inflows are not available resources or payable in the current period and, therefore, are not reported in the funds.	2,936,637
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Notes receivable and related interest in the redevelopment agency are not available to pay for current period expenditures and, therefore, are reported as deferred inflows of resources in the funds.	5,297,917
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Other assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	14,104,105
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Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(55,781,462)
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Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net position.	<u>535,117</u>
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Net position of governmental activities	<u><u>\$ 122,769,329</u></u>
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The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

	General Fund	Capital Projects Fund	Public Works Campus Capital Projects Fund	Public Safety Service Special Revenue Fund	Redevelopment Agency (Administration)	Total Non-major Governmental Funds	Total Governmental Funds
Revenues:							
Property taxes	\$ 2,146,745	\$ -	\$ -	\$ 12,303,501	\$ -	\$ 1,644,585	\$ 16,094,831
Sales taxes	10,719,645	5,500,000	-	5,645,556	-	-	21,865,201
Other taxes	3,505,730	-	-	-	-	-	3,505,730
Licenses and permits	1,923,241	-	-	-	-	-	1,923,241
Intergovernmental	3,685,678	1,879,238	-	3,689,918	-	-	9,254,834
Charges for services	928,128	-	-	3,546,770	-	-	4,474,898
Fines	827,851	-	-	-	-	-	827,851
Investment earnings	1,460,556	252,563	1,372,871	29,421	-	-	3,115,411
Rental income	281,672	-	-	-	48,523	-	330,195
Impact fees	-	53,664	-	-	-	-	53,664
Miscellaneous	1,211,158	24,843	-	45,773	-	-	1,281,774
Total revenues	26,690,404	7,710,308	1,372,871	25,260,939	48,523	1,644,585	62,727,630
Expenditures:							
Current:							
General government	9,085,726	-	-	-	817,703	28,234	9,931,663
Public safety	-	-	-	28,241,548	-	-	28,241,548
Highways and public improvements	7,335,834	-	-	-	-	-	7,335,834
Parks, recreation and culture	7,014,777	-	-	-	-	-	7,014,777
Redevelopment	-	-	-	-	-	224,239	224,239
Debt service:							
Principal	-	-	-	-	-	1,038,333	1,038,333
Interest and fiscal charges	-	-	-	-	2,850	944,347	947,197
Bond issuance costs	-	-	368,691	-	-	-	368,691
Capital outlay:							
General government	-	1,984,734	1,106,224	-	-	-	3,090,958
Public safety	-	2,378,772	-	-	-	-	2,378,772
Highways and public improvements	-	1,066,832	-	-	-	-	1,066,832
Parks, recreation and culture	-	350,956	-	-	-	-	350,956
Total expenditures	23,436,337	5,781,294	1,474,915	28,241,548	820,553	2,235,153	61,989,800
Excess (deficiency) of revenues over (under) expenditures	3,254,067	1,929,014	(102,044)	(2,980,609)	(772,030)	(590,568)	737,830
Other Financing Sources (Uses):							
Transfers	(14,513,861)	4,660,533	(536,552)	5,000,000	(866,332)	3,324,575	(2,931,637)
Proceeds from issuance of bonds	-	-	40,665,000	-	-	-	40,665,000
Premium on bonds issued	-	-	4,703,691	-	-	-	4,703,691
Proceeds from sale of capital assets	-	227,158	-	-	-	-	227,158
Total other financing sources (uses)	(14,513,861)	4,887,691	44,832,139	5,000,000	(866,332)	3,324,575	42,664,212
Net Change in Fund Balances	(11,259,794)	6,816,705	44,730,095	2,019,391	(1,638,362)	2,734,007	43,402,042
Fund Balances – Beginning, as previously reported	24,940,901	21,354,843	-	2,347,919	5,143,191	-	53,786,854
Adjustment for unavailable notes receivable	-	-	-	-	(5,000,000)	-	(5,000,000)
Fund Balances – Beginning, as restated	24,940,901	21,354,843	-	2,347,919	143,191	-	48,786,854
Fund Balances – Ending	\$ 13,681,107	\$ 28,171,548	\$ 44,730,095	\$ 4,367,310	\$ (1,495,171)	\$ 2,734,007	\$ 92,188,896

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

Net change in fund balances – total governmental funds \$ 43,402,042

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. 512,978

The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position. (87,202)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 797,984

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items. (44,330,358)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (2,284,755)

Internal service funds are used by management to charge the costs of insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities. (49,552)

Change in net position of governmental activities \$ (2,038,863)

The accompanying notes are an integral part of this financial statement.

**CITY OF SOUTH SALT LAKE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

June 30, 2025

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water Utility Fund	Sewer Utility Fund	Nonmajor Funds	Total	
Assets:					
Current assets:					
Cash and cash equivalents	\$ 350	\$ 1,418,045	\$ 1,871,148	\$ 3,289,543	\$ 521,552
Accounts receivable, net	718,926	351,068	348,018	1,418,012	-
Due from other governments	-	-	533	533	-
Prepaid expenses	31,203	23,588	21,513	76,304	-
Total current assets	750,479	1,792,701	2,241,212	4,784,392	521,552
Noncurrent assets:					
Restricted cash and cash equivalents	51,728	654,878	-	706,606	-
Capital assets:					
Land	1,720,823	94,116	-	1,814,939	-
Buildings	1,700,697	1,116,435	-	2,817,132	-
Improvements	14,552,316	5,341,805	451,733	20,345,854	-
Machinery and equipment	5,689,491	1,153,986	438,294	7,281,771	-
Construction in progress	2,793,967	-	13,547	2,807,514	-
Less: accumulated depreciation	(13,896,785)	(4,310,834)	(93,658)	(18,301,277)	-
Equity investment in joint venture	-	9,612,478	-	9,612,478	-
Total noncurrent assets	12,612,237	13,662,864	809,916	27,085,017	-
Total assets	13,362,716	15,455,565	3,051,128	31,869,409	521,552
Deferred Outflows of Resources:					
Deferred outflows of resources relating to pensions	242,586	112,303	62,120	417,009	-
Total deferred outflows of resources	242,586	112,303	62,120	417,009	-

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
STATEMENT OF NET POSITION (CONTINUED)
PROPRIETARY FUNDS
June 30, 2025

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water Utility Fund	Sewer Utility Fund	Nonmajor Funds	Total	
Liabilities:					
Current liabilities:					
Accounts payable	\$ 766,426	\$ 172,746	\$ 52,209	\$ 991,381	\$ 1,843
Salaries payable	37,525	11,981	7,168	56,674	-
Compensated absences	626	598	-	1,224	-
Revenue bonds payable - current portion	223,000	972,000	-	1,195,000	-
Due to other funds	1,356,883	3,986,931	86,651	5,430,465	-
Total current liabilities	2,396,127	5,144,256	146,028	7,686,411	1,843
Noncurrent liabilities:					
Customer deposits payable	56,674	-	-	56,674	-
Compensated absences	56,683	13,340	9,672	79,695	-
Net pension liability	186,665	92,649	44,969	324,283	-
Revenue bonds payable	1,777,000	4,506,622	-	6,283,622	-
Obligation under Central Valley bonds	-	8,570,881	-	8,570,881	-
Total noncurrent liabilities	2,077,022	13,183,492	54,641	15,315,155	-
Total liabilities	4,473,149	18,327,748	200,669	23,001,566	1,843
Deferred inflows of resources:					
Deferred inflows of resources relating to pensions	2,862	1,420	690	4,972	-
Total deferred inflows of resources	2,862	1,420	690	4,972	-
Net Position:					
Net investment in capital assets	10,560,509	3,395,508	809,916	14,765,933	-
Restricted for capital projects	130,126	684,248	-	814,374	-
Restricted for debt service	51,728	611,692	-	663,420	-
Unrestricted	(1,613,072)	(7,452,748)	2,101,973	(6,963,847)	519,709
Total net position	\$ 9,129,291	\$ (2,761,300)	\$ 2,911,889	9,279,880	\$ 519,709
Adjustment to Reflect The Consolidation of Internal Service Fund Activities Related to Enterprise Funds				(15,408)	
Net Position of Business-Type Activities				\$ 9,264,472	

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS

For the Year Ended June 30, 2025

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water Utility Fund	Sewer Utility Fund	Nonmajor Funds	Total	
Operating Revenues:					
Water sales	\$ 3,353,288	\$ -	\$ -	\$ 3,353,288	\$ -
Sewer service charges	-	3,505,173	-	3,505,173	-
Solid waste collection fees	-	-	745,629	745,629	-
Storm water fees	-	-	1,804,524	1,804,524	-
Connection fees	13,047	500	-	13,547	-
Other services	49,280	134,650	20,070	204,000	1,399,779
Total operating revenues	<u>3,415,615</u>	<u>3,640,323</u>	<u>2,570,223</u>	<u>9,626,161</u>	<u>1,399,779</u>
Operating Expenses:					
Employee salaries	835,965	355,549	387,226	1,578,740	-
Employee benefits	445,466	168,926	163,337	777,729	-
Professional services	489,110	24,220	66,002	579,332	-
Supplies	42,404	13,339	11,769	67,512	-
Utilities	156,243	23,315	3,152	182,710	-
Equipment supplies and maintenance	485,719	34,795	41,926	562,440	-
Repairs and maintenance	145,392	33,943	21,936	201,271	-
Depreciation	684,755	185,744	62,321	932,820	-
Net change in equity investment in joint venture	-	2,263,420	-	2,263,420	-
Central Valley sewer treatment costs	-	1,208,638	-	1,208,638	-
Water purchases	537,621	-	-	537,621	-
Waste collection contract	-	-	515,627	515,627	-
Sundry expense	90,141	21,879	81,623	193,643	-
Insurance	49,519	23,974	34,692	108,185	1,483,807
Furniture and equipment	11,529	13,923	20,440	45,892	-
Total operating expenses	<u>3,973,864</u>	<u>4,371,665</u>	<u>1,410,051</u>	<u>9,755,580</u>	<u>1,483,807</u>
Operating Income (Loss)	(558,249)	(731,342)	1,160,172	(129,419)	(84,028)
Nonoperating Revenues (Expenses):					
Interest revenue	99,346	66,262	345	165,953	28,326
Interest expense and fiscal charges	(18,445)	(238,598)	-	(257,043)	-
Gain (loss) on sale of capital assets	17,240	8,075	-	25,315	-
Central Valley bonds participation expense	-	(4,803,679)	-	(4,803,679)	-
Impact fees	21,858	21,549	-	43,407	-
Private grants	100,000	-	-	100,000	-
Total nonoperating revenues (expenses)	<u>219,999</u>	<u>(4,946,391)</u>	<u>345</u>	<u>(4,726,047)</u>	<u>28,326</u>
Income (Loss) Before Transfers	(338,250)	(5,677,733)	1,160,517	(4,855,466)	(55,702)
Transfers	2,804,200	90,437	-	2,894,637	37,000
Change in Net Position	2,465,950	(5,587,296)	1,160,517	(1,960,829)	(18,702)
Net Position – Beginning	<u>6,663,341</u>	<u>2,825,996</u>	<u>1,751,372</u>	<u>11,240,709</u>	<u>538,411</u>
Net Position – Ending	<u>\$ 9,129,291</u>	<u>\$ (2,761,300)</u>	<u>\$ 2,911,889</u>		<u>\$ 519,709</u>
Adjustment to Reflect the Consolidation of Internal Service Fund Activities Related to Enterprise Funds				(6,150)	
Changes in Net Position of Business-Type Activities				<u>\$ (1,966,979)</u>	

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended June 30, 2025

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water Utility Fund	Sewer Utility Fund	Nonmajor Funds	Total	
Cash Flows from Operating Activities:					
Receipts from customers	\$ 3,393,425	\$ 3,597,567	\$ 2,597,564	\$ 9,588,556	\$ 1,363,267
Payments to suppliers	(1,448,050)	(1,026,907)	(793,398)	(3,268,355)	(1,481,964)
Payments to employees	(1,242,696)	(509,023)	(582,786)	(2,334,505)	-
Payment to other funds	(2,143,479)	-	-	(2,143,479)	-
Purchase of additional investment in joint venture	-	(1,943,100)	-	(1,943,100)	-
Net cash provided (used) by operating activities	(1,440,800)	118,537	1,221,380	(100,883)	(118,697)
Cash Flows from Noncapital Financing Activities					
Transfer from other funds	2,804,200	90,437	-	2,894,637	37,000
Grants and contributions received	100,000	-	-	100,000	-
Net cash provided by noncapital financing activities	2,904,200	90,437	-	2,994,637	37,000
Cash Flows from Capital and Related Financing Activities:					
Impact fees received	21,858	21,549	-	43,407	-
Proceeds from capital debt	2,000,000	1,071,500	-	3,071,500	-
Acquisition and construction of capital assets	(3,548,746)	-	(85,211)	(3,633,957)	-
Proceeds from sale of capital assets	22,998	8,075	-	31,073	-
Interest paid on capital debt	(6,778)	(238,598)	-	(245,376)	-
Net cash provided (used) by capital and related financing activities	(1,510,668)	862,526	(85,211)	(733,353)	-
Cash Flows from Investing Activities:					
Interest received	99,346	66,262	345	165,953	28,326
Net cash provided by investing activities	99,346	66,262	345	165,953	28,326
Net Change in Cash and Cash Equivalents	52,078	1,137,762	1,136,514	2,326,354	(53,371)
Cash and Cash Equivalents – Beginning	-	935,161	734,634	1,669,795	574,923
Cash and Cash Equivalents – Ending	\$ 52,078	\$ 2,072,923	\$ 1,871,148	\$ 3,996,149	\$ 521,552

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS

For the Year Ended June 30, 2025

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water Utility Fund	Sewer Utility Fund	Nonmajor Funds	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ (558,249)	\$ (731,342)	\$ 1,160,172	\$ (129,419)	\$ (84,028)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation expense	684,755	185,744	62,321	932,820	-
Net pension adjustment	48,041	15,479	(16,461)	47,059	-
Changes in operating assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	(67,116)	(42,756)	49,387	(60,485)	-
Prepaid expenses	(31,203)	(23,588)	(21,513)	(76,304)	-
Due from other governments	28,548	-	(533)	28,015	-
Investment in joint venture, net	-	320,320	-	320,320	-
Increase (decrease) in:					
Accounts payable and accrued liabilities	581,525	(334,289)	(11,993)	235,243	1,843
Due to other funds	(2,143,479)	728,969	-	(1,414,510)	(36,512)
Customer deposits	16,378	-	-	16,378	-
Total adjustments	<u>(882,551)</u>	<u>849,879</u>	<u>61,208</u>	<u>28,536</u>	<u>(34,669)</u>
Net cash provided (used) by operating activities	<u>\$ (1,440,800)</u>	<u>\$ 118,537</u>	<u>\$ 1,221,380</u>	<u>\$ (100,883)</u>	<u>\$ (118,697)</u>

The accompanying notes are an integral part of this financial statement.

NOTES TO FINANCIAL STATEMENTS

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CITY OF SOUTH SALT LAKE

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on the primary government and its component units. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support.

Reporting Entity

The City of South Salt Lake is a municipal corporation governed by an elected mayor and a seven-member council. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. The City of South Salt Lake is not a component unit of any other entity. Each blended component unit has a June 30 year end.

Blended Component Units

The Redevelopment Agency of South Salt Lake (Agency) was created by the City during fiscal year 1982. The Agency uses tax increment financing to support redevelopment projects within the City. The Agency is governed by a board comprised of the City's Mayor and City Council. Management of the City is responsible for day-to-day operations. The financial statements of the Redevelopment Agency are tracked in separate individual funds by project, which are included in the reporting entity using the blended method. The administration fund of the Redevelopment Agency is reported as a major governmental fund (special revenue fund), while the remaining Redevelopment Agency Funds are reported as nonmajor funds.

The Municipal Building Authority of South Salt Lake (Authority) was created by the City during fiscal year 1996. The Authority used the proceeds of tax-exempt bonds to acquire capital assets for the City. The bonds were secured by a lease agreement with the City and were retired through lease payments from the City. The Authority is governed by the City Council. Because the Authority's governing body is substantially the same as the City's, the financial data is included in the reporting entity using the blended method.

The City of South Salt Lake Arts Council Inc. was created by the City during fiscal year 1998. The Arts Council is a non-profit organization with a tax designation of a 501(c)3 public charity organization. The purpose of the organization is to provide art to the City and support, encourage, and obtain funding for the arts in the City. The Arts Council is governed by a board of trustees who are selected from the community and art community. The Board also includes a representative from the City Council and the Mayor. The day-to-day operations of the Arts Council are overseen by employees of the City, and the City provides funding for any approved operations that are not funded through programming or donations. Because of this, the financial data is included in the reporting entity using the blended method.

The Promise South Salt Lake Foundation was created by the City during fiscal year 2025. The Foundation is a non-profit organization with a tax designation of a 501(c)3 public charity organization. The purpose of the Foundation is to support strengthening and supporting the youth, individuals, and families living, learning, working, playing, and worshiping in the South Salt Lake community by providing programs, resources, and other support necessary to grant them the opportunity to succeed. The Foundation also will provide dynamic

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

and specialized community and out-of-school programming aimed at helping every South Salt Lake child to have the opportunity to attend and graduate from college, every South Salt Lake resident to have a safe and clean home and neighborhood, and everyone in South Salt Lake to have the opportunity to be healthy and prosper.

On August 10, 2022, the Downtown East Streetcar Sewer Public Infrastructure District (PID) was established within the City to provide financing for infrastructure improvements benefiting properties within the district. The PID is a legally separate entity created under state law and governed by an independent board. The City’s role is limited to approving the initial formation of the district. The City is not legally obligated for repayment of any PID debt. Except for appointing the initial board as part of the initial formation of the PID (a ministerial function), the City does not appoint a voting majority of the PID board and the PID is not fiscally dependent on the City. In addition, the City does not have the ability to impose its will and there is no financial benefit or burden relationship. Therefore, the PID does not meet the criteria for inclusion as a component unit and is not reported in the City’s financial statements.

Complete financial statements for each of the individual component units may be obtained at the City’s administrative offices.

City of South Salt Lake
 220 East Morris Avenue
 Salt Lake City, UT 84115

Joint Ventures

During 1978, the City entered into a joint venture with six other entities with an inter-local agreement to create the Central Valley Water Reclamation Facility (Central Valley), which provides wastewater treatment for all seven member entities.

Effective January 1, 2017, the member entities moved to a single ownership percentage. Each member’s beneficial ownership interest is recomputed on an annual basis at the end of the calendar year, as outlined in the interlocal agreement. The seven members and their related ownership interest, as of December 31, 2024, are as follows:

	<u>Beginning</u>	<u>Ending</u>
Cottonwood Improvement District	16.14 %	15.86 %
Mt. Olympus Improvement District	24.29	24.58
Granger-Hunter Improvement District	24.58	24.96
Kearns Improvement District	11.02	11.06
Murray City	7.91	7.72
City of South Salt Lake	5.08	4.98
Taylorville-Bennion Improvement District	10.98	10.84
	<u>100.00 %</u>	<u>100.00 %</u>

The joint venture is administered by a joint administration board. Each member appoints one member of the board, and voting power is not related to ownership. Therefore, each member is equal to another for voting privileges. The joint venture is responsible for adopting a budget and financing its operations, subject to the approval by each of the seven members.

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

The City accounts for its investment in Central Valley using the equity method of accounting. Summarized financial information of Central Valley as of December 31, 2024 and for the year then ended is as follows (in thousands):

Total assets	\$ 607,176
Total net position	184,374
Revenue	25,749
Change in net position	13,381
The City's interest in:	
Equity	9,612
Net loss	(2,263)

During the current year, the City contributed \$1,580,179 for capital enhancements. The net amount of equity interest in Central Valley Water Reclamation Facility at June 30, 2025 is \$9,612,479 and is recorded in the Sewer Utility Fund. Costs associated with the joint venture for the year ended June 30, 2025 were \$3,472,058, which includes both operations and maintenance and the City’s net change in equity investment in joint venture.

The Central Valley operating and maintenance costs are paid by the seven member entities based on their usage of the treatment plant. All costs are passed through to the member entities. The City’s portion of Central Valley’s operating costs and the related percentage of plant usage for the last three years are as follows:

<u>Year</u>	<u>Operating Costs</u>	<u>Percentage of Plant</u>
2025	\$1,208,638	4.36%
2024	\$1,218,579	4.53%
2023	\$1,265,723	4.77%

A copy of the Central Valley Water Reclamation Facility audited financial statements may be obtained by writing to the Central Valley Water Reclamation Facility at 800 West Central Valley Road, Salt Lake City, UT 84119-3379.

Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government’s enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government’s water and sewer functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

CITY OF SOUTH SALT LAKE NOTES TO FINANCIAL STATEMENTS

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds, including blended component units. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *public safety service special revenue fund* accounts for the collection and expenditure of the City's special revenue property tax levy to provide a sustainable source of funding for public safety operations.

Two *capital projects funds*, including the City's general Capital Projects Fund and the Public Works Campus Capital Projects Fund, account for the resources required for major capital improvements of the City.

The City's *redevelopment agency (administration) fund* accounts for revenues derived from specific taxes which are designated to finance particular functions of the City. The Agency is comprised of several funds, and the activities of the Agency are presented discretely.

The government reports the following major enterprise funds:

The *water utility fund* accounts for the activities of the water distribution system of the City.

The *sewer utility fund* accounts for the activities of the joint venture (described above), the sewage pumping stations, and the collection system.

Additionally, the government reports the following fund types:

Internal service funds account for insurance provided to other departments or agencies of the government on a cost reimbursement basis.

Leased equipment debt service fund accounts for the debt service payments in connection with the City's leased equipment.

The City's nonmajor *redevelopment agency funds* account for revenues derived from specific taxes associated with the various individual project areas in redevelopment within the City's jurisdiction. These funds are presented discretely.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the

CITY OF SOUTH SALT LAKE

NOTES TO FINANCIAL STATEMENTS

funds in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under financed purchases are reported as other financing sources.

Property taxes, energy sales and use taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

Budgetary Procedures and Budgetary Basis of Accounting

Budgetary procedures for the City have been established by the Uniform Fiscal Procedures Act adopted by the State of Utah, which requires the legal adoption of a budget for all funds. Furthermore, in accordance with state law, all appropriations, except capital projects fund appropriations, lapse at the end of the budget year;

CITY OF SOUTH SALT LAKE

NOTES TO FINANCIAL STATEMENTS

accordingly, no encumbrances are recorded. The basis of accounting applied to each fund budget is the same basis as the related fund's financial statements.

The following are the legal procedures followed by the City:

- 1) On or before the first regularly scheduled meeting of the City Council in May, the City's Mayor, authorized under state statute to be appointed budget officer, submits a proposed operating budget for governmental fund types for which budgetary control is required by Utah State statute (i.e., General Fund, Capital Projects Funds, Debt Service Funds, and Special Revenue Funds), and an operating and capital budget for all proprietary fund types for the subsequent fiscal year. The budget documents include the proposed budget amounts requested by the department heads, along with the proposed budget amounts requested by the Mayor.
- 2) A public hearing is held to receive input on all aspects of the proposed budget. The hearing is preceded by a notice in the local newspaper. The notice is given at least seven days before the hearing and includes the time, date, and place of the hearing. All budget documents are required to be available for public inspection ten days prior to the public hearing.
- 3) On or before June 30, a final balanced budget must be adopted for the subsequent fiscal year beginning July 1.
- 4) The legal budgetary control is maintained at the departmental level. The Mayor, however, acting as budget officer, has the budget authority to transfer budget appropriations between individual line items within any department of any budgetary fund.
- 5) The City Council, by resolution, has the authority to transfer budget appropriations between the individual departments of any budgetary fund.
- 6) A public hearing, as required in (2) above, must be held to increase the total appropriations of any one governmental fund type; however, after the original public hearing, operating and capital budgets of proprietary fund types may be increased by resolution without an additional hearing.
- 7) Monthly interim financial reports are prepared by the Finance Director and presented to the City Council. These reports contain a budgetary statement showing a comparison of budget to actual for all budgetary funds of the City. Special budgetary reports, using an operating and capital expenditure concept, are prepared for proprietary funds.

The budgets presented for the General Fund, Public Safety Special Revenue Fund, the Capital Projects Funds, Redevelopment Agency, and Leased Equipment Debt Service Fund are designated as revised budgets. Throughout the year, the City Council approves all expenditures and makes amendments to the City's budget. Near year end, the City Council makes final amendments to the budget.

The budget passed for the Capital Projects Funds is an annual budget, based on estimates of annual expenditures. This budget is not based on project length for long-term capital projects.

No budget is presented in these financial statements for the Proprietary Funds. Utah state law allows the City Council to amend the Proprietary Funds budgets without public hearing or public notice.

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

Cash and Cash Equivalents

The City’s cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. For purposes of the statement of cash flows, the Water Utility, Sewer Utility, Storm Water Utility and Solid Waste Collection Funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Restricted Cash and Cash Equivalents

Certain resources set aside for bond repayment are classified as restricted cash and cash equivalents on the balance sheet because their use is limited by applicable bond covenants. Other cash and cash equivalents accounts are restricted by state law or collateral requirements.

Capital Assets

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Capital assets in the government-wide financial statements and in the fund financial statements for proprietary funds are reported in the statement of net position. Capital assets include property, plant, equipment and infrastructure assets, e.g., roads, sidewalks, and similar items. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

Prior to July 1, 2002, governmental funds’ infrastructure assets were not capitalized. These assets (back to June 30, 1994) have been valued at historical cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized during the current fiscal year.

Property, plant and equipment of the primary government, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Outfall lines	60
Sewage collection	60
Water storage towers	50
Water distribution mains	50
Pump houses	25 to 40
Pumping stations	33
Wells and reservoirs	10 to 25
Meters and hydrants	10
Buildings	15
Office equipment	5 to 10
Machinery and equipment	5 to 20
Vehicles	7
Infrastructure	10 to 50

CITY OF SOUTH SALT LAKE NOTES TO FINANCIAL STATEMENTS

Property Acquired for Redevelopment

Property acquired for redevelopment reported in the redevelopment agency are valued at the lower of cost or net realizable value.

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted-net position to have been depleted before unrestricted-net position.

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The City Council has by resolution authorized the finance director to assign fund balance. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Compensated Absences

The City accounts for compensated absences in accordance with GASB Statement No. 101, *Compensated Absences*. Compensated absences represent liabilities for leave for which employees may receive payment or other compensation, including vacation, sick leave, and other paid absences, whether paid upon termination, retirement, or while the employee remains employed. A liability for compensated absences is recognized when the leave is attributable to service already rendered, the leave accumulates (being earned, but not used), and the leave is more likely than not to be paid or settled through time off or other compensation, either upon termination, retirement, or during employment.

The compensated absences liability is measured as the amount of leave earned but not taken as of the reporting date, multiplied by the employee's pay rate as of that date. For leave that is payable only upon termination or retirement, the liability is limited to the amount that is more likely than not to be paid. Leave that is non-vesting or forfeited upon termination is not reported as a liability until the leave is taken.

The government's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in governmental funds only if the liability has matured as a result of employee resignation and retirements. Sick pay amounts are charged as wages when used.

Employees can carry-over up to twenty-one days of unused vacation each year. The vacation year ends on the last day of the pay period that includes the employee's anniversary date. Employees may carry-over up to twelve days of unused sick leave each year. The sick leave year ends on the last day of the pay period that includes the employee's anniversary date. Any excess unused sick leave hours are paid out to the employee at 40% of their normal rate. When employees terminate, they are paid for accumulated vacation and one-half their normal rate for accumulated sick leave, if certain criteria are met.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the City to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Taxes and Other Significant Revenue

Property and Other Taxes

Property tax is assessed, levied, and collected by the county governments in the state of Utah. The City Council is authorized by state statute (10-6-133) to levy up to a tax rate of .007 of the taxable value against all real and personal property located within its boundaries. Property taxes become a lien on January 1 and are levied on the first Monday of August. Taxes are due and payable on November 1 and delinquent after November 30 of each year. Taxes on an individual piece of property may be delinquent up to five years before the property is sold for delinquent taxes.

CITY OF SOUTH SALT LAKE

NOTES TO FINANCIAL STATEMENTS

Under state statute, the County Treasurer, acting as a tax collector, must settle and disburse all current tax collections to all taxing units by the end of March following the taxing year. Delinquent taxes are collected throughout the year and disbursed to the taxing units on a routine basis.

Property tax revenues in the governmental funds are recognized when they become available. Available includes those property taxes collected from the taxpayers by the County Treasurer by June 30 of each year. Amounts that are measurable but not available are recorded as deferred revenue. An accrual was made for property taxes receivable and an offsetting deferred inflow of resources in the amount of \$14,103,620 at June 30, 2025. Property taxes become an enforceable lien on January 1 but are not due until November 30.

Transient room tax and the municipal telecommunications tax are collected by the State Tax Commission and remitted to the City monthly. Energy sales and use taxes are collected and remitted to the City by the electric and natural gas companies monthly, and the cable television company semiannually.

Sales Taxes

In accordance with the Local Sales and Use Tax Act (title 59, Chapter 12, Part 2, Utah Code Annotated 1953, as amended), the City presently levies a local sales and use tax of 1.00% on all taxable sales of goods and services. The local sales and use tax is collected by the Utah State Tax Commission and distributed monthly to the City of South Salt Lake and all other counties and municipalities in Utah.

The distributions are based on a formula which provides that; 1) 50% of each dollar of sales tax collections will be distributed on the basis of the local government's pro-rata share of the state population and, 2) 50% of each dollar of sales tax collections will be distributed on the basis on the point of sale.

The City also imposes the city or town options sales and use tax at a rate of 0.2 percent, as allowed for under Utah Code §59-12-2103.

Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water utility, sewer utility, stormwater utility, and solid waste funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenues and expenses.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to and deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

Deferred Outflows/Inflows of Resources

In addition to assets, financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE FUND FINANCIAL STATEMENTS

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position

The governmental fund balance sheet includes a reconciliation between *fund balance - total governmental funds* and *net position - governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “net pension asset, net pension liability, and related deferred outflows and inflows are not available resources or payable in the current period and, therefore, are not reported in the funds”.

The details of this \$2,936,637 difference are as follows:

Net pension asset	\$ 1,193,887
Deferred outflows of resources relating to pensions	8,043,705
Net pension liability	(6,074,129)
Deferred inflows of resources relating to pensions	<u>(226,826)</u>
 Net adjustment to increase <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	 <u>\$ 2,936,637</u>

Another element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds”. The details of this \$55,781,462 difference are as follows:

Bonds payable	\$ (51,587,847)
Capital leases	(912,095)
Accrued interest payable	(1,010,073)
Compensated absences	<u>(2,271,447)</u>
 Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	 <u>\$ (55,781,462)</u>

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net change in fund balances - total governmental funds* and *change in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense”. The details of this \$512,978 difference are as follows:

Capital outlay	\$ 5,400,583
Depreciation expense	<u>(4,887,605)</u>
Net adjustment to increase <i>net change in fund balances - total governmental funds</i> to arrive at <i>change in net position of governmental activities</i>	<u>\$ 512,978</u>

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

The details of this \$44,330,358 difference are as follows:

Debt issued:	
Issuance of sales tax revenue bond, Series 2024	\$ (45,368,691)
Principal repayments	<u>1,038,333</u>
Net adjustment to decrease <i>net change in fund balances - total governmental funds</i> to arrive at <i>change in net position of governmental activities</i>	<u>\$ (44,330,358)</u>

Another element of that reconciliation states that “some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds”. The details of this \$2,284,755 difference are as follows:

Compensated absences expense	\$ (92,505)
Pension expense	(1,578,118)
Interest expense	<u>(614,132)</u>
Net adjustment to increase <i>net change in fund balances - total governmental funds</i> to arrive at <i>change in net position of governmental activities</i>	<u>\$ (2,284,755)</u>

NOTE 3 – PRIOR PERIOD ADJUSTMENT

During the fiscal year ended June 30, 2024, a notes receivable in the amount of \$5 million was recorded in the redevelopment agency fund. The note receivable was executed in connection with the sale of RDA property, and was expected to be repaid over a period exceeding one year. Consequently, the note receivable is not

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

considered to be available for current expenditures within the fund, and a deferred inflow of resources in the amount of the note receivable should have been recorded during that fiscal year. The impact on beginning fund balance in the redevelopment agency (administration) fund is as follows:

	Redevelopment Agency (Administrative)
Fund Balance - Beginning (as previously reported)	\$ 5,143,191
Adjustment for unavailable notes receivable	(5,000,000)
Fund Balance - Beginning (as restated)	<u>\$ 143,191</u>

NOTE 4 – DEPOSITS AND INVESTMENTS

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state and review the rules adopted under the authority of the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The City follows the requirements of the Utah Money Management Act (*Utah Code*, Section 51, Chapter 7) in handling its depository and investment transactions. The Act requires the depositing of City funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government, and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

Deposits

	Bank Balances	Book Balances
Cash on hand	\$ -	\$ 3,700
Cash on deposit	<u>1,331,636</u>	<u>781,045</u>
Total	<u>\$ 1,331,636</u>	<u>\$ 784,745</u>

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of a bank failure, the City’s deposits may not be returned to it. The City does not have a formal deposit policy for custodial credit risk. As of June 30, 2025, \$1,081,636 of the City’s bank balances of \$1,331,636 was uninsured and uncollateralized.

Investments

The Money Management Act defines the types of securities authorized as appropriate investments for the City and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Statutes authorize the City to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as “first tier” by two nationally recognized statistical rating organizations; bankers’ acceptances;

CITY OF SOUTH SALT LAKE
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obligations of the United States Treasury, including bills, notes, and bonds; bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed-rate corporate obligations and variable rate securities rated “A” or higher, or the equivalent of “A” or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Act; and the State of Utah Public Treasurer’s Investment Fund.

The Utah State Treasurer’s Office operates the Public Treasurer’s Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer.

The PTIF is not registered with the SEC as an investment company and is not rated. The PTIF is authorized and regulated by the Utah Money Management Act (Title 51, Chapter 7 of the *Utah Code*). The Act establishes the State Money Management Council, which oversees the activities of the State Treasurer and the PTIF. The Act lists the investments that are authorized which are high-grade securities and, therefore, minimizes credit risk except in the most unusual and unforeseen circumstances. Deposits in the PTIF are neither insured nor otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated to participants monthly on the ratio of the participant’s share to the total funds in the PTIF based on the participant’s average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares. There are no limitations or restrictions on participant withdrawals.

As of June 30, 2025, the City had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
Money market funds	\$ 11,239,637	\$11,239,637	\$ -	\$ -	\$ -
State of Utah Public Treasurer's Investment Fund	75,884,647	75,884,647	-	-	-
Total	\$ 87,124,284	\$ 87,124,284	\$ -	\$ -	\$ -

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City’s policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the State’s Money Management Act. Section 51-7-11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. Except for funds of Institutions of Higher Education acquired by gifts, grants, or the corpus of funds functioning as endowments, the Act further limits the remaining term to maturity on all investments in commercial paper, bankers’ acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270-365 days or less. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding two years.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City’s policy for reducing its exposure to credit risk is to comply with the State’s Money Management Act as previously discussed. As of June 30, 2025, the City’s investments in the State of Utah Public Treasurer’s Investment Fund were unrated.

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The City’s policy for reducing the risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5%-10% depending upon total dollar amount held in the portfolio.

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City does not have a formal policy for custodial credit risk.

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 12,736,662	\$ -	\$ -	\$ 12,736,662
Construction in progress	1,590,663	2,010,741	(404,468)	3,196,936
Total capital assets not being depreciated	<u>14,327,325</u>	<u>2,010,741</u>	<u>(404,468)</u>	<u>15,933,598</u>
Capital assets being depreciated:				
Buildings	24,504,539	97,414	-	24,601,953
Improvements other than buildings	10,563,529	788,319	-	11,351,848
Machinery and equipment	29,592,037	2,929,577	(1,062,108)	31,459,506
Infrastructure	32,141,847	-	-	32,141,847
Total capital assets being depreciated	<u>96,801,952</u>	<u>3,815,310</u>	<u>(1,062,108)</u>	<u>99,555,154</u>
Less accumulated depreciation for:				
Buildings	(13,660,546)	(678,314)	-	(14,338,860)
Improvements other than buildings	(3,945,250)	(553,859)	-	(4,499,109)
Machinery and equipment	(16,942,201)	(2,777,364)	953,906	(18,765,659)
Infrastructure	(13,518,937)	(878,068)	-	(14,397,005)
Total accumulated depreciation	<u>(48,066,934)</u>	<u>(4,887,605)</u>	<u>953,906</u>	<u>(52,000,633)</u>
Total capital assets being depreciated, net	<u>48,735,018</u>	<u>(1,072,295)</u>	<u>(108,202)</u>	<u>47,554,521</u>
Governmental Activities Capital Assets, net	<u><u>\$ 63,062,343</u></u>	<u><u>\$ 938,446</u></u>	<u><u>\$ (512,670)</u></u>	<u><u>\$ 63,488,119</u></u>
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 1,814,939	\$ -	\$ -	\$ 1,814,939
Construction in progress	196,931	2,610,583	-	2,807,514
Total capital assets not being depreciated	<u>2,011,870</u>	<u>2,610,583</u>	<u>-</u>	<u>4,622,453</u>
Capital assets being depreciated:				
Buildings	2,817,132	-	-	2,817,132
Improvements other than buildings	20,028,295	317,559	-	20,345,854
Machinery and equipment	6,695,174	705,855	(119,258)	7,281,771
Total capital assets being depreciated	<u>29,540,601</u>	<u>1,023,414</u>	<u>(119,258)</u>	<u>30,444,757</u>

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

Capital asset activity continued:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Less accumulated depreciation for:				
Buildings	\$ (1,782,060)	\$ (78,094)	\$ -	\$ (1,860,154)
Improvements other than buildings	(11,612,330)	(415,441)	(19,196)	(12,046,967)
Machinery and equipment	<u>(4,056,745)</u>	<u>(439,285)</u>	<u>101,874</u>	<u>(4,394,156)</u>
Total accumulated depreciation	<u>(17,451,135)</u>	<u>(932,820)</u>	<u>82,678</u>	<u>(18,301,277)</u>
Total capital assets being depreciated, net	<u>12,089,466</u>	<u>90,594</u>	<u>(36,580)</u>	<u>12,143,480</u>
Business-Type Activities Capital Assets, net	<u>\$ 14,101,336</u>	<u>\$ 2,701,177</u>	<u>\$ (36,580)</u>	<u>\$ 16,765,933</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:

General government	\$ 824,898
Public safety	2,063,840
Highways and public improvements	1,568,284
Parks and recreation	<u>430,583</u>
Total depreciation expense – governmental activities	<u>4,887,605</u>

Business-Type Activities:

Water	684,755
Sewer	185,744
Storm water	<u>62,321</u>
Total depreciation expense – business-type activities	<u>932,820</u>

Total Depreciation Expense

\$ 5,820,425

NOTE 6 – DUE FROM OTHER FUNDS, DUE TO OTHER FUNDS, AND TRANSFERS

The composition of interfund balances as of June 30, 2025, is as follows:

<u>Receivable (Due from) Fund</u>	<u>Payable (Due to) Fund</u>	<u>Amount</u>
General fund	Sewer utility fund	\$ 3,986,931
General fund	Water utility fund	1,356,883
General fund	Storm water utility fund	86,651
General fund	Public safety service special revenue	1,151,927
General fund	Public Works Campus Construction Fund	1,633,316
General fund	Redevelopment Agency	5,293,323
Capital Projects fund	General fund	7,100,788

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The general fund provided short-term loans to the sewer utility fund during the years ended June 30, 2023 and June 30, 2025, to help cover sewer utility fund contributions and payments to Central Valley Water Reclamation Facility. The amounts will be repaid when the sewer utility fund draws down additional funding from its sewer revenue bonds Series 2020B and Series 2022.

The general fund provided short-term loans to the water utility fund during the years ended June 30, 2025, 2024 and 2023, to help cover essential capital asset purchases as well as increased expenditures related to staffing costs. The amounts will be repaid with future revenues.

The general fund provided a short-term loan to the stormwater utility fund during the year ended June 30, 2023, to help cover initial expenditures associated with the establishment of the stormwater utility fund. The amounts will be repaid with future revenues.

The general fund provided a short-term loan to the public safety service special revenue fund to help cover initial expenditures associated with the establishment of the fund. The amounts will be repaid with future revenues.

The general fund provided a short-term loan to the Public Works Campus Construction fund to help cover the cost of capital improvements. The amounts will be repaid with future revenues.

The general fund provided a short-term loan to the redevelopment agency to help fund the sale of property held for sale. The loan will be repaid with future revenues from the property.

<u>Transfer Out:</u>	<u>Transfer In:</u>	<u>Amount</u>
General fund	Capital projects fund	\$ 5,000,000
General fund	Public safety service special revenue	5,000,000
General fund	Redevelopment agency (debt service)	1,106,661
General fund	Debt service fund	460,000
General fund	Water fund	2,804,200
General fund	Sewer fund	106,000
General fund	Insurance reserve fund	37,000
Capital projects fund	Debt service fund	339,467
Public works campus Construction fund	Debt service fund	536,552
Sewer fund	Debt service fund	15,563
Redevelopment agency (Administration)	Redevelopment agency (Debt service)	181,939
Redevelopment agency (Administration)	Redevelopment agency (Housing)	80,086
Redevelopment agency (Administration)	Redevelopment agency (Market Station)	1,331,950
Redevelopment agency (Street car)	Redevelopment agency (Administration)	801,383
Redevelopment agency (Administration)	Redevelopment agency (3900 S project)	103,061
Redevelopment agency (3900 S Project)	Redevelopment agency (Administration)	11,579

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

Redevelopment agency (3900 S Project)	Redevelopment agency (Housing)	46,317
Redevelopment agency (Market Station)	Redevelopment agency (Administration)	17,742
Redevelopment agency (Market Station)	Redevelopment agency (Housing)	70,968

Transfers are used to (1) move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, (2) move restricted amounts from borrowings to the debt service fund to establish mandatory reserve accounts, and (3) move unrestricted general fund revenues to finance various programs that the government must account for in other funds. The transfer from the general fund to the redevelopment agency were used to fund the debt service principal and interest payments in the redevelopment agency.

NOTE 7 – TRUST DEED NOTE RECEIVABLE

In connection with the settlement agreement on the sale of certain property held by the City for redevelopment, the purchaser issued a trust deed note receivable (the Note) to the City in the amount of \$5,000,000, bearing an interest rate of 5.5%, maturing on May 28, 2029, at which time all principal and accrued interest are due and payable. The Note places certain restrictions on the purchaser with respect to the sale of any property secured by the trust deed without prior written consent from the City. In the event that some of all of the HTRZ (Housing and Transit Reinvestment Zone) Payment, as defined by a separate Tax Increment Participation Agreement (Participation Agreement) dated May 29, 2024, is not available for utilization by the purchaser prior to the maturity date of this Note, then the principal amount of this Note shall be reduced by the difference between the amount of the HTRZ Payment made available to the purchaser under the Participation Agreement and \$3,150,000, which is the maximum amount of the HTRZ Payment under the Participation Agreement.

Notwithstanding the foregoing, if the City has issued Public Infrastructure Bonds, as defined in the Participation Agreement, that are secured by the tax increment revenues generated within the HTRZ, the principal amount of the Note shall not be reduced. The original agreement stated that if the City failed to effectuate the issuance of such Public Infrastructure Bonds on or before the date that is nine months after the Effective Date of May 29, 2024, the total outstanding balance of the Note (excluding accrued interest) shall be forgiven. In November 2025, the agreement was amended because issuance of the bonds had been delayed due to State legislative action. Under the amendment, the purchaser agreed to not require the City to forgive the note. In exchange, the City provided for a credit of one half of the cumulative interest accrued if all principal and accrued interest were paid by May 28, 2029, effectively reducing the interest obligation from 5.5% to 2.75%, a reduction of \$687,500, to be credited on the date of payment in full. The purchaser may prepay this Note in part or in full at any time prior to the maturity date.

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

NOTE 8 – LONG-TERM DEBT

Revenue Bonds

The government issues bonds where the government pledges income derived from the acquired or constructed assets to pay debt service. Revenue bonds outstanding at year end are as follows:

<u>Purpose</u>	<u>Issue Date</u>	<u>Original Borrowing</u>	<u>Interest Rates</u>	<u>Final Maturity</u>	<u>Amount</u>
Governmental Activities:					
Market Station Urban Renewal	2020	\$ 9,100,000	4.00%	2031	\$ 5,880,000
Public Works Campus	2024	40,665,000	5.00%	2055	40,665,000
<u>Purpose</u>	<u>Issue Date</u>	<u>Original Borrowing</u>	<u>Interest Rates</u>	<u>Final Maturity</u>	<u>Amount</u>
Business-type Activities:					
Wastewater treatment	2020	\$ 9,248,000	0.00%	2044	\$ 5,428,622
Wastewater treatment	2022	1,032,000	0.00%	2044	50,000
Well improvements	2024	2,000,000	1.00%	2055	2,000,000

The City has pledged all future municipal energy sales and use tax and municipal telecommunications license tax revenues, and tax increment revenue from the Market Station project area, to repay \$9.1 million in Redevelopment Agency excise tax and tax increment bonds issued in November 2020. The bonds are payable solely from municipal energy sales and use and municipal telecommunications license tax revenues, and tax increment revenue from the Market Station project area. Pledged taxes were projected to produce 213% of the debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is \$6,612,800, payable through November 2030. For the current year, principal and interest paid and total municipal energy sales and use tax and municipal telecommunications license tax revenues were \$1,102,200 and \$3,429,615, respectively.

The City issued Series 2020A and 2020B Sewer Revenue Bonds during the year ended June 30, 2020. The Series 2020A bonds were issued for up to \$2,413,000, and the Series 2020B bonds were issued for up to \$6,835,000. These loans have been accounted for in business-type activities of the government-wide financial statements. The purpose of these bonds is to help fund the City’s portion of costs of acquisition and construction of Central Valley Water Reclamation Facility collection system upgrades, expansion, and rehabilitation projects. Bond proceeds are advanced to the City as actual costs on the Central Valley project are incurred and submitted for reimbursement. As of June 30, 2025, the City has received \$2,413,000 and \$3,015,622 from the Series 2020A and 2020B bonds, respectively.

Annual principal payments totaling \$461,000 are due beginning June 1, 2025 through June 1, 2044. The payments due on the 2020A and 2020B sewer bonds for June 1, 2025 were not paid until July 1, 2025, and consequently are not reflected as a reduction of the associated long-term debts at June 30, 2025. The bonds bear interest at 0.0%. The City has pledged future sewer revenue, net of specified operation and maintenance expenses, to repay these bonds. The bonds are payable solely from the net revenues of the City’s sewer utility fund.

CITY OF SOUTH SALT LAKE

NOTES TO FINANCIAL STATEMENTS

The City issued Series 2022 Sewer Revenue Bonds during the year ended June 30, 2023. The Series 2022 bonds were issued for up to \$1,032,000. This loan has been accounted for in business-type activities of the government-wide financial statements. The purpose of these bonds is to help fund the City's portion of costs of construction of improvements of the Central Valley Water Reclamation Facility sewer system and related improvements. Bond proceeds are advanced to the City as actual costs on the Central Valley project are incurred and submitted for reimbursement. As of June 30, 2025 and 2024, the City had received \$50,000 from the Series 2022 bonds. The payment due on the 2022 sewer bonds for June 1, 2025 were not paid until July 1, 2025, and consequently are not reflected as a reduction of the associated long-term debts at June 30, 2025.

If the maximum principal amount of the Series 2022 bonds are advanced, annual principal payments totaling \$52,000 would have been due beginning June 1, 2025 through June 1, 2044. The bonds bear interest at 0.0%. The City has pledged future sewer revenue, net of specified operation and maintenance expenses, to repay these bonds. The bonds are payable solely from the net revenues of the City's sewer utility fund.

During the fiscal year ended June 30, 2025, the City issued Sales Tax Revenues Bonds, Series 2024, in the aggregate principal amount of \$40,665,000 and an aggregate purchase price of \$45,368,690, which represents the aggregate principal amount of the bond plus original issue premium of \$4,703,691, and less the Underwriter's discount of \$368,691. These bonds have been accounted for in the governmental activities of the government-wide financial statements. The proceeds of the sale of the Series 2024 Bonds will be used for the purpose of (i) financing the construction of a new public works building, land purchases, and all related improvements and (ii) paying costs of issuance with respect to the Series 2024 Bonds. The bond proceeds have been placed in escrow in the name of the City, which cash proceeds are reflected on the City's financial statements as restricted cash in the Public Works Campus Construction fund. To the extent expenditure of funds for the purposes described above are incurred, the City can request funds to be released from escrow, upon approval by the trustee/paying agent. As of June 30, 2025, the City had requested the release of funds in the aggregate amount of approximately \$1.6 million from expenditures incurred to date. The Series 2024 bonds carry an interest rate of 5% with interest payments beginning fiscal year 2025, and principal payments beginning in the fiscal year ending June 30, 2032. These bonds will mature in the fiscal year ending June 30, 2025.

During the fiscal year ended June 30, 2025, the City also issued Water Revenue Bonds, Series 2024, in the aggregate principal amount of \$8,500,000. These bonds have been accounted for in the business-type activities of the government-wide financial statements. The proceeds of the sale of the Water Revenue Bonds, Series 2024, will be used for the purpose of constructing a new well near Price Avenue. As of June 30, 2025, the City had drawn \$2,000,000 on this bond, which is reflected in restricted cash in the water fund. The Water Revenue Bonds, Series 2024 bonds carry an interest rate of 1% applied to outstanding principal. These bonds will mature in the fiscal year ending June 30, 2055.

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

Revenue bond debt service requirements to maturity are as follows:

Year Ending June 30,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2026	\$ 885,000	\$ 2,250,750	\$ 1,195,000	\$ 29,479
2027	920,000	2,214,650	686,000	75,999
2028	960,000	2,177,050	688,000	80,520
2029	1,000,000	2,137,850	691,000	78,250
2030	1,035,000	2,097,150	693,000	75,950
2031-2035	4,965,000	10,869,875	2,436,622	256,390
2036-2040	6,075,000	8,466,125	605,000	-
2041-2045	7,795,000	6,740,625	484,000	-
2046-2050	10,030,000	4,523,750	-	-
2051-2055	12,880,000	1,674,250	-	-
Total	<u>\$ 46,545,000</u>	<u>\$ 43,152,075</u>	<u>\$ 7,478,622</u>	<u>\$ 596,588</u>

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds payable:					
Revenue bonds	\$ 6,730,000	\$ 40,665,000	\$ (850,000)	\$ 46,545,000	\$ 885,000
Premium on revenue bonds	690,230	4,703,691	(351,074)	5,042,847	-
Total bonds payable	7,420,230	45,368,691	(1,201,074)	51,587,847	885,000
Financed purchase	1,100,429	-	(188,334)	912,095	214,917
Compensated absences	2,178,942	92,505	-	2,271,447	134,738
Net pension liability	5,299,646	774,483	-	6,074,129	-
Governmental Activities Long-Term Liabilities	<u>\$ 15,999,247</u>	<u>\$ 46,235,679</u>	<u>\$ (1,389,408)</u>	<u>\$ 60,845,518</u>	<u>\$ 1,234,655</u>

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-Type Activities:					
Bonds payable:					
2020A&B taxable sewer revenue bonds	\$ 4,357,122	\$ 1,071,500	\$ -	\$ 5,428,622	\$ 922,000
2022 taxable sewer revenue bonds	50,000	-	-	50,000	50,000
2024 water revenue bonds	-	2,000,000	-	2,000,000	223,000
Total bonds payable	4,407,122	3,071,500	-	7,478,622	1,195,000
Obligation under CVWRF bonds	4,207,329	4,803,630	(440,078)	8,570,881	-
Compensated absences	107,377	-	(26,458)	80,919	1,224
Net pension liability	184,481	139,802	-	324,283	-
Business-Type Activities Long-Term Liabilities	<u>\$ 8,906,309</u>	<u>\$ 8,014,932</u>	<u>\$ (466,536)</u>	<u>\$ 16,454,705</u>	<u>\$ 1,196,224</u>

Compensated absences in the governmental activities are generally liquidated by the General Fund.

NOTE 9 – FINANCED PURCHASE

The City has entered into a lease agreement as lessee for financing the acquisition of fire equipment valued at \$1,532,962. The fire equipment was placed in service on July 1, 2024, and the City has recorded accumulated depreciation in the amount of \$76,648 as of June 30, 2025. This lease agreement qualifies as a financed purchase for accounting purposes and, therefore, has been recorded at the present value of future minimum lease payments as of the inception date.

The assets acquired through the financed purchase is as follows:

Assets:	
Machinery and equipment	\$ 1,532,962
Less: accumulated depreciation	<u>(76,648)</u>
Total	<u>\$ 1,456,314</u>

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2025, were as follows:

<u>Year Ending</u> <u>June 30,</u>		
2026	\$	235,843
2027		235,842
2028		235,842
2029		<u>235,842</u>
Total minimum lease payments		943,369
Less: amount representing interest		<u>(31,274)</u>
Present value of minimum lease payments	\$	<u><u>912,095</u></u>

NOTE 10 – OBLIGATION UNDER CENTRAL VALLEY REVENUE BONDS

The City is obligated to make debt service payments to Central Valley in relation to the Series 2017A, 2020A, and 2020B, and the newly issued 2024A sewer revenue bonds issued by Central Valley. These bonds were issued between July 2017 and November 2024. The City is billed monthly in proportion to its ownership as a percentage of the total ownership represented by the four member entities (2017A), the seven member entities (2020A and 2020B), and the six member entities (2024A) participating in the bonds. For the year ended June 30, 2025, the City’s obligation was increased due to the issuance of sewer revenue bonds, Series 2024A, of which the City’s portion was \$4,803,630. Additionally, the City made payments of approximately \$527,853 in aggregate on the bonds held by Central Valley. The City has elected to account for its share of the Central Valley bonds as a nonexchange financial guarantee. The City’s share of the unpaid principal balance of the revenue bonds was \$8,570,881 at June 30, 2025, which is reflected in the proprietary fund statement of net position (sewer utility fund) and business-type activities in the government-wide statement of net position. The bonds mature between 2037 and 2049. The beginning balance of the City’s obligation was \$4,207,329. The City’s share of principal paid during the fiscal year was \$362,923, which reduced the obligation, along with a decrease of \$77,205 due to an decrease in the City’s ownership during the current fiscal year.

NOTE 11 – RETIREMENT SYSTEMS AND PENSION PLANS

Description of Plans

Eligible plan participants are provided with the following plans through the Utah Retirement Systems (the URS):

Defined Benefit Pension Plans (cost-sharing, multiple-employer plans):

- *Public Employees Noncontributory Retirement System* (Tier 1 Noncontributory System)
- *Firefighters Retirement System* (Firefighters System)
- *Public Safety Retirement System* (Public Safety System)
- *Tier 2 Public Employees Contributory Retirement System* (Tier 2 Contributory System)
- *Tier 2 Public Safety and Firefighter Contributory Retirement System* (Tier 2 Public Safety and Firefighters System)

CITY OF SOUTH SALT LAKE NOTES TO FINANCIAL STATEMENTS

Defined Contribution Plans (individual account plans):

- 401(k) Plan
- 457 Plan and other individual plans

Employees qualify for membership in the retirement systems if a) employment, contemplated to continue during a fiscal or calendar year, normally requires an average of 20 or more hours per week and the employee receives benefits normally provided by us as approved by the Utah State Retirement Board, b) the employee is a classified school employee whose employment normally requires an average of 20 hours or more per week regardless of benefits, c) the employee is a teacher who teaches half-time or more and receives benefits normally provided by us as approved by the Utah State Retirement Board, or d) the employee is an appointed officer.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the systems, are members of the Tier 2 systems.

The plans are established and governed by the respective sections of Title 49 of the *Utah Code*. The plans are amended statutorily by the Utah State Legislature. Title 49 provides for the administration of the plans under the direction of the Utah State Retirement Board, whose members are appointed by the Governor.

The URS (a component unit of the State of Utah) issues a publicly available financial report that can be obtained at www.urs.org.

Benefits Provided

URS provides retirement, disability, and death benefits to participants in the defined benefit pension plans.

Retirement benefits in the defined benefit pension plans are determined from 1.50% to 2.00% of the employee's highest 3 or 5 years of compensation times the employee's years of service depending on the pension plan; benefits are subject to cost-of-living adjustments up to 2.50% or 4.00%, limited to the actual Consumer Price Index increase for the year. Employees are eligible to retire based on years of service and age.

Defined contribution plans are available as supplemental plans to the basic retirement benefits of the defined benefit pension plans and as a primary retirement plan for some Tier 2 participants. Participants in the defined contribution plans are fully vested in employer and employee contributions at the time the contributions are made, except Tier 2 required contributions and associated earnings are vested during the first four years of employment. If an employee terminates prior to the vesting period, employer contributions and associated earnings for that employee are subject to forfeiture. Forfeitures are used to cover a portion of the plan's administrative expenses paid by participants. Benefits depend on amounts contributed to the plans plus investment earnings. Individual accounts are provided for each employee and are available at termination, retirement, death, or unforeseeable emergency.

Contributions

As a condition of participation in the plans, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board.

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability.

For the year ended June 30, 2025, required contribution rates for the plans were as follows:

	<u>Employee</u>	<u>Employer</u>	<u>Employer 401(k)</u>	<u>Totals</u>
Tier 1 Noncontributory System	N/A	16.97%	N/A	16.97 %
Public Safety System	4.73%	26.49%	N/A	31.22 %
Firefighter System	15.05%	1.61%	N/A	16.66 %
Tier 2 Public Employees System	N/A	5.19%	10.00%	15.19 %
Tier 2 Public Safety and Firefighters	N/A	12.49%	14.00%	26.49 %

* Tier 2 rates include statutory required contributions to finance the unfunded actuarial accrued liability of the Tier 1 plans.

Employees can make additional contributions to defined contribution plans subject to limitations.

For the year ended June 30, 2025, City and employee contributions to the plans were as follows:

	<u>City Contributions *</u>	<u>Employee Contributions</u>
Tier 1 Noncontributory System	\$ 786,700	\$ -
Public Safety System	882,720	-
Firefighters System	44,850	419,256
Tier 2 Public Employees System	1,172,564	53,976
Tier 2 Public Safety and Firefighters	1,250,191	281,105
Tier 2 Defined Contribution Plans	113,568	-
Tier 2 DC Public Safety and Firefighters	32,854	118
401(k) Plan	1,142,459	997,617
457 Plan and other individual plans	-	482,200

* A portion of required contributions in the Tier 2 plans is used to finance the unfunded actuarial accrued liability in the Tier 1 plans.

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

Pension Assets and Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Relating to Pensions

At June 30, 2025, the City reported a net pension asset of \$1,193,887 and a net pension liability of \$6,398,412 for the following plans:

	<u>Net Pension Asset</u>	<u>Net Pension Liability</u>
Tier 1 Noncontributory System	\$ -	\$ 1,999,786
Public Safety System	-	3,109,249
Firefighters System	1,193,887	-
Tier 2 Public Employees System	-	735,088
Tier 2 Public Safety and Firefighters	-	554,289
Total	<u>\$ 1,193,887</u>	<u>\$ 6,398,412</u>

The net pension liability (asset) was measured as of December 31, 2024, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of January 1, 2024, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension liability (asset) is equal to the ratio of the City's actual contributions compared to the total of all employer contributions during the plan year. The following presents the City's proportion (percentage) of the collective net pension liability (asset) at December 31, 2024 and the change in proportion since the prior measurement date for each plan:

	<u>Proportionate Share</u>		
	<u>2024</u>	<u>Change</u>	<u>2023</u>
Tier 1 Noncontributory System	0.6306254 %	0.0306179 %	0.6000075 %
Public Safety System	2.0094659 %	(0.1941785)%	2.2036444 %
Firefighters System	6.7968739 %	(0.7516063)%	7.5484802 %
Tier 2 Public Employees System	0.2464763 %	0.0077031 %	0.2387732 %
Tier 2 Public Safety and Firefighters	1.2255195 %	(0.0382560)%	1.2637755 %

For the year ended June 30, 2025, the City recognized pension expense of \$5,520,893.

At June 30, 2025, the City reported deferred outflows of resources related to defined benefit pension plans from the following sources:

	<u>Deferred Outflows of Resources Related to Pensions</u>					
	<u>Tier 1 Noncontributory System</u>	<u>Public Safety System</u>	<u>Firefighters System</u>	<u>Tier 2 Public Employees System</u>	<u>Tier 2 Public Safety and Firefighters</u>	<u>Total</u>
Differences between expected and actual experience	\$ 1,191,585	\$ 328,558	\$ 1,311,717	\$ 317,785	\$ 335,575	\$ 3,485,220
Changes of assumptions	165,419	-	95,762	245,510	310,855	817,546
Net difference between projected and actual earnings on pension plan investments	602,368	538,119	341,253	46,983	35,927	1,564,650
Changes in proportion and differences between City contributions and proportionate share of contributions	-	-	313,394	103,008	46,710	463,112
Contributions subsequent to the measurement date	388,545	434,139	21,901	658,394	627,207	2,130,186
Total	<u>\$ 2,347,918</u>	<u>\$ 1,300,816</u>	<u>\$ 2,084,026</u>	<u>\$ 1,371,680</u>	<u>\$ 1,356,274</u>	<u>\$ 8,460,714</u>

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

At June 30, 2025, the City reported deferred inflows of resources related to defined benefit pension plans from the following sources:

	Deferred Inflows of Resources Related to Pensions					Total
	Tier 1 Noncontributory System	Public Safety System	Firefighters System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighters	
Differences between expected and actual experience	\$ -	\$ -	\$ -	\$ 5,064	\$ 29,123	\$ 34,187
Changes of assumptions	-	-	-	76	8,704	8,780
Changes in proportion and differences between City contributions and proportionate share of contributions	29,646	62,829	74,479	6,984	14,893	188,831
Total	\$ 29,646	\$ 62,829	\$ 74,479	\$ 12,124	\$ 52,720	\$ 231,798

The \$2,130,186 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of December 31, 2024 will be recognized as a reduction of the net pension liability (asset) in the year ending June 30, 2026. The other amounts reports as deferred outflows of resources and deferred inflows of resources related to defined benefit pension plans will be recognized in pension expense as follows:

Year Ending June 30,	Tier 1 Noncontributory System	Public Safety System	Firefighters System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighters	Total
2025	\$ 1,123,841	\$ 298,221	\$ 700,191	\$ 82,914	\$ 62,156	\$ 2,267,323
2026	1,094,939	763,822	1,007,981	129,114	96,768	3,092,624
2027	(244,421)	(218,573)	231,459	54,803	35,323	(141,409)
2028	(44,633)	(39,621)	48,016	67,807	48,935	80,504
2029	-	-	-	163,083	118,027	281,110
Thereafter	-	-	-	203,442	315,138	518,580

Actuarial Assumptions

The total pension liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.50% to 9.50%, average, including inflation
Investment rate of return	6.85%, net of pension plan investment expense, including inflation

Mortality rates were based on actual experience and mortality tables, considering gender, occupation, and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2023 valuation were based on an experience study of the demographic assumptions for the period ending December 31, 2022.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity securities	35.00%	2.45 %
Debt securities	20.00%	0.51 %
Real assets	18.00%	0.98 %
Private equity	12.00%	1.21 %
Absolute return	15.00%	0.65 %
Cash and cash equivalents	0.00%	0.00 %
Total	100%	5.80 %

Discount Rate

The discount rate used to measure the total pension liability (asset) was 6.85%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates, actuarially determined and certified by the Utah State Retirement Board. Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset). The discount rate does not use the Municipal Bond Index Rate.

Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents our proportionate share of the net pension liability (asset) calculated using the discount rate of 6.85%, as well as what our proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.85%) or 1-percentage-point higher (7.85%) than the current rate:

	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
City's proportionate share of the net pension liability (asset):			
Tier 1 Noncontributory System	\$ 8,457,456	\$ 1,999,786	\$ (3,416,108)
Public Safety System	9,552,063	3,109,249	(2,147,985)
Firefighters System	2,598,231	(1,193,887)	(4,285,915)
Tier 2 Public Employees System	2,195,531	735,088	(400,992)
Tier 2 Public Safety and Firefighters	1,890,073	554,289	(513,691)
Total	\$ 24,693,353	\$ 5,204,526	\$ (10,764,691)

**CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS**

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued URS financial report.

NOTE 12 – RISK MANAGEMENT

The City of South Salt Lake, as a provider of municipal services, is exposed to a number of risks. Among these are police enforcement liability, auto liability, road maintenance exposure, public official’s errors and omissions, and property losses. The City has determined that the inherent risk of providing services necessitates implementing risk management policies and purchasing commercial liability insurance. This combination has resulted in fewer claims against the City and sufficient protection when claims occur.

There has not been any reduction in insurance coverage in the past year for any insurance category. The amounts of settlements for any of the past three years have not exceeded coverage amounts.

The City contracts with commercial insurance coverage for general liability, auto liability, law enforcement liability and public official’s errors and omissions type risks. The City maintains an Insurance Reserve Fund to fund deductibles and small equipment losses. As a result, the City does not have any outstanding insurance liabilities from year to year. However, the City does have annual expenses, which change.

For the year ended June 30, 2025, the Insurance Reserve Fund paid \$1,483,807 in expenses. Current expenses include insurance deductible for insurance coverage and claims on uninsured property such as police and other City vehicles and small trucks, legal fees and insurance premiums.

NOTE 13 – REDVELOPMENT AGENCY

In accordance with Utah Code Section 17C-1-605(2), the City’s Redevelopment Agency is required to disclose the following information for fiscal year 2025:

- A. The tax increment collected by the Agency for each project area is as follows:

<u>Project Area</u>	<u>2025</u>
Market Station	\$ 354,842
3900 South Community Development	231,583
Streetcar Community Development	<u>1,058,160</u>
Total	<u><u>\$ 1,644,585</u></u>

- B. There were no amounts of tax increment paid to any taxing agency during the year.

- C. The outstanding principal amount of bonds issued or other loans incurred to finance the costs associated with project areas is as follows:

	<u>2025</u>
Excise tax and tax increment revenue bonds	<u><u>\$ 5,880,000</u></u>

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

The actual amount expended for:

	<u>2025</u>
Administrative costs of the Agency	\$ 845,937
Principal on bonds payable	850,000
Interest and fiscal charges on bonds	259,511
Tax increment distributions under contracts:	
3900 S Project	98,109
Streetcar Community Development	<u>126,130</u>
	<u>\$ 2,179,687</u>

The City, through the RDA, was approved to establish a Housing and Transit Reinvestment Zone (HTRZ) in the City’s Downtown City Center area. The HTRZ contains approximately 98 acres of developable land. The requirements associated with the HTRZ zone include development of affordable housing, water conservation, and transit investment. To fund development, the HTRZ designation provides the City the ability to collect 80% tax increment funds (TIF) on new developments within the HTRZ during the next 15–30-year period. This specific zone type was codified in Section 63N-3-603 by the Utah State Legislature during the Spring 2023 legislative session.

NOTE 14 – CONTINGENT LIABILITIES

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts, if any, of expenditures, which may be disallowed by the grantor, cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

The City is a defendant in various lawsuits. Although the outcome of most of these lawsuits is not presently determinable, it is the opinion of the City’s counsel that resolution of these matters will not have a material adverse effect on the financial condition of the City.

NOTE 15 – COMMITMENTS

The City has committed with six other entities to fund future capital projects of the Central Valley Water Reclamation Facility.

During the year ended June 30, 2023, the City entered into a cancelable lease purchase agreement in the amount of approximately \$1.2 million to purchase three new ambulances. The ambulances were delivered in June 2025 but were not ready to be placed into service by fiscal year end. The established agreement secures fixed pricing, which will not be subject to future inflation.

CITY OF SOUTH SALT LAKE
NOTES TO FINANCIAL STATEMENTS

NOTE 16 – SUBSEQUENT EVENTS

Subsequent to June 30, 2025, the City created a new enterprise fund as part of the budget approval process for Fiscal Year 2026. The new fund, the Transportation Utility Fund, is intended to house the Streets department and will be used to fund and track activities related to transportation and street infrastructure. This allows all the expenditures to be located in the same fund as the associated tax revenues and grant revenues.

Further, in July 2025, the City Council passed a Transportation Utility Fee that will provide additional revenues to the Transportation Utility Fund. The rates are determined based on the use of a property and the number of vehicle trips the property generates in comparison to the equivalent residential unit of daily trips. Then the fee for each property is calculated by multiplying the applicable rate by the square footage of the facilities located on the property. Fees range from \$11.07 to \$25.87 per 1,000 square feet. The city council also chose to waive the fee for residential, places of worship, and certain non-profit organizations. Customers will see the fee on their monthly utility bills beginning in March 2026.

In July 2025, the City entered into an agreement to lease a parcel of land for the purposes of storing heavy equipment and vehicles while the public works campus is under construction. The ground lease carries a four-year term with an option to renew the lease for an additional 5 years. The renewal option can be exercised up to three times.

During the year ended June 30, 2025, the City established the Promise South Salt Lake Foundation. The Foundation is a component unit of the City. In December 2025, the Foundation received approval of its tax-exempt non-profit status from the Internal Revenue Service.

Subsequent to June 30, 2025, the City entered into a lease-purchase agreement to purchase a Pierce Custom Velocity Pumper Fire Truck. The purchase price is \$1,050,349 and payments will commence in August 2026. Payments are due annually and the terms of the lease include a \$1.00 buyout with the fifth and final payment. It is expected that the truck will be delivered between August and November 2028.

Subsequent to June 30, 2025, the City began an affordable housing program. By partnering with Habitat for Humanity, the City will be able to establish and maintain certain homes within the city as reserved for affordable housing. The City has purchased two properties, as of the date of publication. Those properties will be rehabilitated by Habitat for Humanity, then sold to buyers who meet the financial requirements for affordable housing, as defined by Utah State Code. The City will retain ownership of the land, and the buyers will maintain a ground lease with the city throughout their period of ownership. The ground lease ensures that the home will remain an asset in the affordable housing program, regardless of future purchases or sales of the property.

Subsequent to June 30, 2025, the Redevelopment Agency, a component unit of the City, issued a tax increment revenue bond (Series 2025 Bond). The bond carries an aggregate purchase price of \$25,105,000, less the Underwriter's discount of \$527,100. The bond is repayable over 30 years and carries a coupon rate of 6.250%. The bond is secured by pledged revenues from the tax increment revenues generated within the Downtown South Salt Lake Housing and Transit Reinvestment Zone (HTRZ) and the 3900 South Project Area, and certain excise tax revenues. The bond is also secured by \$1,710,000 held in a surplus fund. Payments on the bond are set to begin April 2027. The proceeds of the sale of the Series 2024 Bonds will be used for the purpose of development in the Downtown District and the HTRZ and paying costs of issuance with respect to the Series 2025 Bonds.

REQUIRED SUPPLEMENTARY INFORMATION

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CITY OF SOUTH SALT LAKE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 2,400,000	\$ 2,400,000	\$ 2,146,745	\$ (253,255)
Sales taxes	5,265,189	5,265,189	10,719,645	5,454,456
Other taxes	3,250,000	3,250,000	3,505,730	255,730
Licenses and permits	3,446,000	3,446,000	1,923,241	(1,522,759)
Intergovernmental	7,503,033	7,530,033	3,685,678	(3,844,355)
Charges for services	945,000	945,000	928,128	(16,872)
Fines and forfeitures	835,000	835,000	827,851	(7,149)
Investment earnings	2,300,000	2,336,600	1,460,556	(876,044)
Rental income	263,000	273,000	281,672	8,672
Miscellaneous revenues	2,280,591	2,563,591	1,211,158	(1,352,433)
Total revenues	28,487,813	28,844,413	26,690,404	(2,154,009)
Expenditures:				
Current:				
General government:				
Administrative	4,449,690	4,456,290	4,202,540	253,750
City council	310,500	332,500	293,296	39,204
Municipal court	1,618,779	1,618,779	1,305,067	313,712
City attorney	1,800,000	1,805,000	1,821,067	(16,067)
City hall building	383,000	430,000	372,339	57,661
Public buildings	1,279,950	1,304,950	1,091,417	213,533
Highways and public improvements:				
Streets and highways	4,604,000	4,654,000	3,990,542	663,458
Engineering	1,409,600	1,439,600	1,428,085	11,515
Public assets	-	-	19,237	(19,237)
Building and planning services	2,628,500	2,643,500	1,897,970	745,530
Parks, recreation and culture:				
Recreation	1,011,800	1,011,800	812,525	199,275
Parks	827,250	837,250	745,490	91,760
SSL Promise	3,905,973	3,905,973	3,231,164	674,809
Community events	1,335,110	1,382,110	1,128,318	253,792
Arts Council	480,400	718,400	492,061	226,339
Animal Control	654,650	683,650	605,219	78,431
Capital outlay: Highways and public improvements - Streets	3,789,036	3,789,036	-	3,789,036
Total expenditures	30,488,238	31,012,838	23,436,337	7,576,501
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000,425)	(2,168,425)	3,254,067	5,422,492
Other Financing Sources (Uses):				
Transfers in (out)	(1,110,800)	(14,595,000)	(14,513,861)	81,139
Total other financing sources (uses)	(1,110,800)	(14,595,000)	(14,513,861)	81,139
Net Change in Fund Balances	(3,111,225)	(16,763,425)	(11,259,794)	5,503,631
Fund Balances – Beginning	24,940,901	24,940,901	24,940,901	-
Fund Balances – Ending	\$ 21,829,676	\$ 8,177,476	\$ 13,681,107	\$ 5,503,631

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - PUBLIC SAFETY SERVICE SPECIAL REVENUE FUND
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 11,025,000	\$ 11,065,000	\$ 12,303,501	\$ 1,238,501
Sales taxes	12,140,600	12,140,600	5,645,556	(6,495,044)
Intergovernmental	4,355,336	4,355,336	3,689,918	(665,418)
Charges for services	3,050,000	3,100,000	3,546,770	446,770
Investment earnings	100,000	100,000	29,421	(70,579)
Miscellaneous revenues	10,000	10,000	45,773	35,773
Total revenues	<u>30,680,936</u>	<u>30,770,936</u>	<u>25,260,939</u>	<u>(5,509,997)</u>
Expenditures:				
Current:				
Public safety:				
Police department	14,500,181	14,590,181	13,347,521	1,242,660
Dispatching	1,035,170	1,060,170	1,038,181	21,989
Homeless strategies department	4,089,110	4,089,110	3,553,908	535,202
Urban livability	499,200	510,200	438,339	71,861
Fire department	10,557,275	10,677,275	9,863,599	813,676
Total expenditures	<u>30,680,936</u>	<u>30,926,936</u>	<u>28,241,548</u>	<u>2,685,388</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>(156,000)</u>	<u>(2,980,609)</u>	<u>(2,824,609)</u>
Other Financing Sources (Uses):				
Transfers in	-	5,000,000	5,000,000	-
Net Change in Fund Balances	<u>-</u>	<u>4,844,000</u>	<u>2,019,391</u>	<u>(2,824,609)</u>
Fund Balances – Beginning	<u>2,347,919</u>	<u>2,347,919</u>	<u>2,347,919</u>	<u>-</u>
Fund Balances – Ending	<u>\$ 2,347,919</u>	<u>\$ 7,191,919</u>	<u>\$ 4,367,310</u>	<u>\$ (2,824,609)</u>

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - REDEVELOPMENT AGENCY (ADMINISTRATIVE)
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Rental income	48,800	48,800	48,523	(277)
Miscellaneous	-	-	-	-
Investment earnings	1,000	1,000	-	(1,000)
Total revenues	<u>49,800</u>	<u>49,800</u>	<u>48,523</u>	<u>(1,277)</u>
Expenditures:				
Current:				
General government:	811,300	811,300	817,703	(6,403)
Debt Service:				
Interest and fiscal charges	-	-	2,850	(2,850)
Total expenditures	<u>811,300</u>	<u>811,300</u>	<u>820,553</u>	<u>(9,253)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(761,500)</u>	<u>(761,500)</u>	<u>(772,030)</u>	<u>(10,530)</u>
Other Financing Sources (Uses):				
Transfers in	<u>38,000</u>	<u>(2,378,573)</u>	<u>(866,332)</u>	<u>1,512,241</u>
Net Change in Fund Balances	<u>(723,500)</u>	<u>(3,140,073)</u>	<u>(1,638,362)</u>	<u>1,501,711</u>
Fund Balances – Beginning (as restated)	<u>143,191</u>	<u>143,191</u>	<u>143,191</u>	<u>-</u>
Fund Balances – Ending	<u>\$ (580,309)</u>	<u>\$ (2,996,882)</u>	<u>\$ (1,495,171)</u>	<u>\$ 1,501,711</u>

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
Schedules of the City's Proportionate Share of the Net Pension Liability (Asset) –
Utah Retirement Systems
Last Ten Plan (Calendar) Years

Plan Year	City's Proportion of Net Pension Liability (Asset)	City's Proportionate Share of the Net Pension Liability (Asset)	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Tier 1 Noncontributory System:					
2024	0.6306254 %	\$ 1,999,786	\$ 4,654,163	42.97 %	96.0 %
2023	0.6000075 %	\$ 1,391,756	\$ 4,496,045	30.96 %	96.9 %
2022	0.5289942 %	906,034	4,007,651	22.61 %	97.5 %
2021	0.4816178 %	(2,758,277)	3,563,388	(77.41)%	108.7 %
2020	0.4743569 %	243,318	3,575,940	6.80 %	99.2 %
2019	0.4700026 %	1,771,378	3,657,925	48.43 %	93.7 %
2018	0.4638804 %	3,415,887	3,613,013	94.54 %	87.0 %
2017	0.4635013 %	2,030,738	3,665,873	55.40 %	91.9 %
2016	0.4772586 %	3,064,585	3,914,785	78.28 %	87.3 %
2015	0.4638931 %	2,624,933	3,845,815	68.25 %	87.8 %
Public Safety System:					
2024	2.0094659 %	\$ 3,109,249	\$ 3,255,097	95.52 %	93.3 %
2023	2.2036444 %	\$ 3,151,573	\$ 3,554,020	88.68 %	93.4 %
2022	2.2906424 %	2,961,972	3,587,252	82.57 %	93.6 %
2021	2.1316979 %	(1,731,243)	3,061,571	(56.55)%	104.2 %
2020	1.9784769 %	1,642,613	2,855,429	57.53 %	95.5 %
2019	1.9478711 %	3,127,536	2,807,164	111.41 %	90.9 %
2018	0.0177061 %	4,555,033	2,640,424	172.51 %	84.7 %
2017	1.7508336 %	2,746,460	2,576,246	106.61 %	90.2 %
2016	1.8602397 %	3,774,940	2,734,900	138.03 %	86.5 %
2015	1.8786968 %	3,365,218	2,803,802	120.02 %	87.1 %
Firefighters System:					
2024	6.7968739 %	\$ (1,193,887)	\$ 2,804,501	(42.57)%	104.6 %
2023	7.5484802 %	\$ (1,771,585)	\$ 2,882,130	(61.47)%	106.8 %
2022	7.2532299 %	(1,883,694)	2,622,867	(71.82)%	108.4 %
2021	7.4027624 %	(4,317,412)	2,468,052	(174.93)%	120.1 %
2020	8.1695007 %	(2,284,356)	2,665,227	(85.71)%	110.5 %
2019	7.3567202 %	(912,380)	2,380,149	(38.33)%	105.0 %
2018	0.2742852 %	117,470	3,225,660	3.64 %	90.8 %
2017	0.2692763 %	23,741	2,644,111	0.90 %	97.4 %
2016	0.2647474 %	29,532	2,171,140	1.36 %	95.1 %
2015	0.2453760 %	(536)	1,584,600	(0.03)%	100.2 %
Tier 2 Public Employees System:					
2024	0.2464763 %	\$ 735,088	\$ 7,302,146	10.07 %	87.4 %
2023	0.2387732 %	\$ 464,744	\$ 6,173,113	7.53 %	89.6 %
2022	0.1933612 %	210,550	4,213,470	5.00 %	92.3 %
2021	0.1715807 %	(72,619)	3,183,804	(2.28)%	103.8 %
2020	0.1562796 %	22,477	2,498,390	0.90 %	98.3 %
2019	0.1590859 %	35,780	2,211,000	1.62 %	96.5 %
2018	7.4018263 %	961,107	2,454,080	39.16 %	94.3 %
2017	7.9670752 %	(497,586)	2,483,013	(20.04)%	103.0 %
2016	9.6015631 %	(75,694)	2,848,274	(2.66)%	100.4 %
2015	9.6025888 %	(173,922)	2,726,926	(6.38)%	101.0 %
Tier 2 Public Safety and Firefighters:					
2024	1.2255195 %	\$ 554,289	\$ 5,594,137	9.91 %	90.1 %
2023	1.2637755 %	\$ 476,054	\$ 4,788,506	9.94 %	89.1 %
2022	1.1426835 %	95,328	3,515,787	2.71 %	96.4 %
2021	1.1987341 %	(60,587)	2,866,626	(2.11)%	102.8 %
2020	1.2127292 %	108,775	2,422,156	4.49 %	93.1 %
2019	1.1978986 %	112,680	1,973,975	5.71 %	89.6 %
2018	0.8251895 %	20,676	1,104,284	1.87 %	95.6 %
2017	0.9508348 %	(11,002)	1,003,771	(1.10)%	103.0 %
2016	0.9858136 %	(8,557)	814,504	(1.05)%	103.6 %
2015	0.7412166 %	(10,829)	441,213	(2.45)%	110.7 %

The accompanying notes are an integral part of this schedule.

CITY OF SOUTH SALT LAKE
Schedules of City Contributions – Utah Retirement Systems

Last Ten Reporting (Fiscal) Years

Reporting Year	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
Tier 1 Noncontributory System:					
2025	\$ 786,700	\$ 786,700	\$ -	\$ 4,791,678	16.42 %
2024	796,288	796,288	-	4,556,520	17.48 %
2023	745,756	745,756	-	4,268,994	17.47 %
2022	674,193	674,193	-	3,762,912	17.92 %
2021	632,297	632,297	-	3,565,195	17.74 %
2020	637,440	637,440	-	3,598,499	17.71 %
2019	645,311	645,311	-	3,654,156	17.66 %
2018	647,580	647,580	-	3,638,206	17.80 %
2017	685,959	685,959	-	3,829,211	17.91 %
2016	682,065	682,065	-	3,804,154	17.93 %
Public Safety System:					
2025	\$ 882,720	\$ 882,720	\$ -	\$ 3,135,017	28.16 %
2024	1,053,619	1,053,619	-	3,471,108	30.35 %
2023	1,110,151	1,110,151	-	3,573,263	31.07 %
2022	1,084,147	1,084,147	-	3,456,905	31.36 %
2021	883,069	883,069	-	2,777,352	31.80 %
2020	945,583	945,583	-	2,905,685	32.54 %
2019	868,849	868,849	-	2,691,143	32.29 %
2018	845,885	845,885	-	2,615,021	32.35 %
2017	874,983	874,983	-	2,674,697	32.71 %
2016	877,139	877,139	-	2,692,988	32.57 %
Firefighters System:					
2025	\$ 44,850	\$ 44,850	\$ -	\$ 2,785,758	1.61 %
2024	102,982	102,982	-	2,851,419	3.61 %
2023	102,650	102,650	-	2,843,507	3.61 %
2022	110,377	110,377	-	2,394,318	4.61 %
2021	120,646	120,646	-	2,617,641	4.61 %
2020	118,665	118,665	-	2,563,095	4.63 %
2019	104,291	104,291	-	2,366,469	4.41 %
2018	88,962	88,962	-	2,417,367	3.68 %
2017	98,315	98,315	-	2,679,155	3.67 %
2016	106,229	106,229	-	2,807,604	3.78 %
Tier 2 Public Employees System					
2025	\$ 1,172,564	\$ 1,172,564	\$ -	\$ 7,719,756	15.19 %
2024	1,089,816	1,089,816	-	6,805,661	16.01 %
2023	837,598	837,598	-	5,234,825	16.00 %
2022	581,625	581,625	-	3,623,240	16.05 %
2021	437,039	437,039	-	2,775,089	15.75 %
2020	368,577	368,577	-	2,357,085	15.64 %
2019	324,639	324,639	-	2,089,885	15.53 %
2018	258,310	258,310	-	1,711,676	15.09 %
2017	254,533	254,533	-	1,707,553	14.91 %
2016	175,619	175,619	-	1,177,861	14.91 %
Tier 2 Public Safety and Firefighter System					
2025	\$ 1,250,191	\$ 1,250,191	\$ -	\$ 5,943,052	21.04 %
2024	1,089,883	1,089,883	-	5,144,699	21.18 %
2023	897,182	897,182	-	4,177,276	21.48 %
2022	708,743	708,743	-	3,208,879	22.09 %
2021	541,882	541,882	-	2,446,194	22.15 %
2020	455,728	455,728	-	2,388,891	19.08 %
2019	276,578	276,578	-	1,394,634	19.83 %
2018	196,256	196,256	-	1,046,369	18.76 %
2017	194,686	194,686	-	989,937	19.67 %
2016	129,495	129,495	-	589,487	21.97 %

The accompanying notes are an integral part of this schedule.

CITY OF SOUTH SALT LAKE
Schedules of City Contributions – Utah Retirement Systems (continued)

Last Nine Reporting (Fiscal) Years

Reporting Year	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
Tier 2 Public Employee DC Only System					
2025	\$ 113,568	\$ 113,568	\$ -	\$ 2,191,658	5.18 %
2024	91,901	91,901	-	1,484,177	6.19 %
2023	68,885	68,885	-	1,122,663	6.14 %
2022	61,440	61,440	-	918,790	6.69 %
2021	60,180	60,180	-	902,517	6.67 %
2020	64,423	64,423	-	962,075	6.70 %
2019	50,443	50,443	-	754,152	6.69 %
2018	38,185	38,185	-	567,987	6.72 %
2017	19,209	19,209	-	287,248	6.69 %
2016	8,426	8,426	-	125,949	6.69 %
Tier 2 Public Safety and Firefighter System - DC Only System					
2025	\$ 32,854	\$ 32,854	\$ -	\$ 1,319,000	2.49 %
2024	31,642	31,642	-	1,326,921	2.38 %
2023	18,791	18,791	-	1,139,669	1.65 %
2022	21,116	21,116	-	887,815	2.38 %
2021	12,219	12,219	-	767,155	1.59 %
2020	811	811	-	569,615	0.14 %
2019	1,663	1,663	-	352,122	0.47 %
2018	6,301	6,301	-	214,148	2.94 %
2017	1,883	1,883	-	83,584	2.25 %
2016	37	37	-	46,859	0.08 %

The accompanying notes are an integral part of this schedule.

CITY OF SOUTH SALT LAKE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE A – GENERAL FUND BUDGETARY INFORMATION

The budget for the general fund is adopted and presented on a modified accrual basis consistent with U.S. generally accepted accounting principles. See Note 1 to the basic financial statements.

NOTE B – CHANGES IN ASSUMPTIONS – UTAH RETIREMENT SYSTEMS

Assumptions for the plan year 2024 remain unchanged from the prior year.

Assumptions for the plan year 2023 reflect the following assumption changes from the January 1, 2023 valuation:

- The wage inflation rate increased from 3.25% to 3.50%.

Assumptions for the plan year 2022 remain unchanged from the prior year.

Amounts reported in plan year 2021 reflect a decrease in the investment return assumption by 0.10% to 6.85% for use in the January 1, 2021 actuarial valuation. This assumption change was based on analysis performed by the actuary and adopted by the Utah State Retirement Board. In aggregate, this assumption change resulted in a \$509 million increase in the Total Pension Liability, which is about 1.3% of the Total Pension Liability as of December 31, 2020 for all systems combined. The demographic assumptions were reviewed and updated in the January 1, 2020 actuarial valuation and are currently scheduled to be reviewed in the year 2023.

Amount reported in plan year 2020 reflect a number of demographic assumption updates (e.g. rates of termination, disability, retirement, as well as an updated mortality and salary increase assumption). These assumptions were adopted by the Utah State Retirement Board as a result of an Actuarial Experience Study performed for the Utah Retirement Systems. In aggregate, those assumption changes resulted in a \$201 million increase in the Total Pension Liability, which is about 0.50% of the Total Pension Liability as of December 31, 2019 for all plans combined.

Assumptions for plan years 2019 and 2018 remain unchanged from the prior year.

Amounts reported in plan year 2017 reflect the following assumption changes adopted from the January 1, 2017 valuation:

- The investment return assumption was decreased from 7.20% to 6.95%.
- The inflation assumption decreased from 2.60% to 2.50%.
- The life expectancy assumption increased for most groups.
- The wage inflation assumption decreased from 3.35% to 3.25%.
- The payroll growth assumption decreased from 3.10% to 3.00%.

Amounts reported in plan year 2016 reflect the following assumption changes adopted from the January 1, 2016 valuation:

- The investment return assumption was decreased from 7.50% to 7.20%.
- The inflation assumption decreased from 2.75% to 2.60%.
- Both the payroll growth and wage inflation assumptions were decreased by 0.15%.

CITY OF SOUTH SALT LAKE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Amounts reported in plan year 2015 reflect the following assumption changes adopted from the January 1, 2015 valuation:

- The wage inflation assumption for all employee groups was decreased from 3.75% to 3.50%.
- The payroll growth assumption was decreased from 3.50% to 3.25%.
- Other assumptions that were modified: rate of salary increases, post retirement mortality, and certain demographics.

NOTE C – SCHEDULES OF CITY CONTRIBUTIONS – UTAH RETIREMENT SYSTEMS

Contributions as a percentage of covered payroll may be different than the Utah State Retirement Board certified rate due to rounding or other administrative issues. A portion of the required contributions in the Tier 2 plans is used to finance the unfunded actuarial accrued liability of the Tier 1 plans.

OTHER SUPPLEMENTARY INFORMATION

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**CITY OF SOUTH SALT LAKE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**
June 30, 2025

	Leased Equipment Debt Service Fund	Redevelopment Agency (Debt Service)	Redevelopment Agency (Housing)	Redevelopment Agency (Street Car Project Area)	Redevelopment Agency (3900 South Project)	Redevelopment Agency (Market Station)	Redevelopment Agency (HTRZ)	Total Nonmajor Governmental Funds
Assets:								
Cash and cash equivalents	\$ 475,563	\$ 181,939	\$ 178,457	\$ 673,970	\$ 178,639	\$ 1,598,082	\$ -	\$ 3,286,650
Total assets	<u>\$ 475,563</u>	<u>\$ 181,939</u>	<u>\$ 178,457</u>	<u>\$ 673,970</u>	<u>\$ 178,639</u>	<u>\$ 1,598,082</u>	<u>\$ -</u>	<u>\$ 3,286,650</u>
Liabilities and Fund Balances:								
Due to other funds	\$ -	\$ -	\$ -	\$ 543,323	\$ -	\$ -	\$ 9,320	\$ 552,643
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>543,323</u>	<u>-</u>	<u>-</u>	<u>9,320</u>	<u>552,643</u>
Fund balances:								
Assigned to:								
Debt service	475,563	-	-	-	-	-	-	475,563
Redevelopment	-	181,939	178,457	130,647	178,639	1,598,082	(9,320)	2,258,444
Total fund balances	<u>475,563</u>	<u>181,939</u>	<u>178,457</u>	<u>130,647</u>	<u>178,639</u>	<u>1,598,082</u>	<u>(9,320)</u>	<u>2,734,007</u>
Total liabilities and fund balance	<u>\$ 475,563</u>	<u>\$ 181,939</u>	<u>\$ 178,457</u>	<u>\$ 673,970</u>	<u>\$ 178,639</u>	<u>\$ 1,598,082</u>	<u>\$ -</u>	<u>\$ 3,286,650</u>

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

	Leased Equipment Debt Service Fund	Redevelopment Agency (Debt Service)	Redevelopment Agency (Housing)	Redevelopment Agency (Street Car Project Area)	Redevelopment Agency (3900 South Project)	Redevelopment Agency (Market Station)	Redevelopment Agency (HTRZ)	Total Nonmajor Governmental Funds
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ 1,058,160	\$ 231,583	\$ 354,842	\$ -	\$ 1,644,585
Investment earnings	-	-	-	-	-	-	-	-
Total revenues	-	-	-	1,058,160	231,583	354,842	-	1,644,585
Expenditures:								
Current:								
General government	-	-	18,914	-	-	-	9,320	28,234
Tax increment distributions	-	-	-	126,130	98,109	-	-	224,239
Debt service:								
Principal retirement	188,333	850,000	-	-	-	-	-	1,038,333
Interest and fiscal charges	687,686	256,661	-	-	-	-	-	944,347
Total expenditures	876,019	1,106,661	18,914	126,130	98,109	-	9,320	2,235,153
Deficiency of revenues under expenditures	(876,019)	(1,106,661)	(18,914)	932,030	133,474	354,842	(9,320)	(590,568)
Other Financing Sources (Uses):								
Transfers in (out)	1,351,582	1,288,600	197,371	(801,383)	45,165	1,243,240	-	3,324,575
Total other financing sources	1,351,582	1,288,600	197,371	(801,383)	45,165	1,243,240	-	3,324,575
Net Change in Fund Balances	475,563	181,939	178,457	130,647	178,639	1,598,082	(9,320)	2,734,007
Fund Balances - Beginning	-	-	-	-	-	-	-	-
Fund Balances - Ending	\$ 475,563	\$ 181,939	\$ 178,457	\$ 130,647	\$ 178,639	\$ 1,598,082	\$ (9,320)	\$ 2,734,007

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
COMBINING STATEMENT OF NET POSITION –
NONMAJOR PROPRIETARY FUNDS

June 30, 2025

	Solid Waste Collection Fund	Storm Water Utility Fund	Total Nonmajor Proprietary Funds
Assets:			
Current assets:			
Cash and cash equivalents	\$ 309,763	\$ 1,561,385	\$ 1,871,148
Accounts receivable, net	73,155	274,863	348,018
Due from other governmental units	-	533	533
Prepaid expenses	4,781	16,732	21,513
Total current assets	<u>387,699</u>	<u>1,853,513</u>	<u>2,241,212</u>
Noncurrent assets:			
Restricted cash and cash equivalents			
Improvements	-	451,733	451,733
Machinery and equipment	-	438,294	438,294
Construction in progress	-	13,547	13,547
Less: accumulated depreciation	-	(93,658)	(93,658)
Net pension asset			
Equity investment in joint venture			
Total noncurrent assets	<u>-</u>	<u>809,916</u>	<u>809,916</u>
Total assets	<u>387,699</u>	<u>2,663,429</u>	<u>3,051,128</u>
Deferred Outflows of Resources:			
Deferred outflows of resources relating to pensions	<u>-</u>	<u>62,120</u>	<u>62,120</u>
Total deferred outflows of resources	<u>-</u>	<u>62,120</u>	<u>62,120</u>
Liabilities:			
Current liabilities:			
Accounts payable	47,865	4,344	52,209
Salaries payable	-	7,168	7,168
Due to other funds	-	86,651	86,651
Total current liabilities	<u>47,865</u>	<u>98,163</u>	<u>146,028</u>
Noncurrent liabilities:			
Compensated absences	-	9,672	9,672
Net pension liability	-	44,969	44,969
Total noncurrent liabilities	<u>-</u>	<u>54,641</u>	<u>54,641</u>
Total liabilities	<u>47,865</u>	<u>152,804</u>	<u>200,669</u>
Deferred Inflows of Resources:			
Deferred inflows of resources relating to pensions	<u>-</u>	<u>690</u>	<u>690</u>
Total deferred inflows of resources	<u>-</u>	<u>690</u>	<u>690</u>
Net Position:			
Net investment in capital assets	-	809,916	809,916
Unrestricted	339,834	1,762,139	2,101,973
Total net position	<u>\$ 339,834</u>	<u>\$ 2,572,055</u>	<u>\$ 2,911,889</u>

CITY OF SOUTH SALT LAKE
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET
POSITION – NONMAJOR PROPRIETARY FUNDS

For the Year Ended June 30, 2025

	Solid Waste Collection Fund	Storm Water Utility Fund	Total Nonmajor Proprietary Funds
Operating Revenues:			
Solid waste collection fees	\$ 745,629	\$ -	\$ 745,629
Storm water fees	-	1,804,524	1,804,524
Other services	20,070	-	20,070
Total operating revenues	<u>765,699</u>	<u>1,804,524</u>	<u>2,570,223</u>
Operating Expenses:			
Employee salaries	61,807	325,419	387,226
Employee benefits	26,548	136,789	163,337
Professional services	-	66,002	66,002
Supplies	11,769	-	11,769
Utilities	-	3,152	3,152
Equipment supplies and maintenance	32,471	9,455	41,926
Repairs and maintenance	-	21,936	21,936
Depreciation	-	62,321	62,321
Waste collection contract	515,627	-	515,627
Sundry expense	11,398	70,225	81,623
Insurance	6,785	27,907	34,692
Furniture and equipment	20,440	-	20,440
Total operating expenses	<u>686,845</u>	<u>723,206</u>	<u>1,410,051</u>
Operating Income (Loss)	<u>78,854</u>	<u>1,081,318</u>	<u>1,160,172</u>
Nonoperating Revenues (Expenses):			
Interest revenue	-	345	345
Total nonoperating revenues (expenses)	<u>-</u>	<u>345</u>	<u>345</u>
Change in Net Position	78,854	1,081,663	1,160,517
Net Position – Beginning	<u>260,980</u>	<u>1,490,392</u>	<u>1,751,372</u>
Net Position – Ending	<u>\$ 339,834</u>	<u>\$ 2,572,055</u>	<u>\$ 2,911,889</u>

CITY OF SOUTH SALT LAKE
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
For the Year Ended June 30, 2025

	Solid Waste Collection Fund	Storm Water Utility Fund	Total Nonmajor Proprietary Funds
Cash Flows From Operating Activities:			
Receipts from customers	\$ 754,229	\$ 1,843,335	\$ 2,597,564
Payments to suppliers	(592,965)	(200,433)	(793,398)
Payments to employers	(88,355)	(494,431)	(582,786)
Net cash provided by operating activities	72,909	1,148,471	1,221,380
Cash Flows from Capital and Related Financing Activities:			
Acquisition and construction of capital assets	-	(85,211)	(85,211)
Net cash used by capital and related financing activities	-	(85,211)	(85,211)
Cash Flows from Investing Activities:			
Interest received	-	345	345
Net Cash Provided by Investing Activities	-	345	345
Net Increase in Cash and Cash Equivalents	72,909	1,063,605	1,136,514
Cash and Cash Equivalents – Beginning	236,854	497,780	734,634
Cash and Cash Equivalents – Ending	<u>\$ 309,763</u>	<u>\$ 1,561,385</u>	<u>\$ 1,871,148</u>
Reconciliation of Operating Income to net cash provided by Operating Activities:			
Operating income	\$ 78,854	\$ 1,081,318	\$ 1,160,172
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	-	62,321	62,321
Net pension adjustment	-	(16,461)	(16,461)
Changes in operating assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	(6,689)	56,076	49,387
Due from other governments	-	(533)	(533)
Prepaid expenses	(4,781)	(16,732)	(21,513)
Increase (decrease) in:			
Accounts payable and accrued liabilities	5,525	(17,518)	(11,993)
Total adjustments	(5,945)	67,153	61,208
Net cash provided by operating activities	<u>\$ 72,909</u>	<u>\$ 1,148,471</u>	<u>\$ 1,221,380</u>

CITY OF SOUTH SALT LAKE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL - CAPITAL PROJECTS FUND

For the Year Ended June 30, 2025

	Budgeted Amount:		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Sales taxes	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ -
Intergovernmental	9,699,036	9,699,036	1,879,238	(7,819,798)
Impact fees	2,500,000	2,500,000	53,664	(2,446,336)
Investment earnings	501,964	501,964	252,563	(249,401)
Miscellaneous revenues	50,000	50,000	24,843	(25,157)
Total revenues	18,251,000	18,251,000	7,710,308	(10,540,692)
Expenditures:				
Capital outlay:				
General government	4,248,000	4,288,000	1,984,734	2,303,266
Public safety	2,920,500	3,360,500	2,378,772	981,728
Highways and public improvements	9,917,500	9,969,800	1,066,832	8,902,968
Parks and recreation	925,000	995,000	350,956	644,044
Total expenditures	18,011,000	18,613,300	5,781,294	12,832,006
Excess (Deficiency) of Revenues Over (Under) Expenditures	240,000	(362,300)	1,929,014	2,291,314
Other Financing Sources (Uses):				
Transfers out	(340,000)	4,660,000	4,660,533	533
Proceeds from sale of capital assets	100,000	100,000	227,158	127,158
Total other financing sources (uses)	(240,000)	4,760,000	4,887,691	127,691
Net Change in Fund Balances	-	4,397,700	6,816,705	2,419,005
Fund Balances – Beginning	21,354,843	21,354,843	21,354,843	-
Fund Balances – Ending	\$ 21,354,843	\$ 25,752,543	\$ 28,171,548	\$ 2,419,005

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL - PUBLIC WORKS CAMPUS CAPITAL PROJECTS FUND
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Investment earnings	\$ 500,000	\$ 500,000	\$ 1,372,871	\$ 872,871
Total revenues	500,000	500,000	1,372,871	872,871
Expenditures:				
Debt service:				
Bond issuance costs	-	-	368,691	(368,691)
Capital outlay:				
General government	10,000,000	10,000,000	1,106,224	8,893,776
Total expenditures	10,000,000	10,000,000	1,474,915	8,525,085
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,500,000)</u>	<u>(9,500,000)</u>	<u>(102,044)</u>	<u>9,397,956</u>
Other Financing Sources (Uses):				
Transfers out	(40,500,000)	(40,500,000)	(536,552)	39,963,448
Bonds issued	50,000,000	50,000,000	40,665,000	(9,335,000)
Premium on bonds issued	-	-	4,703,691	4,703,691
Total other financing sources (uses)	9,500,000	9,500,000	44,832,139	35,332,139
Net Change in Fund Balances	-	-	44,730,095	44,730,095
Fund Balances – Beginning	-	-	-	-
Fund Balances – Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,730,095</u>	<u>\$ 44,730,095</u>

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL – LEASED EQUIPMENT DEBT SERVICE FUND

For the Year Ended June 30, 2025

	Budgeted Amount:		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Debt Service:				
Principal retirement	260,000	260,000	188,333	71,667
Interest and fiscal charges	21,000	21,000	687,686	(666,686)
Total expenditures	281,000	281,000	876,019	(595,019)
Deficiency of Revenues Under Expenditures	<u>(281,000)</u>	<u>(281,000)</u>	<u>(876,019)</u>	<u>(595,019)</u>
Other Financing Sources:				
Transfers in	385,000	922,000	1,351,582	429,582
Total other financing sources	385,000	922,000	1,351,582	429,582
Net Change in Fund Balances	104,000	641,000	475,563	(165,437)
Fund Balances – Beginning	-	-	-	-
Fund Balances – Ending	<u>\$ 104,000</u>	<u>\$ 641,000</u>	<u>\$ 475,563</u>	<u>\$ (165,437)</u>

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - REDEVELOPMENT AGENCY (DEBT SERVICE)

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Total revenues	-	-	-	-
Expenditures:				
Debt Service:				
Principal retirement	810,000	810,000	850,000	(40,000)
Interest and fiscal charges	300,800	300,800	252,061	48,739
Bond trust fees	156,000	156,000	4,600	151,400
Total expenditures	1,266,800	1,266,800	1,106,661	160,139
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,266,800)</u>	<u>(1,266,800)</u>	<u>(1,106,661)</u>	<u>160,139</u>
Other Financing Sources (Uses):				
Transfers in	(13,679,200)	(15,997,261)	1,288,600	17,285,861
Proceeds from sale of property acquired for redevelopment	-	-	-	-
Total other financing sources (uses)	<u>(13,679,200)</u>	<u>(15,997,261)</u>	<u>1,288,600</u>	<u>17,285,861</u>
Net Change in Fund Balances	<u>(14,946,000)</u>	<u>(17,264,061)</u>	<u>181,939</u>	<u>17,446,000</u>
Fund Balances – Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances – Ending	<u>\$ (14,946,000)</u>	<u>\$ (17,264,061)</u>	<u>\$ 181,939</u>	<u>\$ 17,446,000</u>

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - REDEVELOPMENT AGENCY (HOUSING)

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Total revenues	-	-	-	-
Expenditures:				
Current:				
Redevelopment	10,000	26,500	18,914	7,586
Total expenditures	10,000	26,500	18,914	7,586
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(26,500)	(18,914)	7,586
Other Financing Sources (Uses):				
Transfers in	152,000	331,649	197,371	(134,278)
Proceeds from sale of property acquired for redevelopment	-	-	-	-
Total other financing sources (uses)	152,000	331,649	197,371	(134,278)
Net Change in Fund Balances	142,000	305,149	178,457	(126,692)
Fund Balances – Beginning	-	-	-	-
Fund Balances – Ending	\$ 142,000	\$ 305,149	\$ 178,457	\$ (126,692)

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - REDEVELOPMENT AGENCY (STREET CAR PROJECT AREA)
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ -	\$ 1,060,000	\$ 1,058,160	\$ (1,840)
Total revenues	-	1,060,000	1,058,160	(1,840)
Expenditures:				
Current:				
Redevelopment	-	250,000	126,130	123,870
Total expenditures	-	250,000	126,130	123,870
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	810,000	932,030	122,030
Other Financing Sources (Uses):				
Transfers in	-	580,030	(801,383)	(1,381,413)
Proceeds from sale of property acquired for redevelopment	-	-	-	-
Total other financing sources (uses)	-	580,030	(801,383)	(1,381,413)
Net Change in Fund Balances	-	1,390,030	130,647	(1,259,383)
Fund Balances – Beginning	-	-	-	-
Fund Balances – Ending	\$ -	\$ 1,390,030	\$ 130,647	\$ (1,259,383)

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - REDEVELOPMENT AGENCY (3900 SOUTH PROJECT)
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 480,000	\$ 480,000	\$ 231,583	\$ (248,417)
Total revenues	480,000	480,000	231,583	(248,417)
Expenditures:				
Current:				
Redevelopment	50,000	99,000	98,109	891
Total expenditures	50,000	99,000	98,109	891
Excess (Deficiency) of Revenues Over (Under) Expenditures	430,000	381,000	133,474	(247,526)
Other Financing Sources (Uses):				
Transfers in	(120,000)	125,957	45,165	(80,792)
Proceeds from sale of property acquired for redevelopment	-	-	-	-
Total other financing sources (uses)	(120,000)	125,957	45,165	(80,792)
Net Change in Fund Balances	310,000	506,957	178,639	(328,318)
Fund Balances – Beginning	-	-	-	-
Fund Balances – Ending	\$ 310,000	\$ 506,957	\$ 178,639	\$ (328,318)

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - REDEVELOPMENT AGENCY (MARKET STATION)

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 280,000	\$ 355,000	\$ 354,842	\$ (158)
Total revenues	280,000	355,000	354,842	(158)
Expenditures:				
Total expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	280,000	355,000	354,842	(158)
Other Financing Sources (Uses):				
Transfers in	(280,000)	948,998	1,243,240	294,242
Proceeds from sale of property acquired for redevelopment	-	-	-	-
Total other financing sources (uses)	(280,000)	948,998	1,243,240	294,242
Net Change in Fund Balances	-	1,303,998	1,598,082	294,084
Fund Balances – Beginning	-	-	-	-
Fund Balances – Ending	\$ -	\$ 1,303,998	\$ 1,598,082	\$ 294,084

The accompanying notes are an integral part of this financial statement.

CITY OF SOUTH SALT LAKE
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - REDEVELOPMENT AGENCY (HTRZ)

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Total revenues	-	-	-	-
Expenditures:				
Current:				
Redevelopment	-	15,500	9,320	6,180
Total expenditures	-	15,500	9,320	6,180
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(15,500)	(9,320)	6,180
Net Change in Fund Balances	-	(15,500)	(9,320)	6,180
Fund Balances – Beginning	-	-	-	-
Fund Balances – Ending	\$ -	\$ (15,500)	\$ (9,320)	\$ 6,180

The accompanying notes are an integral part of this financial statement.

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Statistical Section

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STATISTICAL SECTION

This part of the City of South Salt Lake's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	81-87
Revenue Capacity These schedules contain information to help the reader assess one of the government's revenue sources, sales taxes.	88-91
Debt Capacity These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	92-94
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	95-98
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	99-101

**City of South Salt Lake
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Governmental activities										
Net investment in capital assets	\$ 44,489	\$ 44,327	\$ 44,687	\$ 49,468	\$ 50,064	\$ 50,098	\$ 51,287	\$ 58,160	\$ 61,732	\$ 60,729
Restricted	1,601	2,349	2,655	4,164	6,442	9,194	9,230	11,897	14,004	15,099
Unrestricted	<u>10,252</u>	<u>8,234</u>	<u>9,460</u>	<u>12,042</u>	<u>15,921</u>	<u>24,536</u>	<u>39,384</u>	<u>46,695</u>	<u>49,072</u>	<u>46,941</u>
Total governmental activities net position	<u>\$ 56,342</u>	<u>\$ 54,910</u>	<u>\$ 56,802</u>	<u>\$ 65,674</u>	<u>\$ 72,427</u>	<u>\$ 83,828</u>	<u>\$ 99,901</u>	<u>\$ 116,752</u>	<u>\$ 124,808</u>	<u>\$ 122,769</u>
Business-type activities										
Net investment in capital assets	\$ 10,809	\$ 11,132	\$ 11,593	\$ 10,850	\$ 10,890	\$ 10,408	\$ 10,362	\$ 11,920	\$ 14,071	\$ 14,766
Restricted	748	1,001	1,305	1,638	2,612	3,044	1,709	1,929	1,116	1,728
Unrestricted	<u>8,666</u>	<u>7,872</u>	<u>6,788</u>	<u>3,328</u>	<u>3,111</u>	<u>2,641</u>	<u>(1,405)</u>	<u>(4,508)</u>	<u>(3,955)</u>	<u>(7,229)</u>
Total business-type activities net position	<u>\$ 20,223</u>	<u>\$ 20,005</u>	<u>\$ 19,686</u>	<u>\$ 15,816</u>	<u>\$ 16,613</u>	<u>\$ 16,093</u>	<u>\$ 10,666</u>	<u>\$ 9,341</u>	<u>\$ 11,232</u>	<u>\$ 9,265</u>
Primary government										
Net investment in capital assets	\$ 55,298	\$ 55,459	\$ 56,280	\$ 60,318	\$ 60,954	\$ 60,506	\$ 61,649	\$ 70,080	\$ 75,803	\$ 75,495
Restricted	2,349	3,350	3,960	5,802	9,054	12,238	10,939	13,826	15,120	16,827
Unrestricted	<u>18,918</u>	<u>16,106</u>	<u>16,248</u>	<u>15,370</u>	<u>19,032</u>	<u>27,177</u>	<u>37,979</u>	<u>42,187</u>	<u>45,117</u>	<u>39,712</u>
Total primary government net position	<u>\$ 76,565</u>	<u>\$ 74,915</u>	<u>\$ 76,488</u>	<u>\$ 81,490</u>	<u>\$ 89,040</u>	<u>\$ 99,921</u>	<u>\$ 110,567</u>	<u>\$ 126,093</u>	<u>\$ 136,040</u>	<u>\$ 132,034</u>

Source: South Salt Lake Finance Department

**City of South Salt Lake
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)**

Expenses	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Governmental Activities:										
General government	\$ 5,122	\$ 5,367	\$ 5,769	\$ 5,617	\$ 6,230	\$ 5,833	\$ 5,988	\$ 8,096	\$ 9,915	\$ 12,209
Public safety	13,639	14,444	14,130	17,202	19,882	19,432	20,510	26,105	28,955	31,694
Highways and public improvements	3,994	4,464	5,376	5,300	5,439	6,854	6,689	6,009	8,274	8,357
Parks, recreation and culture	3,010	4,123	3,544	3,803	3,530	3,230	4,014	5,387	7,067	7,575
Redevelopment	2,268	3,198	197	1,196	1,074	158	466	283	553	2,136
Interest on long-term debt	642	618	584	548	512	455	94	134	55	823
Total Governmental Activities	<u>28,675</u>	<u>32,214</u>	<u>29,600</u>	<u>33,666</u>	<u>36,667</u>	<u>35,962</u>	<u>37,761</u>	<u>46,014</u>	<u>54,819</u>	<u>62,794</u>
Business-type Activities:										
Water utility	2,219	2,204	2,436	2,719	2,696	2,463	2,804	3,072	3,457	3,994
Sewer utility	1,594	1,871	2,314	1,558	1,847	4,118	8,399	5,352	3,523	9,415
Solid waste	407	408	453	536	520	512	516	599	829	669
Stormwater*	n/a	n/a	n/a	n/a	n/a	n/a	n/a	552	552	723
Housing	70	837	108	-	-	-	-	-	-	-
Ambulance services **	1,365	1,388	1,359	-	-	-	-	-	-	-
Total Business-type Activities	<u>5,655</u>	<u>6,708</u>	<u>6,670</u>	<u>4,813</u>	<u>5,063</u>	<u>7,093</u>	<u>11,719</u>	<u>9,575</u>	<u>8,361</u>	<u>14,801</u>
Total Expenses	<u>\$ 38,922</u>	<u>\$ 38,922</u>	<u>\$ 36,270</u>	<u>\$ 38,479</u>	<u>\$ 41,730</u>	<u>\$ 43,055</u>	<u>\$ 49,480</u>	<u>\$ 55,589</u>	<u>\$ 63,180</u>	<u>\$ 77,595</u>
Program Revenues										
Governmental Activities:										
Charges for services:										
General government	\$ 2,300	\$ 2,751	\$ 2,501	\$ 3,236	\$ 4,590	\$ 2,691	\$ 2,465	\$ 4,404	\$ 3,151	\$ 3,308
Public Safety	1,049	980	997	2,114	2,540	2,589	3,095	3,125	3,564	4,430
Highways and public improvements	-	-	-	-	-	-	-	-	-	-
Parks and recreation	35	64	45	70	78	58	87	106	109	145
Redevelopment	-	-	-	-	14	-	-	-	251	18
Operating grants and contributions	3,236	3,284	3,639	5,212	7,065	-	7,627	9,362	9,315	8,702
Capital grants and contributions	228	1,123	662	1,868	2,577	-	1,754	4,166	2,118	1,919
Total Governmental Activities	<u>6,848</u>	<u>8,202</u>	<u>7,844</u>	<u>12,500</u>	<u>16,864</u>	<u>5,338</u>	<u>15,028</u>	<u>21,163</u>	<u>18,508</u>	<u>18,522</u>
Business-type Activities:										
Charges for services:										
Water utility	2,259	2,265	2,221	2,494	2,511	2,490	2,212	2,848	2,951	3,437
Sewer utility	1,613	2,002	1,954	2,850	2,832	3,540	3,526	3,797	3,628	3,662
Solid Waste	505	500	503	496	503	527	523	488	1,788	745
Stormwater*	n/a	n/a	n/a	n/a	n/a	n/a	n/a	919	642	1,804
Housing	52	46	59	-	-	-	-	-	-	-
Ambulance services **	1,201	1,284	1,248	-	-	-	-	-	-	-
Operating grants and contributions	110	92	50	-	-	-	-	-	-	-
Capital grants and contributions	-	252	219	-	-	-	-	163	1,176	100
Total Business-type Activities	<u>5,740</u>	<u>6,441</u>	<u>6,254</u>	<u>5,840</u>	<u>5,846</u>	<u>6,557</u>	<u>6,261</u>	<u>8,215</u>	<u>10,185</u>	<u>9,748</u>
Total Program Revenues	<u>\$ 12,588</u>	<u>\$ 14,643</u>	<u>\$ 14,098</u>	<u>\$ 18,340</u>	<u>\$ 22,710</u>	<u>\$ 11,895</u>	<u>\$ 21,289</u>	<u>\$ 29,378</u>	<u>\$ 28,693</u>	<u>\$ 28,270</u>

City of South Salt Lake
Changes in Net Position (continued)
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Net (Expense)/Revenue										
Governmental Activities	\$ (22,235)	\$ (24,012)	\$ (21,756)	\$ (21,166)	\$ (19,803)	\$ (18,199)	\$ (22,733)	\$ (24,851)	\$ (36,311)	\$ (44,272)
Business-type Activities	(1,715)	(267)	(416)	1,027	783	(536)	(5,458)	(1,360)	1,824	(5,053)
Total Net Expense	<u>\$ (23,950)</u>	<u>\$ (24,279)</u>	<u>\$ (22,172)</u>	<u>\$ (20,139)</u>	<u>\$ (19,020)</u>	<u>\$ (18,735)</u>	<u>\$ (28,191)</u>	<u>\$ (26,211)</u>	<u>\$ (34,487)</u>	<u>\$ (49,325)</u>
General Revenues and Transfers										
Governmental Activities:										
Taxes										
Property taxes	\$ 5,632	\$ 5,653	\$ 5,723	\$ 5,579	\$ 5,805	\$ 5,934	\$ 12,789	\$ 13,500	\$ 15,708	\$ 16,177
Sales taxes	14,291	13,485	14,390	15,717	17,081	19,441	22,515	22,685	21,499	21,865
Energy sales and use tax	3,294	3,200	3,092	3,002	2,929	2,926	3,142	3,631	3,513	3,429
Transient room tax	39	42	43	39	39	45	41	62	51	76
Unrestricted investment earnings	122	233	391	655	552	165	213	1,764	2,263	3,442
Gain on sale of capital assets	557	3	59	21	150	111	107	60	1,333	140
Loss on interfund loan forgiveness	(1,544)	-	-	-	-	-	-	-	-	-
Transfers	(156)	(36)	(51)	2,151	-	-	-	-	-	(2,895)
Total Governmental Activities	<u>22,235</u>	<u>22,580</u>	<u>23,647</u>	<u>27,164</u>	<u>26,556</u>	<u>28,622</u>	<u>38,807</u>	<u>41,702</u>	<u>44,367</u>	<u>42,234</u>
Business-type Activities:										
Unrestricted investment earnings	15	13	15	20	13	17	12	46	66	166
Gain (Loss) on sale of capital assets	-	-	31	-	-	-	18	(10)	-	25
Gain on interfund loan forgiveness	1,544	-	-	-	-	-	-	-	-	-
Transfers	156	36	51	(2,151)	-	-	-	-	-	2,895
Total Business-type Activities	<u>1,715</u>	<u>49</u>	<u>97</u>	<u>(2,131)</u>	<u>13</u>	<u>17</u>	<u>30</u>	<u>36</u>	<u>66</u>	<u>3,086</u>
Total General Revenues and Transfers	<u>\$ 23,950</u>	<u>\$ 22,629</u>	<u>\$ 23,744</u>	<u>\$ 25,033</u>	<u>\$ 26,569</u>	<u>\$ 28,639</u>	<u>\$ 38,837</u>	<u>\$ 41,738</u>	<u>\$ 44,433</u>	<u>\$ 45,320</u>
Change in Net Position										
Governmental activities	\$ 410	\$ (1,432)	\$ 1,891	\$ 5,998	\$ 6,753	\$ 10,423	\$ 16,074	\$ 16,851	\$ 8,056	\$ (2,038)
Business-type activities	1,799	(218)	(319)	(1,104)	796	(519)	(5,428)	(1,324)	1,890	(1,967)
Total Change in Net Position	<u>\$ 2,209</u>	<u>\$ (1,650)</u>	<u>\$ 1,572</u>	<u>\$ 4,894</u>	<u>\$ 7,549</u>	<u>\$ 9,904</u>	<u>\$ 10,646</u>	<u>\$ 15,527</u>	<u>\$ 9,946</u>	<u>\$ (4,005)</u>

Source: South Salt Lake Finance Department

*n/a - Stormwater business type activity began July 1, 2022

** n/a - Ambulance Services program began May 1, 2009 and ended June 30, 2018

City of South Salt Lake
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Tax	Sales Tax	Energy Sales and Use Tax	Transient Room Tax	Total
2016	\$ 5,632	\$ 14,291	\$ 3,294	\$ 39	\$ 23,256
2017	5,653	13,485	3,200	42	22,380
2018	5,723	14,390	3,092	43	23,248
2019	5,579	15,717	3,002	39	24,337
2020	5,669	17,081	2,929	39	25,718
2021	5,934	19,441	2,926	45	28,346
2022	12,789	22,515	3,142	41	38,487
2023	13,500	22,685	3,631	62	39,878
2024	15,708	21,499	3,513	51	40,771
2025	16,177	21,865	3,430	76	41,548

Source: South Salt Lake Finance Department

City of South Salt Lake
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
General Fund										
Unassigned	\$ 4,085	\$ 4,350	\$ 4,372	\$ 6,797	\$ 8,303	\$ 9,710	\$ 14,385	\$ 17,993	\$ 19,783	\$ 6,471
Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,873</u>	<u>3,088</u>	<u>3,705</u>	<u>3,858</u>	<u>4,527</u>	<u>5,158</u>	<u>7,210</u>
	<u>\$ 4,085</u>	<u>\$ 4,350</u>	<u>\$ 4,372</u>	<u>\$ 9,670</u>	<u>\$ 11,391</u>	<u>\$ 13,415</u>	<u>\$ 18,243</u>	<u>\$ 22,520</u>	<u>\$ 24,941</u>	<u>\$ 13,681</u>
All other governmental funds										
Unassigned	-	-	-	-	-	-	-	-	-	(836)
Assigned	\$ 19,063	\$ 16,833	\$ 16,978	\$ 16,934	\$ 18,286	\$ 22,604	\$ 22,464	\$ 24,519	\$ 22,022	\$ 70,852
Restricted	<u>1,601</u>	<u>2,349</u>	<u>2,655</u>	<u>1,291</u>	<u>3,354</u>	<u>5,489</u>	<u>5,372</u>	<u>7,121</u>	<u>6,824</u>	<u>8,492</u>
Total all other governmental funds	<u>\$ 20,664</u>	<u>\$ 19,182</u>	<u>\$ 19,633</u>	<u>\$ 18,225</u>	<u>\$ 21,640</u>	<u>\$ 28,093</u>	<u>\$ 27,836</u>	<u>\$ 31,640</u>	<u>\$ 28,846</u>	<u>\$ 78,508</u>

Source: South Salt Lake Finance Department

City of South Salt Lake
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues										
Taxes	\$ 23,164	\$ 22,276	\$ 23,050	\$ 24,245	\$ 25,718	\$ 28,329	\$ 32,576	\$ 39,730	\$ 38,079	\$ 41,466
Licenses and permits	1,595	1,883	1,690	2,346	2,848	1,994	1,533	3,615	2,264	1,923
Intergovernmental	2,850	3,905	3,527	5,659	7,275	11,473	8,504	11,858	9,898	9,255
Charges for services	337	639	543	1,883	3,099	2,449	3,061	3,042	3,280	4,475
Fines and forfeitures	921	937	917	760	700	525	639	669	774	828
Investment earnings	118	227	382	641	532	163	211	1,749	2,231	3,115
Miscellaneous	1,000	666	1,167	1,675	2,079	890	958	1,478	1,764	1,666
Total Revenues	<u>29,985</u>	<u>30,533</u>	<u>31,276</u>	<u>37,209</u>	<u>42,251</u>	<u>45,823</u>	<u>47,482</u>	<u>62,141</u>	<u>58,290</u>	<u>62,728</u>
Expenditures										
Current:										
General government	4,544	4,662	4,864	4,803	4,436	5,106	5,585	7,089	8,881	9,932
Public safety	12,706	13,039	13,320	15,414	17,595	18,464	20,886	24,616	26,874	28,241
Highways and public improvements	3,547	4,861	4,304	3,992	4,584	5,447	5,560	5,243	6,889	7,336
Parks and recreation	2,926	3,217	3,323	3,350	2,859	2,993	4,047	5,287	6,786	7,015
Redevelopment	1,804	1,800	-	1,075	1,531	14	403	255	484	224
Debt service:										
Principal	930	642	974	1,021	864	805	760	978	1,035	1,038
Interest and fiscal charges	653	628	599	563	524	430	349	367	310	947
Bond issuance costs	-	-	-	-	-	191	-	-	-	369
Capital outlay	3,527	2,959	3,379	8,253	4,855	4,988	5,465	11,839	8,711	6,888
Total expenditures	<u>30,637</u>	<u>31,808</u>	<u>30,763</u>	<u>38,471</u>	<u>37,248</u>	<u>38,438</u>	<u>43,055</u>	<u>55,674</u>	<u>59,970</u>	<u>61,990</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>\$ (652)</u>	<u>\$ (1,275)</u>	<u>\$ 513</u>	<u>\$ (1,262)</u>	<u>\$ 5,003</u>	<u>\$ 7,385</u>	<u>\$ 4,427</u>	<u>\$ 6,467</u>	<u>\$ (1,680)</u>	<u>\$ 738</u>

City of South Salt Lake
Changes in Fund Balances of Governmental Funds (continued)
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Other Financing Sources (Uses)										
Transfers in	\$ -	\$ -	\$ -	\$ 2,152	\$ -	\$ -	\$ -	\$ 1,346	\$ 1,345	\$ 12,985
Transfers out	(156)	(36)	(51)	-	-	-	-	(1,346)	(1,345)	(15,917)
Refunding bonds issued	-	-	-	-	-	9,100	-	-	-	-
Premium on refunding bonds	-	-	-	-	-	1,482	-	-	-	-
Bonds issued	-	-	-	-	-	-	-	-	-	40,665
Premium on bonds issued	-	-	-	-	-	-	-	-	-	4,704
Impairment loss on property held for sale	-	-	-	-	-	-	-	-	-	-
Capital leases	-	80	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	(10,590)	-	-	-	-
Loss on forgiveness of Interfund note	(1,544)	-	-	-	-	-	-	-	-	-
Sale of capital assets	570	14	73	127	133	123	144	110	1,307	227
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(1,130)</u>	<u>58</u>	<u>22</u>	<u>2,279</u>	<u>133</u>	<u>115</u>	<u>144</u>	<u>110</u>	<u>1,307</u>	<u>42,664</u>
Net change in fund balances	<u>\$ (1,782)</u>	<u>\$ (1,217)</u>	<u>\$ 535</u>	<u>\$ 1,017</u>	<u>\$ 5,136</u>	<u>\$ 7,500</u>	<u>\$ 4,571</u>	<u>\$ 6,577</u>	<u>\$ (373)</u>	<u>\$ 43,402</u>
Debt service as a percentage of noncapital expenditures	5.7%	4.3%	5.6%	4.4%	4.3%	3.7%	3.0%	3.1%	2.6%	4.5%

Source: South Salt Lake Finance Department

City of South Salt Lake
General Governmental Tax Revenues by Source
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Tax(a)	Sales Tax	Energy Sales and Use Tax	Transient Room Tax	Total
2016	\$ 5,539	\$ 14,291	\$ 3,294	\$ 39	\$ 23,163
2017	5,549	13,485	3,200	43	22,277
2018	5,524	14,390	3,093	43	23,050
2019	5,488	15,717	3,002	39	24,246
2020	5,669	17,081	2,929	39	25,718
2021	5,917	19,441	2,926	45	28,329
2022	6,878	22,515	3,142	41	38,487
2023	13,352	22,685	3,631	62	39,730
2024	13,016	21,499	3,513	51	38,079
2025	16,095	21,865	3,429	76	41,465

(a) Includes delinquent collections and motor vehicle apportionment.

Source: South Salt Lake Finance Department

City of South Salt Lake
Sales Tax Revenue Allocation by Fund
Last Ten Fiscal Years
(in thousands of dollars)

Year	General Fund	Public Safety Special Revenue Fund	Capital Projects Fund	Sales Tax Debt Service Fund	Total
2016	\$ 10,599	\$ -	\$ 3,349	\$ 343	\$ 14,291
2017*	10,371	-	3,114	-	13,485
2018	11,469	-	2,921	-	14,390
2019	12,497	-	3,220	-	15,717
2020	11,444	-	5,637	-	17,081
2021	14,437	-	5,004	-	19,441
2022	19,546	-	2,969	-	22,515
2023	5,047	10,986	6,652	-	22,685
2024	7,439	10,782	3,278	-	21,499
2025	10,720	5,645	5,500	-	21,865

Sources: South Salt Lake Finance Department
Utah State Tax Commission

* Sales tax pledged debt was retired at 6/30/16 making an allocation to the Sales Tax Debt Service Fund unnecessary beginning in FY 2017.

(a) The Public Safety Special Revenue Fund was established July 1, 2022

**City of South Salt Lake
Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>City of South Salt Lake Local Option (a)</u>	<u>Salt Lake County Option</u>	<u>State of Utah</u>	<u>County Wide Transit and Highways</u>	<u>Botanical Cultural, Zoo</u>	<u>Total Sales Tax Rate</u>
2016	1.20%	0.50%	4.75%	0.50%	0.10%	7.05%
2017	1.20%	0.50%	4.75%	0.50%	0.10%	7.05%
2018	1.20%	0.50%	4.75%	0.50%	0.10%	7.05%
2019	1.20%	0.50%	4.85%	0.80%	0.10%	7.45%
2020	1.20%	0.50%	4.85%	0.80%	0.10%	7.45%
2021	1.20%	0.50%	4.85%	0.80%	0.10%	7.45%
2022	1.20%	0.50%	4.85%	0.80%	0.10%	7.45%
2023	1.20%	0.50%	4.85%	0.80%	0.10%	7.45%
2024	1.20%	0.50%	4.85%	0.80%	0.10%	7.45%
2025	1.20%	0.25%	4.85%	1.25%	0.10%	7.65%

Source: Utah State Tax Commission

(a) The State of Utah limits the amount of the local sales and use at 1%.

**City of South Salt Lake
Principal Sales Taxpayers
June 30, 2025 and June 30, 2016**

<u>Taxpayer</u>	<u>2025 Rank</u>	<u>Type of Sales</u>
Mountainland Supply	1	Home Improvement Sales/Service
RC Willey Home Furnishings	2	Retail Sales
Roofers Supply	3	Construction Supplier
Mountainland Design	4	Home Improvement Sales/Service
Salt Lake Valley Buick GMC	5	Auto Sales
Winco Foods	6	Retail Grocery
Mark Miller Subaru Inc	7	Auto Sales
Prestman Auto	8	Auto Sales
Salt Lake Valley Chrysler Dodge	9	Auto Sales
Amazon Com LLC	10	Retail Sales

<u>Taxpayer</u>	<u>2016 Rank</u>	<u>Type of Sales</u>
RC Willey Home Furnishings	1	Retail Sales
Mark Miller Subaru	2	Auto Sales
Best Buy Stores	3	Retail Electronics
Low Book Sales	4	Auto Sales
Salt Lake Valley GMC	5	Auto Sales
Salt Lake Valley Dodge/Chrysler	6	Auto Sales
Mountainland Design	7	Home Improvement Sales/Service
WW Grainger	8	Industrial Supply
Roofers Supply	9	Construction Supply
Utah Power	10	Utility Provider

Utah State Tax Commission rules prohibit the City from disclosing annual amounts.

Source: Utah State Tax Commission

City of South Salt Lake
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amounts)

Fiscal Year	Governmental Activities					Business-Type Activities			Total Primary Government	Percentage of Household Income	Per Capita
	General Obligation Bonds	Sales Tax Revenue Bonds	Excise Tax Revenue Bonds	Capital Lease Obligations	Notes Payable	Water Revenue Bonds	Sewer Revenue Bonds	CVWRF Bonds Obligation			
2016	-	-	13,855	935	-	1,054	631	-	16,475	5.80%	659
2017	-	-	13,515	734	-	889	308	-	15,446	5.43%	618
2018	-	-	12,850	425	-	720	246	2,765	17,006	5.98%	680
2019	-	-	12,145	109	-	546	185	2,745	15,730	5.53%	629
2020	-	-	11,390	-	-	368	124	2,692	14,574	3.69%	561
2021	-	-	9,100	-	-	186	62	2,613	11,961	2.62%	443
2022	-	-	9,453	-	-	-	3,833	4,900	18,186	3.99%	674
2023	-	-	7,550	1,315	-	-	3,833	4,513	18,151	3.98%	672
2024	-	-	6,730	1,100	-	-	4,407	4,207	16,444	3.60%	609
2025	-	40,665	5,880	912	-	2,000	5,479	8,571	63,507	93.34%	2,352

Sources: South Salt Lake Finance Department
United States Bureau of Census

City of South Salt Lake
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value	Per Capita
2025	n/a	n/a	n/a	n/a	n/a

Note: The City of South Salt Lake has not issued General Obligation Debt in the past ten years.

**City of South Salt Lake
Legal Debt Margin Information
Last Ten Years
(amounts expressed in thousands)**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Debt Limit	\$ 82,037	\$ 95,021	\$ 107,054	\$ 124,041	\$ 136,826	\$ 137,274	\$ 171,272	\$ 188,645	\$ 204,339	\$ 216,321
Total Net Debt Applicable to Limit (a)	-	-	-	-	-	-	-	-	-	-
Legal Debt Margin	<u>\$ 82,037</u>	<u>\$ 95,021</u>	<u>\$ 107,054</u>	<u>\$ 124,041</u>	<u>\$ 136,826</u>	<u>\$ 137,274</u>	<u>\$ 171,272</u>	<u>\$ 188,645</u>	<u>\$ 204,339</u>	<u>\$ 216,321</u>
Total Debt Applicable to the Limit as a percentage of Debt Limit (b)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Legal Debt Margin Calculation for 2025

Taxable Value All Property	\$ 5,408,015,749
Debt Limit (4% of reasonable fair cash value) (c)	216,320,630
Debt applicable to limit: General Obligation Bonds	<u>-</u>
Legal Debt Margin	<u><u>\$ 216,320,630</u></u>

- (a) The city has not issued General Obligation Bonds in the past ten years.
 (b) Not Applicable
 (c) The Utah State Constitution (Article 14, section 4) limits debt limit at 4% of taxable property.

Sources: Salt Lake County Auditor
 Utah State Tax Commission

City of South Salt Lake
Pledged-Revenue Coverage
Last Ten Fiscal Years
(amounts expressed in thousands)

Water Revenue Bonds

Fiscal Year	Water Charges	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2016	\$ 2,270	\$ 1,683	\$ 587	\$ 162	\$ 27	\$ 3.11
2017	2,401	1,649	752	165	23	4.00
2018	2,335	1,871	464	169	19	2.47
2019	2,361	2,125	236	174	15	1.25
2020	2,521	2,059	462	178	11	2.44
2021	2,499	1,931	568	182	9	2.97
2022	2,238	2,232	6	186	3	0.03
2023	2,678	3,072	(394)	-	-	n/a
2024	2,911	3,458	(547)	-	-	n/a
2025	3,416	3,974	(558)	-	-	n/a

State Sewer Loan/Central Valley Taxable Bonds

Fiscal Year	Sewer Charges	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2016	\$ 1,615	\$ 1,188	\$ 427	\$ 85	\$ 9	\$ 4.54
2017(a)	2,130	1,475	655	323	8	1.98
2018	2,072	1,863	209	61	-	3.43
2019	2,682	1,933	749	61	-	12.28
2020	2,837	2,049	788	61	-	12.92
2021	3,551	1,932	1,619	61	-	26.54
2022	3,531	1,882	1,649	61	-	27.03
2023	3,835	5,171	(1,336)	145	-	(9.21)
2024	3,576	3,365	211	306	-	0.69
2025	3,640	4,372	(732)	440	-	(1.66)

Public Safety Sales Tax Revenue Bonds

Fiscal Year	Sales Tax and Other Revenue	Less: Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2016	\$ 343	\$ -	\$ 343	\$ 340	\$ 3	\$ 1
2017	-	-	-	-	-	n/a

Excise Tax and Tax Increment Revenue Bonds Series 2010

Fiscal Year	Excise Tax Revenue	Less: Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2016	\$ 3,294	\$ 1	\$ 3,293	\$ 315	\$ 619	\$ 3.53
2017	3,200	1	3,199	340	605	3.39
2018	3,093	1	3,092	665	583	2.48
2019	3,002	1	3,001	705	552	2.39
2020	2,929	1	2,928	755	520	2.30
2021(c)	2,926	1	2,925	805	412	2.40
2022	3,142	1	3,141	760	349	2.83
2023	3,631	1	3,630	790	318	3.28
2024	3,513	1	3,512	820	289	3.17
2025	3,379	1	3,378	850	259	3.97

Source: South Salt Lake Finance Department

(a) In FY 2017 the City paid off the outstanding balance of the Central Valley Water Reclamation Facility bonds.

(c) In FY 2021 the 2010 Excise Tax and Tax Increment Bonds were refinanced. A new Series 2020 bonds were issued.

**City of South Salt Lake
Demographic and Economic Statistics**

Year	1990	1994	2000(a)	2010	2019	2020
Population	10,129	10,693	22,038	23,617	25,582	26,777
Population Breakdown	One Race White	One Race African American	One Race Native American	One Race Pacific Island. Asian	One Race Other	Two or More Races
2020	58.8%	6.3%	2.2%	1.6%	11.5%	19.6%

2020 Number of households - 9,544

2020 Average household size - 2.5

2020 Median household income - \$47,813

2020 Percentage of South Salt Lake residents living in poverty - 18.7%

2020 Share of Salt Lake County residents that live in South Salt Lake - 2.2%

2020 Share of Utah residents that live in South Salt Lake - .8%

2020 Estimated ratio of police officers per South Salt Lake resident - 1:377

2020 Estimated employment rate in South Salt Lake was 66.5%

(a) In 1998 the City annexed approximately two square miles and 9,000 residents.

Sources: Wasatch Front Regional Council
Utah State Governor's Office of Planning and Budget
U.S. Bureau of Census

Ten Year Demographic Information is Not Available

Personal Income Information is Not Available

**City of South Salt Lake Demographic
and Economic Statistics
Top Ten Employers
June 30, 2025 and June 30, 2016**

<u>Employer - 2025 Rank</u>	<u>Type of Business</u>	<u>Number of Employees</u>
Salt Lake County Sheriff's Office	Public Safety Office	500-999
Daily's Premium Meats	Food Processing	500-999
OLL Services LLC	Employment Services	500-999
Unified Fire Authority	Public Safety Office	500-999
Utah Transit Authority	Public Transportation	500-999
Labormax Staffing	Employment Services	250-499
RC Willey Home Furnishings	Retail Home Furnishings	250-499
Taylor Electric	Construction	250-499
Westech Engineering	Construction	250-499
The Road Home	Nonprofit	250-499

<u>Employer - 2016 Rank</u>	<u>Type of Business</u>	<u>Number of Employees</u>
Select Portfolio Servicing	Mortgage Services	600-700
Salt Lake County Sheriff's Office	Public Safety Office	600-700
MVW US Services, LLC	Professional	500-600
Daily's Premium Meats, LLC	Food Processing	300-400
RC Willey Home Furnishings	Retail Home Furnishings	300-400
Bimbo Bakeries USA Inc.	Wholesale Bakery	300-400
Westech Engineering	Machinery Manufacturing	300-400
Mondi Bags USA, Inc.	Manufacturing	300-400
Taylor Electric, Inc.	Manufacturing	200-300
Salt Lake Behavioral Health, LLC	Professional	200-300

Sources: South Salt Lake Chamber of Commerce
South Salt Lake Community Development Department

City of South Salt Lake
Full-time Equivalent Employees by Function
Last Ten Fiscal Years

Function	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
General Government:										
Administration (a)	26.5	26.5	28.5	28.0	28.0	30.0	32.0	40.0	35.0	39.0
Court	7.5	7.5	7.5	8.0	7.5	8.0	7.0	9.0	9.0	11.0
Public Safety:										
Police	75.0	77.5	76.5	86.0	84.0	85.0	95.0	98.0	99.0	109.5
Fire (b)	55.0	53.0	54.0	60.0	68.0	68.0	65.0	76.0	72.0	77.0
Homeless Strategies (g)	n/a	n/a	n/a	n/a	n/a	n/a	2.0	1.0	n/a	n/a
Code Enforcement	6.5	7.5	7.5	8.0	7.5	7.5	7.5	6.0	5.0	6.0
Highways and Public Improvements:										
Streets & Highways	21.5	17.0	17.0	19.0	16.0	16.0	11.0	19.0	13.0	20.0
Engineering	2.0	3.0	3.0	5.0	8.0	9.0	8.0	6.0	8.0	9.0
Community Develop.	9.5	10.5	10.5	10.5	12.0	12.0	12.0	17.0	15.0	16.0
Public Works (h)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4.0	4.0
Parks, Recreation and Culture:										
Neighborhoods (b)	n/a	n/a	n/a	n/a	n/a	n/a	13.0	31.0	34.0	33.0
Public Assets (d)(f)	8.5	14.0	14.0	13.0	14.0	13.0	6.0	6.0	6.0	6.0
Recreation	8.0	8.0	8.0	7.0	7.0	7.0	10.0	6.0	14.0	11.5
Promise SSL	63.5	82.0	73.0	68.0	54.0	46.0	55.0	42.0	92.0	71.5
Stormwater (c)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	7.0	2.0	8.0
Water	8.0	7.0	7.0	7.0	8.0	8.5	9.0	15.0	9.0	12.0
Sewer	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.5</u>	<u>5.0</u>	<u>9.0</u>	<u>4.0</u>	<u>7.0</u>
Total	294.5	316.5	309.5	322.5	317.0	313.5	337.5	388.0	421.0	440.5

(a) Includes Administration, City Council, City Attorney

(b) In FY 2022 the Neighborhoods department was created and contains the Parks, Facility Maintenance, and Neighborhood Outreach divisions.

(c) In FY 2023 the Stormwater Utility department was created

(d) In FY 2016 the Public Assets department was created and contains 3 divisions: Fleet, Parks, and Facility Maintenance.

(f) In FY 2022 the Public Assets department was restructured and renamed to Fleet. It houses fleet acquisition and fleet maintenance.

(g) In FY 2024 the Homeless Strategies department was dissolved and incorporated into the police department

(h) In FY 2024 the Public Works department was created and contains the administrative staff for all public works divisions.

Source: South Salt Lake Human Resources

**City of South Salt Lake
Operating Indicators by Function
Last Ten Fiscal Years**

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police										
Total Calls	50,628	47,327	48,012	45,527	50,207	48,319	44,277	43,666	43,167	42,408
Violent Crimes	893	810	861	901	929	987	899	835	833	945
Property Crimes	3,081	2,883	2,955	2,705	3,143	3,570	2,850	2,130	2,141	1,840
Traffic Citations	6,377	6,269	5,201	3,270	3,317	1,953	3,353	2,037	3,860	3,471
Fire										
Total Calls	5,453	5,616	5,477	5,633	6,152	7,168	7,351	7,554	7,379	7,804
Number of Fires	159	158	153	136	147	227	194	1,259	1,255	1,330
Medical Calls	4,337	4,378	4,250	4,563	5,129	6,022	6,186	6,295	6,124	6,474
Avg Response Time	4.3 minutes	4.4 minutes	5.0 minutes	5.0 minutes	5.8 minutes	5.8 minutes	6.2 minutes	6.2 minutes	6.75 minutes	4.76 minutes
Justice Court										
Total Cases Filed	6,772	6,821	7,024	6,243	6,167	7,582	6,612	6,200	6,708	6,020
Comm Service Hours Levied	10,935	9,417	3,156	5,525	2,285	395	1,113	1,494	2,232	2,129
Building & Zoning										
Building Permits	955	1,081	1,103	1,147	734	808	646	536	546	650
Business Licenses	3,306	3,275	3,349	3,596	3,388	3,080	3,308	3,213	3,576	3,665
Construction Value	\$ 60,198,705	\$ 91,819,843	\$ 74,207,323	\$ 75,194,358	\$ 196,580,628	\$ 83,782,691	\$ 101,322,025	\$ 121,478,088	\$ 127,685,286	\$ 52,754,183
Administration										
A/P Checks	5,665	5,437	5,701	5,258	5,672	4,554	4,788	5,256	5,759	5,496
Payroll Checks	8,256	10,062	9,188	9,716	8,734	8,832	9,161	10,394	12,111	12,093
Utility Billings	47,239	47,888	48,173	48,030	49,572	48,706	52,442	55,273	70,594	74,364

**City of South Salt Lake
Operating Indicators by Function (continued)
Last Ten Fiscal Years**

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
City Attorney										
Traffic Cases Prosecuted (b)	4,756	5,167	4,946	4,060	4,020	4,775	4,426	3,977	4,534	4,534
DUI Cases Prosecuted	365	334	290	207	218	236	229	229	246	246
Criminal Cases Prosecuted	1,445	1,077	1,538	1,449	1,758	2,807	1,957	1,585	1,699	1,699
Public Works										
Road Improvements	3,678,883 sq ft	2,078,568 sq ft	4,816,309 sq ft	3,267,385 sq ft	2,347,035 sq ft	2,818,975 sq ft	4,581,507 sq ft	3,225,741 sq ft	1,767,636 sq ft	4,164,534 sq ft
Concrete Improvements	12,372 sq ft	22,368 sq ft	16,234 sq ft	11,294 sq ft	7,468 sq ft	13,947 sq ft	35,757 sq ft	37,874 sq ft	38,258 sq ft	14,199 sq ft
Curbside Cleanup Tons (a)	293 tons	302 tons	267 tons	281 tons	288 tons	234 tons	247 tons	225 tons	193 tons	311 tons
Water										
Gallons Produced	512 million	490 million	310 million	488 million	534 million	549 million	503 million	518 million	604 million	627 million
Gallons Purchased	332 million	315 million	447 million	429 million	358 million	332 million	332 million	349 million	358 million	364 million
Water Connections	3,390	3,366	3,356	3,370	3,384	3,395	3,366	3,366	3,375	3,375
Sewer										
Lines Inspected (c)	75,828 ft	2,735 ft	172,200 ft	-	-	5,865 ft	7,439 ft	-	46,200 ft	52,755 ft
Lines Cleaned (c)	75,828 ft	2,735 ft	172,200 ft	-	4,700 ft	5,865 ft	7,065 ft	-	184,800 ft	75,984 ft
Total Connections	2,636	2,606	2,619	2,630	2,625	2,627	2,800	2,800	2,611	2,595
Parks, Recreation and Culture										
Rec. Participants	3,730	3,628	4,096	4,147	3,622	1,058	2,888	3,549	3,778	3,385
Number of Programs	22	21	23	23	21	15	22	21	24	21

(b) In fiscal year 2015 a change in software necessitated a change in the way prosecutions are determined. All traffic cases are now considered to be prosecuted.

(c) In fiscal year 2019 the waste water department did not inspect or clean lines, the focus was on several pipe relining projects.

Source: South Salt Lake Finance Department

n/a - information not available

**City of South Salt Lake
Capital Asset Statistics by Function
Last Ten Fiscal Years**

Function	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Public Safety										
Police:										
Police Stations	1	1	1	1	1	1	1	1	1	1
Officer Vehicles	60	60	60	71	71	71	86	95	96	
Animal Shelter	1	1	1	1	1	1	1	1	1	1
Fire:										
Fire Stations	3	3	3	3	3	3	3	3	3	3
Fire Apparatus (Medium and Heavy)	6	6	6	7	7	7	7	10	11	12
Highways and Public Improvements										
Streets & Highways:										
Road Miles	75	75	75	75	75	75	77	77	77	77
Storm Drain Miles	50	50	50	50	50	50	50	50	50	51
Water:										
Water Line Miles	46	46	46	46	46	46	46	46	46	46
Fire Hydrants	545	549	548	547	549	549	549	553	553	553
Sewer:										
Sewer Line Miles	35	35	35	35	35	35	35	35	35	33
Maximum Flow Capacity	3.93	3.93	3.93	3.93	3.93	3.93	3.93	3.93	3.93	5.60
Monthly Actual Flow	2.98	3.28	3.23	3.72	3.38	2.50	2.26	2.36	2.38	3.69
Central Valley Facility (millions gallons/day)										
Parks and Recreation										
Park Acreage	12	12	12	13	13	13	21	13	21.38	21
Sports Fields	1	1	1	1	1	1	1	1	2	2

Source: South Salt Lake Finance Department

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Single Audit Section

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Honorable Mayor and City Council
City of South Salt Lake
South Salt Lake, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of South Salt Lake as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City of South Salt Lake's basic financial statements, and have issued our report thereon dated .

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of South Salt Lake's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of South Salt Lake's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questions costs as item 2025-001, that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of South Salt Lake's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material

effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of South Salt Lake's Response to Findings

The City of South Salt Lake's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of South Salt Lake's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Squire & Company, PC

Salt Lake City, Utah
February 9, 2026



Independent Auditor's Report on Compliance for Each Major Federal
Program and Report on Internal Control Over Compliance
in Accordance with the Uniform Guidance

Honorable Mayor and City Council
City of South Salt Lake
South Salt Lake, Utah

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of South Salt Lake's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City of South Salt Lake's major federal programs for the year ended June 30, 2025. The City of South Salt Lake's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of South Salt Lake complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of South Salt Lake and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of South Salt Lake's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City of South Salt Lake's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our responsibilities are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of South Salt Lake's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of South Salt Lake's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of South Salt Lake's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of South Salt Lake's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of South Salt Lake's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal

control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Squire & Company, PC

Salt Lake City, Utah
February 9, 2026

CITY OF SOUTH SALT LAKE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified	Yes
Significant deficiency identified	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weakness identified	No
Significant deficiency identified	No
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a):	No

Identification of Major Federal Programs

Name of Federal Program (CFDA Number)

Block Grants for Prevention and Treatment of Substance Abuse (93.959)

Twenty-First Century Community Learning Centers (84.287)

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	No
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SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2025-001:

Criteria: Generally accepted accounting principles (GAAP) govern the required accounting principles, practices, and reporting and disclosure requirements for local governments. These standards require the adjustment and reconciliation of certain balances at year-end in connection with the City’s year-end closing procedures.

Condition and Context: In connection with our audit, we were required to propose a large number of corrections and adjustments to certain account balances in order for the accounting and financial reporting to be compliant with GAAP.

CITY OF SOUTH SALT LAKE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Cause: The primary cause of these adjustments was incomplete month-end, quarter-end and year-end closing procedures.

Effect or Potential Effect: The required audit adjustments and corrections included material adjustments in connection with capital assets, long-term debt activity, various tax and expense accruals and reclassifications, revenue recognition and receivables, transactions related to the City's investment in Central Valley Water Reclamation Facility, and net position.

Recommendation: We recommend that year-end closing procedures be enhanced to include a full review reconciliation, and adjustments as necessary, of the City's balance sheet accounts on a timely basis, as well as obtaining any consultation throughout the year that might be necessary with respect to GAAP requirements for reporting and disclosure.

Responsible Official's Response: Management will continue to enhance its procedures at year-end to include a full review and reconciliation of all balance sheet accounts of the City and will make any required adjustments necessary to bring the accounting records into compliance with GAAP presentation. Management will also seek consultation with respect to the requirements of generally accepted accounting principles if and when needed.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Findings: None

Questioned Costs: None

CITY OF SOUTH SALT LAKE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2024-001

Original issue: Year-end close for accurate financial reporting.

In connection with our audit, we were required to propose a number of corrections and adjustments to certain account balances in order for the accounting and financial reporting to be compliant with GAAP.

Current status: Partially corrected

Corrective action taken: Management performed certain reconciliations and enhanced certain year-end close procedures. The City has also hired a deputy director to assist the Finance Director in various close procedures.

Remaining issues: Despite management adding various steps to its year-end close procedures, and additional personnel to assist with the close process, a large number of adjustments were still required to bring the financial statements into conformity with general accepted accounting principles in connection with our audit of fiscal year ended June 30, 2025. Management plans to further expand the month-end, quarter-end and year-end closing procedures to ensure that the accounting records at the fund level are accurate and complete.

Planned completion date: August 31, 2026

CITY OF SOUTH SALT LAKE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2025

Federal Grantor / Pass Through Grantor / Program Title	Assistance Listing Number	Pass-through Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development:			
Community Development Block Grants/Entitlement Grants	14.218	HCD21057CH	\$ 107,189
U.S. Department of Justice:			
Passed Through Utah Commission on Criminal and Juvenile Justice:			
Juvenile Justice and Delinquency Prevention	16.540	20J24	34,215
Crime Victim Assistance	16.575	23VOCA039	137,322
Violence Against Women Formula Grant (Note C)	16.588	23VAWA17	52,388
Treatment Court Discretionary Grant Program	16.585	15PBJA-23-GG-05105-DGCT	124,817
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02548-JAGX	30,996
U.S. Department of Treasury			
Passed Through Salt Lake County:			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	21ARPS	211,817
U.S. Department of Education:			
Passed Through Utah State Department of Education:			
Twenty-First Century Community Learning Centers	84.287	Various	965,148
U.S. Department of Health and Human Services:			
Passed Through Utah Department of Workforce Services:			
<i>TANF Cluster:</i>			
Temporary Assistance for Needy Families	93.558	23-DWS-S002	330,782
<i>CCDF Cluster:</i>			
Child Care and Development Block Grant (Note D)	93.575	23-DWS-0246	509,201
Passed Through Salt Lake County:			
Opioid STR	93.788	HLT22SUDSSL	27,964
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Various	196,425
Total Expenditures of Federal Awards			\$ 2,728,264

CITY OF SOUTH SALT LAKE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of South Salt Lake under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

NOTE C – VIOLENCE AGAINST WOMEN FORMULA GRANT

In accordance with the grant agreement, the City of South Salt Lake has expended matching contributions totaling \$21,551 during the year ended June 30, 2025.

NOTE D – CHILD CARE AND DEVELOPMENT BLOCK GRANT

In accordance with the grant agreement, the City of South Salt Lake has expended matching contributions totaling \$600,000 during the year ended June 30, 2025.



Independent Auditor's Report on Compliance
and Report on Internal Control over Compliance
Required by the *State Compliance Audit Guide*

Honorable Mayor and City Council
City of South Salt Lake
South Salt Lake, Utah

Report on Compliance

Opinion

We have audited the City of South Salt Lake's (the City) compliance with the following applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2025:

- Budgetary Compliance
- Fund Balance
- Justice Courts
- Restricted Taxes and Other Related Restricted Revenue
- Fraud Risk Assessment
- Government Fees
- Enterprise Fund Transfers, Reimbursements, Loans and Services
- Utah Retirement Systems

In our opinion, the City of South Salt Lake complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor. Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the state compliance requirements referred to above.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *State Compliance Audit Guide* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the *State Compliance Audit Guide* as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *State Compliance Audit Guide*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described below. Our opinion on compliance is not modified with respect to these matters.

Instances of noncompliance:

We noted during our audit that certain fund expenditures, when considered in total at the fund level, as well as at each department level within the general fund, exceeded budgeted amounts. These funds included the redevelopment agency (administration) fund, the leased equipment and debt service fund, and the sewer fund. This is in part due to the many adjustments that were identified in connection with the financial statement audit.

We noted during our audit that as of June 30, 2025, the City had deficits in unrestricted net position in both its water utility fund and sewer utility fund, as well as in unassigned fund balance within the Redevelopment

Agency (Administration) fund. In accordance with the Uniform Fiscal Procedures Act for Utah Cities, if there is a deficit fund balance in a fund at the close of the last completed fiscal year, the governing body of a city shall include an item of appropriation for the deficit in the current budget of the fund equal to 1) at least 5% of the total revenue of the fund in the last completed fiscal year, or 2) if the deficit is equal to or less than 5% of the total revenue of the fund in the last completed fiscal year, the entire amount of the deficit. We recommend that the City amend its fiscal year 2026 budget, as needed, to include transfers from the general fund (or another appropriate fund) to its water and sewer utility funds, and to the Redevelopment Agency (Administration) fund, in a sufficient amount to reduce the deficits in unrestricted and unassigned fund balance by 5% of the total revenue within its respective fund for fiscal year 2025.

Additionally, we noted during our audit that summary financial reports were not consistently presented to the governing body on at least a monthly basis. In accordance with the Uniform Procedures Act for Utah Cities, the city recorder or other delegated person in each city of the third, fourth, or fifth class shall prepare and present to the governing body monthly summary financial reports and quarterly detail financial reports, prepared in the manner prescribed in the Uniform Accounting Manual for Utah Cities. We recommend that a formal presentation of financial reports be presented to the City Council during Council meetings monthly and quarterly as outlined above.

Responsible Official's Response:

Management will ensure that budgets are reviewed prior to the end of each fiscal year and will amend the budget as needed to ensure that no fund or department within the general fund exceeds the final budget. Management will also enhance controls and procedures to ensure that fund balances are reviewed prior to the end of each fiscal year. Management will also amend the fiscal year 2026 budget to include transfers from the general fund (or another appropriate fund) to the water and sewer utility funds and the redevelopment agency (administration) fund in a sufficient amount to reduce the deficits in unrestricted fund balance by 5% of the total revenue within each respective fund for fiscal year 2025.

Additionally, Management will ensure that summary financial reports are consistently presented to the governing body on at least a monthly basis, in accordance with statutory requirements.

The City's response to the noncompliance findings identified in our audit is described above. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a state compliance requirement on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Compliance Audit Guide. Accordingly, this report is not suitable for any other purpose.

The results of our auditing procedures identified matters involving internal control over compliance, which we are submitting for your consideration.

Internal control findings and recommendations:

As noted in the *Other Matters* section above, we noted during our audit that certain fund expenditures, when considered in total at the fund level, as well as at each department level within the general fund, exceeded budgeted amounts. We recommend that month-end, quarterly and annual closing processes be systematically enhanced to ensure that all fund-level adjustments are made on a timely basis in order to facilitate an adequate review of budgets and to allow for appropriate budget amendments to remedy the City's compliance with the budgetary process.

As noted in the *Other Matters* section above, we also noted that as of June 30, 2025, the City had deficits in unrestricted net position in both its water utility fund and sewer utility fund, as well as a deficit in unassigned fund balance in the redevelopment agency (administration) fund. We recommend that the City enhance controls in its budgetary process to ensure that funds are adequately reviewed for deficits in unassigned or unrestricted fund balances, and that the subsequent year budget includes an adequate appropriation for the reduction of these deficits as required by State law.

Additionally, as noted in the *Other Matters* section above, we noted that summary financial reports were not always being consistently presented to the governing body on at least a monthly basis. We recommend that controls be enhanced to ensure that a formal presentation of the required summary financial reports be incorporated into City Council meetings at least monthly.

Responsible Official's Response:

Management will enhance controls and procedures to ensure that budgets are reviewed prior to the end of each fiscal year and will amend the budget as needed to ensure that no fund or department within the general fund exceeds the final budget. Management will also enhance controls and procedures to ensure that fund balances are reviewed prior to the end of each fiscal year. Management will also amend the fiscal year 2026 budget, as needed, to include transfers from the general fund (or another appropriate fund) to the water and sewer utility funds and the redevelopment agency (administration) fund in a sufficient amount to reduce the deficits in unrestricted and unassigned fund balance by 5% of the total revenue within each respective fund for fiscal year 2025.

Additionally, Management will ensure that summary financial reports are consistently presented to the governing body on at least a monthly basis, in accordance with statutory requirements.

The City's response to the internal control over compliance matters identified in our audit is described above. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Squire & Company, PC

Salt Lake City, Utah
February 9, 2026