Audit Committee

Best Practice

- GFOA
- State Auditor's Office

Resolution 20-13

- April 27, 2020
- Established Audit Committee
- Duties and responsibilities
  - External Audit Focus
  - Internal Audit Focus
  - Administrative Matters

Audit Committee Guidelines Composition and Requisite Skills

5-Member Committee

- Two members of City Council, one of whom shall be the City Treasurer
- City Manager
- City Attorney
- Finance Director

3) Possess knowledge about internal controls, separation of duties, financial statement audits, and management/operational audits. If Committee members do not have sufficient knowledge ~~regarding~~ of internal control or finance affairs, the ~~Committee members~~ they must gain this knowledge ~~via~~ through a financial expert (either a volunteer or a paid advisor) ~~advisor~~.
    a. Be independent of management,
    b. Be present for meetings,
    c. Not be a member of the Committee, and
    d. Do not vote on Committee actions.

Duties and Responsibilities

1) External Audit Focus

f. Review every corrective action plan developed by Millcreek management and assist the City Council in ~~the implementation of~~ implementing such plans.

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2) Internal Audit Focus

Assist in the oversight of the internal audit function, including reviewing the annual internal audit plan to ensure that ~~high risk~~ high-risk areas and key control activities are periodically evaluated and tested, and reviewing the results of internal audit activities.

Monitor management's implementation of the internal auditor's recommendations ~~by management.~~

Membership

1) <u>The membership duties of the Committee include the following:</u>

1) **Good Faith –** Members of the Committee shall perform their duties in good faith, in a manner they reasonably believe to be in the best interests of Millcreek, with such care as a generally prudent person in a similar position would use under similar circumstances.

2) **Confidentiality –** In the course of their duties and responsibilities, ~~During the exercise of duties and responsibilities the~~ Committee members may have access to confidential information. The Committee shall have an obligation to Millcreek to maintain the confidentiality of such information.

Meetings and Notification

The Committee shall meet as needed upon the call of the City Manager or any two Committee members, but at a minimum of four (4) times each fiscal year. An agenda ~~of~~ for each meeting should be prepared by the Millcreek Finance Director and distributed in advance of the meeting for reasonable review and consideration. Such distribution shall include all supporting documents and other relevant materials.

~~Meeting minutes shall be prepared the Millcreek Finance Director.~~ The Millcreek Finance Director shall prepare Finance minutes. Minutes shall include:

Decision-Making Process

A vote ~~All decisions shall be reached by vote~~ of a simple majority of the total membership of the Committee shall reach all decisions. The Committee shall not meet unless a quorum is present in person or present electronically. A quorum constitutes a simple majority of the total members of the Committee.

Reporting Requirements

The Committee has the duty and responsibility to report its activities to the City Council ~~as needed but not less than annually.~~ at the regular City Council meeting following an Audit Committee Meeting. Periodic written reports of the Committee's activities are an important communication link between the Audit Committee and the City Council on key decisions and responsibilities. The Committee's reporting requirements are to:

1) Report on the scope and breadth of committee activities so that the City Council is kept informed of ~~its~~ the Committee's work.
2) Provide minutes or a summary of meeting minutes, ~~of meetings~~ which clearly record the actions and recommendations of the Committee.
3) Report on their review of Millcreek's draft annual financial audit report and accompanying management letter and their review of significant findings.
4) Report on their review of audits from other regulatory agencies regarding Millcreek operations (e.g., workers' compensation, stormwater protection, workplace safety).

Reporting Requirements (cont'd)

5) Report on suspected fraud, waste, or abuse, or significant internal control findings and activities of the internal control function.
6) Report on indications of material, repeated, or significant instances of non-complianc~~s~~ with laws or Millcreek policies and regulations.
7) Report on any other matters that the ~~committee~~ Committee believes should be disclosed to the City Council.

Review of Audit Committee Guidelines ~~Review~~

The Committee should ~~assess and report to the Council on~~ periodically review the adequacy of these guidelines ~~no less than an annual basis or as necessary. Guideline~~ and recommend modifications, ~~as recommended by the Committee, should be presented~~ to the Council ~~in writing~~ for their review and approval.

FY27 General Fund Budget Changes to Tentative Budget

		FY2025 Actual	FY2026 projected	FY2027 Tentative	Changes to Tentative Bdgt 05/26/26	Changes to Tentative Bdgt 06/08/26	FY2027 Revised	
	General Fund Revenues							
100-5730-8211	Art Market 2 (Fall)					35,000	35,000	Art Market 21 (Fall - Glass Market - New Market)
	Budgetary Use of Fund Balance			192,940	348,000		540,940	
					348,000	**35,000**		
	General Fund Expenditures							
100-4240-XXX	**Public Safety Department**	16,745,989	17,210,052	16,505,000	350,000		16,855,000	$16,050,000 - UPD Law Enforcement Contract (+ rounding) 5,000 - Law Enforcement - Events / Security 800,000 - SLCO Animal Services Contract **$16,855,000 - Total** **FY27 UPD Law Enforcement Contract:** $16,455,107 - FY26 final contract 389,007 - FY27 increase 2.36% $16,844,114 - FY27 law enforcement contract < 800,000> - Use of Precinct Fund Balance **$16,044,114 - FY27 assessment**
100-4250-8300	Programs - General Promise Programs	17,002	131,000	210,000			210,000	$200,000 - Asian Association $10,000 - Promise programs (Produce Pals, Millcreek Futures, Child Supervision, SpyHop, community literacy programs, and digital skills)
100-4710-2510	Finance Department - Software	147	-	10,000		500	10,500	Purchase Order module quote = $10,492 Reclass within Dept
100-4710-3100	Finance Department - Professional Service	37,625	29,600	45,000		(500)	44,500	Reclass within Dept
100-4910-2100	Planning - Books, Subscriptions.l & Memberships	3,077	3,500	3,500			3,500	2 additional employees will become AICP certified
100-4910-2230	Planning - Conference & Training Registrations	6,757	7,000	7,000			7,000	National conferences (x 3 employees) local conferences
100-4910-2235	Planning - Employee Travel	7,369	4,161	6,000			6,000	National conferences (x 3 employees)
100-5720-2605	Comm Life - Events Department	1,057,397	1,027,114	1,417,100	(2,000)		1,415,100	**Department Request:** $2,000 - Inflatable Screen repairs **Change to Tentative Budget:** Screen will be purchased before 06/30
100-5730-8211	Comm Life - Public Markets					35,000	35,000	Art Market 21 (Fall - Glass Market - New Market)
					348,000	**35,000**		

General Fund Revenues by Category

	Revised Estimated Revenue	General Gov't	Law Enforcemt	Other Public Safety	PW/ Roads	Public Markets	Recreation	Events	Total / Hash
Property Taxes (all types)	12,573,559		12,573,559						12,573,559
Property Taxes (new growth)	-		-						-
General Sales & Use; Transient Room Taxes	15,615,000	15,615,000							15,615,000
Energy Sales and Use; Cable; Telecom Tax	4,200,000		4,200,000						4,200,000
SLCO 5th x 5th Sales Tax (P2)	700,000				700,000				700,000
Transit & Highway Tax	1,400,000				1,400,000				1,400,000
Business Licenses	765,000	765,000							765,000
Bldg Permits; Encroachment; Special Events	1,350,441			1,000,000	350,441				1,350,441
State Grants (HB244)	400,000				400,000				400,000
Class C Road Funds	2,800,000				2,800,000				2,800,000
Liquor Taxes	90,000		90,000						90,000
Local Grants	105,000	105,000							105,000
Plan Checking, Building Admin, P&Z Fees	641,500	600,000		41,500					641,500
Public Market Revenue	320,000					320,000			320,000
Rec - HUB Admissions & Equip Rental	660,000						660,000		660,000
Recreation - HUB & VO Taxable Sales	15,000						15,000		15,000
Recreation & VO Programming	80,000						80,000		80,000
CL Events Admissions	85,000							85,000	85,000
Lease Rev - Business Leases	60,000	60,000							60,000
Rentals - Booth / Equipment	29,000					29,000			29,000
Rentals - Venues	206,500							206,500	206,500
Interdepartment Admin Fees	360,560	360,560							360,560
Code Compliance Fees	100,000			100,000					100,000
Miscellaneous Revenue	56,500	55,000		1,500					56,500
Interest Income	625,000	625,000							625,000
Contributions from Private Sources	240,000	240,000							240,000
Interfund Transfers-In	164,500						164,500		164,500
Budgetary Use of Fund Balance	540,940	540,940							540,940
Totals	**44,183,500**	**18,966,500**	**16,863,559**	**1,143,000**	**5,650,441**	**349,000**	**919,500**	**291,500**	**44,183,500**

General Fund Expenditures by Department

	Revised Estimated Revenue	General Gov't	Law Enforcemt	Other Public Safety	PW/ Roads	Public Markets	Recreation	Events	Total / Hash
4110 - Mayor and Council	612,500	612,500							612,500
4210 - City Manager	339,950	339,950							339,950
4220 - Justice Court	170,000	170,000							170,000
4230 - Legal	400,000	400,000							400,000
4240 - Public Safety	16,855,000		16,855,000						16,855,000
4250 - Promise	712,400	712,400							712,400
4310 - Recorder	191,700	191,700							191,700
4410 - Building Services Department	1,689,500			1,689,500					1,689,500
4510 - Communication	1,215,250	1,215,250							1,215,250
4520 - Emergency Preparedness	186,950	186,950							186,950
4610 - Economic Development	329,250	329,250							329,250
4710 - Finance	970,000	970,000							970,000
4720 - Human Resources	268,500	268,500							268,500
4730 - Non departmental	311,500	311,500							311,500
4740 - Business Licensing	203,000	203,000							203,000
4810 - Facilities	1,783,750	1,783,750							1,783,750
4830 - Fleet	116,000	116,000							116,000
4840 - I.T.	795,000	795,000							795,000
4910 - Planning	1,390,000	1,390,000							1,390,000
5110 - Engineering	8,583,000				8,583,000				8,583,000
5710 - CL Admin	443,250	443,250							443,250
5720 - Events	1,415,100							1,415,100	1,415,100
5730 - Public Markets	1,024,000					1,024,000			1,024,000
5740 - Recreation	849,500						849,500		849,500
9000 - Debt Service	2,173,400	2,173,400							2,173,400
9000 - Transfers & Contributions	1,155,000	1,155,000							1,155,000
Totals	**44,183,500**	**13,767,400**	**16,855,000**	**1,689,500**	**8,583,000**	**1,024,000**	**849,500**	**1,415,100**	**44,183,500**
	-	5,199,100	8,559	(546,500)	(2,932,559)	(675,000)	70,000	(1,123,600)	-

General Fund Balance

FY2025 audited → estimated FY2027

	FY2025 Audited		FY26 Projected		FY27 Budgeted
Fund Balance - Beg of Year	**15,248,366**	**Fund Balance - Beg of Year**	**14,394,051**	**Fund Balance - Beg of Year**	**15,699,258**
Change in Fund Balance	(834,615)	Change in Fund Balance	2,305,207	Change in Fund Balance	(540,940)
		Less Final transfer-out	(1,000,000)		
Fund Balance - End of Year	**14,394,051**	**Fund Balance - End of Year**	**15,699,258**	**Fund Balance - End of Year**	**15,158,318**
Rev (less transfers-in)	41,990,370	Rev (less transfers-in)	44,512,027	Rev (less transfers-in)	43,478,060
Fund Bal as % x Revenue	**34%**	**Fund Bal as % x Revenue**	**35%**	**Fund Bal as % x Revenue**	**35%**

FY27 General CIP Budget Changes to Tentative Budget

Changes to FY2026-27 General CIP Tentative Budget

Account Description	FY2025 Actual	FY2026 projected	FY2027 Tentative	Changes to Tentative Bdgt 05/26/26	Changes to Tentative Bdgt 06/08/26	FY2027 Revised	
Revenue							
Addition to (Use of) Fund Bal	6,259,903	3,004,956	3,282,850	(125,000)	60,000	3,217,850	
				(125,000)	**60,000**	**Total Changes to CIP Revenue**	
Expenditures							
Traffic Calming / Driver Feedback Signs	50,000	50,000	50,000		50,000	100,000	Council requested change for additional DFS or other traffic calming mitigation
City Center Plaza	49,912	217,500	520,000	(125,000)		395,000	**Tentative Budget:** $ 20K Build Storefront for Bookstore $ 50K 1st Floor Public Mkt Nook $ 125K Splash Pad Shade Structure $ 325K 4th Floor office expansion buildout **Changes to Tentative Budget:** <$125K> Shade Structure finished FY26
Parking Structure	3,774,957	500,000			10,000	10,000	Parking level 6 - pavilion/awning/canopy
				(125,000)	**60,000**	**Total Changes to CIP Expenditures**	
				-	-		
Beginning Fund Balance	**16,264,800**	10,004,897	6,799,941			6,799,941	
Addition to (Use of) Fund Balance	(6,259,903)	(3,204,956)	(3,282,850)			(3,217,850)	
Ending Fund Balance	**10,004,897**	**6,799,941**	**3,517,091**			**3,582,091**	

General CIP Fund Balance

FY2025 audited → estimated FY2027

	FY2025 Audited	FY2026 Projected	FY2027 Revised
Fund 450 CIP - Revenue	5,991,466	1,433,325	1,686,150
Fund 450 CIP - Expenditures	12,251,369	4,638,281	4,904,000
Change in Fund Balance	**(6,259,903)**	**(3,204,956)**	**(3,217,850)**
Fund Balance - Beg of Year	**16,264,800**	**10,004,897**	**6,799,941**
Change in Fund Balance	(6,259,903)	(3,204,956)	(3,217,850)
Fund Balance - End of Year	**10,004,897**	**6,799,941**	**3,582,091**

MILLCREEK

Transportation Utility Fee (TUF)

City Council

6/8/2026

Agenda

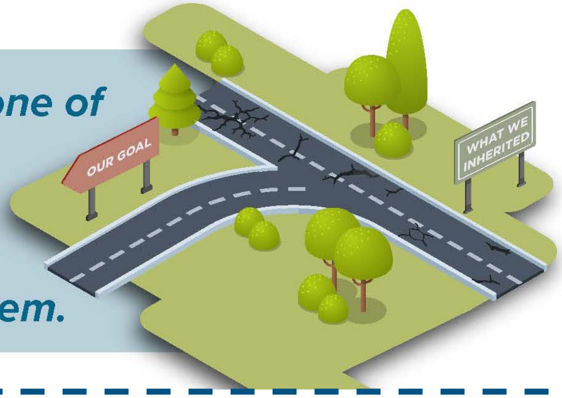
- Project Background
- Legal Requirements
- Recommended Fee
- Public Engagement

PROJECT BACKGROUND - NEED

Inc. 2016

When Millcreek incorporated, we inherited a tough reality: **179 linear miles** of aging pavement and a maintenance backlog built up over decades.

Road conditions were, and continue to be one of the most common frustrations in our community— potholes multiplying, asphalt cracking, and surfaces deteriorating faster than we can patch them.



PROJECT BACKGROUND TUF OVERVIEW

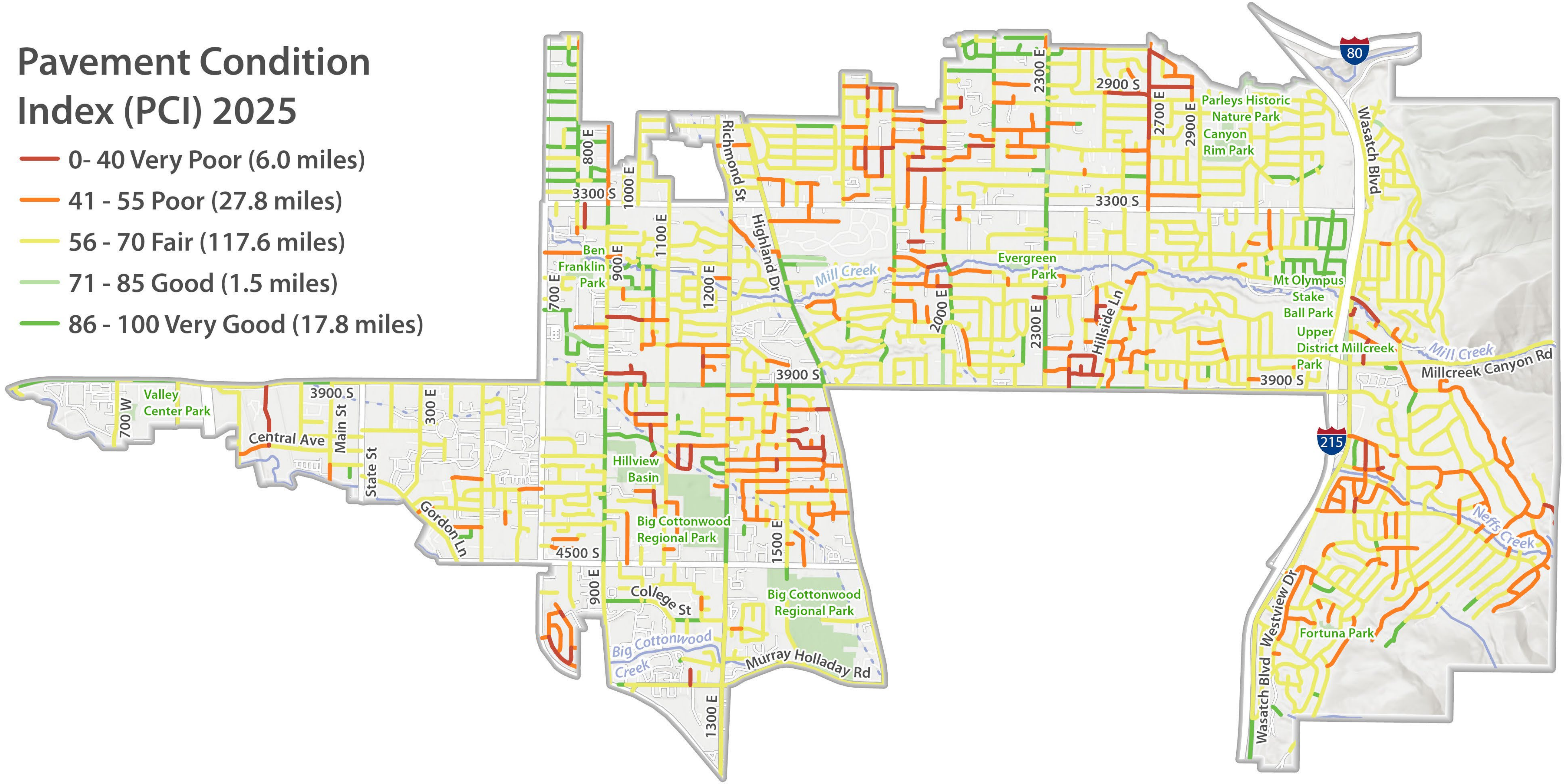
Fee vs Tax:

- The **Utah Supreme Court** established the test to distinguish a fee vs tax
  - Tax is for general governmental purposes
  - Fee relates usage to services provided

What is a transportation utility fee (TUF):

- Fee identifying the shortfall in roadway maintenance cost then distributing the cost equitably into categorical roadway users.
- *Larson v. Pleasant Grove City* (2023) determined TUF is a legal fee in Utah

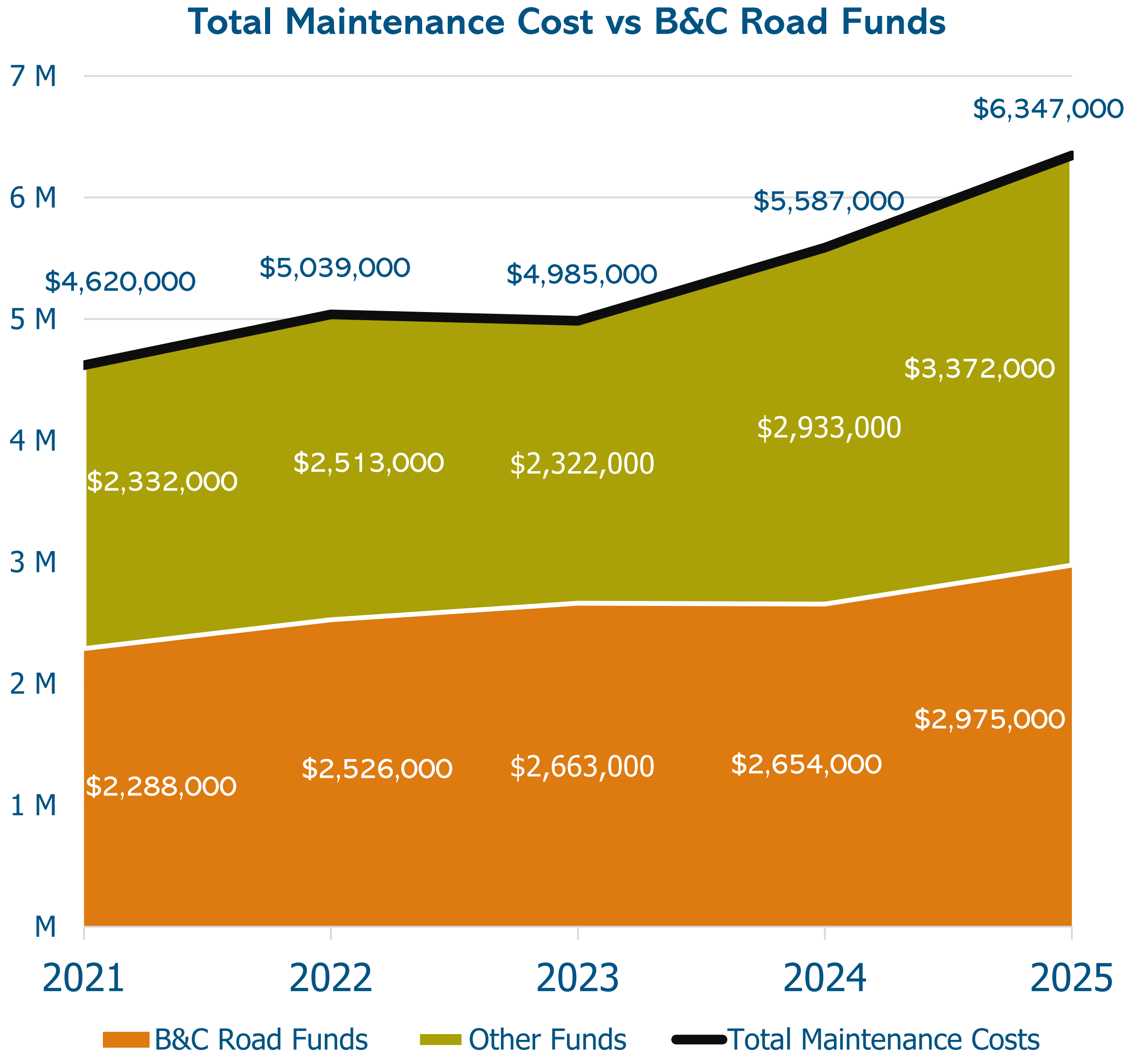
PAVEMENT CONDITION INDEX - 2025

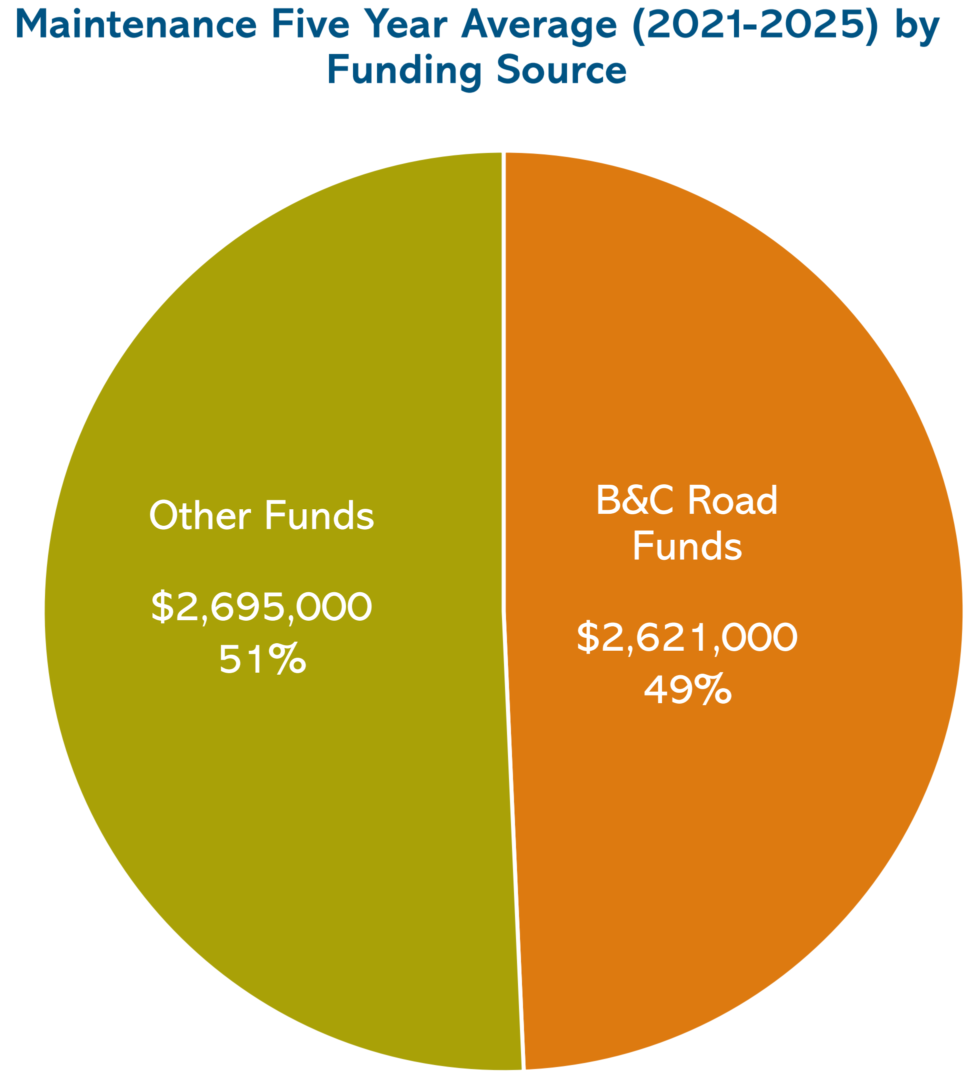


PAVEMENT CONDITION SUMMARY

- Citywide average PCI score of 64
  Industry Standard is a PCI of 75
- Lower PCI segments have significant cracking/spalling
- Higher PCI segments correspond to recent maintenance projects
- Goal for all roads to receive regular maintenance in a ten-year window
- Current funding level is insufficient to attain goal

AVERAGE MAINTENANCE COSTS VS. B&C FUNDS '21-'25





TUF OVERVIEW

	Adopt a TUF	No TUF
Advantage	• Provides **funding source** allocated specifically to road maintenance • **Fairer** - all users pay based on usage • Steady revenue allows for prioritized **maintenance based on need**, not just availability of funds	• **No new fee**
Disadvantage	• Requires **time** to get roads into 10-year maintenance cycle • **New expense to all users** – including residents, schools, churches, and non-profits • Requires mechanism for **billing**	• Greater demand on **general funds** • Continued **road deterioration** without an additional funding source • **Deferred maintenance** will increase exponentially over time

HOW TRIPS/FEE IS CALCULATED

1. COUNT TRIPS FROM EVERY ADDRESS.

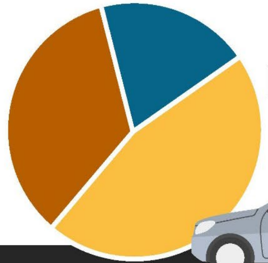
Homes, businesses, schools, churches, and public places are counted using the ITE Trip Generation Manual to determine how many trips they account for.

2. SORT INTO CATEGORIES.

Consolidate address types into main categories

RESIDENTIAL
COMMERCIAL
PUBLIC USE

3. FIND EACH CATEGORY'S SHARE.



Calculate each group's percent of all trips in the city.

4. CALCULATE ROAD COSTS.

Determine the cost for 10 years of maintenance to reach a PCI of 75.

5. DIVIDE THE COST FAIRLY.

Each address group type pays its share.

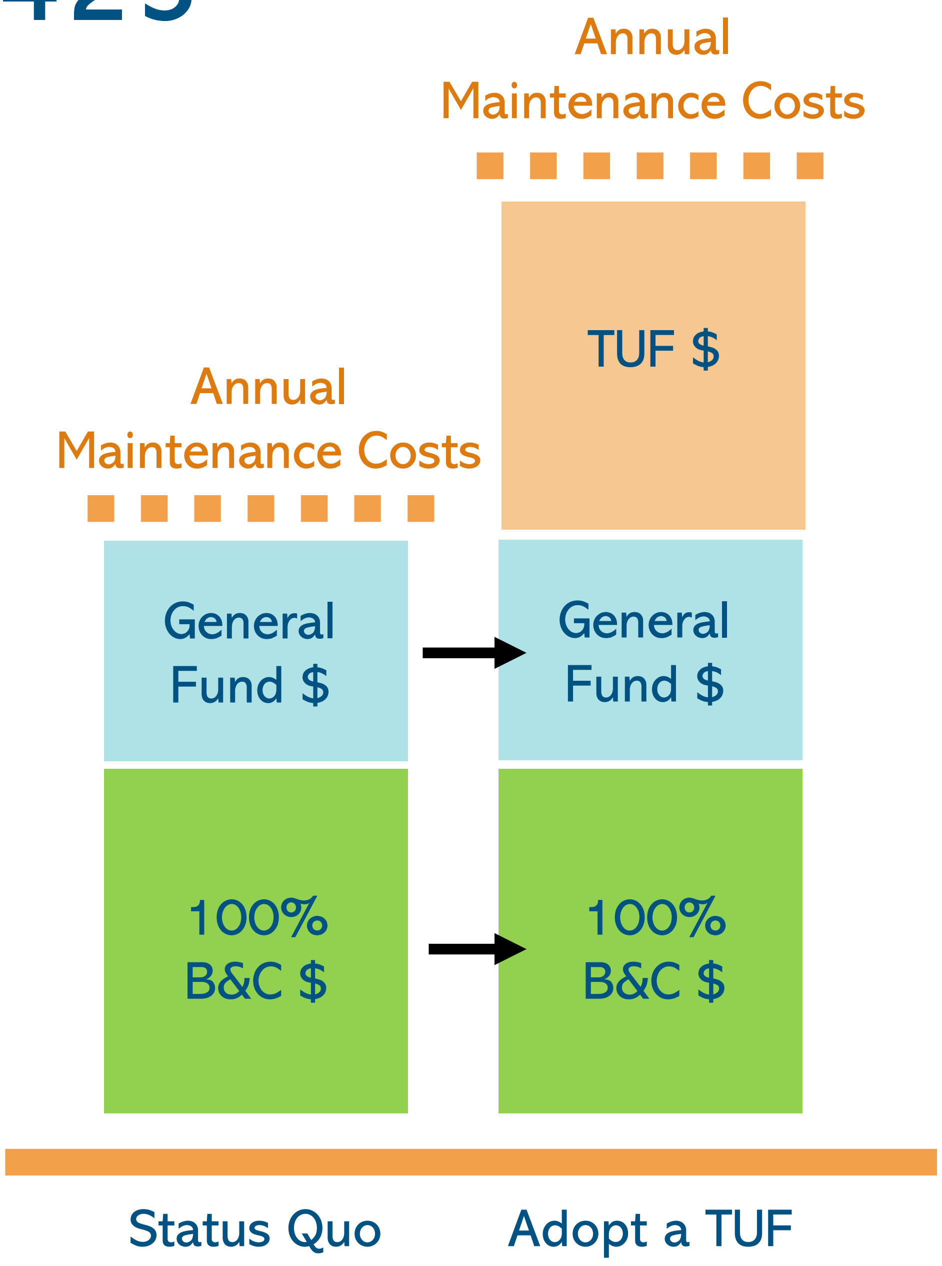
SET THE MONTHLY FEE.

Determine the cost per address, per month.

THE ROAD AHEAD
Paving for a Smoother Future

LEGAL REQUIREMENTS HB 425

- TUFs must be based on analysis of pavement NEEDS and TRIPS generated
- All existing maintenance dollars in place when a TUF is adopted have to be continued going forward (TUF can't subplant other funds, but covers the gap)
- Evaluate and adjust fee in 10 years



RECOMMENDED FEE

CATEGORY	PERCENTAGE OF CITY TRIP ENDS	ADDRESS/UNITS	MONTHLY FEE PCI* 75
Residential	46%	28,481	$7.65
Commercial A (<100 Trip-Ends) e.g. Local Shop	4%	378	$51.95
Commercial B (100-199 Trip-Ends) e.g. The UPS Store	4%	132	$155.80
Commercial C (200-599 Trip-Ends) e.g. Pizza Hut	14%	144	$467.40
Commercial D (600+ Trip-Ends) e.g. REI	15%	113	$623.20
Public Use A (<300 Trip-Ends) e.g. LDS Church at 1361 E 4000 S	15%	473	$155.80
Public Use B (≥300 Trip-Ends) e.g. Eastwood Elementary School	2%	27	$311.60

*PCI= Pavement Condition Index
*Industry standard PCI of 75

RATE EXAMPLES FROM OTHER CITIES

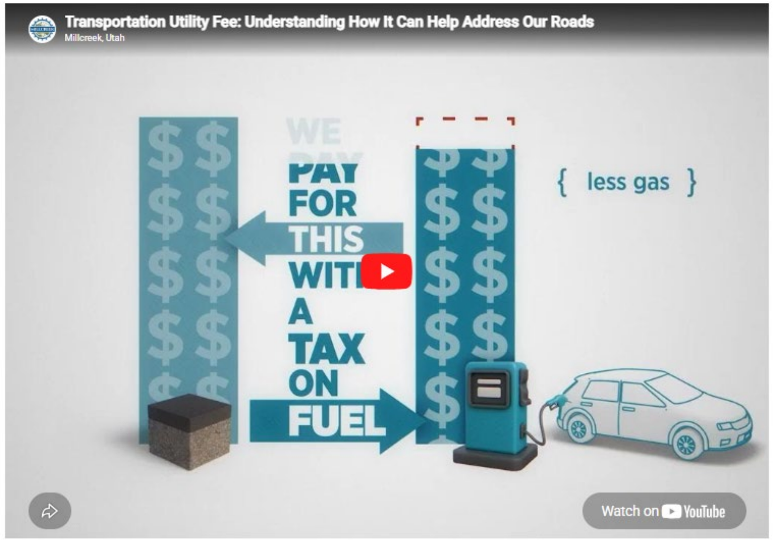
City	Type	Residential Fee	Commercial Fee	Notes
Farmington	Variable	$3.60 per ERU	$1.84 per ERU	ERUs based on land use and ITE trip generation manual
Fruit Heights	Fixed	$7.50	$7.50	Flat fee for all utility accounts
Highland	Fixed	$18.50	$18.50	Flat fee for all utility accounts, through 2028 bond payoff
Mapleton	Fixed	$8.00	$8.00	Flat fee for all utility accounts
Pleasant Grove	Fixed for residential, tiered for commercial	$6.76, $5.41 abatement rate	$33.02 Tier 1, $188.84 Tier 2	Abatement or discount rate for residential
Pleasant View	Fixed	$4.00	$6 per commercial, $8 per industrial	Flat fee for all utility accounts
Provo	Variable	$2.52 to $4.20	$11.38 to $269.93	Fee varies by trip generation rates, these are new rates for Sept 1st 2025
South Ogden	Fixed for residential, tiered for commercial	$5.52	$6.31 to $106.35	6 tiers for commercial, public category, mixed-use category
South Weber	Variable	$15.00	$15.00 per ERU	ERUs based on land use and ITE trip generation manual
Vineyard	Variable	$3.50	$3.50 per ERU	ERUs based on land use and ITE trip generation manual

PUBLIC ENGAGEMENT

In addition to the study, the city launched an educational campaign called **The Road Ahead: Paving for a Smoother Future**. Information was provided via the following:

- **Mailed/E-Newsletters posted**:
  - March, April, May 2026
- **Flyers distributed at:**
  - Grocery stories, pharmacies, coffee shops, large and small businesses, Library/Senior Center, shopping centers, St. Marks Hospital
  - Emailed to stakeholders including school district
- **A-frame Signs w/Posters installed at:**
  - Momentum Climbing Gym, Bud Bailey Apartments, Millcreek Library/Senior Center
- **Website:**
  - Launched Fall 2025
- **Educational Video:**
  - Launched April 2026
- **Social Media:**
  - Ongoing

VIDEO: Understanding How the TUF Can Help Address Our Roads



MILLCREEK
Transportation Utility Fee

PUBLIC ENGAGEMENT

Opportunities for public comment included:

Stakeholder Meeting
February 5, 2026

Open Houses
March 4, 2026
April 2, 2026
May 4, 2026

Presentation & Public Hearing
June 8, 2026

Project emails have been ongoing throughout each step of the process.

MILLCREEK
Transportation Utility Fee

WHAT WE HEARD FROM THE PUBLIC

Key themes from public and stakeholder comments:

Support	Oppose
Data driven determination on fee structure, cost	Another fee on top of rising costs, increased fees and taxes
Want to see Millcreek's roads safe and well maintained	Double taxation on residents who pay for property then again on goods/services
Everyone pays fair share	Perceived disparity between fuel and EV taxes paid
TUF is a good solution to fund maintenance	Concerns from fixed income residents
Address road needs now so the problems don't worsen over time	Want to see developers/contractors pay more for higher degree of road damage
	Frustration over money spent on city hall, community amenities instead of roads

COMMENT SUMMARY

SUPPORT	OPPOSE	NEUTRAL
30	**14**	**16**
50%	23%	26%

IN THEIR OWN WORDS

A snapshot of comments received.

MILLCREEK
PLEASE SHARE YOUR COMMENTS

put it on the ballot & let peopo vote. Now is NOT The time We are cutting out Home budget. you need to do the same.

THE ROAD AHEAD
Paving for a Smoother Future

MILLCREEK
PLEASE SHARE YOUR COMMENTS

I support the transportation utility Fee. Work can go forward to address road needs and we don't face the same decision again in 5 or 10 years. thanks!

THE ROAD AHEAD
Paving for a Smoother Future

THANK YOU!

SALT LAKE COUNTY GOVERNMENT

Understanding the purpose, structure, and funding for county programs and services.

HISTORY OF SALT LAKE COUNTY

ESTABLISHED CITIES

Evolved many times since 1850

- Salt Lake City (1850)
- Sandy (1893)
- Murray (1902)
- Midvale (1909)
- South Jordan (1935)
- South Salt Lake (1938)
- West Jordan (1941)
- Riverton (1948)
- Town of Alta (1970)
- Draper (1978)
- Bluffdale (1978)
- West Valley City (1980)

1990's WAVE OF INCORPORATIONS

Wanted input on planning, zoning & services

- Taylorsville (1996)
- Herriman (1999)
- Holladay (1999)
- Cottonwood Heights (2005)
- Town of Brighton (2020)

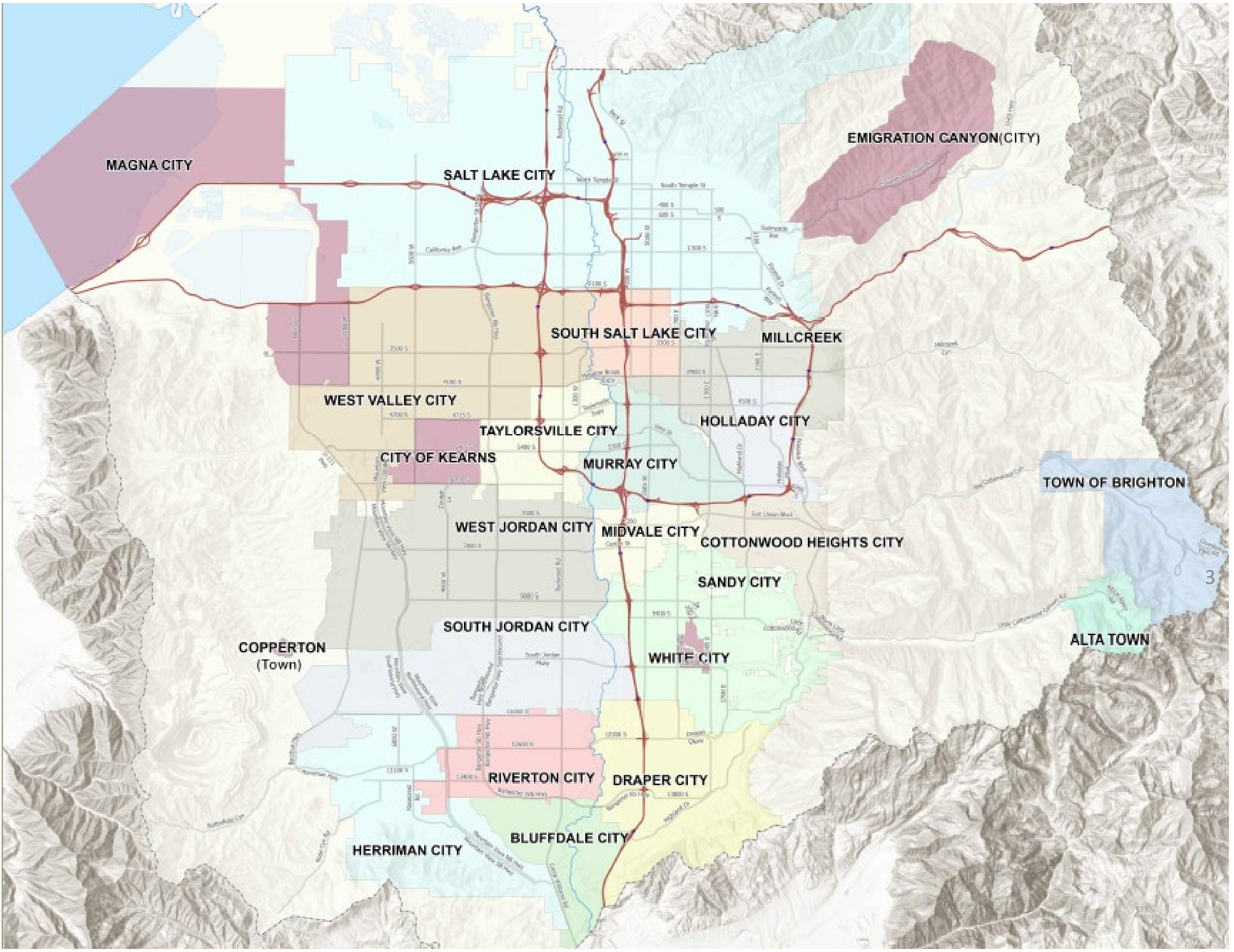
COMMUNITY PRESERVATION PROJECT

Resulted in 23 incorporated cities

- Millcreek (2016)
- Kearns (May 2024)
- Magna (May 2024)
- White City (May 2024)
- Emigration Canyon (May 2024)
- Town of Copperton (May 2024)

*** H.B. 330 (2024) now requires all "islands" to annex or incorporate by July 2027*

WILL WALL-TO-WALL CITIES REDUCE THE NEED FOR THE COUNTY?



- Counties are political subdivisions of the state per Utah Constitution Article XI, Section 1.
- Counties deliver state-mandated services.
- **State law differentiates the roles of cities and counties.**
- Cities handle municipal services—counties focus on regional functions.
- Consolidation into cities reduces duplication and allows counties to maximize efficiency across jurisdictions.

SALT LAKE COUNTY

EXAMPLES OF SERVICES THE COUNTY PROVIDES

CRIMINAL JUSTICE / PUBLIC SAFETY
Jail and other criminal justice services, prosecution and indigent defense.

ELECTIONS
Runs the general election by statute. Contracts with municipalities for municipal elections.

HEALTH DEPARTMENT
Provides immunizations, saftey protocols for restaurants and businesses, clean up homeless camps and other unsafe environments.

AGING & ADULT SERVICES
Provides Meals on Wheels and runs senior centers.

BEHAVIORAL HEALTH
Manages mental health/substance abuse services. Partners with providers. Designated by the state to be mental health & substance abuse authority.

CULTURE & THE ARTS
Administers grants and manages cultural facilities: Abravanel Hall, Capitol Theater, Eccles Theater, etc.

CONVENTIONS & TOURISM
County-owned convention centers bring in out-of-state conventions that generate sales tax.

REGIONAL PARKS & RECREATION
Maintains regional parks, trails, and open spaces. Operates recreation centers and sports complexes.

LIBRARY SERVICES
Salt Lake County Library system serves most of the county, with access to Salt Lake City and Murray libraries.

PROPERTY TAX ADMINISTRATION
Collects property tax for all entities, most of which are not part of Salt Lake County, and distributes funds.

CITIES CAN'T DO WHAT THE COUNTY DOES

Multiple jails? Multiple health departments? Multiple clerk's offices?

Salt Lake County delivers **regional services** on a scale best served by county government.

Duplicating these services would be expensive, inefficient, and create confusion across city boundaries.

SALT LAKE COUNTY

MAYOR-COUNCIL FORM OF GOVERNMENT

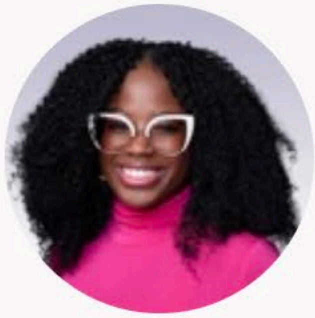
Clear separation of powers, administration and oversight.

MAYOR
Jenny Wilson

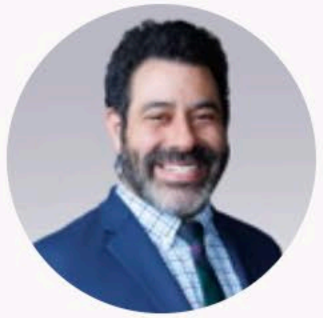
Council Members

COUNCIL
Laurie Stringham
At-Large A

COUNCIL
Suzanne Harrison
At-Large B



COUNCIL
Natalie Pinkney
At-Large C



COUNCIL
Jiro Johnson
District 1

COUNCIL
Carlos A. Moreno
District 2

COUNCIL
Aimee Winder Newton
District 3

COUNCIL
Ross Romero
District 4

COUNCIL
Sheldon Stewart
District 5

COUNCIL
Dea Theodore
District 6, Chair

INDEPENDENT ELECTED OFFICIALS

Operate independently within their constitutional and statutory authority but in coordination with the Mayor and Council.

ASSESSOR

Chris Stavros

Establishes the fair market value of real and personal property ensuring assessments are accurate, fair, and compliant with Utah law.

DISTRICT ATTORNEY

Sim Gill

Responsible for legal work, including prosecution of all felony criminal matters in Salt Lake County as well as civil government litigation.

SURVEYOR

Bradley Park

Provides quality surveying and mapping services to protect, preserve, and perpetuate property boundary rights.

AUDITOR

Chris Harding

Financial integrity through audits, annual financial report, certifying property tax rates, and ensuring compliance with budgeting and fiscal policies.

RECORDER

Rashelle Hobbs

Maintains public land records, relating to real estate, liens, mining, and subdivision plats, to ensure transparency in real estate transactions.

TREASURER

Sheila Srivastava

Collects, safeguards, and disburses county funds, including property tax payments, and manages the county's investments.

CLERK

Lannie Chapman

Oversees elections, marriage licenses, passports, and maintains official records for the County Council.

SHERIFF

Rosie Rivera

Runs the jail operations, manages search and rescue teams, and law enforcement for the unincorporated areas including the canyons.

Justice Court Judge

Shauna Graves Robertson

The Salt Lake County Justice Court handles small claims, misdemeanors, and traffic cases

****This will dissolve June 2027.**

SALT LAKE COUNTY

WHAT IS THE ESTIMATED 2025 SALT LAKE COUNTY BUDGET?

CAUSES CONFUSION

TOTAL BUDGET

$2 Billion (Approx.)

While this reflects the total amount adopted, **only a portion of it falls under the County Council's discretion--some are "pass through" taxes.**

NET COUNTY BUDGET

$1.5 Billion (Approx.)

The net budget represents total revenues **minus "pass through"** taxes. This is the portion that falls under the County Council's discretion.

LEAST UNDERSTOOD BUDGETARY ITEM

WHAT ARE PASS THROUGH TAXES?

- Appear in the budget for transparency, but don't impact county operations.
- County is middleman. Receives funds and forwards to other agencies.
- Not truly county funds.
- Examples: Cities, service providers, federal or state grants, UTA.
- **Council has NO DISCRETION over how these funds are used.**

2025 Mayor's Proposed June Budget
PASS THROUGH TAXES

RDA Property Tax Property Tax-RDA- Pass Thru	33,616,073
Transportation sales tax Mass Transit Pass Thru to UTA, cities & state	455,735,500
New Sales Tax for Public Safety & Public Transportation (aka 5th 5th) 0.15% beginning July 1, 2025 ~$29M	
Visitor Promotion Sandy Soccer Stadium Transient Room Tax	5,854,588
State & General-Tax Administration Multi County Pass Thru Revenue	3,099,840
Grand Total	**$498,306,001**

SALT LAKE COUNTY

SPECIAL REVENUE

- Source: County controlled funds from taxes or fees.
- Libraries, TRCC, Behavioral Health, etc.
- HIGHLY RESTRICTED USE
- Council has **some discretion** over use but can only fund certain things within certain funds.

GENERAL FUND

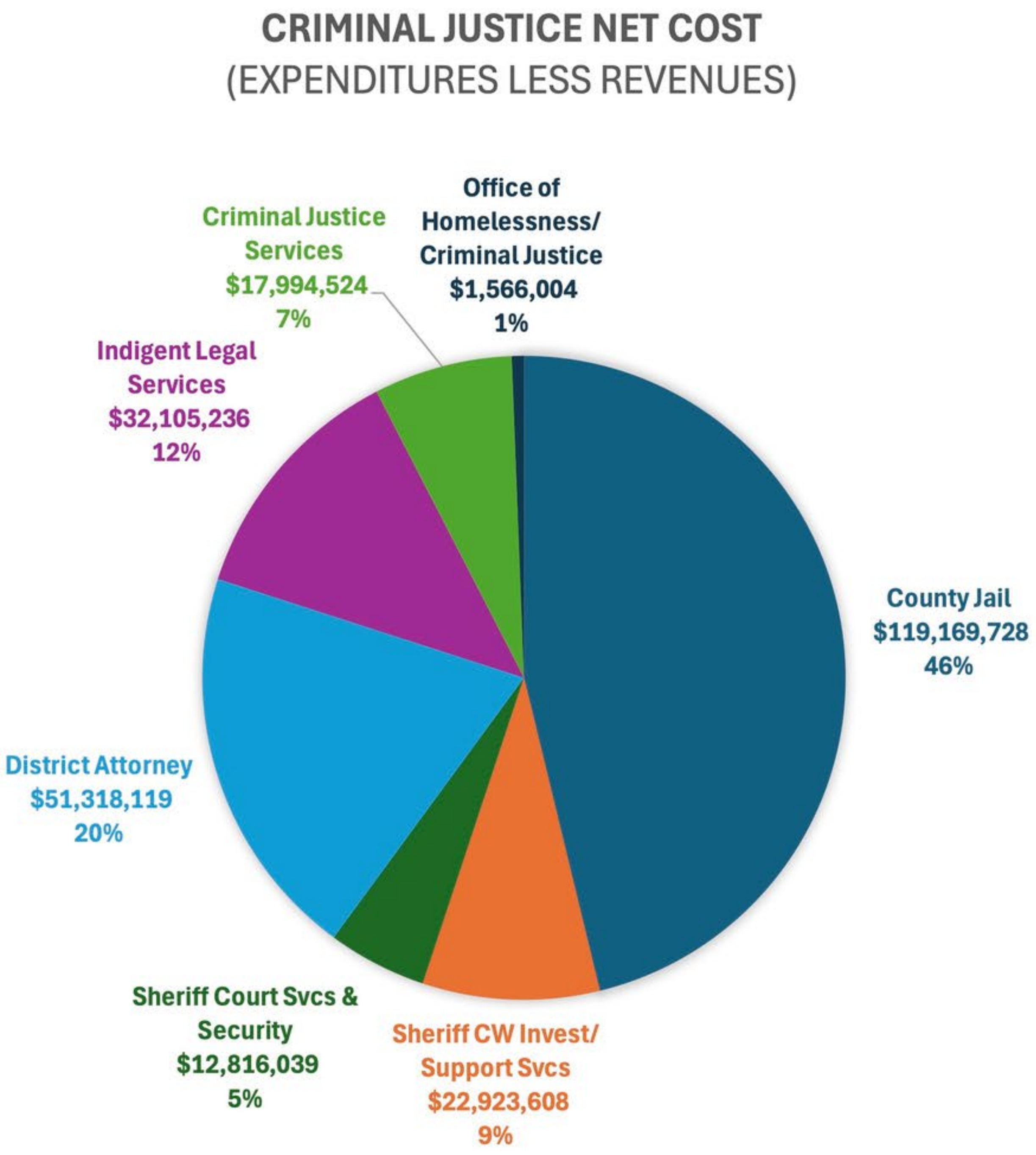
- Source: Primarily property taxes, sales tax, etc.
- Core government services—public safety, elections, public heath, and administration.
- Most flexible.
- Only fund the council has **full discretion**.

ENTERPRISE FUNDS

- Source: Fees charged to users through paid services—not taxes.
- These funds operate like businesses.
- Golf Courses, Landfill, Public Works
- Council has **limited discretion** over how this is used.

SALT LAKE COUNTY

WHAT IS THE COUNTY'S LARGEST RESPONSIBILITY?



PUBLIC SAFETY

Public Safety accounts for the largest portion of the budget. More than **74% of the county's general fund is allocated to public safety** including law enforcement, corrections, and prosecution.

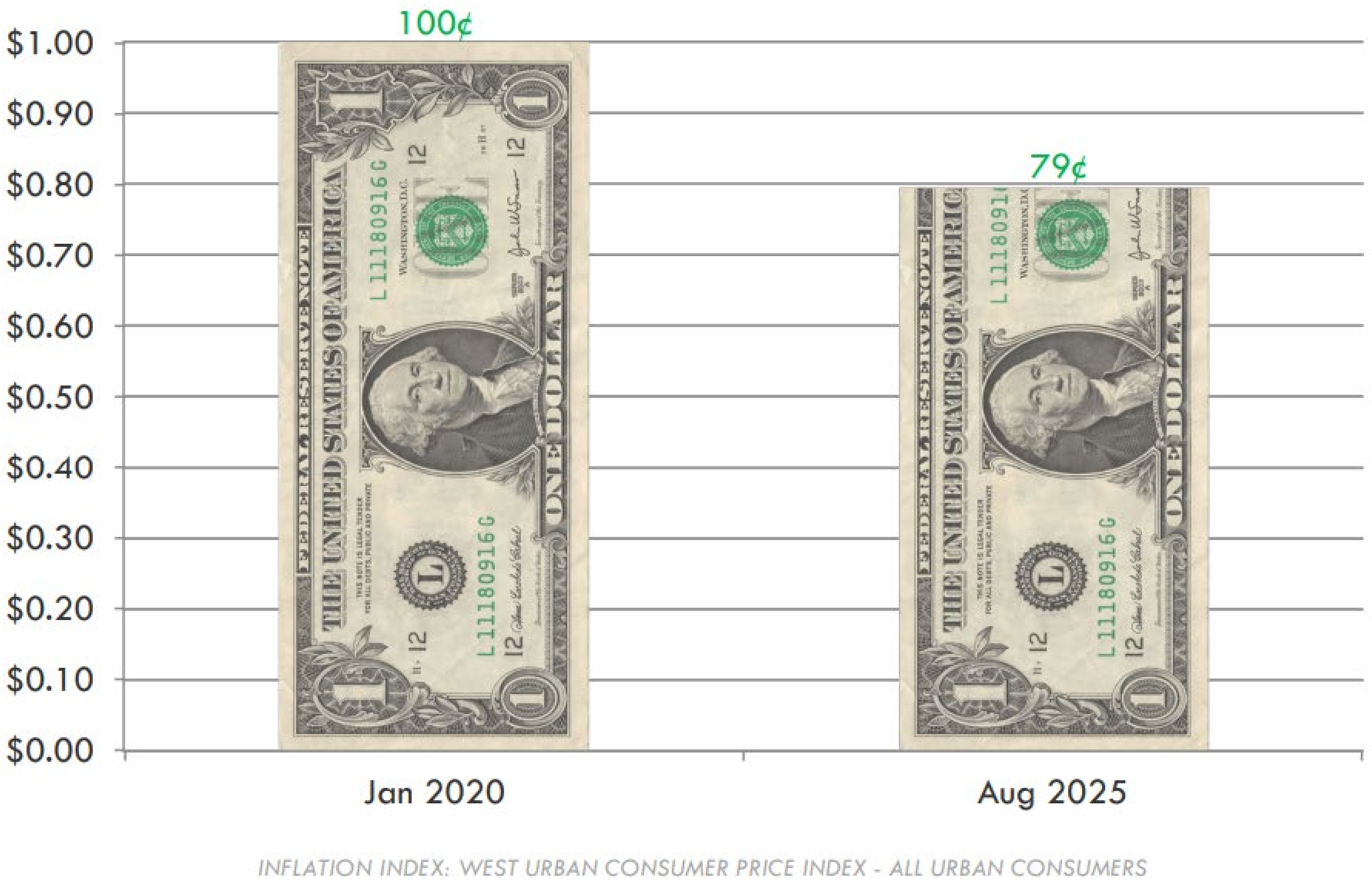
HOW PROPERTY TAXES WORK IN UTAH

State law limits property tax revenue increases to only “new growth” (e.g., new construction or additions).

Inflation in property values does not increase revenue—rates are adjusted downward to keep revenue flat.

Population growth increases demand for county services.

This creates a budget gap, averaging about 1% or $5M per year.



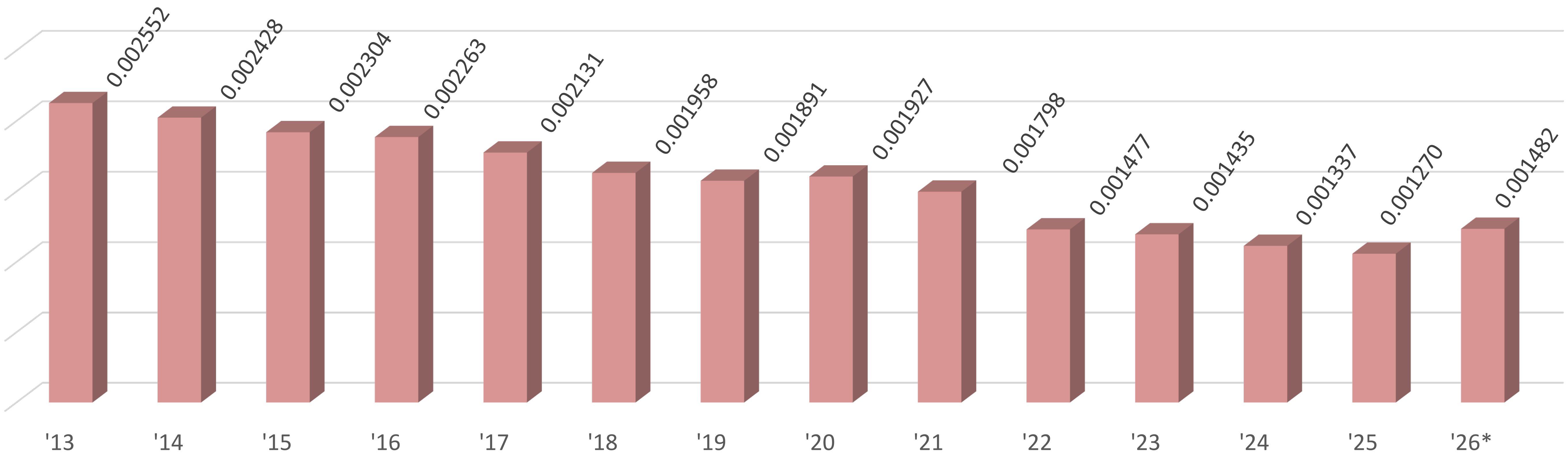
Purchasing Power Erosion Due to Inflation

SALT LAKE COUNTY

DECLINING TREND IN PROPERTY TAX RATES

Countywide and Assessing & Collecting

Excluding Bond Debt Service and Judgment Levies



* Projected rate based on projected taxable value with new growth. Advertised rate for 2026 is .001519.

SALT LAKE COUNTY

What portion of property taxes goes to the county?

Service Provider	Tax Rate	[1]Judgment Levy	Amount
GRANITE SCHOOL DISTRICT	0.003705	0.000000	1120.56
GRANITE SCHOOL DEBT SVCE	0.000634	0.000000	191.75
STATE BASIC SCHOOL LEVY	0.001379	0.000000	417.07
UT CHARTER SCHOOL-GRANITE	0.000142	0.000000	42.95
SALT LAKE COUNTY	0.001134	0.000000	342.96
SL COUNTY BOND INT/SINK	0.000119	0.000000	35.99
TAYLORSVILLE CITY	0.000820	0.000000	248.00
SL COUNTY LIBRARY	0.000425	0.000000	128.54
SOUTH SL VALLEY MOSQUITO	0.000008	0.000000	2.42
JORDAN VALLEY WATER CONS	0.000340	0.000000	102.83
TAYLORSV BENN IMPROVEMENT	0.000073	0.000000	22.08
CENTRAL UT WATER CONSERV	0.000400	0.000000	120.98
UNIFIED FIRE SVCE AREA	0.001650	0.000000	499.03
MULTI COUNTY ASSESS/COLL	0.000014	0.000000	4.25
COUNTY ASSESS/COLL LEVY	0.000136	0.000000	41.13
	.010979	.000000	$3,320.54

SALT LAKE COUNTY

When my property values go up, does my property tax automatically go up?

No - it does not. Utah’s system is designed so that rising property values alone do not automatically raise your property tax bill. Each year, the County Auditor calculates a *certified tax rate* for every taxing entity (county, city, school district, etc.). That rate is adjusted downward so the entity collects the same total revenue as the prior year—plus new-growth revenue from new construction.

SALT LAKE COUNTY

HOW HAS THE COUNTY RESPONDED?

The Council has consistently exercised **fiscal discipline**, cut spending while preserving Salt Lake County's top tier **AAA bond rating**—the highest available.

As part of its commitment to fiscal responsibility, the Council has **regular stress testing** in each agency to identify financial needs and **manage spending.**

PUBLIC SAFETY NEEDS

OVERVIEW

- **Not a single new bed has been built since 2001,** even as the county's population has grown by nearly 300,000 and is expected to grow to 1.4 million by 2040.
- **Approximately one-fifth of the jail's beds are in Oxbow**, a failing facility that urgently needs to be replaced.
- At the same time, homelessness and mental illness have increased, and **our jail has become the state's default mental health provider.**
- Over the past ten years, the average person booked into the jail has been **booked seven times prior**, driving up costs while leaving underlying needs unmet.

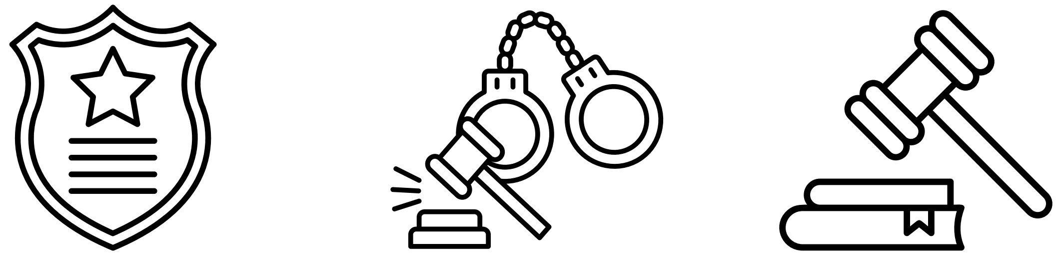
34%
percent of those leaving jail exit directly into homelessness

80%
of the jail population has prior offenses

SALT LAKE COUNTY

PUBLIC SAFETY NEEDS

JAIL REMAINS AT CAPACITY



Although beds have increased after opening Oxbow's third pod, the jail continues to **operate at or near capacity every day.**

Reopening the third pod at Oxbow added 184 individuals, placing **additional pressure on aging infrastructure and maintenance systems.**

Increased enforcement due to SLC Public Safety Plan has meant an **increase in bookings and individuals with multiple charges** is placing greater demands on judicial processing.

PUBLIC SAFETY NEEDS

GOALS:

- ✓ Rebuild capacity from Oxbow Jail (552 beds) at main facility
- ✓ Add new beds to meet growth and safety demands
- ✓ Expand mental health treatment from 88 → 160 beds
- ✓ Create a stepdown unit (100 beds) for re-entry support
- ✓ Look at a lower-security facility to save on costs to provide mental health, substance use, job training and wraparound services for low-level offenders in order to reduce recidivism.

ZM-26-007

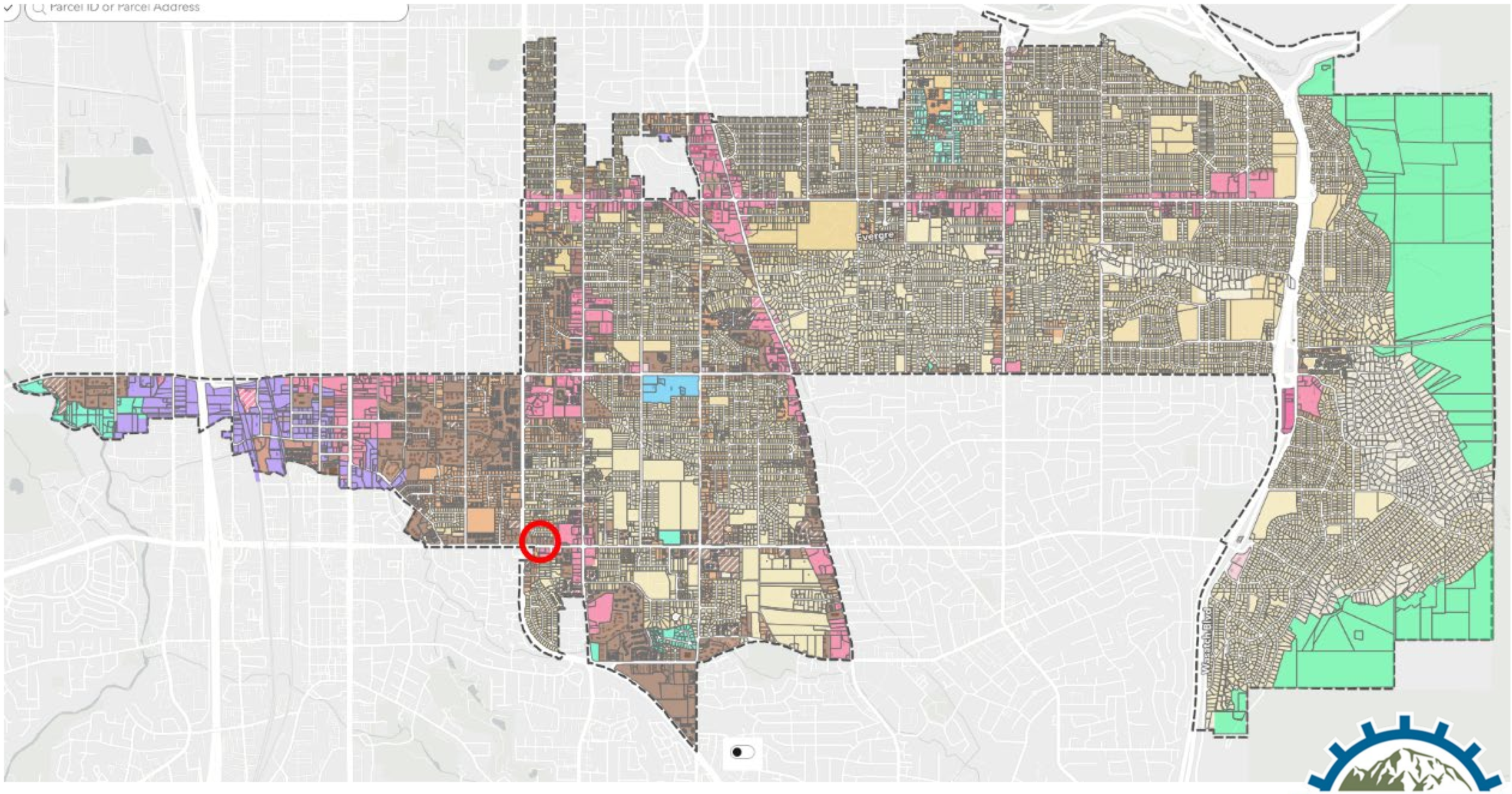
Rezone from RM to C Zoning

765 E 4500 S

Allen Parkinson

Project Details

The property is located on 4500 South on the north side of the street. The subject property can be seen in the red on this map of Millcreek.



Project Details

The property is located at 765 E 4500 S. The site is approximately .43 acres and is currently zoned as Residential Mixed (RM). The site is bounded by an office building to the east, 4500 S to the south, and residential housing to the north and west.

Currently the property has a house that has been converted to an office space for the applicants company, Think Tank Creative. Due to the growth of their company, they need a larger and more modern office environment to accommodate their growing business.

Project Details

The applicant is requesting a rezone to the Commercial (C) zone to build an office building on the site. The current RM zone does not allow for new office construction on the site.

The proposal seeks to construct a new 6,800 square foot, 2 story office building on the site. The proposed office building will have a basement for storage with the ability to convert into additional office in the future if necessary. Parking calculations for the site are based on the entire building being used for offices with a ratio of 1 parking spot per 400 square feet of office space.

A map of the current zoning can be seen to the right.

Site Plan

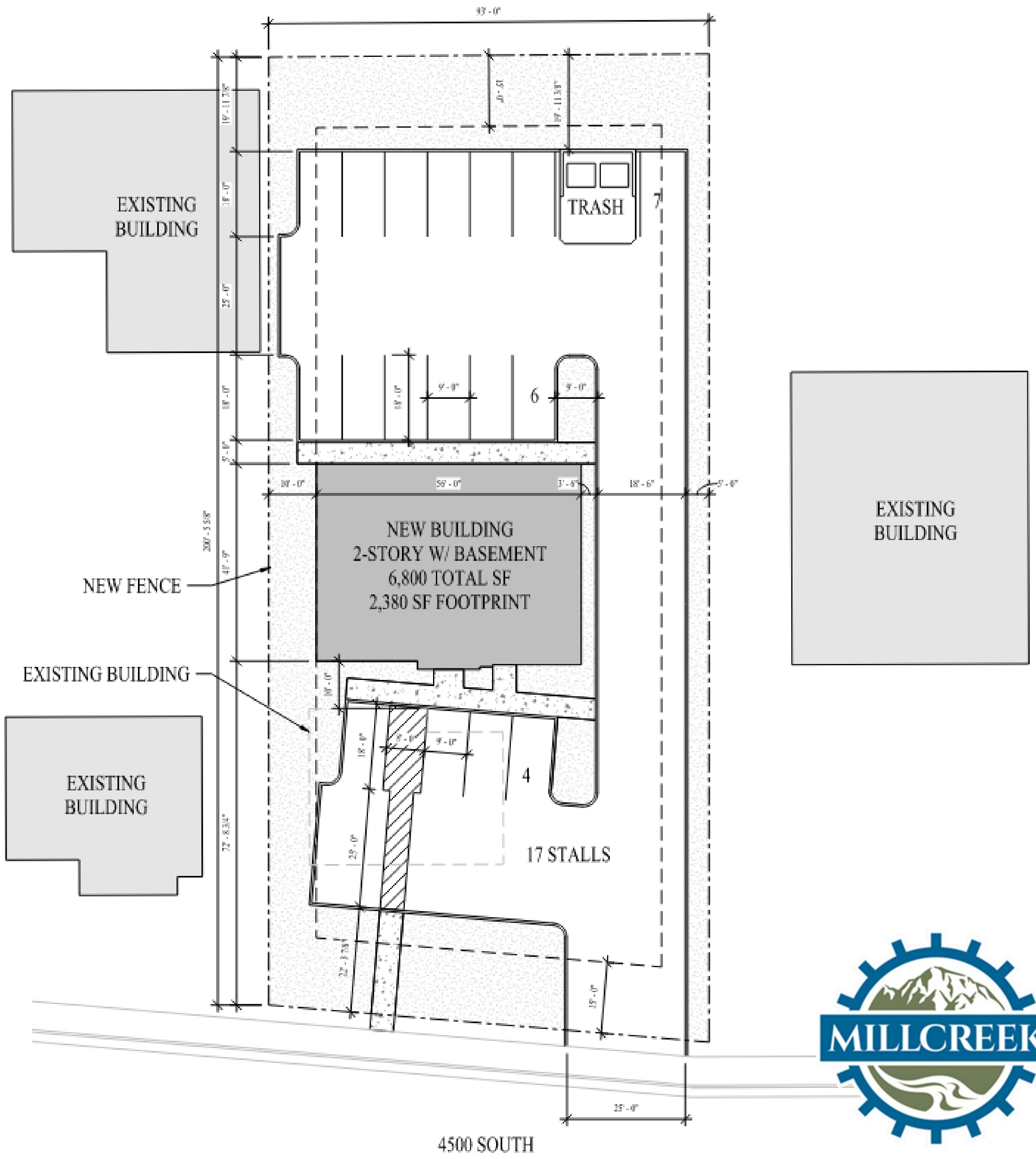
SITE PLAN INFORMATION:

SITE AREA: 0.437 ACRES (19,040 SF)

ZONING: C - COMMERCIAL (PROPOSED)
PERMITTED USE: OFFICE
FIRE SPRINKLERS: YES
PROPOSED PROJECT: EXISTING THINK TANK BUSINESS TO REPLACE THEIR EXISTING OFFICE BUILDING / REMODELED HOUSE INTO AN OFFICE BUILDING WITH POSSIBLE TENANT SPACE.

SETBACKS	BLDG	LANDSCAPE
FRONT =	15'	8'
SIDE =	10'	0'
REAR =	25'	0'

MAX. BUILDING HEIGHT:	35' WITHIN 100' OF A RESIDENTIAL ZONE BOUNDARY
MAX. LOT COVERAGE:	80%
PARKING LOT LANDSCAPING:	5%
REQUIRED PARKING:	17 SPACES (1 SPACE PER 400 GSF OFFICE)
PROVIDED PARKING:	17 SPACES
EV PARKING STALLS:	15%
BIKE PARKING:	2 SPACES



Building Rendering

General Plan Considerations

When a rezone is sought within Millcreek, staff look to the Millcreek General Plan to ensure it meet the outlined goals and objectives of the city.

- Future Land Use Map
  The Millcreek Together General Plan future land use map outlines the property at 765 E 4500 S as "Mixed Use-1" which aims to for uses such as retail, medium density residential, and professional offices. Rezoning this property to commercial aligns with this future land use designation as this use of professional office along the 4500 S corridor fits with the City's long term goals for the area. Uses such as professional offices also provide an ideal transition between the busy 4500 S corridor and the established residential neighborhood located directly north of the subject property.
- Subchapter 3.2: Thriving Economy
  Millcreeks General Plan subchapter 3.2 discusses the importance of retaining and expanding businesses within the City. To create a strong and resilient economy, Millcreek aims to focus on attracting and retaining employers to the City. Think Tank Creative is a growing business within Millcreek that provides services to Millcreek residents and businesses around the county and state.
- Business Culture. Goal E-2
  Cultivate a business culture that allows existing establishments to grow in place, draws new firms to Millcreek and encourages more homegrown enterprises.

  Strategy 2.5: Support efforts to attract, expand and retain large, medium and small businesses that offer high quality jobs, generate local tax revenue and/or provide needed goods or services to residents.

Process

This project is subject to a couple different city approvals. These have been outlined below:

- Rezone
  This is where the project is now. The current zoning cannot allow construction of new offices on the site. The Commercial zone allows for office development as a permitted use which best fits for what the applicant is proposing. A rezone is a discretionary application and is ultimately decided by the City Council upon receiving recommendation from staff and the Planning Commission.

- Site Plan Review
  If a rezone for the property is approved, the applicant will file for a site plan application with Millcreek Planning & Zoning. Since office development is a permitted use, this application is purely administrative meaning there is no public process that accompanies it. Staff will review the application to ensure the development is compatible with Millcreeks zoning code, engineering requirements, fire code, and the water departments needs. Once the plans comply with all departmental standards, the applicant can file for abuilding permit to begin construction.

Neighborhood Meeting

The applicant held a neighborhood meeting on March 17th, 2026, as required by code. Notices were sent to all properties within 600 feet of the site. No residents attended the meeting.

Staff has not received any comments from neighbors or residents about this proposal.

Planning Open House, Community Council, & Planning Commission

The applicant attended the Planning Open House on May 5th at City Hall. During the open house, the applicant was only approached by a few residents that were their for other applications. No concerns were raised by residents or neighbors.

The Millcreek Community Council motioned in favor to approve the rezone as proposed in a 5 to 0 vote during their May 5th meeting.

At the regularly scheduled Planning Commission meeting on May 20th, the Commission recommended approval of the rezone to the City Council unanimously after hearing from staff and the applicant.

Findings and Conclusions

Findings:

- The property is currently zoned RM which does not allow for new office building development,
- The property sits on the 4500 S corridor, a large east-west corridor that houses multiple office, retail, and residential developments,
- Think Tank Creative has been located on this site for over 15 years,
- The property is roughly 19,000 square feet in size, and
- Office development is a permitted use in the Commercial zone.

Conclusions:

- Rezoning the property to Commercial will allow for office development,
- This area of 4500 S is identified as “Mixed Use-1” on the future land use map which allows for professional office development,
- Rezoning the property will allow for an existing Millcreek business to grow and expand within the City,
- The site meets all the spatial requirements outlined in the Commercial zone, and
- The development will have to go through a site plan application with Millcreek prior to issuance of a building permit.

Staff Recommendation

Staff Recommendation:

Based on the Findings and Conclusions, staff recommends that the City Council approve the rezone outlined in application file number ZM-26-007, unless during the meeting facts are presented that contradict these findings or new facts are presented, either of which would warrant further investigation by staff.

June 8th, 2026

MILLCREEK CITY COUNCIL

Zoning Consolidation

Rezone

File# ZM-26-008

2785 East 3300 South

Applicant: Tyler Afflect

Planner: Zack Wendel

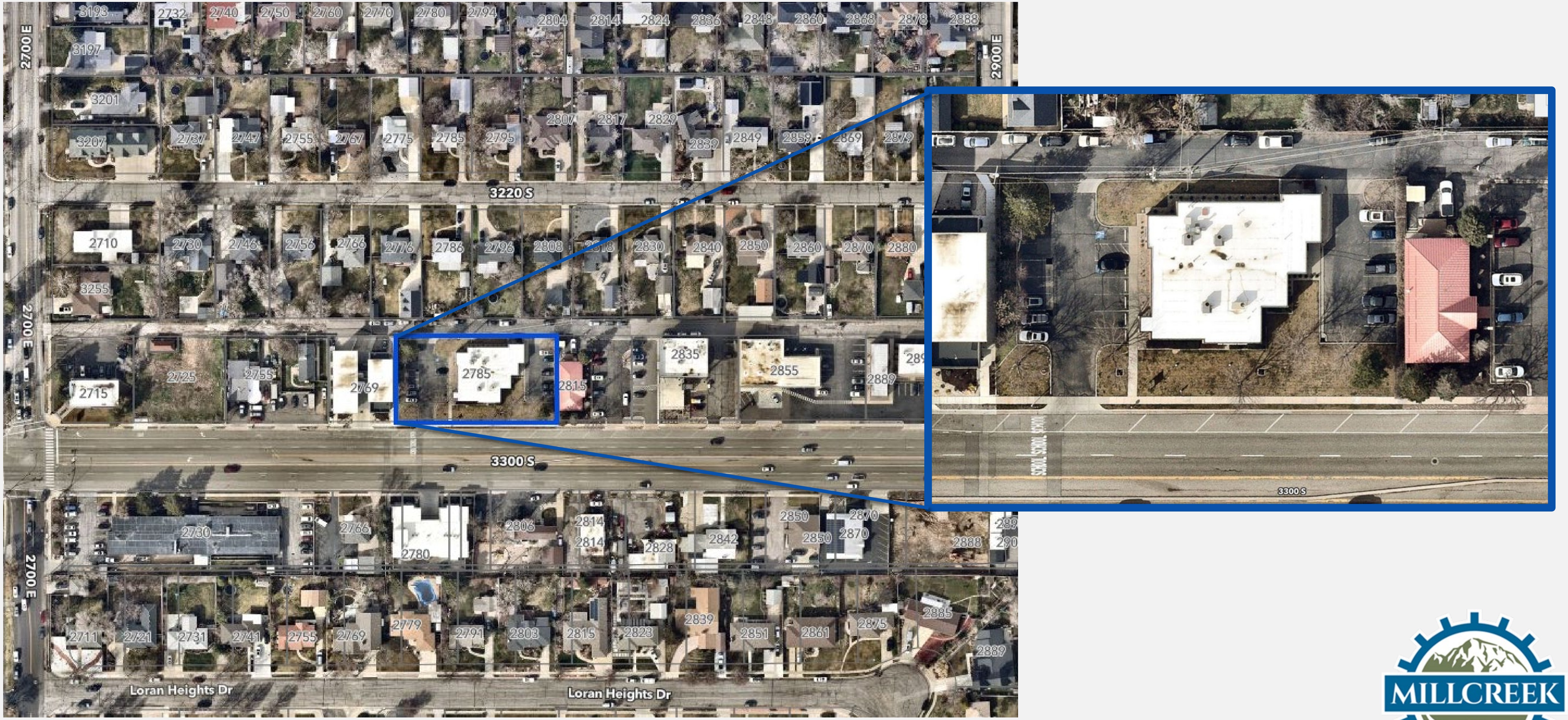
Request:

The applicant is seeking to rezone a portion of property located at 2785 E 3300 S. The subject property is currently split between two zoning designations, the Residential Mixed (RM) Zone and the Commercial (C) Zone. The request seeks to rezone the portion currently zoned Residential Mixed (RM) to the Commercial (C) Zone, resulting in a single, unified commercial zoning designation for the entire property.

Consolidating the property under one zoning designation would help simplify and provide greater clarity regarding permitted uses and applicable zoning requirements.

No new development is proposed as part of this rezone application.

Aerial Image:



MILLCREEK

Zoning Map:


Single-Household Residential (R-1-8)
Residential Mixed (RM)
Commercial (C)
3300 S
al Mixed (RM)
Commercial (C)
Residential Mixed (RM)

Conclusions:

- **Planning Open House Meeting:** Residents within 600’ radius of the property were noticed to participate in an open house meeting, that was held on May 5th, 2026. Staff did not receive any comments in response to the application. However, clarification questions were asked regarding the use of the property should the rezone be approved.
- **EMCCC:** On May 7th, 2026, EMCCC discussed the application and forwards a positive recommendation to the Planning Commission.
- The intention of the zone change is to clean up portions of land that are not consistent.
- The zone change will not create any nonconformities or increase the degree of nonconformity of any existing structure or use.
- The proposed zone clean up will stay in line with the Future Land Use Map designation.
- No new development is being proposed as part of this rezone application. The existing building and the current tenant will remain at this time.

Staff Recommendation: Based on the findings and conclusions listed above, Staff recommend that the City Council take public comments and approve application file number ZM-26-008, as presented, unless during the hearing facts are presented that contradict these findings or new facts are presented, either of which would warrant further investigation by Staff.

RECOMMENDATION

Based on the findings and conclusions listed within the Staff Report, I move that the City Council approve file number **ZM-26-008,** as proposed.

MOTION READY:

THANK YOU