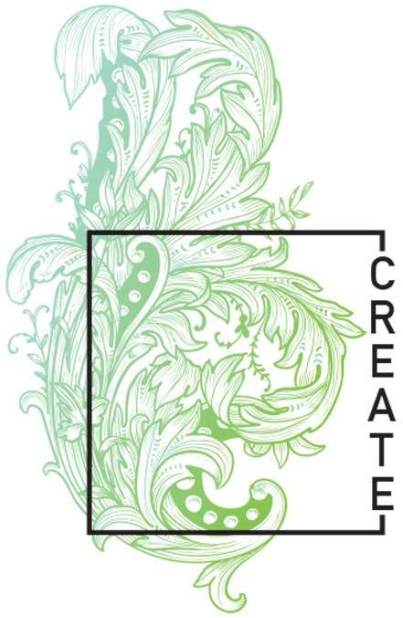




MILLCREEK

Master Plan Study:
Recommendations
November 2020

DRAFT

Planning Process

MILLCREEK MASTER PLAN STUDY

GETTING TO THE VISION OF SUCCESS FOR ARTS & CULTURE ACROSS MILLCREEK

Create Today LLC was engaged by Salt Lake County Arts & Culture to update its 2008 Cultural Facilities Master Plan.

The City of Millcreek applied for and successfully received funding through the Cultural Facilities Support Program to conduct their own cultural facilities master plan study.

This report is the culmination of a process that began in Summer 2019 and concluded in Fall 2020.



MILLCREEK MASTER PLAN STUDY

GETTING TO THE VISION OF SUCCESS FOR ARTS & CULTURE ACROSS MILLCREEK

It has been an honor to work with the Millcreek to create a plan that will strengthen, harmonize, and raise the profile of arts and culture throughout the City.

This plan includes:

- an agreed upon vision for success for arts and culture in Millcreek;
- an inventory of existing facilities and recommendations regarding any gaps in current or future facility needs;
- market research;
- case studies;
- a review of the existing and desire for public art programs; and
- an evaluation and monitoring plan to gauge success.



MILLCREEK MASTER PLAN STUDY

GETTING TO THE VISION OF SUCCESS FOR ARTS & CULTURE ACROSS MILLCREEK

This work solicited feedback from the Millcreek planning committee; the residents of Millcreek and Salt Lake County, and the cultural community about the history of the arts in the City and across the County; the challenges of today; and the definition of future success for the arts and culture sector within the City.

There were three main priorities that emerged for the City of Millcreek as part of the conversation:

- 1) to identify current and future cultural facility needs;
- 2) to make art more accessible to everyone; and
- 3) to create the conditions by which people can be proud of the community in which they live.



Recommendations

REVIEW: FOUR RECOMMENDATION THEMES

GETTING TO THE VISION OF SUCCESS FOR ARTS & CULTURE ACROSS MILLCREEK

- Increase access and equity to facilities for artists and arts organizations
- Evaluate and measure future investments in performance facilities
 - Working with the County, support a consistent method for tracking utilization data
- Foster spaces dedicated to creating and developing work
 - Multi-Use Rehearsal Facilities
 - Maker Spaces
- Increase utilization by considering three-season amphitheaters



Increase Access and Equity for Artists and Arts Organizations

IDENTIFY AND PROVIDE ADDITIONAL RESOURCES

RECOMMENDATION: INCREASE ACCESS AND EQUITY FOR ARTISTS AND ARTS ORGANIZATIONS

Millcreek leadership needs to consider opportunities to strengthen emerging art forms and organizations over the next ten years.

This will demonstrate the City's support of artists and arts organizations.



IDENTIFY AND PROVIDE ADDITIONAL RESOURCES

RECOMMENDATION: INCREASE ACCESS AND EQUITY FOR ARTISTS AND ARTS ORGANIZATIONS

The County's public art program is a ripe opportunity for Millcreek to gain access to expertise and to enhance its support - financial and programmatic - in ways that could have a tremendous impact on the future success of artists and public art initiatives across the City.

Expand and resource current City programming, which includes:

- Percent-for-art: up to 1% of moneys appropriated for capital expenditures by government be used for the acquisition and installation of works of public art.

The logo for Public Art, featuring the word "PUBLIC" in a smaller, yellow, sans-serif font above the word "ART" in a larger, bold, yellow, sans-serif font.

IMPLEMENTATION STEPS

RECOMMENDATION: INCREASE ACCESS AND EQUITY FOR ARTISTS AND ARTS ORGANIZATIONS

- Increase the City's resources to utilize for public art.
- Access technical assistance support from the County for proposal development, artist selection, site selection, etc.
- Collaborate with the local arts agencies to develop a public art program to support individual artists.
- Look to the County to help support the expansion of public art across the City via the Cultural Facilities Support Program.



HOW WILL WE MEASURE SUCCESS FOR MILLCREEK?

RECOMMENDATION: INCREASE ACCESS AND EQUITY FOR ARTISTS AND ARTS ORGANIZATIONS

- Long-term commitment to equity best practice in funding artists and arts organizations – have we increased the community with whom we engage? Are we investing in the arts and culture sector equitably? Are we on the forefront of best practice standards in equitable practices?
- Community engagement – have we increased number of new and emerging artists and arts organizations engaging with the City's resources (financial, space, etc.)?
- Stabilizing the arts and culture community – have we increased support for individual artists?



Ruby Chacon
1971

First Women Miners in H... (2005)
Oil
Fine Art Collection

Salt Lake County Fine Art Collection

Evaluate and Measure Future Investments in Performance Facilities

EVALUATE AND MEASURE FUTURE INVESTMENTS IN PERFORMANCE FACILITIES

RECOMMENDATION: EVALUATE AND MEASURE THE NEED FOR NEW ARTS AND CULTURE FACILITIES

As the County looks to future investments in performing arts centers, it will be defining and measuring success for the Mid-Valley Performing Arts Center to determine if this model is successful in Salt Lake County.

It would be critical to partner with the County on their initiatives to track utilization in Millcreek and across the County.



EVALUATE AND MEASURE FUTURE INVESTMENTS IN PERFORMANCE FACILITIES

RECOMMENDATION: SUPPORT A CONSISTENT METHOD FOR TRACKING UTILIZATION

Arts & Culture has already invested in software for tracking utilization at its facilities to measure actual use days on a weekly and annual basis.

As Millcreek considers future investments in arts and culture infrastructure, it needs to proactively work in partnership with the County to facilitate a consistent method for tracking utilization (event date, type, location, and genre) at facilities used for visual and performing arts across Millcreek.

This will allow for utilization assessments at all facilities, opportunities for partnership with other facilities to handle overflow, and gives the County a better sense of where to invest in future bricks and mortar performance facilities across Salt Lake County.



IMPLEMENTATION STEPS

RECOMMENDATION: EVALUATE AND MEASURE FUTURE INVESTMENTS IN PERFORMANCE FACILITIES

- Define and measure success for new facilities in Millcreek to determine both need and access for new space.
- Partner with the County to facilitate a consistent method for tracking utilization (event date, type, location, and genre) at all arts facilities across the region.



HOW WILL WE MEASURE SUCCESS FOR MILLCREEK?

RECOMMENDATION: EVALUATE AND MEASURE FUTURE INVESTMENTS IN PERFORMANCE FACILITIES

- Have we increased access to and utilization of all the region's facilities by a broad spectrum of users?
- Is there a higher return on investment of City resources that goes beyond financial metrics?
- Does this increase the visibility of the City of Millcreek as an asset and a leader for the community?
- Are facilities truly accessible to all residents and visitors as the makeup of our local populations evolves?
- Have we operationalized equity best practices? Are we doing an ongoing assessment of our program functions?



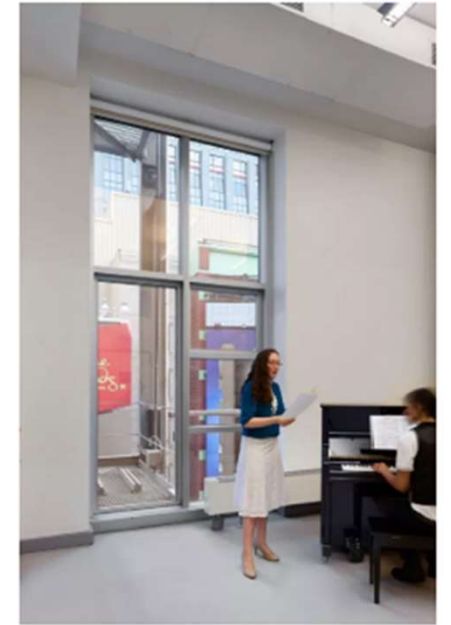
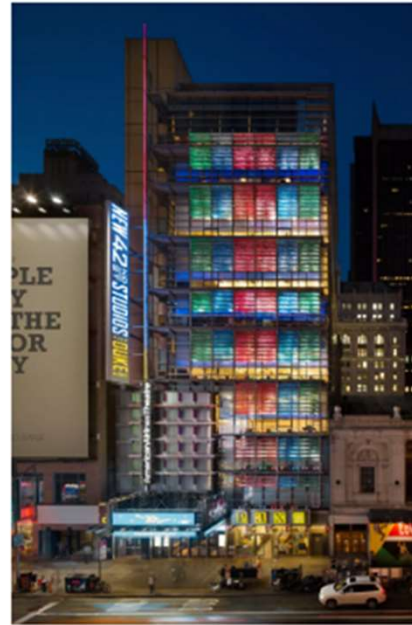
Foster Spaces Dedicated to Creating and Developing Work

FOSTER SPACES DEDICATED TO CREATING AND DEVELOPING NEW WORK

RECOMMENDATION: MULTI-USE REHEARSAL FACILITIES

Rehearsal facilities provide a cost-effective model, both in capital costs and operating costs, for the City to consider for future capital investments.

Moving rehearsals off the stage of a performance hall and into a rehearsal hall, increases utilization rates with more attendance-based activity at the existing performance spaces.



FOSTER SPACES DEDICATED TO CREATING AND DEVELOPING NEW WORK

RECOMMENDATION: MULTI-USE REHEARSAL FACILITIES

Increasing the number of performances and audience engagement at the existing performance spaces, encourages a larger impact on the local economy and increasing the vibrancy of the surrounding community.

Rehearsal facilities offer a lower price point for new and emerging artists to create art in a safe, well-maintained, and affordable space.



FOSTER SPACES DEDICATED TO CREATING AND DEVELOPING NEW WORK

RECOMMENDATION: MAKER SPACES

The City needs to foster a deeper emphasis on supporting visual arts and individual artist needs.

There are several recommendations that have been explored in the case studies, including access to resources and the construction of maker spaces for artists to have safe and affordable studios and galleries.

Maker spaces encourage connections among artists and the public by fostering a community of visual artists, providing a space for exhibitions and programs, and providing dynamic interactions with artists and their art.



IMPLEMENTATION STEPS

RECOMMENDATION: FOSTER SPACES DEDICATED TO CREATING AND DEVELOPING NEW WORK

- Seek County funding via the Cultural Facilities Support Program (CFSP) that provides resources for capital support.
- Collaborate with other local arts agencies to develop a matrix of facilities across the County to support new and emerging artists, organizations, and the local economies.



HOW WILL WE MEASURE SUCCESS FOR MILLCREEK?

RECOMMENDATION: FOSTER SPACES DEDICATED TO CREATING AND DEVELOPING WORK

- Have we increased access and utilization of facilities by a broad spectrum of users?
- Is there a higher return on investment of City resources, beyond financial metrics?
- Are facilities truly accessible to all residents and visitors as the makeup of our local populations evolves?
- Have we operationalized equity best practices? Are we doing an ongoing assessment of our program functions?



Increase Utilization by Considering a Three-Season Amphitheater

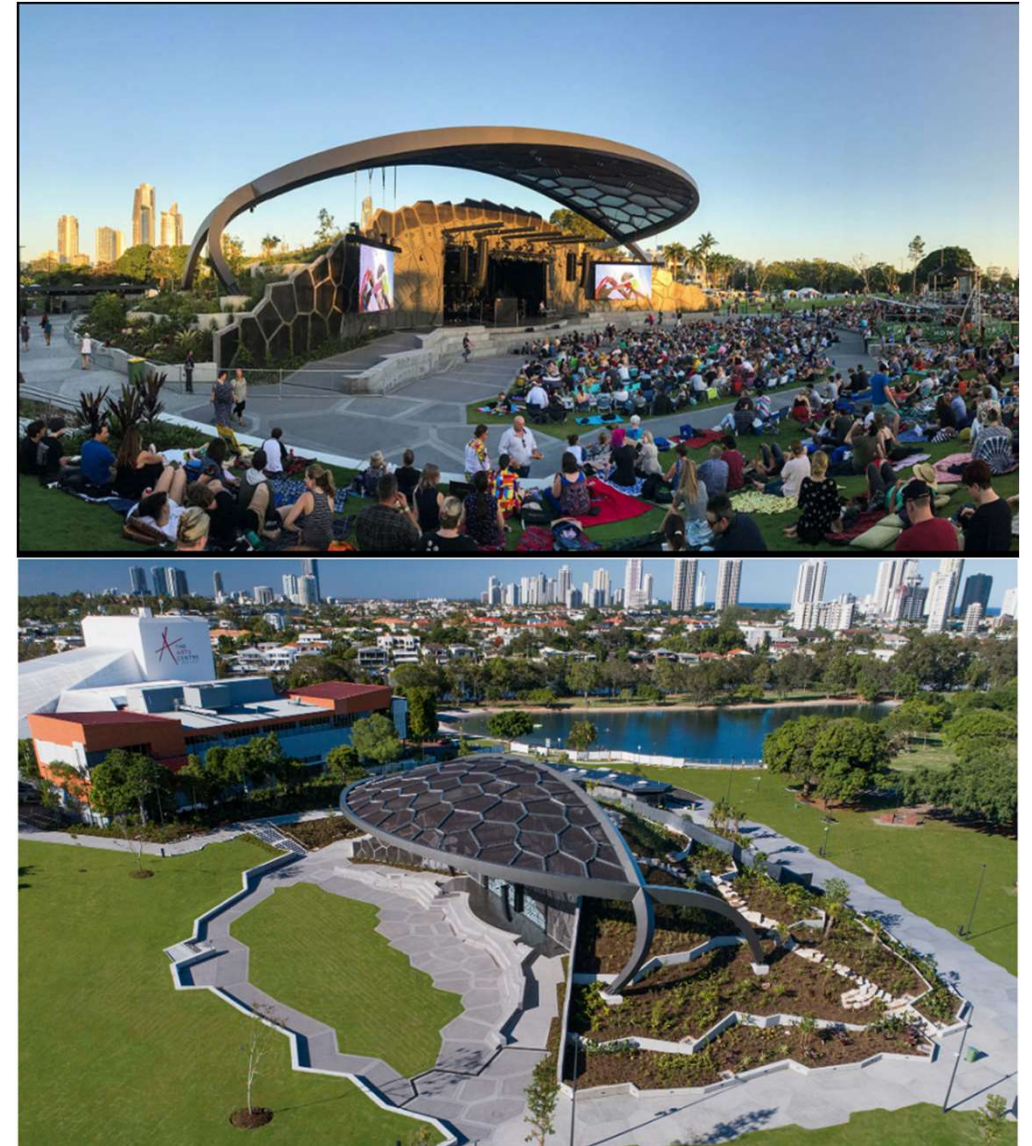
INCREASE UTILIZATION BY CONSIDERING A THREE-SEASON AMPHITHEATER

RECOMMENDATION: THREE SEASON AMPHITHEATERS

One of the venue types well represented in the County is the amphitheater, with the highest number of facilities in the study.

These venues are only viable in the summer months and some shoulder weeks. These may be inexpensive venues to build, but only some performance types and productions are suitable for them.

There seems to be a high demand for quality performance venues during the colder months, when options are currently more limited and with longer travel times for patrons



IMPLEMENTATION STEPS

RECOMMENDATION: THREE SEASON AMPHITHEATERS

- Seek County funding via the Cultural Facilities Support Program (CFSP) that provides resources for capital support.
- Collaborate with other local arts agencies to develop a matrix of facilities across the County to support new and emerging artists, organizations, and the local economies.



HOW WILL WE MEASURE SUCCESS FOR MILLCREEK?

RECOMMENDATION: THREE SEASON AMPHITHEATERS

- Have we increased access to and utilization of amphitheaters by a broad spectrum of users?
- Is there a higher return on investment, that goes beyond financial metrics, when a space can be utilized year-round?
- Are facilities truly accessible to all residents and visitors as the makeup of our local populations evolves?
- Has there been increased year-round utilization of our facilities? Is there greater affordability for facility usage?



Thank you!



Millcreek Master Plan Study

Final Report

October 2020

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In association with:
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The Jill Garland Group
Rebecca Ratzkin



introduction

Create Today LLC was engaged by Salt Lake County Arts & Culture to update its 2008 Cultural Facilities Master Plan. The City of Millcreek applied for and successfully received funding through the Cultural Facilities Support Program to conduct their own cultural facilities master plan study. This report is the culmination of a process that began in Summer 2019 and concluded in Fall 2020*.

We believe cultural planning starts with listening, gives voice to community residents, builds on their collective creativity and wisdom, lifts up cultural assets, results in a process that is comprehensive and inclusive, and culminates in a needs-based, well-researched, and data-driven plan. We include artists, municipal leaders, designers, and culture-bearers in the crafting and implementation of planning; in the creation of physical structures and changes in the built environment; and the development of businesses and other enterprises that tap into community imagination.

It has been an honor to work with the Millcreek to create a plan that will strengthen, harmonize, and raise the profile of arts and culture throughout the City. This plan includes: an agreed upon vision for success for the arts and culture in Millcreek; an inventory of existing facilities and recommendations regarding any gaps in current or future facility needs; market research; case studies; a review of the existing and desire for public art programs; and an evaluation and monitoring plan to gauge success. The Plan also include many references to work performed and conclusions reached for the County that have informed our recommendations for Millcreek.

Our sincere gratitude to the Millcreek Arts and Culture planning committee, County leadership, and the Salt Lake County community for their hard work and unwavering commitment to arts and culture.

*It should be noted that the final stage of this report was concluded during the COVID-19 pandemic and the American Racial Justice Movement. The findings do not reflect emerging issues from these two major events, but we believe this work is still highly salient to the long-term development of arts & culture in the region.



scope of work

Phase I

Listening

The Listening phase allowed the Millcreek planning committee (“County”); the residents of Millcreek and Salt Lake County, and the cultural community to share the history of the arts in the County; identify the challenges of today; and define future success for the arts and culture sector within the City. The role of the consultant was to review, listen, and provide thought-provoking questions during this phase.

There were three main priorities that emerged as part of the conversation: 1) identify current and future cultural facility needs in the City; 2) to make art more accessible to everyone, and 3) to create the conditions by which people can be proud of the community in which they live.

Appendix 1 Success Workshop Millcreek deliverable 091719

Phase II

Learning

The Learning phase encouraged us to ascertain from the community how the arts and culture sector is perceived and how the City’s role in this sector is perceived. The informational interviews were designed to learn more deeply about the needs of the sector in the County and Millcreek, with regard to their existing facilities, their needs for additional or different facilities, their perception of the existing locations and proposed locations for cultural facilities, what programs or resources are needed; the organizations’ track record in acquiring private support for capital projects, and both the presence and/or desire for public art programs.

Stakeholder Interviews

Interview subjects were identified by Salt Lake County and Millcreek staff and additional names were introduced during the process. Create Today met with representatives from all 19 Salt Lake County municipalities, including Millcreek, and multiple metro townships. Those meetings often included some combination of mayors, city council members, city managers/administrators and arts council employees or volunteers. We also held two community-wide focus group sessions – one in



Taylorsville and one in Salt Lake City. We followed these on-site meetings with over 60 individual interviews conducted by phone during the months of September and October 2019.

Create Today spoke with a good mix of Millcreek-based artists and residents about their vision for the future of the arts in their City. Questions about Millcreek were also posed to many of the other interview subjects asking about their knowledge of Millcreek's arts activities.

"Vibrant" was the word most heard as a descriptor for the Salt Lake County arts scene. Nearly all interviewed said the arts scene in Salt Lake County is strong and an aspect of life in the County in which a resident can take great pride. The many offerings in dance, music, theater, and other disciplines make for "an embarrassment of riches" for arts lovers.

All agreed that as a newly incorporated city with geographic boundaries that extend into variety of neighborhoods, the Millcreek area does not currently possess a strong identity.

Most were familiar with the Venture Out! program which draws participants from around Millcreek. Other activities already taking place, were unknown to most with whom we spoke, like the Baldwin Radio Factory artist spaces, and the few galleries.

Weaving the arts through creative placemaking in the newly conceived city center is one major opportunity that some would like to see explored in Millcreek. There was also interest in seeing if Millcreek's major transportation corridors, traversed by residents from all over the County, could be leveraged artistically to create artist opportunities and promote awareness. One interview subject noted that Millcreek has an abundance of independent dance studios jockeying for performance spaces and students. Having the school Directors collaborate in the utilization of future space or in an annual performance could also elevate Millcreek's dance profile.

Facilities for making and presenting art create a shared sense of place for communities. Like many other municipalities, there is a desire for Millcreek and/or the County to consider investments in infrastructure although exactly what's needed and where remain undefined.

All visual artists, educators, and visual art advocates felt that their discipline was dwarfed by the attention and support given to the performing arts companies. Respondents feel that there are fewer resources available for visual artists – both for creating and showing work. Some would like to see exhibition spaces for visual art that are not tied to a ward (church), government office building, or library. There is a strong desire for free-standing buildings that show works of art for both local and touring artists. There is also a need for affordable, safe artist studios for visual artists. There are only a handful of spaces now and they are either too expensive or have a long waitlist.

All recognized the promise and possibility for Millcreek if it plans for art intentionally, thoughtfully, and with a spirit of collaboration.

Appendix 2 Millcreek Leadership Interviews Final Summary 121719 DRAFT

Appendix 3: Phase II Stakeholder Interview Master Tracker



Phase III

Needs Assessment

This phase of work focused on what the existing arts and culture facility landscape is in Salt Lake County by visiting the current bricks and mortar facilities within the County, assessing what attributes and technical capacity exist, and mapping the locations to paint a broad picture of where the existing resources are situated within the County and the City of Millcreek. This work included the review and validation of Salt Lake County's 2008 Cultural Facilities Master Plan, the update of the cultural facility inventory, and providing recommendations for future facilities that will support the growth of public arts programs in Salt Lake County and in Millcreek.

Facility Needs

Stages, a theatre planning firm, conducted a survey and assessment of the existing performing arts facilities within the County. We worked with the County and other interested parties to assemble a comprehensive list of venues for study. A selection of these venues was visited during a physical assessment tour in August of 2019. This tour provided critical information both about the venues as well as the health of the arts environment within the sector of the County. With the County's assistance, information was also gathered by phone, email, and a written survey for venues that were unable to be included on the tour.

The purpose of this work was to catalog and inventory the available venues, the utilization, and their availability to the arts councils. The catalog of venues¹ allows assessment of the gaps and redundancies within the existing landscape and the opportunities to grow and strengthen the County's commitment to the arts through Master Planned projects.

One of the venue types well represented in the County is the Amphitheater, with the highest number of facilities in the study. It is unsurprising with the scenic environment and pleasant summer; however, these venues are only viable in the summer months and some shoulder weeks. These may be inexpensive venues to build, but only some performance types and productions are suitable for them. Additionally, there seems to be a high demand for quality performance venues during the colder months, when options are currently more limited and with longer travel times for patrons.

While the local arts councils are thriving and have generally located venues to perform, few venues include rehearsal facilities. Most venues thought that they would be able to present more works and have an easier time scheduling around high demand times of year if performances and rehearsals could be separated. Currently most rehearse in the same space as they perform, consuming time slots for other users.

¹ Phase III SLCo Performance Facilities Inventory



Many primary education facilities exist in the area with a performing arts venue. That venue is often underutilized. However, outside arts organization have a difficult time renting or utilizing these venues due to the time needed in the venue for both rehearsals and performance. This was a nearly universal sentiment from the organizations that use educational facilities. Rehearsal spaces above may make these venues more accessible by reducing the necessary time onsite.

There was a significant challenge in assessing utilization data for the facilities contacted across the County. Facility managers either did not track utilization, were inconsistent in tracking, or did not use a conventional standard that could be applied more broadly. Therefore, we are unable to verify with data how the facilities are being used, by whom, and with what frequency.

Since the study that was completed in 2008, Salt Lake County has made impressive strides to meet the County's arts facilities' needs. The additions of the Hale Centre Theatre and the Eccles Theater have changed the cultural landscape at the high end. The Mid-Valley Performing Arts Center that is currently under construction will hopefully be the first of several projects that fill in the facility gap for the mid- and smaller sized performing and visual arts organizations in the valley.

The Cultural Facilities Support Program (CFSP), a process to support and prioritize funding for cultural facilities renovations and construction across the County, has funded and supported facility projects in municipalities across the Valley with capital or consulting funds. To date 39 projects have been funded and \$17,662,679 have been dedicated to this effort.

Appendix 4: Phase III SLCo Facilities Assessment Report

Appendix 5: Phase III SLCo Performance Facilities Inventory

Phase IV

Market Research

At this point in the project, we engaged in market research to test the vision for success to see how the vision for the future resonated with the community. Create Today administered an online survey to Salt Lake County-based artists and organizations. Our goal was to gain a better sense of their current facility use and future facility needs. As a companion to the organizational needs survey, Create Today LLC conducted market research with residents and current audience members to gain a better sense of current market activity in the arts, general perceptions of arts and cultural offering, and a resident perspective on potential County strategies.

Data File Analysis

The consultants reviewed and analyzed the County's ticketing data to start to build a model of current arts audiences for both mapping and projections analysis. Next, the consultants



reviewed and synthesized public data sets relevant to understanding County demographic and participation trends. Next, the consultants reviewed and synthesized public data sets relevant to understanding County demographic and participation trends, including American Community Survey data, to help determine any gaps in participation either via programming areas or geographic capture.

Through the review of the database of select performing arts organizations by location and year, genre, and venue, we can develop the following theories.

Currently, it is not possible to conclude that demographic shifts have affected attendance or attendance patterns (geographically or otherwise) based on the currently available data. However, it is important to note changes for future consideration and planning.

Demographic changes in the County have increased with regard to race/ethnicity and age between 2010 and 2017. Although the majority of the County's population remains White, older, and with higher education and income (all fitting within the traditional arts audience member profile), the changes observed through the data, as well as anecdotally from stakeholder interviews and the survey, is a trend that the County should observe and be prepared to address now and in the immediate future. As populations diversify, the County needs to consider the types of cultural activities, and possibly the types of facilities (e.g., smaller to mid-size and more multi-use to accommodate a range of activities across cultural references) that will meet a future need.

In addition, Salt Lake County, while growing in population size like the whole of Utah, is not growing as fast as other counties.

Overall, attendance (within the current analyzed sample) has been on a relative increase year by year until a peak in 2017 with the opening of the Eccles Theater. A dip in 2018 (caused likely by external factors) was met with a return to normal levels in 2019.

Salt Lake County residents make up over half of all Utah buyers, and so it is safe to conclude that at least County facilities reach beyond County boundaries, but still rely on the bulk of attendance from County residents. Ten zip codes account for between 50% and 60% of all sales, on average from 2014 to 2019. This is likely a function of a stable subscriber base.

The geographic distribution of buyers has remained the same in the past five years, with increasing representation from western cities like Magna, and southwest cities like South Jordan and Riverton in 2017 and 2019 (likely a function of blockbuster productions). This bodes well for the future expansion and reach of County facilities and Salt Lake-based repertory in that residents are traveling from further out to attend desirable shows.

The introduction of the Eccles Theatre did have an impact on the distribution of buyers by genre, by venue and by organization. However, overall, it appears that the programming at the Eccles has increased the overall size of the audience for arts and cultural programming.



Before the Eccles, most County audiences attended programs at Abravanel Hall and Capitol Theater. Since 2017, Eccles attracts the highest proportion of ticket buyers; however, Abravanel Hall has rebounded from its 2018 dip and now is on close to equal footing with the Eccles.

Similarly, symphonic music, as represented by the Utah Symphony, was the predominant genre represented in the County's repertoire programming until 2017. Although the Utah Symphony's sales, as a percentage of their total across all five years, dipped in 2017 (and 2018 like others), they did come back in 2019 to reach a state of equilibrium that matches previous years.

All in all, the impact of the Eccles on attendance has not been fully experienced. However, the 2019 calendar year data suggests that a state of equilibrium has started, and will continue to even out sales, returning to similar distributions observed before the Eccles opened. The key difference here is that the new equilibrium state accommodates a larger audience overall. In 2019, US recorded a total of 46,298 Salt Lake County resident sales, compared with 29,289 in 2017, and 39,414 in 2016. That is a 58% increase in 2 years, and a 17% increase from 2016.

Organization Survey

An organization survey was self-distributed by the County to determine needs, capacities and input from the arts and culture organizations within the County. The survey was launched via an email blast to approximately 170 contacts on November 13, 2019. Throughout December, the County followed up with reminders to key organizations and contacts. The survey was closed in early January 2020 to allow for delays due to the December holiday break. A total of 63 completed surveys were collected (approximately 37% response rate based on original contact list). Of the 63, 35 represent arts organizations, and 28 were individual artists.

Overall, the results detail a picture that both organizations and individual artists heavily rely on their own spaces and on County-spaces, and organizations utilize schools across the board, in particular when accessing rehearsal space (see Figure 5), likely putting strain on schools to accommodate both rehearsal and performance needs (noted in facilities assessment reporting).

The findings also suggest that those working in downtown Salt Lake City as well as Countywide rely on County-owned spaces for all uses, in particular for performing/showing (67%). In the case of organizations and artists who work in other municipalities, they only turn to County-owned spaces for performing and showing.

Create Today LLC has been exploring the County's working vision and strategy throughout this planning process, and the market research component allowed for some testing of a few potential strategies that have surfaced throughout. Overall, in aggregate, respondents ranked supporting performing arts spaces as highest. However, when reviewing results, it is clear that the focus on performing arts facilities is skewed by the strong representation of performing arts organizations in the sample; and that for individual artists, who represent visual arts more heavily, are more likely to prioritize visual arts and crafts spaces.



The second most highly prioritized strategy was to work on policy at the local and state level for greater funding support. This is intuitive in a way because arts organizations in Salt Lake County are accustomed to and familiar with the ZAP tax which provides a percentage of sales tax in grants to Salt Lake County arts organizations.

Respondents were positive about the potential growth and expansion of the arts and cultural sector in Salt Lake County. Overall, most respondents feel that all components of the sector are growing. Analysis comparing results across different types of organizations shows that organizations are overall more confident of growth across audiences, facility needs and general sector growth. In addition, arts councils also appear most likely to have a positive growth outlook on the future in comparison to other organizations, but the differences are slight. Regarding facility needs, all see greater need in the future, which is to be expected not just because of the current stated need, but also as a reflection of anticipated growth for the sector.

Online Panel Survey

As a companion to the organizational needs survey, Create Today LLC conducted market research with residents and current audience members to gain a better sense of current market activity in the arts, general perceptions of arts and cultural offering, and a resident perspective on potential County strategies.

The research focused on two sample sources: 1) an online panel of approximately 600 adults living in Salt Lake County 18 years of age and older; and 2) a request to the ArtTix buyer list and other ticket sales sources. In this way, we were able to compare current ticket buyers and a sample of general adult population in the County. The survey was launched in January 2020 and achieved a total of 1,822 responses across all collection efforts.

The results of this survey effort underscore and support other data collected during this Master Plan research phase process. Salt Lake County residents appreciate and value the arts and culture in their region, particularly the performing arts. Residents believe the quality of the offerings are high and younger people are willing to start contributing more money towards the arts in the future than they do now.

Discipline, artist, and content are the primary decision drivers, taking precedence over how long it takes to travel to the event. For some, cost is the factor that keeps them from attending more. In addition, barriers like scheduling and not knowing what is available, keep people from participating. There is opportunity to focus on building awareness and leverage the strong interest in the arts that already exists.

There is also opportunity to expand and reach out to those who don't participate as much as current ArtTix buyers do through increased public art projects and support for existing institutions, including art museums, children's museums and history and science museums already serving the population.



Spreading out opportunities throughout the year so residents can more easily balance their busy schedules with a variety of scheduling options, affordability (cost), convenience, and increased advertising and awareness are key things that they would like to see change. While it may not be possible to address all of these challenges, it is heartening to see the outpouring of love and pride that people have for this region and for the organizations, arts councils, public agencies and facilities that make the arts thrive across the County.

Several initiatives implemented in recent years have helped to address these desired changes including the County's Zoo, Arts, and Parks (ZAP) program and the Cultural Core, a partnership between Salt Lake County and Salt Lake City.

The Cultural Core Initiative, implemented through THE BLOCKS program, aims to promote cultural activities, increase visitation, support collaboration, and expand and diversify audiences in the downtown Salt Lake City area.

ZAP plays a vital role in the region's arts community. They provide necessary funding to hundreds of eligible arts and cultural organizations around the County. They connect thousands of residents and visitors to cultural activities through social media and programs such as the ZAP Kids Summer Passport, which encourages families to visit free and low-cost events and venues around the County.

Appendix 6: Phase IV SLCo Market Research - Database Review Summary

Appendix 7: Phase IV SLCo Market Research - Audience Summary

Appendix 8: Phase IV SLCo Market Research - Org Survey Summary

Phase V

Planning

Based on the information gathered in the previous phases, the consultants worked with the City and the planning committee to build the roadmap to success for the Master Plan.

Researching Best Practice

Based on the stakeholder interviews and the definition of success, the consultants worked with the City's planning committee to identify up to six areas of interest. Subjects were asked to share practices/strategies they employed that made them successful.

Topics explored included, but were not limited to, the following questions:

- What facilities and policies impact cultural planning at the local level, and how?
- How are best practice municipalities sustaining, growing, and advocating for the arts and culture sector? How does the agency measure success and impact?
- What structures, systems, and policies helped to realize the vision for success?



- What operating and capital investments are required by best practice communities to support and grow the level of programming, services, and facilities in their community?
- What relationship(s) exist, either formal or informal, between the local government and its arts and culture sector?
- What types of public art programs are thriving and how has the agency supported their long-term vibrancy and sustainability?

There were four primary areas of focus:

1. Government Support for Visual Artists and Public Art
2. Multi-Use Rehearsal Facilities
3. Maker Spaces
4. Three-Season Amphitheaters

The consultants conducted primary and secondary research and prepared case studies that reflect feedback and best practice examples from around the country. The case studies highlighted in this report support or connect to the final recommendations. To review the full set of case studies that were completed, please refer to the Appendix.

Government Support for Visual Artists and Public Art

When selecting best practice communities, it was a priority to look at regions that support arts and culture as significantly as the Salt Lake County region. Denver, Colorado has made a similar commitment to Salt Lake County to fund arts and culture through a tax funded account. Since 1989, Denver's Scientific and Cultural Facilities District (SCFD) has distributed more than \$910 million of revenue from a 0.1 percent sales and use tax. In 2017, those funds amounted to more than \$54 million split among 272 organizations. Each organization that qualifies for eligibility must go through an application process to get SCFD funding.



Denver's 1% for Public Art Program was established in 1988 and consists of more than 400 public artworks in its collection with more than \$40 million invested in public art. It is a robust program with 30 active projects. The City also has two other smaller public art programs that are funded by the SCFD: **Urban Arts Fund** and **P.S You are Here**.



The city has a graffiti prevention and youth development program called the **Urban Arts Fund** (UAF). Through the UAF, more than 150 new murals have been created in perpetually vandalized areas throughout the City & County of Denver. In early 2020, UAF had a budget of \$120K per year. These are temporary works of art on private property and the owner of the property is responsible for maintaining the art.



P.S. You are Here (Public Space You are Here) is a creative placemaking initiative for temporary projects. The fact that the art is intended to be ephemeral, allows the City to pilot an idea or an artist. Rather than commission individuals the City commissions neighborhood groups and communities decide what they want and then they apply for those grants. In 2020, this program had a budget of \$100K per year and is a result of the cultural plan that the City launched in 2013.



Multi-Use Rehearsal Facilities

One of the findings from the Facility Needs Assessment was that approximately one quarter (20 of 72) of the venues in the study had rehearsal facilities. Most of the remaining venues used valuable time on stage for rehearsals or had truncated rehearsal schedules due to lack of space. As a result, the case studies focused on multi-use rehearsal facilities, specifically the New 42 Street Studios in Manhattan, New York.

The New 42 Street Studios is a project of The New 42 Street, a nonprofit organization that leads the dynamic evolution of the reinvented 42 Street, cultivating a unique cultural and entertainment destination at the "Crossroads of the World." New 42 Studios cultivates new ideas in the performing arts through services and spaces that empower artists to do their best work. The building is open 9 AM-7 PM (rehearsal hours 10 AM-6 PM), Monday through Saturday.

Throughout the ten-story, 84,000 square foot building, five floors contain:

- 14 studios: column-free studios with sprung floors, tall ceiling heights, ballet barres, floor-to-ceiling mirrors, excellent acoustics, and cityscape views;
- Dressing rooms modeled after the most accommodating gyms and spas in the city.
- The Duke on 42nd Street;
- Artist support spaces, including a green room, new parent room and administrative services; and
- The offices of the nonprofit cultural organization New 42.



Housed within the New 42 Street Studios, The Duke on 42nd Street is a fully staffed facility featuring customizable, state-of-the-art seating in various configurations and full light, sound and support systems. 200 seats on a custom-built fully retractable unit and a gallery along the entire perimeter, the black box space is 57' x 49.5' x 19.5'.

Maker Spaces

Based on the feedback from Phase IV, the case studies also focused on infrastructure in the built environment that would support visual artists. A maker space is a collaborative workspace inside

a school, library, or separate public/private facility for making, learning, exploring, and sharing that uses high tech to no tech tools. Founded in 1974 in an old munitions plant, the Torpedo Factory Art Center is home to the nation's largest collection of working-artists' open studios under one roof. An Alexandria landmark for more than 40 years, it is the highlight of the Potomac Riverfront, attracting approximately 500,000 visitors annually. The building is open daily from 10 AM-6 PM and from 10 AM-9 PM on Thursdays.

The Torpedo Factory Art Center is home to the nation's largest collection of publicly accessible working-artist studios under one roof. More than 165 artists work, exhibit, and sell their art across three floors. In addition to 82 working artist studios, it is home to:

- Two ongoing workshops
- Seven galleries
- The Art League School
- Discover Graphics Atelier, Inc.
- The Alexandria Archaeology Museum
- Visitor Information and Gift Shop



The City of Alexandria owns and operates the Torpedo Factory Art Center as part of the Office of the Arts' family of programs and facilities. The Office of the Arts is a division of the Department of Recreation, Parks, and Cultural Activities.

Three-Season Amphitheaters

One of the venue types well represented in the County is the Amphitheater, with the highest number of facilities in the study. These may be inexpensive venues to build, but only some performance types and productions are suitable for them. There seems to be a high demand for quality performance venues during the colder months, when options are currently more limited and with longer travel times for patrons, which is why a case study was included on The Home of the Arts (HOTA) Outdoor Stage, a three season amphitheater in Queensland, Australia.



The HOTA Outdoor Stage is a highly versatile venue, comprised of a black-box theatre with a back wall that folds away completely, opening the box out onto an amphitheater with seating and lawn space for 5,000 people. In amphitheater mode, the Outdoor Stage has the technical infrastructure and event overlays to host major public events from rock concerts to orchestral performances. The green roof is an adventure-based place of discovery to be climbed on, explored, sat, and picnicked on. The lawn is large and useful - there are no gates, and the

landscape is fully accessible. It is durable, flexible, bespoke tailored to its place, and it invites maximum activity.

Appendix 9 Millcreek best practice case studies DRAFT 051120

recommendations

Based on the research conducted and the community engagement work, the following recommendations have been developed for Millcreek. Included are short and long-term investment recommendations and success metrics. There are four recommendations:

- Increase access and equity to facilities for artists and arts organizations
- Evaluate and measure the need for new arts and culture facilities
 - Working with the County, support a consistent method for tracking utilization
- Foster spaces dedicated to creating and developing work
 - Multi-Use Rehearsal Facilities
 - Maker Spaces
- Increase utilization by considering three-season amphitheaters

These were reviewed and finalized with the planning committee to ensure that the recommendations were actionable, resonated with the findings from the master plan, and had clearly identified implementation steps and success metric.

Each recommendation is outlined with implementation steps and success metrics on the following pages.

Appendix 10 Millcreek Cultural Facilities Master Plan Recommendations DRAFT 090820



RECOMMENDATION: Increase access and equity for artists and arts organizations

Identify and Provide Additional Resources

Millcreek leadership needs to consider opportunities to strengthen emerging art forms and organizations over the next ten years. This will demonstrate the City's support of artists and arts organizations.

PUBLIC ART

The County's public art program is a ripe opportunity for Millcreek to gain access to expertise and to enhance its support - financial and programmatic - in ways that could have a tremendous impact on the future success of artists and public art initiatives across the City.

Expand and resource current City programming, which includes:

- **Percent-for-art:** up to 1% of moneys appropriated for capital expenditures by government be used for the acquisition and installation of works of public art.

Implementation Steps

- Increase the City's resources to utilize for public art.
- Access technical assistance support from the County for proposal development, artist selection, site selection, etc.
- Collaborate with the local arts agencies to develop a public art program to support individual artists.
- Look to the County to help support the expansion of public art across the City via the Cultural Facilities Support Program.



Success Metrics

- Long-term commitment to equity best practice in funding artists and arts organizations – have we increased the community with whom we engage? Are we investing in the arts and culture sector equitably? Are we on the forefront of best practice standards in equitable practices?
- Community engagement – have we increased number of new and emerging artists and arts organizations engaging with the City's resources (financial, space, etc.)?
- Stabilizing the arts and culture community – have we increased support for individual artists?

RECOMMENDATION: Evaluate and measure future investments in performance facilities

Evaluate and Measure the Need for New Arts and Culture Facilities

As the County looks to future investments in performing arts centers, it will be defining and measuring success for the Mid-Valley Performing Arts Center to determine if this model is successful in Salt Lake County. It would be critical to partner with the County on their initiatives to track utilization in Millcreek and across the County.

Support A Consistent Method for Tracking Utilization

Arts & Culture has already invested in software for tracking utilization at its facilities to measure actual use days on a weekly and annual basis. As Millcreek considers future investments in arts and culture infrastructure, it needs to proactively work in partnership with the County to facilitate a consistent method for tracking utilization (event date, type, location, and genre) at facilities used for visual and performing arts across Millcreek. This will allow for utilization assessments at all facilities, opportunities for partnership with other facilities to handle overflow, and gives the County a better sense of where to invest in future bricks and mortar performance facilities across Salt Lake County.

Implementation Steps

- Define and measure success for new facilities in Millcreek to determine both need and access for new space.
- Partner with the County to facilitate a consistent method for tracking utilization (event date, type, location, and genre) at all arts facilities across the region.

Success Metrics

- Have we increased access to and utilization of all the region's facilities by a broad spectrum of users?
- Is there a higher return on investment of City resources that goes beyond financial metrics?
- Does this increase the visibility of the City of Millcreek as an asset and a leader for the community?
- Are facilities truly accessible to all residents and visitors as the makeup of our local populations evolves?
- Have we operationalized equity best practices? Are we doing an ongoing assessment of our program functions?



RECOMMENDATION: Foster spaces dedicated to creating and developing work

Multi-Use Rehearsal Facilities

Rehearsal facilities provide a cost-effective model, both in capital costs and operating costs, for the County to consider for future capital investments. Moving rehearsals off the stage of a performance hall and into a rehearsal hall, increases utilization rates with more attendance-based activity at the existing performance spaces. Increasing the number of performances and audience engagement at the existing performance spaces, encourages a larger impact on the local economy and increasing the vibrancy of the surrounding community. Rehearsal facilities offer a lower price point for new and emerging artists to create art in a safe, well-maintained, and affordable space.



Maker Spaces

The City needs to foster a deeper emphasis on supporting visual arts and individual artist needs. There are several recommendations that have been explored in the case studies, including access to resources and the construction of maker spaces for artists to have safe and affordable studios and galleries. Maker spaces encourage connections among artists and the public by fostering a community of visual artists, providing a space for exhibitions and programs, and providing dynamic interactions with artists and their art.

Implementation Steps

- Seek County funding via the Cultural Facilities Support Program (CFSP) that provides resources for capital support.
- Collaborate with other local arts agencies to develop a matrix of facilities across the County to support new and emerging artists, organizations, and the local economies.

Success Metrics

- Have we increased access and utilization of facilities by a broad spectrum of users?
- Is there a higher return on investment of City resources, beyond financial metrics?
- Are facilities truly accessible to all residents and visitors as the makeup of our local populations evolves?
- Have we operationalized equity best practices? Are we doing an ongoing assessment of our program functions?

RECOMMENDATION: Increase utilization by considering a three-season amphitheater

Three Season Amphitheaters

One of the venue types well represented in the County is the amphitheater, with the highest number of facilities in the study. These venues are only viable in the summer months and some shoulder weeks. These may be inexpensive venues to build, but only some performance types and productions are suitable for them. There seems to be a high demand for quality performance venues during the colder months, when options are currently more limited and with longer travel times for patrons.



Implementation Steps

- Seek County funding via the Cultural Facilities Support Program (CFSP) that provides resources for capital support.
- Collaborate with other local arts agencies to develop a matrix of facilities across the County to support new and emerging artists, organizations, and the local economies.

Success Metrics

- Have we increased access to and utilization of amphitheaters by a broad spectrum of users?
- Is there a higher return on investment, that goes beyond financial metrics, when a space can be utilized year-round?
- Are facilities truly accessible to all residents and visitors as the makeup of our local populations evolves?
- Has there been increased year-round utilization of our facilities? Is there greater affordability for facility usage?

Proposed Chapter 19.86 HISTORIC BUILDINGS AND SITES PRESERVATION Ordinance

~~19.86.010 Purpose~~

~~19.86.020 Historic Sites Designated~~

~~19.86.030 Conditional Use Permit Required~~

~~19.86.040 Noncomplying Conditional Uses~~

~~19.86.050 Site Modification~~

~~19.86.060 Additional Uses For Historic Sites~~

~~19.86.070 Interpretation Of Chapter~~

19.86.010 Purpose

19.86.020 Definitions

19.86.030 Historic Preservation Commission

19.86.040 Powers and Duties of the Historic Preservation Commission

19.86.050 Meetings and Notification

19.86.060 Millcreek Historic Sites and Neighborhoods List

19.86.070 Historic Sites and Districts Designated

19.86.080 Millcreek Historic Landmarks Register

19.86.090 Conditional Use Permit Required

19.86.100 Noncomplying Conditional Uses

19.86.110 Site Modification

19.86.120 Standards for Rehabilitation and Design Guidelines

19.86.130 Additional Uses For Historic Sites

19.86.140 Appeals

19.86.150 Interpretation Of Chapter

19.86.010 Purpose.

~~This chapter is enacted to preserve sites with special historical, architectural or aesthetic value which are unique and irreplaceable assets. To accomplish this purpose, planning commission approval is required for all modifications to historical sites.~~

Millcreek (the “city”) recognizes that the historical heritage of the community is among its most valued and important assets. It is the intent of the city to identify, preserve, protect, and enhance historic neighborhoods, buildings, sites, monuments, streetscapes and landmarks within the city deemed architecturally or historically significant. By protecting such historically significant sites and structures, they will be preserved for the use, observation, education, pleasure, and general welfare of the present and future residents of the city.

19.86.020 Definitions.

For the purposes of this chapter, the following terms and words and their derivations shall have the meaning as given herein. Words not included herein or in the building code shall be given their usual

meaning as found in the English dictionary unless the context of the words clearly indicates a different meaning.

“Certificate of historic appropriateness (COA)” means a document evidencing approval by the historic preservation commission of an application to make a material change in the appearance of a designated historic resource.

“Exterior architectural features” means the architectural style, general design and general arrangement of the exterior of a building, structure or object, including but not limited to the kind of texture of the building material and the type and style of windows, doors, signs and other appurtenant architectural fixtures, details or elements relative to the foregoing.

“Exterior environmental features” means all those aspects of the landscape or the development of a site which affect the historic character of the property.

“Historic resource” means any building, structure, object, site or district which may be of historic importance to Millcreek and may or may not be listed on the city’s historic sites list or the historic landmarks register.

“Historic preservation commission (HPC)” means the Historic Preservation Commission of Millcreek.

“Important” means marked by or indicative of significant worth or consequence.

“Major alteration” means a change or alteration to a building or historic resource that would destroy the historic integrity including, but not limited to, changes in pitch of the main roof, enlargement or enclosure of windows on the principal facades, addition of upper stories or the removal of original upper stories, covering exterior walls (except adobe) with non-historic materials, moving the historic resource from its original location to one that is dissimilar to the original, or additions which significantly detract from or obscure the original form and appearance of the historic resource when viewed from a public right-of-way.

“Material change in appearance” means a change to a building or historic resource that would affect the exterior architectural or environmental features of a historic resource, such as:

- 1) Reconstruction or alteration of the size, shape or facade of a historic resource, including relocation of any doors or windows or removal or alteration of any architectural features, details or elements;
- 2) Demolition or relocation of a historic resource;
- 3) Commencement of excavation for construction purposes; or
- 4) The erection, alteration, restoration or removal of any building or historic resource, including walls, fences, steps and pavements or other appurtenant features except exterior paint alterations.

“Positioning” means the placement of a historical resource on a property or its placement relative to other structures and/or landmarks in the general vicinity.

“Reconnaissance level survey” means a visual evaluation of a large portion of properties in a community for the purpose of providing a “first cut” of buildings that may, based on their age and integrity, be eligible for listing in the National Register of Historic Places. The evaluation rating of potential sites and historic resources shall be given one of the following ratings:

A – Eligible/Significant: built within the historic period and retains integrity; excellent example of a style or type; unaltered or only minor alterations or additions; individually eligible for National Register of Historic Places under criterion “C”; also, buildings of known historical significance.

B – Eligible: built within the historic period and retains integrity; good example of a style or type, but not as well-preserved or well-executed as “A” buildings; more substantial alterations or additions than “A” buildings, though overall integrity is retained; eligible for National Register of Historic Places as part of a potential historic district or primarily for historical, rather than architectural, reasons.

C – Ineligible built during the historic period but has undergone major alterations or additions; no longer retains integrity.

D – Out-of-period: constructed outside the historic period.

“Scale” means the distinctive relative size, extent or degree of a historic resource.

“Significant” means having or likely to have influence and effect.

“Zoning Administrator” means the Director of Planning or designee for Millcreek.

19.86.030 Historic Preservation Commission.

There is hereby created a commission to be known as the Millcreek Historic Preservation Commission. The historic preservation commission shall be composed of seven members. It is the intent of the Millcreek City Council that the historic preservation commission represent the interests of the community as a whole; that the membership of the historic preservation commission provides balanced representation in terms of geographic, professional, neighborhood, and community interests. All members of the historic preservation commission shall be bona fide residents of Millcreek. The commission shall provide advisory assistance to the city regarding the implementation of the provisions of this chapter.

Each member of the commission shall be appointed by the mayor with the advice and consent of the city council. One member shall be chosen from each of the four council districts within Millcreek and three shall be chosen at large. To the extent available in the community, at least two (2) members of the commission shall be professionals in fields related to historic preservation (i.e., history, architectural history, archaeology, historic architecture, or planning). They shall serve for a term of four years and until his/her successor is appointed. The terms of the members shall be staggered such that the term of four members shall expire on January 31st of the year when the mayor takes office, and the terms of the other three members shall expire two years later on January 31st. New members shall be appointed as soon as possible following the expiration of term.

The city council may remove any member of the historic preservation commission for cause. Vacancies shall be promptly filled in the same manner as the original appointment for the remainder of the unexpired term.

In the event that the city council are unable to find someone from one of the four city council districts to be appointed as a historic preservation commissioner, a person may be chosen from any of the other districts.

The Historic Preservation Commission shall be an advisory body of, and shall report to, the City Council.

19.86.040 Powers and Duties of the Historic Preservation Commission

The Historic Preservation Commission shall have the following duties:

- 1) Issue Certifications of Historical Appropriateness (COA).
- 2) Conduct research and collect information on the history of Millcreek, including the establishment of a repository for important documents, artifacts and other items of historical significance.
- 3) Provide a written history of Millcreek, as well as an historical program which outlines Millcreek’s history for various age groups in the community. This may include, but not be limited to, the use of written summaries of history, visual exhibits, video tapes, displays, and other media.

- 4) Increase the awareness of Millcreek's history through the commemoration of historical events.
- 5) Designate entries on the Utah State Register of Historic and Cultural sites and recommend to the State Historic Preservation Officer nominations for the National Register of Historic places, utilizing the criteria for evaluation from the National Register.
- 6) Attend at least one informational or educational meeting each year, sponsored by the State Historic Preservation Office, pertaining to the work and functions of the Commission or to historic preservation.
- 7) Submit an annual report of the activities of the Commission to the State Historic Preservation Office and to the City Council.
- 8) Review all proposed National Register nominations for properties within the boundaries of the City.
- 9) Conduct or cause to be conducted a survey of cultural resources in the City which in form and content will be compatible to the Utah inventory of historic and archaeological sites.
- 10) Act in an advisory role to other officials and departments of the City regarding the protection of local cultural resources and shall act as a liaison on behalf of the City to individuals and organizations within the City concerned with historic preservation.

19.86.050. Meetings and Notification.

- A. The Commission shall provide for adequate public participation in the historic preservation programs, including the process of recommending properties for nomination to the National Register.
- B. Commission meetings shall occur at regular intervals, and at least twice a year.
- C. Minutes of all decisions, actions of the Commission, including the reasons for making those decisions shall be kept on file and available for public inspection.
- D. Rules of procedure adopted by the Commission shall be available for public inspection.

19.86.060 Millcreek Historic Sites and Districts List.

- A. Created. There is hereby created a Millcreek Historic Sites and Districts List (the "list"), which shall serve as a means of providing recognition to and encouraging the preservation of historic resources in the city. The list shall be prepared and maintained by the historic preservation commission and filed with the city recorder's office. Owners of property where historic sites and districts are found shall be notified by the city recorder's office that a site found on the owner's property has been included on the list.
- B. Contents. The list shall describe each historic resource included therein, the date or approximate date of its construction, the date during which its historic significance was established, the reason for including it on the list, and the names and addresses of the current owners as shown on the records of the Salt Lake County recorder.
- C. Criteria. The historic preservation commission may designate any neighborhood, building, structure, object, site or district to the list as a historic resource in accordance with the procedures set forth herein if it is determined by the historic preservation commission that the historic resource meets all of the following criteria:
 - 1) It is located within the official boundaries of the city;
 - 2) It is at least 50 years old; and
 - 3) There are no major alterations or additions that have obscured or destroyed the significant historic features.

- D. Notification. The owners of the items under consideration for inclusion on the list shall be notified in writing either by certified mail or hand delivery of the proposed action to designate the historic resource to the list and shall be invited to attend the historic preservation commission meeting in which the designation will be discussed. Said notification shall be provided as described herein not less than 14 days prior to the date of the historic preservation commission meeting in which the designation will be discussed.
- E. Designation Procedures. The historic preservation commission is charged with designating properties to list, and to maintain the same. The list shall reference any research related to the historic resource and a copy of the list shall be kept in the historic preservation commission's historic sites files. The historic sites files shall be open to the public in accordance with the Utah Governmental Records Access and Management Act. This list shall be reviewed, and historic resources shall be added or deleted as appropriate on, at minimum, a yearly basis by the historic preservation commission. The list should include historic resources located within the city that meet the minimum requirements set forth below:
- 1) The historic resource is rated an "A" or "B" on a professional reconnaissance level survey;
 - 2) The historic resource is deemed "A" or "B" by the historic preservation commission (for properties outside of a surveyed area);
 - 3) An historic resource that does not meet the "A" or "B" criteria established by the National
 - 4) Register of Historic Places may nonetheless be included if it is of exceptional importance to Millcreek's history; or
 - 5) Any historic resource that has undergone major alterations or has been destroyed may be identified by markers may be placed on the original site of the historic resource with city council approval; and
 - 6) The designation under consideration is not objected to by the owner of the historic resource.
- F. Results of Designation.
- 1) Certificate. The owner of an officially designated historic resource may obtain an historic site certificate from the historic preservation commission. The certificate shall contain the historic name of the property, the date of designation, and signatures of the mayor and the historic preservation commission chairperson.
 - 2) Demolition. If a historic resource is to be demolished or undergo major alterations, efforts shall be made by the historic preservation commission to document its physical appearance before that action takes place.
 - a) The city shall delay issuing a demolition permit for a maximum of 10 calendar days and shall notify a member of the historic preservation commission, who will take responsibility for the documentation.
 - b) Documentation shall include, at a minimum, exterior photographs of all elevations of the historic resource. When possible, both exterior and interior measurements of the building will be made in order to provide an accurate floor plan drawing of the building.
 - c) A demolition permit shall be issued after a period 10 calendar days from the initial date of permit application whether or not the historic preservation commission has documented the building. The permit may be issued earlier if the historic preservation commission has completed its documentation before the 10-day deadline.

- d) Documentation shall be kept in the historic preservation commission's historic sites files, which shall be open to the public in accordance with the Utah Government Records Access and Management Act.
- G. Removal of Properties. If, after review and consideration by the historic preservation commission, it is determined that a historic resource no longer meets the criteria for listing, the historic preservation commission may remove the historic resource from the list. A property owner where an historic resource is found may request removal of the historic resource from the list, by submitting a request in writing to the city recorder's office, who shall promptly notify the historic commission of the written request. The historic commission shall remove an historic resource from the list within 10 calendar days following the city recorder's receipt of a written request. The historic commission shall use reasonable efforts to document the historic resource prior to its removal from the list.

19.86.0270 Historic Sites and Districts Designated

A. Existing Sites. Each of the following structures and sites in the City is a historic site:

1. Gardner Home and Mill Site, 1475 Murphy's Lane, Millcreek.
2. Edward Pugh Home, 1299 East 4500 South, Millcreek.
3. Butler House, 1045 East 4500 South, Millcreek.
4. Mill Creek Farmhouse, 1106 East 4500 South, Millcreek

B. Existing Districts. Each of the following districts in the City is a historic district:

1. Evergreen Avenue Historic District as listed on the National Register of Historic places in 2007.

~~B C.~~ Amendments. The council may amend the above list of historic sites ~~and, structures and districts,~~ including designating additional historic sites and neighborhoods subject to ~~the amendment procedures in MKZ-19.90~~ the recommendations of the historic preservation commission.

19.86.080 Millcreek Historic Landmarks Register.

- A. Created. There is hereby created a Millcreek Historic Landmarks Register (the "register"), which shall provide further recognition of significant historic resources; provide protection for historic resources as set forth in this chapter; and may qualify owners of historic resources to special assistance from the city as may be determined by the city council in its sole discretion. The register shall be prepared and maintained by the historic preservation commission in accordance with the provisions set forth in this chapter. A notice of listing shall be filed for each property listed on the register with the city and recorded in the office of the Salt Lake County recorder. Owners of property where historic landmarks are found shall be notified by the city recorder's office that a landmark found on the owner's property has been included on the register.
- B. Contents. The register shall describe each historic resource, the date or approximate date of its construction, the date during which its historic significance was established, the qualifications for including it on the register, and the name and address of the current owner of the property as shown on the records of the Salt Lake County recorder.
- C. Criteria. Any historic resource may be designated to the register in accordance with the procedures set forth herein if it meets all the criteria set forth below:
 - 1) The historic resource is located within the corporate boundaries of Millcreek;

- 2) The historic resource is currently listed in the National Register of Historic Places (the “National Register”), or it has been officially determined eligible for listing in the National Register under the criteria of 36 C.F.R. 60.4, as amended.
 - 3) The historic resource shall also meet at least two of the following criteria:
 - a) It is an easily identifiable visual feature of its neighborhood or the city because of its positioning, location, age, scale or style, and it contributes to the distinctive quality or identity of its area in such a way that its absence would negatively affect the area’s sense of place;
 - b) It figures importantly into Millcreek’s founding or development through its uses, especially public uses;
 - c) It is associated with persons significant in the founding or development of Millcreek, especially the earliest settler families (1847 – 1900);
 - d) It is associated with events that have made a significant contribution to the founding or development of Millcreek;
 - e) It illustrates an important architectural form, style, or building technique, especially as an example of “local vernacular” (e.g., single- and two-story rock/adobe homes; simple brick Victorians) or as a singular example of form, style, or technique within the city;
 - f) It has been used as a way-finding landmark for at least 50 years; or
 - g) It has yielded, or may be likely to yield, information important in prehistory or history (e.g., archaeological sites).
 - 4) If a historic resource does not meet at least two of the criteria of subsection (3)(c) of this section, but is of exceptional importance to Millcreek’s history and the owner of the property wishes to have it designated as a historic resource on the register, the historic preservation commission may review the request and, if deemed suitably significant, may recommend to the city council that the historic resource be added to the register.
- D. Notification. The owner of the historic resource shall be notified in writing either by certified mail or hand delivery of proposed action to designate the historic resource to the register and shall be invited to attend the historic preservation commission meeting in which the designation will be discussed.
- E. Designation.
- 1) Official designation proceedings shall begin with submittal of a written request for designation by either the property owner or a member of the historic preservation commission. The request shall identify the property by its address and historic name, give the date the property was listed in the National Register or officially determined eligible, and include a statement summarizing the property’s significance to the city. This official request may be preceded by informal contacts with the property owner by historic preservation commission members, private citizens, local officials, or others regarding designation of the property.
 - 2) Upon written request for designation, the historic preservation commission chairperson shall arrange for the designation to be considered at the next historic preservation commission meeting, which shall be held at a time not to exceed 30 days from the date the designation request was received.
 - 3) A decision by the historic preservation commission shall be based on whether the property meets the criteria for designating properties to the register as set forth in subsection C of this section. The historic preservation commission shall forward its recommendation in writing to the city council within 14 days of the decision.

- 4) The city council may, by adoption of an appropriate resolution, designate a historic resource to the register. The owner of the historic resource shall be notified at least three days prior to the city council meeting at which the ordinance will be considered and shall be allowed to address the council with regard to the designation. Following designation, a notice of such shall be mailed to the owners of record.
- 5) A historic resource which, in the opinion of the historic preservation commission, no longer meets the criteria for eligibility may be removed from the register after review and recommendation by the historic preservation commission and the adoption of an appropriate ordinance by the city council.
- 6) Upon official adoption of a designating or removal ordinance, the historic preservation commission shall record proper notice with both the city recorder's office and the county recorder's office to indicate such designation or removal on the official records thereof.

F. Result of Designation.

- 1) An owner of a historic resource listed on the register may seek assistance from the historic preservation commission in applying for grants or tax credits for rehabilitating the owner's properties.
- 2) Proposed repairs, alterations, additions, relocation or demolitions to historic resources listed on the register requiring a building permit are subject to review by the historic preservation commission and shall receive a "certificate of historic appropriateness" prior to issuance of a building permit. The purpose of this review is to ensure the preservation of historic resources to the greatest extent reasonably possible.
 - a) Any application for a building permit pertaining to a historic resource designated on the register shall be forwarded by the zoning administrator to the historic preservation commission for its determination prior to the issuance of the requested permit.
 - b) At its next scheduled meeting, the historic preservation commission shall review the application and proposed work for compliance using the United States Secretary of the Interior's Standards for Rehabilitation, in effect at the time of the scheduled meeting.
 - c) The historic preservation commission's determination shall be forwarded within three days to the zoning administrator for review. If the historic preservation commission denies or requires significant revisions to a permit application, the determination shall indicate the specific standards on which the decision of the historic preservation commission is based and, where appropriate, shall provide a brief explanation setting forth the reasons for the determination. Copies of the determination shall be forwarded by the zoning administrator to the property owner.
 - d) The zoning administrator shall, upon receipt of the historic preservation commission's determination, process the permit as set forth in this section. Projects which, as determined by the historic preservation commission, are consistent with the standards shall be issued a certificate of historical appropriateness which authorizes the building permit to be issued upon compliance with all other applicable requirements of this title or any other applicable ordinance.
 - e) An applicant whose submittal does not comply with the standards may, for a period of 60 days, meet with the historic preservation commission, together with the zoning administrator, to explore means for proper repair, alteration or addition to the historical resource which are consistent with the standards, which may include the following:
 - 1) Feasibility of modifications to the plans;

- 2) Feasibility of alternative uses of the historic resource;
 - 3) Feasibility of acquiring easements and/or variances;
 - 4) Feasibility of acquiring financial or other forms of assistance from preservation organizations.
- f) If no approval is granted within the initial 60 days, the historic preservation commission may grant an extension of an additional 60 days. If no approval is granted at the conclusion of 120 days, the certificate of historic appropriateness shall be denied if the standards for rehabilitation cannot be met and the requested building permit shall not be issued by the zoning administrator until the historic resource is removed from the register or list, following documentation of the historic resource described in this chapter.
 - g) A decision by the historic preservation commission approving or denying a certificate of historic appropriateness for the relocation of a historic resource shall be guided by the following criteria:
 - 1) How the historic character and aesthetic interest the historic resource contributes to its present setting;
 - 2) Whether there are definite plans for the area to be vacated and what the effect of those plans on the character of the surrounding area will be;
 - 3) Whether the historic resource can be relocated without significant damage to its physical integrity; and
 - 4) Whether the proposed relocation area is compatible with the historical and architectural character of the historic resource.
 - h) A decision by the historic preservation commission approving or denying a certificate of historic appropriateness for the demolition of a historic resource listed on the register shall be guided by the following criteria:
 - 1) The historic, scenic or architectural significance of the historic resource;
 - 2) The importance of the resource to the character of the neighborhood or city;
 - 3) The difficulty or the impossibility of reproducing the historic resource because of its design, texture, material, detail, or unique location;
 - 4) Whether the historic resource is one of the last remaining examples of its kind in the neighborhood or city;
 - 5) Whether there are definite plans for use of the property if the proposed demolition is carried out, and what the effect of those plans on the character of the surrounding area would be;
 - 6) Whether reasonable measures can be taken to save the historic resource from deterioration or collapse; and
 - 7) Whether the historic resource is capable of being used to earn a reasonable economic return on its value.
 - i) A certificate of historical appropriateness shall become void unless construction authorized by a building permit is commenced within 180 days after issuance of the certificate.
- 3) Ordinary maintenance and repair of any exterior architectural or environmental feature in or on a historic resource to correct deterioration, decay, or to sustain the existing form, and that does not

involve a material change in design, material or outer appearance thereof, does not require a certificate of historic appropriateness.

- 4) An owner of a historic resource listed on the register shall not allow any building to deteriorate by failing to provide ordinary maintenance or repair. The historic preservation commission shall be charged with the following responsibilities regarding deterioration by neglect:
 - a) The historic preservation commission shall monitor the condition of historic resources to determine if any historic resource is being allowed to deteriorate by neglect. Conditions such as broken windows, doors and exterior openings which allow the elements to enter or otherwise become an attractive nuisance, or the deterioration of a historic resource's structural system shall constitute failure to provide ordinary maintenance or repair.
 - b) In the event the historic preservation commission determines there is a failure to provide ordinary maintenance or repair, the historic preservation commission shall notify the owner of the historic resource and set forth the steps which need to be taken to remedy the situation. The owner of the historic resource shall have 30 days to make necessary repairs.
 - c) In the event that the condition is not remedied in 30 days, the historic preservation commission may remove the historic resource from the register. This section shall not be construed as a limitation to other enforcement actions which may be undertaken by Millcreek in accordance with other statutes or ordinances.
 - 5) When, by reason of unusual circumstance, the strict application of any provision of subsection (5) of this section would result in exceptional practical difficulty or undue economic hardship upon any owner of a historic resource, the city council, with recommendation from the historic preservation commission, shall have the power to modify strict provisions, so as to relieve such difficulty or hardship; provided, such modifications or interpretations shall remain in harmony with the general purpose and intent of said provisions, so that the architectural or historical integrity, or character of the historic resource, shall be conserved and substantial justice done. In granting modifications, the city council, with or without recommendation from the historical preservation commission, may impose such reasonable and additional stipulations and conditions as will, in its judgment, best fulfill the purpose of this chapter. Undue hardship shall not include a situation of the person's own making.
 - 6) A person who alleges that action by the historic preservation commission or the city will result in an unconstitutional taking of property may request a review thereof as provided in Millcreek Municipal City Code.
- G. Enforcement. Failure to follow the procedure for acquiring a certificate of historical appropriateness may result in the zoning administrator issuing a stop-work order while a review is conducted. The review will determine if revocation of a conditional use permit granted for a use associated with the historic resource, revocation of building permits and/or other penalty fines are necessary as per MKZ Chapter 19.94.
- 1) Failure to follow the procedure set forth in this chapter for acquiring a certificate of historic appropriateness may result in removal of the historic resource from the register and the National Register, thus rendering the property ineligible for federal, state, and city tax credits, grant and loan programs.
 - 2) In addition, if the historic resource has received land use entitlements as a result of its placement on the register, the city may consider the revocation of such entitlements and/or the acceleration of any debt issued by the city as part of a program of historic preservation/rehabilitation consistent with applicable law

19.86.0390 Conditional Use Permit Required

1. A conditional use permit is required for any modifications to a historic site or structure, including modifications to the landscaping, fencing or appearance of any lot, or demolition, construction, alteration, relocation, improvement or conversion of a historic site.
2. Applications for a conditional use permit on a historic site shall be made in the manner and subject to the procedures and requirements set forth in ~~MKZ 19.78 and~~ MKZ 19.84. To the extent that the requirements of this chapter and ~~MKZ 19.78 and~~ MKZ 19.84 are inconsistent, the requirements of this chapter shall prevail.

19.86.04100 Noncomplying Conditional Uses

The planning commission shall not approve a conditional use for a historic site which would be contrary to the purposes of this chapter by adversely affecting the architectural significance, the historical appearance, or the educational and historical value of the site unless all the following conditions have been met:

1. The application meets the requirements for a conditional use permit set forth in ~~MKZ 19.78 and~~ MKZ 19.84;
2. The application meets all the requirements of the base zone in which the property is located;
3. The application has been pending before the planning commission for a period of at least one year.

19.86.05110 Site Modification

The planning commission may modify all yard, parking, landscaping, height and other requirements of the base zone, as necessary to fulfill the purpose of this chapter. In so doing, the nature and character of adjacent properties shall be considered to ensure that the health, safety, convenience and general welfare will not be impaired. The planning commission may establish development criteria to control impacts associated with the heaviest permitted use in the base zone, including, but not limited to, noise, glare, dust or odor.

19.86.120 Standards for Rehabilitation and Design Guidelines.

The following standards and guidelines shall be used by the Historic Preservation Commission in advising the Planning Commission and City council on the appropriate treatment of historic properties.

A. Standards for Rehabilitation. The following standards for rehabilitation shall be used when determining the historic appropriateness of any application pertaining to a historic resource:

- 1) A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
- 2) The historic character of a property shall be retained and preserved. The removal of historic materials or alterations of features and spaces that characterize a property shall be avoided.
- 3) Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
- 4) Most properties change over time; those changes that have acquired historical significance in their own right shall be retained and preserved.
- 5) Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
- 6) Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.

- 7) Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
- 8) Significant archaeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
- 9) New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
- 10) New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

B. General Design Guidelines. These Guidelines expand on some of the concepts articulated in the Standards for Rehabilitation in Subsection A.

- 1) Historic Sites, Historic Buildings, and Contributing Building in Historic Districts.
 - a) Avoid demolition of historic and contributing buildings. They are finite resources and cannot be replaced.
 - b) Vacant buildings should be weather- and vandal-proofed in order to minimize further deterioration and the threat of public safety.
 - c) Rehabilitation work, especially on the exterior and the principal façade, should preserve existing historic features or replace them. If absolutely necessary, with features and materials known to have existed on the building. Avoid “dressing up” buildings by adding features on speculation.
 - d) Avoid moving buildings whenever possible, especially to create artificial groupings of historic buildings. If buildings must be removed, the new site should be similar to the original site, and the original setback and orientation of the building on the lot should be replicated.

C. Additions to Historic Buildings and New Construction Within an Historic District.

- 1) New additions to historic buildings should be subordinate to the original building, that is, lower in height, attached to the rear or set back along the side, and subordinate in scale and architectural detailing.
- 2) Height, width, setback, roof shape, and the overall scale and massing of new buildings within a historic district should be compatible with surrounding historic buildings and the overall streetscape.
- 3) Materials on at least the primary façade(s) should be similar to the original materials on facades of surrounding historic buildings (usually brick, stucco, stone, or wood siding, depending on the specific characteristics of the district).
- 4) Architectural details (including wood or metal trim, porches, cornices, arches, window and door features, etc.) should be compatible with but not replicable historic features on surrounding historic buildings.
- 5) Window and door openings should be similar in size and orientation (vertical or horizontal) to openings on historic buildings and should take up about the same percentage of the overall façade as those on surrounding historic buildings.

- 6) Proportion to Principal Facades. The relationship of the width to the height of the principal buildings shall be in scale with surrounding structures and streetscape. Wider new buildings can be divided into segments that more closely resemble the façade widths of historic buildings.
- 7) Roof Shape. The roof shape of a building shall be visually compatible with the surrounding structures and streetscapes. Unusual roof shapes, pitches, and colors are discouraged.

19.86.06130 Additional Uses For Historic Sites

1. Residential, Forestry and Agricultural Zones. The planning commission may approve any of the following uses for a historic site in addition to the permitted and conditional uses allowed in the agricultural, forestry or residential zone in which the site is located:
 1. Antique shop;
 2. Art shop;
 3. Boardinghouse;
 4. Child nursery;
 5. Dental office or clinic;
 6. Dwelling, single, two, three, four or multiple family;
 7. Nursing home;
 8. Office;
 9. Private educational institution;
 10. Reception centers;
 11. Restaurant;
 12. Other uses of similar intensity to the above.
2. Commercial and Manufacturing Zones. The planning commission may approve any use listed in the commercial and manufacturing zones of the City zoning ordinance for a historic site located in a commercial or manufacturing zone.

19.86.140 Appeals.

- A. Any person adversely affected by any final decision of the Historic Preservation Officer or the Zoning Administrator in the administration of this chapter may appeal such decision to the Land Use Hearing Officer in accordance with MKC Chapter 19.91.
- B. Any person adversely affected by any final decision of the Historic Preservation Commission in the administration of this chapter may appeal such decision to the city council in accordance with the provisions of this section.
 - 1) Appeals shall be taken within 15 days of a written decision by filing a written notice with the city manager, specifying the grounds for appeal. Only grounds specified in the appeal shall be considered by the council.
 - 2) An appeal stays all proceedings in furtherance of the action appealed from unless the historic preservation commission certifies to the city council that, by reason of fact stated in the certificate, a stay would cause imminent peril to life or property. In such cases, proceedings shall not be stayed otherwise than by restraining order which may be granted by the appropriate appeal body or by the District Court on application and notice and on due cause shown.

- 3) The city council shall schedule a public hearing to hear the appeal. Notice of the hearing shall be given at least 15 days prior to the hearing. Notice of the hearing shall be made as required by law. The city council may modify the order, requirement, decision or determination appealed from and may make such determination as ought to be made and to that end shall have all powers of the historic preservation commission. A concurring vote of a simple majority of the total membership of the council shall be necessary to act on the appeal.
- C. Any person adversely affected by any final decision of the city council designating a historic resource to the register, or regarding an appeal from a decision of the historic preservation commission in the administration of this chapter may have and maintain a plenary action for relief therefrom in a court of competent jurisdiction; provided a petition for such relief is presented to the court within 30 days after the rendering of such decision.

19.86.07150 Interpretation Of Chapter

This chapter does not guarantee the right of any person, firm or corporation to any provision of this chapter.

MILLCREEK

**Basic Financial Statements
and
Independent Auditor's Report
Year Ended June 30, 2020**

DRAFT

MILLCREEK

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the City Council
Millcreek, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Millcreek, Utah (the City), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City'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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the City, as of June 30, 2020, and the respective changes in financial position and the respective budgetary comparison for the general fund and for the special revenue fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 8 and the pension schedules on pages 39 through 41 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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 16, 2020, on our consideration of the City's internal control over financial reporting and 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 the 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's internal control over financial reporting and compliance.

November 16, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

This document is a narrative overview and analysis of the financial activities of Millcreek for the fiscal year ending June 30, 2020. Millcreek was incorporated as of January 1, 2017. Millcreek management encourages readers to consider the information presented here in conjunction with the financial statements which follow this section. To help the reader with navigation of this report, the city's activities are classified in the following manner: government activities refers to general administration, parks, streets, police, planning etc., and presently the City has no business-type activities.

FINANCIAL HIGHLIGHTS

- The total net position of Millcreek City increased from \$161,559,131 to \$165,085,550.
- The total net position of governmental activities is \$165,085,550 and is made up of \$144,748,866 in capital assets, such as land, infrastructure and equipment and \$20,336,684 in other net position. The \$20,336,684 in other net position is made up of \$7,504,204 which is restricted for capital projects; the remaining \$12,832,480 is unrestricted assets.
- Total liabilities of the City increased by \$19,565,543. This large increase was due to the City issuing Sales Tax Revenue Bonds in the amount of \$17,345,000 in July of 2019. Also, the net pension liability decreased by \$206,991. In addition, the City issued and redeemed Tax Anticipation Notes in the amount \$10,835,000 for the purpose of funding the contract with Unified Police Department. Deferred Inflows of Property taxes increased by \$553,620.

REPORTING THE CITY AS A WHOLE

This discussion and analysis is intended to serve as an introduction to Millcreek's basic financial statements. Millcreek City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes other supplementary information in addition to the basic financial statements.

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

- The statement of net position presents information on all of Millcreek's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Millcreek is improving or deteriorating. However, you will also need to consider other nonfinancial factors.
- The statement of activities presents information showing how the City's net position changed during the fiscal year reported. 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, all the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The government-wide financial statements distinguish functions of Millcreek that are principally supported by taxes and intergovernmental revenues (governmental activities). The government-wide financial statements can be found on pages 9-10 of this report.

REPORTING THE CITY'S MOST SIGNIFICANT FUNDS

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. Millcreek also uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- **Governmental funds** - These funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. These fund statements focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps users determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation included with the fund financial statements.

The City maintains three individual governmental funds, which are all major funds. The funds include the General Fund, the Capital Projects Fund and the Community Reinvestment Agency Special Revenue Fund. 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, capital projects fund, and special revenue fund. The basic governmental fund financial statements can be found on pages 11-14 of this report. The City adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Millcreek, assets exceed liabilities by \$165,085,550.

By far the largest portion of Millcreek's net position (87.68%) reflects its investment in capital assets (e.g., land, buildings, infrastructure assets, machinery and equipment). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt.

STATEMENT OF NET POSITION

	Governmental	Activities
	2020	2019
Current and Other Assets	\$ 35,466,807	\$ 24,520,715
Capital Assets	164,926,168	151,794,288
Total Assets	<u>200,392,975</u>	<u>176,315,003</u>
Deferred outflows of resources		
Deferred related to pensions	<u>760,483</u>	<u>866,502</u>
Long-term Debt Outstanding	20,997,544	1,027,233
Other Liabilities	<u>2,745,354</u>	<u>3,150,122</u>
Total Liabilities	<u>23,742,898</u>	<u>4,177,355</u>
Deferred inflows of resources		
Deferred property tax revenue	11,979,600	11,425,980
Deferred related to pensions	<u>345,410</u>	<u>19,039</u>
	<u>12,325,010</u>	<u>11,445,019</u>
Net Position:		
Net Investment in Capital Assets	151,622,208	151,713,437
Restricted	7,504,204	443,245
Unrestricted	<u>5,959,138</u>	<u>9,402,449</u>
Total Net Position	<u>\$ 165,085,550</u>	<u>\$ 161,559,131</u>

CHANGES IN NET POSITION

	Governmental	Activities
	2020	2019
Revenues		
Program Revenues		
Charges for Services	\$ 2,419,849	\$ 2,019,350
Capital Grants and Contributions	3,979,471	3,197,802
General Revenues		
Property Taxes	11,262,340	11,778,207
Franchise Taxes	560,514	561,162
General Sales Taxes	11,211,027	10,518,731
Other Taxes	-	-
Other Revenues	791,104	429,559
Total Revenues	<u>30,224,305</u>	<u>28,504,811</u>
Expenses		
General Government	6,229,633	4,980,155
Public Safety	11,374,782	11,007,678
Streets/Public Works	8,172,979	6,381,250
Debt service	920,492	283,887
Total Expenses	<u>26,697,886</u>	<u>22,652,970</u>
Change in Net Position	3,526,419	5,851,841
Net Position Beginning	161,559,131	155,707,290
Net Position Ending	<u>\$ 165,085,550</u>	<u>\$ 161,559,131</u>

ANALYSIS OF GOVERNMENT'S FUNDS

The focus of the City'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's financing requirements. As of June 30, 2020, the City's governmental funds equity is \$7,100,777. The General Fund is the chief operating fund and the only fund of the City. All activities which are not required to be accounted for in separate funds either by state or local ordinance or by a desire to maintain a matching of revenues and expenses are accounted for in this fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the fiscal year, the General Fund was amended resulting in an increase from the original budget of \$25,973,018 to \$29,109,877. Most of the increase related to a transfer from the General Fund to the Capital Projects Fund.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets – Millcreek's investment in capital assets for its governmental activities as of June 30, 2020, amounts to \$164,926,168 (net of accumulated depreciation). This investment in capital assets includes land, infrastructure (streets, sidewalks, curb and gutter, bridges, etc.), and equipment.

The City's capital asset additions during fiscal year 2020 include the following:

- Infrastructure, streets, parks and storm drain in the amount of \$1,481,495.
- Land & building additions (related to the purchase of properties & buildings within the City Center Community Reinvestment Area (CRA)) in the amount of \$13,466,320.

MILLCREEK'S CAPITAL ASSETS

	Governmental	Activities
	2020	2019
Capital Assets		
Land	\$ 85,847,988	\$ 73,005,060
Building	1,149,259	525,867
Improvements	1,756,065	995,481
Infrastructure	82,440,971	81,720,060
Machinery and equipment	513,313	567,437
Total	171,707,596	156,813,905
Less Accumulated Depreciation	(6,781,428)	(5,019,617)
Total Capital Assets	\$ 164,926,168	\$ 151,794,288

Additional information on the City's capital assets can be found in the footnotes to this financial report and the supplemental section.

Long-term debt - At June 30, 2020, the City had \$17,345,000 in long-term debt due to the City issuing Sales Tax Revenue Bonds in July 2019 to fund the acquisition of real property and construction of public space within the City Center Community Reinvestment Area (CRA).

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The Unemployment rate for Salt Lake County (of which Millcreek is part) was 6.5% compared with the State unemployment rate of 5.3% as of June 30, 2020.
- In spite of the COVID-19 pandemic, the City continues to receive sales tax revenues and building permit related revenues comparable to previous years. However, the City will continue to monitor economic trends to insure expenditures do not outpace revenues.
- The City continues to contract for the following services:
 - Police protection (Unified Police Department)
 - Animal services (Salt Lake County Animal Services)
 - Public works services (Salt Lake County Public Works)

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Millcreek's finances for all those with an interest in the City's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to:

Millcreek Finance Director
3330 South 1300 East
Millcreek, UT 84106

MILLCREEK
Statement of Net Position
June 30, 2020

	Governmental Activities
<u>ASSETS</u>	
Cash and cash equivalents	\$ 13,465,934
Receivables:	
Property and other taxes	14,496,669
Due from other governments	357,318
Restricted cash	7,146,886
Capital assets:	
Land	85,847,988
Buildings	1,149,259
Improvements	1,756,065
Machinery and equipment	513,313
Infrastructure	82,440,971
Accumulated depreciation	(6,781,428)
Total assets	<u>200,392,975</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows related to pensions	760,483
Total deferred outflows of resources	<u>760,483</u>
<u>LIABILITIES</u>	
Accounts payable	1,069,809
Accrued interest payable	60,150
Accrued liabilities	55,364
Construction bonds	1,560,031
Non-current liabilities:	
Due within one year	184,603
Due in more than one year	20,164,779
Net pension liability	648,162
Total liabilities	<u>23,742,898</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred property tax revenue	11,979,600
Deferred inflows relating to pensions	345,410
Total deferred inflows of resources	<u>12,325,010</u>
<u>NET POSITION</u>	
Net investment in capital assets	151,622,208
Restricted for:	
Capital projects	7,504,204
Unrestricted	5,959,138
Total net position	<u>\$ 165,085,550</u>

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

MILLCREEK
Statement of Activities
For the Year Ended June 30, 2020

			Program Revenues	Net (Expense) Revenues and Changes in Net Position
		Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<u>GOVERNMENTAL ACTIVITIES</u>	Expenses	Charges for Services		
General government	\$ 6,229,633	\$ 2,419,849	\$ -	\$ (3,809,784)
Public safety	11,374,782	-	-	(11,374,782)
Streets and public works	8,172,979	-	3,116,658	(4,193,508)
Debt service - interest and fiscal charges	920,492	-	-	(920,492)
Total governmental activities	26,697,886	2,419,849	3,116,658	(20,298,566)
<u>GENERAL REVENUES</u>				
Taxes:				
Property taxes				11,262,340
Franchise taxes				560,514
General sales taxes				11,211,027
Interest income				575,273
Miscellaneous				215,831
Total general revenues				23,824,985
Change in net position				3,526,419
Net position - beginning				161,559,131
Net position - ending				\$ 165,085,550

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

MILLCREEK
Balance Sheet – Governmental Funds
June 30, 2020

	General	Capital Projects Fund	CRA Special Revenue Fund	Totals Governmental Funds
<u>ASSETS</u>				
Cash and cash equivalents	\$ 6,686,553	\$ 6,058,566	\$ 720,815	\$ 13,465,934
Restricted cash and investments	-	-	7,146,886	7,146,886
Receivables:				
Sales, property and franchise taxes	13,511,069	-	985,600	14,496,669
Class C road funds	357,318	-	-	357,318
Total assets	<u>\$ 20,554,940</u>	<u>\$ 6,058,566</u>	<u>\$ 8,853,301</u>	<u>\$ 35,466,807</u>
<u>LIABILITIES</u>				
Liabilities:				
Accounts payable	\$ 844,768	\$ 223,160	\$ 1,881	\$ 1,069,809
Accrued liabilities	55,364	-	-	55,364
Construction bonds	1,560,031	-	-	1,560,031
Total liabilities	<u>2,460,163</u>	<u>223,160</u>	<u>1,881</u>	<u>2,685,204</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred property tax revenue	<u>10,994,000</u>	<u>-</u>	<u>985,600</u>	<u>11,979,600</u>
Total deferred inflows of resources	<u>10,994,000</u>	<u>-</u>	<u>985,600</u>	<u>11,979,600</u>
<u>FUND BALANCE</u>				
Restricted				
Class C road projects	357,318	-	-	357,318
Capital projects	-	-	7,146,886	7,146,886
Total restricted	<u>357,318</u>	<u>-</u>	<u>7,146,886</u>	<u>7,504,204</u>
Assigned to:				
Special revenue fund	-	-	718,934	718,934
Capital projects fund	-	5,835,406	-	5,835,406
Total assigned	<u>-</u>	<u>5,835,406</u>	<u>718,934</u>	<u>6,554,340</u>
Unassigned	<u>6,743,459</u>	<u>-</u>	<u>-</u>	<u>6,743,459</u>
Total fund balance	<u>7,100,777</u>	<u>5,835,406</u>	<u>7,865,820</u>	<u>20,802,003</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 20,554,940</u>	<u>\$ 6,058,566</u>	<u>\$ 8,853,301</u>	<u>\$ 35,466,807</u>

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

MILLCREEK
Reconciliation to the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2020

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total Fund Balances - Total Governmental Funds (page 11)	\$ 20,802,003
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	164,926,168
Net pension assets and liabilities are not available to pay for current period expenditures and, therefore, are either deferred or not applicable to funds.	(233,089)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(20,409,532)</u>
Net Position - Governmental Activities (page 9)	<u><u>\$ 165,085,550</u></u>

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

MILLCREEK
Statement of Revenues, Expenditures, and
Change in Fund Balance – Governmental Funds
For the Year Ended June 30, 2020

	General	Capital Projects Fund	CRA Special Revenue Fund	Totals Governmental Funds
<u>REVENUES</u>				
Taxes	\$ 22,914,081	\$ -	\$ 119,800	\$ 23,033,881
Licenses and permits	2,221,762	-	-	2,221,762
Charges for services	99,585	-	98,502	198,087
Intergovernmental	3,116,658	-	862,813	3,979,471
Interest	282,229	85,249	207,795	575,273
Miscellaneous	45,044	170,787	-	215,831
Total revenues	<u>28,679,359</u>	<u>256,036</u>	<u>1,288,910</u>	<u>30,224,305</u>
<u>EXPENDITURES</u>				
General government	5,803,968	-	-	5,803,968
Public safety	11,374,782	-	-	11,374,782
Streets and public works	6,010,739	-	719,449	6,730,188
Capital outlay	-	1,899,725	12,801,154	14,700,879
Debt service:				
Interest and fiscal charges	109,093	-	603,505	712,598
Debt issuance costs	44,500	-	233,462	277,962
Total expenditures	<u>23,343,082</u>	<u>1,899,725</u>	<u>14,357,570</u>	<u>39,600,377</u>
Excess of revenues over (under) expenditures	<u>5,336,277</u>	<u>(1,643,689)</u>	<u>(13,068,660)</u>	<u>(9,376,072)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	3,926,285	-	3,926,285
Transfers out	(3,926,285)	-	-	(3,926,285)
Proceeds from bond issuance	-	-	20,233,462	20,233,462
Total other financing sources (uses)	<u>(3,926,285)</u>	<u>3,926,285</u>	<u>20,233,462</u>	<u>20,233,462</u>
Net change in fund balance	1,409,992	2,282,596	7,164,802	10,857,390
Fund balance, beginning of year	<u>5,690,785</u>	<u>3,552,810</u>	<u>701,018</u>	<u>9,944,613</u>
Fund balance, end of year	<u>\$ 7,100,777</u>	<u>\$ 5,835,406</u>	<u>\$ 7,865,820</u>	<u>\$ 20,802,003</u>

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

MILLCREEK
Reconciliation of the Statement of Revenues, Expenditures, and Change in Fund Balance of
Governmental Funds To the Statement of Activities
For the Year Ended June 30, 2020

Amounts reported for governmental activities in the statement of activities (page 10) are different because:

Net change in fund balances - total governmental funds (page 12)	\$ 10,857,390
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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 and contributions exceed depreciation in the current period.	13,131,880
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The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the payment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Repayment of principal on debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(20,163,394)
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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.	<u>(299,457)</u>
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Change in net position - governmental activities (page 10)	<u><u>\$ 3,526,419</u></u>
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The accompanying notes are an integral part of this financial statement.

MILLCREEK
Statement of Revenues, Expenditures, and Changes in Fund Balance –
Budget to Actual – General Fund
For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES				
Taxes	\$ 21,411,410	\$ 21,442,262	\$ 22,914,081	\$ 1,471,819
Licenses and permits	1,742,500	2,151,500	2,221,762	70,262
Charges for service	60,000	110,000	99,585	(10,415)
Intergovernmental	1,995,000	2,893,361	3,116,658	223,297
Interest	250,000	375,000	282,229	(92,771)
Miscellaneous	826	43,778	45,044	1,266
Total revenues	<u>25,459,736</u>	<u>27,015,901</u>	<u>28,679,359</u>	<u>1,663,458</u>
EXPENDITURES				
General government				
Mayor	353,000	358,500	329,168	29,332
Administration	214,600	210,500	201,249	9,251
Recorder	182,500	161,300	149,967	11,333
Building services	689,800	861,500	773,737	87,763
Communications and programs	500,200	518,500	433,020	85,480
Emergency management	93,500	104,500	86,739	17,761
Court	210,000	217,000	212,073	4,927
Legal	477,000	497,000	442,010	54,990
Information center	288,200	276,200	250,778	25,422
IT management	532,000	519,000	387,245	131,755
Economic development	248,700	327,700	306,166	21,534
Business license administration	157,200	158,200	136,653	21,547
Finance	224,500	276,000	249,721	26,279
Human resources	45,500	50,500	45,576	4,924
Nondepartmental	128,750	748,021	172,423	575,598
Legislative policy	551,000	455,000	431,165	23,835
Facilities	341,870	397,500	389,751	7,749
Fleet	35,500	30,500	18,330	12,170
Planning and zoning	694,500	773,500	698,065	75,435
Promise program	93,326	101,278	90,132	11,146
Public safety	11,359,222	11,382,278	11,374,782	7,496
Streets and public works	6,646,750	6,694,000	6,010,739	683,261
Debt service	375,000	211,000	153,593	57,407
Transfers	1,750,000	4,000,000	3,926,285	73,715
Total expenditures	<u>26,192,618</u>	<u>29,329,477</u>	<u>27,269,367</u>	<u>2,060,110</u>
Net change in fund balance	(732,882)	(2,313,576)	1,409,992	3,723,568
Fund balance, beginning of year	5,690,785	5,690,785	5,690,785	-
Fund balance, end of year	<u>\$ 4,957,903</u>	<u>\$ 3,377,209</u>	<u>\$ 7,100,777</u>	<u>\$ 3,723,568</u>

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

MILLCREEK
Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Budget and Actual – Community Reinvestment Agency – Special Revenue Fund
For the year Ended June 30, 2020

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 500,000	\$ 588,852	\$ 119,800	\$ (469,052)
Charges for services	-	90,000	98,502	8,502
Intergovernmental	-	-	862,813	862,813
Interest	5,000	135,000	207,795	72,795
Total revenue	505,000	813,852	1,288,910	475,058
EXPENDITURES				
Public works	505,000	6,780,747	719,449	6,061,298
Capital outlay	-	13,800,000	12,801,154	998,846
Debt service	-	733,398	836,967	(103,569)
Total expenditures	505,000	21,314,145	14,357,570	6,956,575
Excess of revenues over expenditure	-	(20,500,293)	(13,068,660)	7,431,633
OTHER FINANCING SOURCES				
Proceeds from bond issuance	-	20,174,316	20,233,462	59,146
Net change in fund balance	-	(325,977)	7,164,802	7,490,779
Fund balance, beginning of year	701,018	701,018	701,018	-
Fund balance, end of year	\$ 701,018	\$ 375,041	\$ 7,865,820	\$ 7,490,779

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

MILLCREEK
Notes to the Financial Statements
June 30, 2020

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 all of the nonfiduciary activities of the City and its component unit. All fiduciary activities are reported only in the fund financial statements. 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 for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

Reporting Entity

Millcreek, Utah (the City) was incorporated in 2017 under the laws of the State of Utah. The City operates under a Mayor-Council form of government. The City is a municipal corporation governed by an elected five-member Council and Mayor. The City provides the following services as authorized by its charter: general administrative, highway and streets, and planning and zoning. The accompanying financial statements present the government and its component unit, an entity 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 Community Reinvestment Agency of Millcreek (CRA) was established to prepare and carry out plans to improve, rehabilitate, and redevelop blighted areas within the City. The CRA is governed by a board of trustees composed of the City Mayor and members of the City Council. Although it is a legally separate entity from the City, the CRA is reported as if it were part of the primary government because of the City's ability to impose its will upon the operations of the CRA. The CRA is included in these financial statements as the Community Reinvestment Agency Special Revenue Fund as a blended component unit. Separate financial statements are not issued for the CRA.

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.

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation – Government-Wide Financial Statements (Continued)

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. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Basis of Presentation – Fund Financial Statements

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

The City 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 for those required to be accounted for in another fund.
- The *capital projects fund* accounts for the acquisition and construction of the government's major capital facilities.
- The *CRA special revenue fund* is used to account for financial resources to be used for the revitalization of blighted areas within the City. This fund is a blended component unit.

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 are eliminated so that only the net amount is included as internal balances in the governmental 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.

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise 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. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). 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.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash and Cash Equivalents The government'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.

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

Investments City policy allows for the investment of funds in time certificates of deposit with federally insured depositories, investment in the Utah Public Treasurer's Investment Fund and other investments allowed by the State of Utah's Money Management Act. Investments are reported at fair value. The State Treasurer's Investment Fund operates in accordance with state laws and regulations. The reported value of the Fund is the same as the fair value of the Fund shares.

Prepaid Items Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an individual cost of more than \$5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. 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.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Infrastructure	50 years
Buildings	50 years
Machinery and equipment	5 years

Compensated Absences For governmental funds, amounts of vested or accumulated personal time off (PTO) are not expected to be liquidated with expendable available financial resources are reported as liabilities in the government-wide statement of net position and as expenses in the government-wide statement of activities. No expenditures are reported for these amounts in the fund financial statements. Accumulated PTO may be paid to employees upon termination or retirement if approved by the City Manager.

Deferred Inflows and Outflows of Resources Deferred inflows of resources represent an acquisition of net position that applies to a future period and is therefore deferred until that time.

Governmental funds report revenue that is unavailable as deferred inflows of resources. Governmental funds report unavailable revenue from property taxes and from special assessments. These amounts are deferred and recognized as revenue in the period that the amount become available.

Deferred outflows of resources represent a consumption of net position that applies to a future period and is therefore deferred until that time. The City recognizes a deferred outflow related to pensions.

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Governmental fund balance is reported in five separate categories: Nonspendable, restricted, committed, assigned, and unassigned. When both restricted and unrestricted fund balance is available for use, it is the City's policy to use restricted fund balance first. When expenditures qualify for more than one unrestricted fund balance classification, it is the City's policy to use resources in the following order: Committed, assigned, and then unassigned.

Restricted Assets Restricted assets are comprised of receivables for Class C road projects and unspent bond proceeds.

Use of Estimates The preparation of the financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of certain financial statement balances. Actual results could vary from the estimates used.

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/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by the 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.

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes a reconciliation between total governmental fund balances and net position of governmental activities as reported in the government-wide statement of net position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental funds balance sheet.

Capital related items:

When capital assets (property, plant and equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets of the City as a whole.

Cost of capital assets	\$ 171,707,596
Accumulated depreciation	(6,781,428)
Capital assets, net	<u>\$ 164,926,168</u>

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

Explanation of Certain Differences Between the Governmental Funds Balance Sheet and the Government-Wide Statement of Net Position (Continued)

Long-term debt transactions:

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities in the fund financials. All liabilities (both current and long-term) are reported in the statement of net position. Balances at June 30, 2020 were:

Sales Tax Revenue bonds	\$ 17,345,000
Premiums	2,758,244
Interest payable on long-term debt	60,150
Compensated absences	246,138
	<u>\$ 20,409,532</u>

Explanation of Certain Differences Between Governmental Funds Operating Statements and the Statement of Net Activities

The governmental funds statement of revenues, expenditures, and change 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. The first element of this reconciliation states that capital outlays and contributions are reported in the governmental fund as expenditures while the government-wide statement of activities allocates these costs over the useful lives of the assets as depreciation. While shown in the reconciliation as the net difference, the elements of this difference are as follow:

Capital outlays and contributions	\$ 14,893,691
Depreciation expense	<u>(1,770,340)</u>
Net difference, as reported	<u>\$ 13,123,351</u>

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

- For the fiscal year beginning July 1, the Mayor submits a proposed budget to the City Council by the first City Council meeting in May. The budget includes proposed expenditures and the means of financing them.
- By passage of a resolution, the budget is legally enacted on or before June 30, after a public hearing has been held.
- Once adopted, the budget can be amended by subsequent City Council action. The budget officer is authorized to transfer budgeted amounts between departments within any fund; however, the City Council must approve any revisions that alter the total expenditures of any fund. Increased appropriations require a public hearing to amend the budget.
- Interim adjustments of estimated revenues and appropriations, during the year ended June 30, 2020, have been included in the final budget approved by the City Council, as presented in the basic financial statements.
- As determined by state law, the level by which expenditures may not legally exceed appropriations is the total departmental budgets within a given fund.
- Unencumbered appropriations lapse at the end of each fiscal year.

An annual budget for the General Fund was legally adopted by the City and is prepared on the modified-accrual method of accounting.

Although Utah State law requires the initial preparation of budgets for all City funds (both governmental and proprietary), it only requires the reporting of actual versus such budgets for governmental funds.

Tax Revenues

Property taxes are collected by the Salt Lake County Treasurer and remitted to the City in two to three installments in November, December, and January of each fiscal year and a final settlement by March 31st. Taxes are levied and are due and payable on November 1st and delinquent after November 30th of each year at which time they become liens if not paid. An accrual of delinquent current and prior year's property taxes beyond that which was received within 60 days after fiscal year end has not been made, as the amounts are not deemed to be material. An accrual for current year property taxes estimated to be collected the following November and December is made each year.

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Tax Revenues (Continued)

Sales taxes are collected by the Utah State Tax Commission and remitted to the City monthly. An accrual has been made for all taxes received by the State for the period ended June 30th and thus due and payable to the City.

Franchise taxes are charged to cable television companies. The fees are remitted on a quarterly basis.

4. DEPOSITS AND INVESTMENTS

Utah State law establishes the rules and regulations for deposits and investments and is known as the Utah Money Management Act. The Act established the Money Management Council that promulgates additional rules and determines which financial institutions may qualify to hold deposits and investments for state and local entities. The City has complied with the Utah Money Management Act and rules of the Money Management Council with regard to deposits and investments.

As of June 30, 2020, the City's demand deposits amounted to \$789,771.

As of June 30, 2020, the City had investments in the Utah Public Treasurer's Investment Fund of \$13,391,432. The fund is not rated, and the weighted average maturity was less than 90 days.

Custodial Credit Risk - Deposits This is the risk that in the event of a bank failure, the City's deposits may not be returned. As of June 30, 2020, \$250,000 of the City's \$789,771 bank balance was insured by FDIC limits and, therefore, is not exposed to custodial credit risk. The Utah Money Management Act does not require deposits to be insured or collateralized and the City has no formal policy regarding deposit credit risk. The Act requires that the City keep deposits in a qualified depository, which the City has done.

Custodial Credit Risk – Investments This 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 that are in the possession of an outside party. The City has no formal policy regarding custodial credit risk for investments. Money invested in the Utah Public Treasurer's Investment Fund is pooled with many other state and local entities, and is managed by the Utah State Treasurer. The Fund is not categorized as to custodial credit risk.

Interest Rate Credit 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 from changes in interest rates is to follow the Utah Money Management Act and only invest in instruments that mature in one year or less. Investments within the Public Treasurer's Investment Fund have a weighted average maturity of less than ninety days.

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

4. DEPOSITS AND INVESTMENTS

Credit Risk is the risk that an issuer will not fulfill its obligations. The City policy is consistent with and complies with the Utah State Money Management Act. Investment is limited to U.S. Treasuries, U.S. Government Agency instruments, Utah Public Treasurer's Investment Fund, and other instruments that are rated A or higher by Standard & Poor's or Moody's. The City only invested in the Utah Public Treasurer's Investment Fund and U.S. Treasury securities during the year.

Concentration of Credit risk – City policy requires diversification and limits the amount that may be invested in the same company. First, the City may not invest more than 20% of its idle funds outside of the Utah Public Treasurer's Investment Fund. Second, not more than 10% of the total portfolio may be invested in a single company's credit instruments. The Utah Public Treasurer's Investment Fund is highly diversified and must comply with various rules of the Utah State Money Management Act and Money Management Council.

The deposits and investments described above are included on the government-wide statement of net position as follows:

Cash and cash equivalents	\$ 13,465,934
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5. ACCOUNTS RECEIVABLE

Receivables as of June 30, 2020 for the City's individual major funds, including the applicable allowances for uncollectible accounts, are as follows:

	General	Special Revenue Fund	Total
Receivables:			
Taxes	\$ 13,511,069	\$ 985,600	\$ 14,496,669
Intergovernmental	357,318	-	357,318
Gross receivables	13,868,387	985,600	14,853,987
Less: allowance for uncollectibles	-	-	-
Net total receivables	<u>\$ 13,868,387</u>	<u>\$ 985,600</u>	<u>\$ 14,853,987</u>

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

5. ACCOUNTS RECEIVABLE (CONTINUED)

Governmental funds report deferred revenue as deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At June 30, 2020, the various components of deferred revenue and unearned revenue reported in the government fund were as follows:

	Deferred Inflows of Resources	Unearned
Property taxes receivable	\$ 10,994,000	\$ -
Property taxes receivable (CRA)	985,600	-
Total deferred inflows of resources/ unearned revenue, governmental funds	<u>\$ 11,979,600</u>	<u>\$ -</u>

6. CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended June 30, 2020 was as follows:

	7/1/19	Increases	Decreases	6/30/20
<u>Governmental activities</u>				
Capital assets:				
Land	\$ 73,005,060	\$ 12,842,928	\$ -	\$ 85,847,988
Buildings	525,867	623,392	-	1,149,259
Improvements	995,481	1,178,814	(418,230)	1,756,065
Infrastructure	81,720,060	720,911	-	82,440,971
Machinery and equipment	567,437	59,299	(113,423)	513,313
Total capital assets	<u>156,813,905</u>	<u>15,425,344</u>	<u>(531,653)</u>	<u>171,707,596</u>
Accumulated depreciation:				
Buildings	(876)	(42,570)	-	(43,446)
Improvements	(22,039)	(962)	8,529	(14,472)
Infrastructure	(4,857,932)	(1,635,603)	-	(6,493,535)
Machinery and equipment	(138,770)	(91,205)	-	(229,975)
Total accumulated depreciation	<u>(5,019,617)</u>	<u>(1,770,340)</u>	<u>8,529</u>	<u>(6,781,428)</u>
Net governmental capital assets	<u>\$ 151,794,288</u>	<u>\$ 13,655,004</u>	<u>\$ (523,124)</u>	<u>\$ 164,926,168</u>

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

6. CAPITAL ASSETS (CONTINUED)

In the government-wide financial statements depreciation was charged as follows by program or activity:

Governmental activities:	
General government	\$ 134,737
Highways and public improvements	<u>1,635,603</u>
Total depreciation expense - governmental activities	<u><u>\$ 1,770,340</u></u>

7. SHORT-TERM DEBT – TAX AND REVENUE ANTICIPATION NOTES

The City issues tax and revenue anticipation notes in advance of property tax and other revenue collections, depositing the proceeds in its general fund. These notes are necessary because the City's payments for contract services are made throughout the year, whereas property tax collections are received primarily in November and December.

Short-term debt activity for the year ended June 30, 2020 was as follows:

	<u>7/1/19</u>	<u>Issued</u>	<u>Redeemed</u>	<u>6/30/20</u>
Tax and revenue anticipation notes	\$ -	\$ 10,835,000	\$ (10,835,000)	\$ -

8. REVENUE BONDS

The City has issued bonds where the revenues and assets of the issuing fund are pledged as security for the bonds. Revenue bonds outstanding at June 30, 2020, by issue, are as follows:

<u>Bond Description</u>	<u>Original Issue</u>	<u>Annual Principal</u>	<u>Interest Rate</u>	<u>Final Due Date</u>	<u>Outstanding as of 6/30/20</u>
Sales Tax Revenue		\$140,000 to			
Bonds, Series 2019	\$17,345,000	\$1,770,000	4% to 5%	12/1/39	\$ 17,345,000
	<u>\$17,345,000</u>				<u>\$ 17,345,000</u>

On July 30, 2019, the City issued Sales Tax Revenue Bonds Series 2019 in the amount of \$17,345,000. The bonds were sold at a premium of \$2,888,462 with an underwriter's discount and bond issuance costs totaling \$233,462, resulting in total proceeds of \$20,000,000. The bonds were issued for the acquisition and improvement of property within the City's reinvestment area.

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

8. REVENUE BONDS (CONTINUED)

Revenue bond debt service requirements to maturity are as follows:

	Principal	Interest	Total
2021	\$ -	\$ 721,800	\$ 721,800
2022	-	721,800	721,800
2023	-	721,800	721,800
2024	-	721,800	721,800
2025	140,000	718,300	858,300
2026 - 2030	2,660,000	3,307,500	5,967,500
2031 - 2035	6,355,000	2,318,300	8,673,300
2036 - 2040	8,190,000	845,200	9,035,200
	<u>\$17,345,000</u>	<u>\$ 10,076,500</u>	<u>\$ 27,421,500</u>

9. CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the governmental activities for the year ended June 30, 2020 was as follows:

	7/1/19	Additions	Reductions	6/30/20	Due in One Year
<u>Governmental activities</u>					
Bonds payable:					
Sales tax revenue	\$ -	\$ 17,345,000	\$ -	\$ 17,345,000	\$ -
Premium	-	2,888,462	(130,218)	2,758,244	-
Total bonds payable	-	20,233,462	(130,218)	20,103,244	-
Compensated absences	172,080	207,792	(133,734)	246,138	184,603
Net pension liability	855,153	-	(206,991)	648,162	-
Governmental activity long-term liabilities	<u>\$ 1,027,233</u>	<u>\$ 20,441,254</u>	<u>\$ (470,943)</u>	<u>\$ 20,997,544</u>	<u>\$ 184,603</u>

10. OTHER INFORMATION

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries insurance through the Utah Local Government Insurance Trust for all of these risks of loss. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years. Expenses and claims not covered by insurance are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. City Management estimates that the amount of other actual or potential claims against the City as of June 30, 2020 will not materially affect the financial condition of the City.

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

10. OTHER INFORMATION (CONTINUED)

Reinvestment Agency

In connection with the activities of the Community Reinvestment Agency (CRA), incremental tax revenues totaling \$862,813 were generated. The CRA was not required to pay any portion of this revenue to other taxing agencies. The CRA has outstanding sales tax revenue bonds of \$17,345,000 as of June 30, 2020.

During the year ended June 30, 2020, funds expended by the CRA were limited to affordable housing, capital outlay, and debt service.

11. PENSION PLANS

General Information About the Pension Plan

Plan Description Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following pension trust funds:

Public Employees Noncontributory Retirement System (Noncontributory System); is a multiple employer, cost sharing, public employee retirement system.

Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer, cost sharing, public employee retirement system.

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

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement System, 560 E 200 S, Salt Lake City, Utah 84102 or visiting the website: www.urs.org/general/publications.

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

11. PENSION PLANS (CONTINUED)

Benefits Provided

URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of Service Required and/or Age Eligible for Benefit	Benefit Percent Per Year of Service	COLA**
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.50%

*with actuarial reductions

**All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Contribution Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. 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. Contribution rates as of June 30, 2020 are as follows:

	Employee Paid	Employer Contribution Rates	Employer Rate for 401(k) Plan
Contributory System			
111- Local Governmental Division Tier 2	N/A	15.66%	1.03%
Noncontributory System			
15- Local Governmental Division Tier 1	N/A	18.47%	N/A
Tier 2 DC Only			
211 - Local Government	N/A	6.69%	10.00%

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

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

11. PENSION PLANS (CONTINUED)

For fiscal year ended June 30, 2020, the employer and employee contributions to the System were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 246,160	N/A
Tier 2 Public Employees System	128,272	-
Tier 2 DC Only System	15,459	N/A
Total Contributions	<u>\$ 389,891</u>	<u>\$ -</u>

Contributions reported are the URS Board-approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

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

At June 30, 2020, the City reported a net pension asset of \$0 and a net pension liability of \$648,162.

	(Measurement Date): December 31, 2019				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2018	Change
Noncontributory System	\$ -	\$ 634,758	0.1684213%	0.1140939%	0.0543274%
Tier 2 Public Employees System	-	13,404	0.0595987%	0.0350169%	0.0245818%
Total Net Pension Asset / Liability	<u>\$ -</u>	<u>\$ 648,162</u>			

The net pension asset and liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2019 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2020, the City recognized pension expense of \$615,184.

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

11. PENSION PLANS (CONTINUED)

Combined Pension Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Relating to Pensions (Continued)

At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 61,489	\$ 13,718
Changes in assumptions	72,952	385
Net difference between projected and actual earnings on pension plan investments	-	331,307
Changes in proportion and differences between contributions and proportionate share of contributions	433,839	-
Contributions subsequent to the measurement date	192,203	-
Total	<u>\$ 760,483</u>	<u>\$ 345,410</u>

\$192,203 reported as deferred outflows of resources related to pensions results from contributions made by the City prior to the fiscal year end, but subsequent to the measurement date of December 31, 2019.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2019	\$ 191,897
2020	98,274
2021	44,544
2022	(124,519)
2023	1,642
Thereafter	11,031

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

11. PENSION PLANS (CONTINUED)

Noncontributory System Pension Expense and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2020, the City recognized pension expense of \$539,534.

At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 57,739	\$ 9,118
Changes in assumptions	67,228	-
Net difference between projected and actual earnings on pension plan investments	-	321,003
Changes in proportion and differences between contributions and proportionate share of contributions	419,084	-
Contributions subsequent to the measurement date	121,119	-
Total	<u>\$ 665,170</u>	<u>\$ 330,121</u>

\$121,119 reported as deferred outflows of resources related to pensions results from contributions made by the City prior to the fiscal year end, but subsequent to the measurement date of December 31, 2019.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2019	\$ 193,036
2020	99,212
2021	43,721
2022	(122,039)
2023	-
Thereafter	-

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

11. PENSION PLANS (CONTINUED)

Tier 2 Public Employees System Pension Expense and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2020, the City recognized pension expense of \$75,650.

At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,750	\$ 4,600
Changes in assumptions	5,724	385
Net difference between projected and actual earnings on pension plan investments	-	10,304
Changes in proportion and differences between contributions and proportionate share of contributions	14,755	-
Contributions subsequent to the measurement date	71,085	-
Total	<u>\$ 95,314</u>	<u>\$ 15,289</u>

\$71,085 reported as deferred outflows of resources related to pensions results from contributions made by the City prior to the fiscal year end, but subsequent to the measurement date of December 31, 2019.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2019	\$ (1,139)
2020	(938)
2021	822
2022	(2,480)
2023	1,642
Thereafter	11,031

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

11. PENSION PLANS (CONTINUED)

Actuarial Assumptions

The total pension liability in December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.25 - 9.75 percent, average, including inflation
Investment rate of return	6.95 percent, net of pension plan investment expense, including inflation

Mortality rates were developed from actual experience and mortality tables based on 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, 2019 valuation were based on the results of an actuarial experience study for the five-year period ending December 31, 2016.

The long-term expected rate of return of 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. These ranges are combined to produce the long-term expected rate of 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	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity securities	40%	6.15%	2.46%
Debt securities	20%	0.40%	0.08%
Real assets	15%	5.75%	0.86%
Private equity	9%	9.95%	0.89%
Absolute return	16%	2.85%	0.46%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		4.75%
		Inflation	2.50%
		Expected arithmetic nominal return	7.25%

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

11. PENSION PLANS (CONTINUED)

Actuarial Assumptions (Continued)

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50% and a real return of 4.45% that is net of investment expense.

Discount Rate

The discount rate used to measure the total pension liability was 6.95 percent. 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 that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's 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. The discount rate does not use the Municipal Bond Index Rate. The discount rate was of 6.95 percent was unchanged from the prior measurement period.

Sensitivity to the Proportionate Share of the Net Pension Asset and Liability to Changes in the Discount Rate

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$ 1,982,570	\$ 634,758	\$ (489,303)
Tier 2 Public Employees System	115,590	13,404	(65,567)
Total	<u>\$ 2,098,160</u>	<u>\$ 648,162</u>	<u>\$ (554,870)</u>

Defined Contribution Savings Plans

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue Code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

MILLCREEK
Notes to the Financial Statements (Continued)
June 30, 2020

11. PENSION PLANS (CONTINUED)

Defined Contribution Savings Plans (Continued)

Millcreek City participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- 401(k) Plan
- 457(b) Plan
- Roth IRA Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended June 30 were as follows:

	2020	2019	2018
401(k) Plan*			
Employer contributions	\$ 260,538	\$ 214,189	\$ 94,723
Employee contributions	174,862	143,063	57,381
457 Plan			
Employer contributions	-	-	1,750
Employee contributions	28,400	12,552	3,652
Roth IRA Plan			
Employer contributions	N/A	N/A	N/A
Employee contributions	5,510	7,405	2,730

* The employer paid 401(k) contributions include the totals paid for employees in the Tier 2 Defined Contribution 401(k) Plan.

12. SUBSEQUENT EVENTS

On July 1, 2020, the City issued \$6,035,000 of tax and revenue anticipation notes. The notes have a .71% coupon rate and mature on December 31, 2020. The proceeds will be used to pay for contract services until the City receives the majority of property tax collections during November and December 2020.

MILLCREEK
Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Budget and Actual – Capital Projects Fund
For the year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
				Positive
				(Negative)
<u>REVENUES</u>				
Interest	\$ -	\$ -	\$ 85,249	\$ 85,249
Miscellaneous	-	170,787	170,787	-
Total revenues	-	170,787	256,036	85,249
<u>EXPENDITURES</u>				
Capital outlay	1,751,000	5,474,597	1,899,725	3,574,872
Total expenditures	1,751,000	5,474,597	1,899,725	3,574,872
Excess (deficiency) of revenues over (under) expenditures	(1,751,000)	(5,303,810)	(1,643,689)	3,660,121
<u>OTHER FINANCING SOURCES</u>				
Transfers in	1,750,000	4,000,000	3,926,285	(73,715)
Total other financing sources	1,750,000	4,170,787	3,926,285	(244,502)
Net change in fund balance	(1,000)	(1,133,023)	2,282,596	3,415,619
Fund balance at beginning of year	3,552,810	3,552,810	3,552,810	-
Fund balance at end of year	<u>\$ 3,551,810</u>	<u>\$ 2,419,787</u>	<u>\$ 5,835,406</u>	<u>\$ 3,415,619</u>

MILLCREEK
Schedule of the Proportionate Share of the Net Pension Liability
Last Ten Fiscal Years

	As of December 31,	Proportion of Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of its Covered Payroll
Noncontributory System	2018	0.1140939%	\$ 840,156	\$ 920,290	91.29%	87.00%
	2019	0.1684213%	634,758	1,297,950	48.90%	93.70%
Tier 2 Public Employees System	2018	0.0350169%	\$ 14,997	\$ 406,399	3.69%	90.80%
	2019	0.0595987%	13,404	828,342	1.62%	96.50%

Note:

* This schedule usually covers the 10 most recent fiscal years; however, this is the information available as of the implementation year of GASB 68.

MILLCREEK
Schedule of Pension Contributions
Last Ten Fiscal Years

	As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
Noncontributory System	2018	\$ 83,431	\$ 83,431	\$ -	\$ 451,711	18.47%
	2019	214,893	214,893	-	1,165,396	18.44%
	2020	246,160	246,160	-	1,332,755	18.47%
Tier 2 Public Employees System*	2018	28,752	28,752	-	190,281	15.11%
	2019	103,052	103,052	-	663,143	15.54%
	2020	128,272	128,272	-	819,108	15.66%
Tier 2 Public Employees DC Only System*	2018	942	942	-	14,080	6.69%
	2019	5,844	5,844	-	87,351	6.69%
	2020	15,459	15,459	-	228,177	6.78%

Note:

This schedule usually covers the 10 most recent fiscal years; however, this is the information available as of the implementation year of GASB 68.

Contributions as a percentage of covered-employee payroll may be different than the Board certified rate due to rounding or other administrative issues.

* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created effective July 1, 2011.

MILLCREEK
Notes to the Required Supplementary Information
June 30, 2020

1. ACTUARIALLY DETERMINED PENSION CONTRIBUTIONS

Contribution rates include an amount for normal cost, the estimated amount necessary to finance benefits earned by the members during the current year, and an amount for amortization of the unfunded or excess funded actuarial accrued liability over a closed 20-year amortization period. The rates are determined using the entry age actuarial cost method.

Contributions made were in accordance with actuarially computed funding requirements. For contribution rate purposes, the actuary evaluates the assets of the plan based on a 5-year smoothed expected return wherein 20 percent of a year's excess or shortfall of expected return is recognized each year for five years.

2. CHANGE IN ASSUMPTIONS

As a result of the passage of SB 129 during the 2019 Utah legislative session, the retirement rates for members in the Tier 2 Public Safety and Firefighter Hybrid System have been modified to be the same as the assumption used to model the retirement plan in the Tier I Public Safety and Firefighter Systems, except for a 10% load at first eligibility for unreduced retirement prior to age 65.

**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***

Mayor and City Council
Millcreek, Utah

We have audited, in accordance with 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 and each major fund of Millcreek, Utah (the City), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated November 16, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City's internal control over financial reporting (internal control) to determine the 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 City'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of 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*.

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.

November 16, 2020

**INDEPENDENT AUDITOR'S REPORT IN ACCORDANCE WITH
THE *STATE COMPLIANCE AUDIT GUIDE* ON COMPLIANCE
WITH GENERAL STATE COMPLIANCE REQUIREMENTS,
AND INTERNAL CONTROL OVER COMPLIANCE**

Mayor and City Council
Millcreek, Utah

Report On Compliance with General State Compliance Requirements

We have audited Millcreek, Utah's (the City) compliance with general and major State program compliance requirements described in the *State Compliance Audit Guide* issued by the Office of the Utah State Auditor, that could have a direct and material effect on the City for the year ended June 30, 2020.

General state compliance requirements were tested for the year ended June 30, 2020 in the following areas:

Budgetary Compliance	Fund Balance
Open and Public Meetings Act	Restricted Taxes and Related Revenues
Fraud Risk Assessment	Impact Fees

Management's Responsibility

Management is responsible for compliance with the general state requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit of the compliance requirements referred to above. 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*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the City occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with general state compliance requirements. However, our audit does not provide a legal determination of the City's compliance.

Opinion on General State Compliance Requirements

In our opinion, Millcreek, Utah complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the City for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the state compliance requirements referred to above to determine the audit that are appropriate in the circumstances for the purpose of expressing our opinion on compliance with those state compliance requirements 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance 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, noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Purpose of Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this communication is not suitable for any other purpose.

November 16, 2020

DRAFT

MILLCREEK, UTAH
RESOLUTION NO. 20-49

**A RESOLUTION OF THE MILLCREEK COUNCIL APPROVING AN
AGREEMENT WITH MHTN, INC., WITH RESPECT TO ARCHITECTURAL
PROGRAMMING SERVICES FOR A POTENTIAL MILLCREEK CITY HALL**

WHEREAS, the Millcreek Council ("*Council*") met in regular session on November 23, 2020 to consider, among other things, approving an agreement with MHTN, Inc., ("MHTN") with respect to architectural programming services for a potential Millcreek City Hall; and

WHEREAS, Millcreek issued a Request for Proposals for architectural programming services for a potential Millcreek City Hall; and

WHEREAS, an evaluation committee consisting of Millcreek staff evaluated written proposals and conducted interviews with a short list of three candidates; and

WHEREAS, the evaluation committee recommends that the Council approve an agreement ("Agreement") with MHTN with respect to architectural programming services for a potential Millcreek City Hall; and

WHEREAS, the Agreement, a copy of which is attached hereto, has been presented to the Council for review and approval; and

WHEREAS, the Council has determined that it is in the best interest of the inhabitants of Millcreek to adopt a resolution approving an agreement with MHTN, with respect to architectural programming services for a Millcreek City Hall.

NOW, THEREFORE, BE IT RESOLVED that that the Agreement is approved, and that the Mayor and Recorder are hereby authorized and directed to execute and deliver the same.

This Resolution assigned No. 20-49, shall take effect immediately on passage.

PASSED AND APPROVED by the Millcreek Council this 23rd day of November 2020.

MILLCREEK COUNCIL

By: _____
Jeff Silvestrini, Mayor

ATTEST:

Alex Wendt, Deputy City Recorder

Roll Call Vote:

Silvestrini	Yes	No
Marchant	Yes	No
Jackson	Yes	No
Catten	Yes	No
Uipi	Yes	No

INDEPENDENT CONTRACTOR AGREEMENT

THIS AGREEMENT (“**Agreement**”) is effective November __ 2020, by and between **MILLCREEK**, a Utah municipality (“**Millcreek**” or “**City**”), and **MHTN ARCHITECTS, INC.**, a Utah corporation (“**Independent Contractor**”).

RECITALS:

- A. Millcreek is in need of architectural programming services for a new City Hall.
- B. Independent Contractor has experience in providing such services.
- C. Millcreek desires to enter into a service contract with Independent Contractor for such services.
- D. The parties have determined that it is mutually advantageous to enter into this Agreement.

AGREEMENT:

NOW, THEREFORE, in consideration of the premises, mutual covenants, and undertakings, the parties hereby agree as follows:

1. **Employment of Independent Contractor.** Millcreek agrees to engage Independent Contractor, and Independent Contractor agrees to furnish all services and materials necessary or desirable to provide Millcreek with architectural programming services as more fully described in the attached exhibit. (All such services are collectively referred to herein as the “Services”). In the event of conflicts and/or inconsistencies within or among, this Agreement and applicable statute, rules, regulations, or standards, Independent Contractor shall (1) provide the better quantity or greater quality or (2) comply with more stringent requirements or standards, either or both, in accordance with Millcreek’s reasonable interpretation.

2. **Fees for Services.** Millcreek shall pay Independent Contractor an amount not to exceed \$ 30,000 (“**Fee**”) for the Services. Independent Contractor shall submit to City invoices for amounts claimed due by Independent Contractor. Independent Contractor shall submit such invoices within thirty (30) days after the performance of the underlying services. All such invoices shall be in a form reasonably acceptable to City and shall (a) contain references to the date of this Agreement, (b) itemize and describe in detail the Services performed, and (c) contain copies and supporting documents and proof of any expenditures on behalf of City. Provided that the aggregate of all monthly invoices do not exceed the fees for Services and the Services are acceptable to Millcreek, then Millcreek shall pay the amount set forth in the invoice within thirty (30) days of its receipt.

3. **Expenses and Costs.** The Fee includes all expenses, taxes, and costs related to the performance of the Services.

4. **Services Performed in a Professional, Reasonable Manner.** The Services shall be provided by Independent Contractor in a professional manner in compliance with all applicable laws, ordinances, rules, regulations, and applicable standards of performance, including, but not limited to, the status verify system requirements for contractors of Utah Code Ann. § 63G-12-302. Subject to the foregoing, the exact nature of how the Services are to be performed and other matters incidental to providing the Services shall remain with Independent Contractor.

5. **Public Information.** Independent Contractor understands and agrees that this Agreement and related invoices, etc., will be public documents, as provided in Utah Code Ann. § 63G-2-101, *et seq.*

6. **Confidentiality.** Independent Contractor agrees (1) to hold confidential information in strict confidence; (2) not to disclose confidential information to any third-party, except upon Millcreek's prior written consent; and (3) to use reasonable precautions and processes to prevent unauthorized access, use, or disclosure of Millcreek confidential information; provided, however, that Independent Contractor may disclose confidential information if and only to the extent required to do so by applicable law (in which case, Independent Contractor shall advise Millcreek as soon as practicable and prior to disclosure, if practical, and cooperate and assist Millcreek at Millcreek's cost and expense, if Millcreek seeks a protective order or other relief from such disclosure requirements). As used in this Agreement, confidential information means all information material that constitutes a private, controlled, or protected record or document, or is exempt from disclosure as referenced in Utah Code Ann. § 63G-2-101, *et seq.* Independent Contractor also agrees to obligate their employees to the same obligations imposed on Independent Contractor as provided in this section.

7. **Alcohol and Drug-free Work Place.** All personnel during such time that they provide Services shall not be under the influence of alcohol, any drug, or combined influence of alcohol or any drug to a degree that renders the person incapable of safely providing the Services. Further, all personnel during such time that they provide Services shall not have sufficient alcohol in his body, blood, or on his breath that would constitute a violation of Utah Code Ann. § 41-6a-502 (without giving any consideration to or establishing the requirement of operating or being in physical control of a vehicle) or any measurable controlled substance in his body that would constitute a violation of Utah Code Ann. § 41-6a-517 (without giving any consideration to or establishing the requirement of operating or being in physical control of a vehicle).

8. **Equipment and Facilities.** For purposes of performing the Services, Independent Contractor shall furnish and supply at his sole cost all necessary labor, supervision, equipment, tools, and supplies necessary and incident to performing the Services.

9. **Indemnity.** Independent Contractor shall protect, indemnify, save, and hold harmless Millcreek, including its elected and appointed officials, employees, agents, and contractors from and against any and all demands, liabilities, claims, damages, actions, or proceedings, in law or in equity, including reasonable attorneys' fees and costs of suits, relating to or arising from Independent Contractor's negligent acts, errors, or omissions in the performance of the Services

to Millcreek. Nothing herein shall be construed to require Independent Contractor to indemnify Millcreek against Millcreek's own negligence.

10. **Term.** This Agreement shall be effective as of the date hereof and unless terminated earlier shall terminate on June 30, 2021, provided, however, upon the consent of the parties hereto and subject to the right to terminate as provided herein, this Agreement may be renewed for successive one (1) year terms.

11. **Assignment and Delegation.** Independent Contractor will not assign or delegate the performance of his duties under this Agreement without the prior written approval of Millcreek.

12. **Employment Status.**

a. **Official Status.** Independent Contractor is an independent contractor contracting with the City. The City is interested only in the results to be achieved and the conduct and control of the work to be provided by Contractor will lie solely with Contractor. Contractor will not be considered an agent, employee, joint venturer of the City during the term of this Agreement for any purpose, and neither Independent Contractor nor any employee or agent of Independent Contractor are entitled to any of the benefits that the City provides for its employees.

b. **Employee Benefits.** Independent Contractor and Independent Contractor's employees shall not be entitled or have any right to: (a) make a claim for unemployment, worker's compensation, or disability pursuant to this Agreement or Independent Contractor's relationship with the City; or (b) receive any vacation, health, retirement or other benefits pursuant to this Agreement or Independent Contractor's relationship with the City, nor participate in the City's insurance programs (such as, by way of example, health, dental, vision, group term life, group disability and similar insurance policies) unless allowed to participate at his/its expense in any of such programs.

c. **Independent Contractor at Risk.** Independent Contractor hereby represents and warrants to the City that, except as may otherwise be expressly provided herein, all activities and work performed by Contractor under this Agreement shall be at Independent Contractor's own risk and liability.

d. **No Agency.** Independent Contractor shall have no authority to act as the agent of the City, to negotiate or enter into any contracts or agreements for or on behalf of the City, or to otherwise bind the City without the City's prior written approval. Independent Contractor shall not represent itself/himself as an agent or employee of the City, and may indicate only that Independent Contractor provides the Services on behalf of the City.

e. **Tax Compliance.** Independent Contractor shall be responsible for all taxes or other assessments with respect to all fees paid to Independent Contractor hereunder. The City shall have no obligation to: (a) withhold pension, welfare benefit, health or similar taxes or assessments from its payments to Independent Contractor; (b) make state or federal unemployment insurance contributions on behalf of Independent Contractor; or (c) withhold

state or federal income taxes from its payments to Independent Contractor.

13. **Termination.** Either party may terminate this Agreement upon ten (10) days' prior written notice to the other party.

14. **Insurance.** Without limiting any indemnity or other obligations of Independent Contractor hereunder, Independent Contractor shall, prior to providing Services, secure and continuously thereafter (throughout the term of this Agreement) carry with insurers the following insurance coverage in policies which include provisions or endorsements naming City as an additional insured (except subparagraph c. and d.) and shall furnish proof thereof satisfactory to City promptly when requested:

a. **Commercial General Liability Insurance.** Commercial general liability insurance coverage with a minimum single limit of \$2,000,000. The coverage shall include bodily injury and property damage liability coverage, contractual liability coverage, products and completed operations coverage, as well as coverage to protect against and from all loss by reason of injury to persons or damage to property, including Independent Contractor's own workers and all third persons, property of City and all third parties based upon and arising out of the negligent performance of Independent Contractor's operations hereunder, including the operations of its subcontractors of any tier.

b. **Business Automobile Liability Insurance.** Business automobile liability insurance coverage with a minimum single limit of \$1,000,000 for bodily injury and property damage with respect to Independent Contractor's vehicles whether owned, hired or nonowners, assigned to, or used in the performance of the Services.

c. **Workers' Compensation Insurance.** Workers' Compensation insurance coverage as required by applicable workers' compensation and employer's liability statutes.

d. **Professional Negligence/Errors and Omissions Insurance.** Professional negligence/errors and omissions' insurance covering all errors, omissions and other professional negligence on the part of Independent Contractor and its officers, employees, agents, etc., in connection with the Services to be performed hereunder in a minimum coverage amount of \$2,000,000 per occurrence.

Independent Contractor shall furnish Millcreek a certificate of insurance evidencing the insurance requirements herein. Certificates shall contain provision that provides that at least 30 days' prior written notice be given to Millcreek in the event of cancellation, reduction, or renewal of the insurance and shall name Millcreek as an additional insured or certificate holder.

15. **Notice.** Any notice required or permitted to be given hereunder shall be deemed sufficient if given by a communication in writing and shall be deemed to have been received (a) upon personal delivery or actual receipt thereof, or (b) within three days after such notice is

deposited in the United States Mail, postage prepaid, and certified and addressed to the parties as set forth below:

Millcreek: Mayor Jeff Silvestrini
3330 South 1300 East
Millcreek, UT 84106

with a copy to: John N. Brems, Esq.
3330 South 1300 East
Millcreek, UT 84106

Independent Contractor: Peggy McDonough, AIA
420 East South Temple
Salt Lake City, Utah 84111

16. **Claims and Disputes.** Claims, disputes, and other issues between the parties arising out of or related to this Agreement shall be decided by litigation in the Third Judicial District Court in and for Salt Lake County, Utah. Unless terminated pursuant to provisions hereof or otherwise agreed in writing, Independent Contractor shall continue to perform the Services during any such litigation and Millcreek shall continue to make payments to Independent Contractor in accordance with the terms of this Agreement.

17. **Counterparts.** This Agreement may be executed in two or more counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

18. **Product of Services Patents, Copyrights, Etc.** The results of Services shall constitute “work made for hire” for Millcreek. Millcreek shall be considered the author of such work for all purposes and the exclusive owner of all rights comprised in the copyright of such work and shall have the right to exploit any or all of the foregoing in any and all media, now known or later devised. If the results of any Services are not determined to be “work made for hire,” or if Millcreek is not considered the owner of all such rights, Independent Contractor hereby assigns to Millcreek without reservation, all right, title, and interest (including, but not limited to, the copyright and any extension or renewal thereof) in and to all sculptures, models, photographs, and other expressions created by Independent Contractor pursuant to this Agreement. Millcreek, in return, hereby grants to the Independent Contractor a nonexclusive license to reproduce drawings and photographs of expressions created by Independent Contractor for marketing materials. No other copyrights are included in this grant of nonexclusive license to Independent Contractor. Independent Contractor shall, upon request, execute, acknowledge, and deliver to Millcreek such additional documents as Independent Contractor may deem necessary or advisable to evidence and effectuate the assignment and Millcreek’s rights under this Agreement. The Independent

Contractor will indemnify and hold Millcreek, its officers, agents, and employees harmless from liability of any kind or nature, including the Independent Contractor's use of any copyrighted or un-copyrighted composition, secret process, patented or unpatented invention, article, or appliance furnished or used in the performance of the Services. Millcreek and the Independent Contractor shall endeavor to share credit for the Services including publication and distribution of images, pamphlets, and marketing materials relating to the Services. Attribution for the Independent Contractor shall include either the MHTN Architects logo, or text read as "MHTN Architects, Inc., or both."

19. **Titles and Captions.** All section or subsection titles or captions herein are for convenience only. Such titles and captions shall not be deemed part of this Agreement and shall in no way define, limit, augment, extend, or describe the scope, content, or intent of any part or parts hereof.

20. **Pronouns and Plurals.** Whenever the context may require, any pronoun used herein shall include the corresponding masculine, feminine, or neuter forms, and the singular form of nouns, pronouns, and verbs shall include the plurals and vice versa.

21. **Applicable Law.** The provisions hereof shall be governed by and construed in accordance with the laws of the state of Utah.

22. **Entire Agreement and Modification of Agreement.** This Agreement and exhibits attached hereto constitute the entire agreement between the parties pertaining to the subject matter hereof and supersedes all prior agreements and understandings pertaining thereto. No subsequent alteration, amendment, change, or addition to this Agreement shall be binding upon the parties unless reduced to writing and signed by the parties.

23. **Force Majeure.** Neither party to this Agreement will be held responsible for delay or default caused by fire, riot, acts of God, and/or war which is beyond that party's reasonable control.

24. **Time.** Time is the essence hereof.

25. **Survival.** All agreements, covenants, representations, and warranties contained herein shall survive the execution of this Agreement and shall continue in full force and effect throughout the term of this Agreement.

26. **Waiver.** No failure by any party to insist upon the strict performance of any covenant, duty, agreement, or condition of this Agreement or to exercise any right or remedy consequent upon a breach thereof shall constitute a waiver of any such breach or of such or any other covenant, agreement, term, or condition. Any party may, by notice delivered in the manner

provided in this Agreement, but shall be under no obligation to, waive any of its rights or any conditions to its obligations hereunder, or any duty, obligation, or covenant of any other party. No waiver shall affect or alter the remainder of this Agreement, but each and every other covenant, agreement, term, and condition hereof shall continue in full force and effect with respect to any other then existing or subsequently occurring breach.

27. **Rights and Remedies.** The rights and remedies of the parties hereto shall not be mutually exclusive, and the exercise of one or more of the provisions of this Agreement shall not preclude the exercise of any other provisions hereof.

28. **Severability.** In the event that any condition, covenant, or other provision hereof is held to be invalid or void, the same shall be deemed severable from the remainder of this Agreement and shall in no way affect any other covenant or condition herein contained. If such condition, covenant, or other provision shall be deemed invalid due to its scope or breadth, such provision shall be deemed valid to the extent of the scope or breadth permitted by law.

29. **Exhibits and Recitals.** The recitals set forth above and all exhibits to this Agreement are incorporated herein to the same extent as if such items were set forth herein in their entirety within the body of this Agreement.

30. **Injunctive Relief.** Notwithstanding anything to the contrary in this Agreement, Independent Contractor acknowledges that the unauthorized use or disclosure of confidential information would cause irreparable harm to Millcreek. Accordingly, Independent Contractor agrees that Millcreek will have the right to obtain an immediate injunction against any breach or threatened breach of section 6 of this Agreement, as well as the right to pursue any and all other rights or remedies available at law or in equity for such breach.

31. **Conflicts of Interest.** Independent Contractor represents and certifies that it has not offered or given any gift or compensation prohibited by law to any officer or employee of Millcreek to secure favorable treatment with respect to being awarded this Agreement.

IN WITNESS WHEREOF, Millcreek caused this Agreement to be signed by its mayor and attested by its city recorder and delivered, and Independent Contractor has caused the same to be signed and delivered.

MILLCREEK

By: _____
Mayor Jeff Silvestrini

ATTEST

Elyse Greiner, City Recorder

APPROVED AS TO FORM

John Brems, City Attorney

MHTN ARCHITECTS, INC.

By: _____
Its: _____

EXHIBIT A

Scope of Work

November 6th, 2020

Mr. Francis Xavier Lilly, AICP
flilly@millcreek.us

RE: MHTN Fee Proposal for Millcreek City Hall Programming



MHTN
ARCHITECTS

Dear Francis,

We are excited for the opportunity to propose on this next step in the evolution of Millcreek's history and implementation of the City Center Master Plan. In order to program your future needs, identify the best value, define the most synergistic site, explore partnering opportunities and develop an innovative concept for your future City Hall we propose the following project team members.

PROJECT TEAM

This proposal includes MHTN Architects as Programming Architect and the consulting engineers as described below. A fixed-fee for the City Hall Programming is proposed in the amount of Thirty Thousand Dollars (\$30,000). All subconsultant proposals have been made available as an attachment to this fee proposal. Reimbursable expenses are included the fixed-fee proposal.

<u>Basic Services</u>	<u>Firm</u>	<u>Estimated Fee</u>
Programming Architect:	MHTN Architects	\$18,084
Economic Opportunities:	Zions Bank Public Finance	\$5,000
Civil Engineering:	Talisman Civil	\$1,500
Structural Engineering:	BHB Structural Engineers	\$500
M/E/P Engineering Services:	Spectrum Engineers	\$4,000
Cost Estimating	Construction Control Corp	\$916
		\$30,000

SCOPE OF WORK & SCHEDULE

We anticipate a three-month schedule beginning in November and being completed by presenting the Draft Program Document to the City Council on January 25th, 2021. We propose meeting on a bi-weekly basis with a project Steering Committee throughout the three-month schedule via zoom and/or in-person. We anticipate six Steering Committee meetings and one City Council presentation.

Workshops and Key tasks anticipated, and approximate timelines are:

- KICK-OFF WORKSHOP: 11/5–11/20 (2 weeks) *meet stakeholders, establish Steering Committee, establish the Millcreek City Hall vision, and rank initial priorities.*
- DETERMINE SPACE NEEDS: 11/5–11/20 (2 weeks) *MHTN Collect beginning data, present reference points, and working space summary table. Determine departments, and prioritize, to be considered for City Hall.*
- ECONOMIC WORKSHOP: 11/20–12/25 (5 weeks) *provide recent examples of successful public-private partnerships and application relative to the Millcreek vision. Examine opportunities for city income streams to be achieved through alternative uses of aspects of the City Hall in a CRA. Show value/benefit a City Hall may bring to possible uses and specific users, with potential economic benefits of surrounding properties noted.*

- SITE SELECTION, URBAN DESIGN + PARTNER OPPORTUNITIES: 12/1–1/6 (5 weeks) *Public Virtual Open House to review site options, scope options, and collect input for site selection ranking. The objective from workshop input will be to determine the most synergistic and best value site. Potential locations will be evaluated through a lens of being able to use CRA funds to support some of the construction of the proposed improvements.*
- SUSTAINABILITY SUMMIT + WORKSHOP: 12/21–1/18 (4 weeks) *The focus of the workshop will be to holistically explore and optimize site best practices, building performance metrics and interior wellness approaches simultaneously with the conceptual design and engineering considerations of the project.*
- CONCEPT DESIGN + FINALIZE PROGRAM: 12/21–2/1 (6 weeks) *the Programming Team will synthesize the opportunities identified throughout the process prior to this summit, and present conceptual massing, stacking diagrams, and interior conceptual plans. The Program Document draft will be delivered for review at the January City Council Meeting, and finalized after review.*

EXCLUSIONS

Scope and consultants excluded from this proposal include the following:

- Traffic Design
- Geotechnical Studies
- Site Surveys
- Hazardous Material Studies
- Special Inspections
- LEED Consulting

We are grateful for the opportunity to propose on this exciting project and feel that we are the most experienced, innovative team to help Millcreek realize its vision for a 21st century City Hall. Please let us know if you have any questions.

Sincerely,



Peggy McDonough, AIA
President
MHTN Architects, Inc

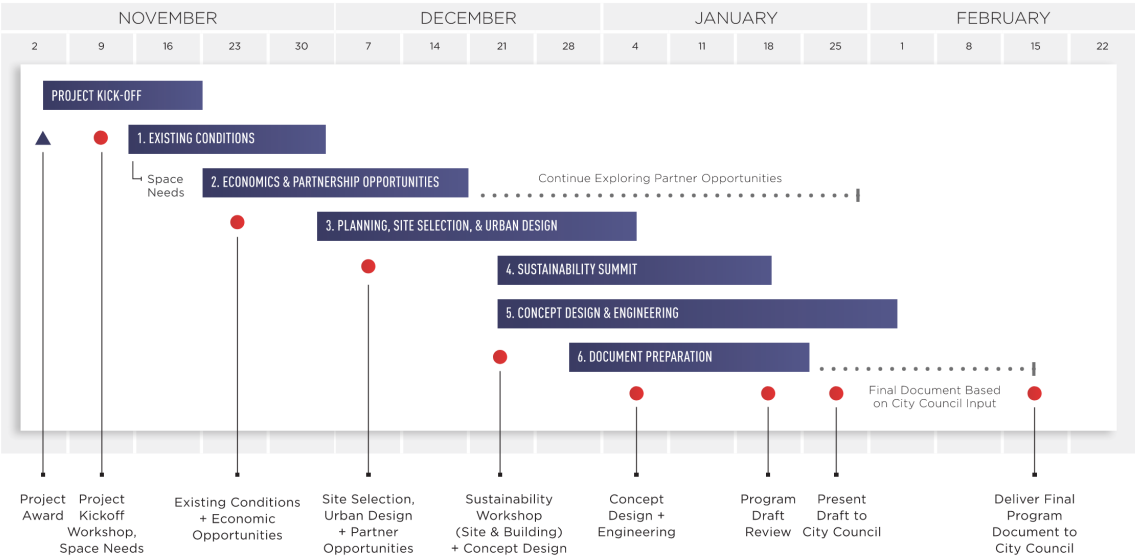


Ryan Wallace, AIA. AICP
Urban Design Director
MHTN Architects



MHTN
ARCHITECTS

PROJECT SCHEDULE





PROCLAMATION PROCLAMATION OF MILLCREEK AS A MONARCH CITY

WHEREAS, the monarch butterfly is an iconic North American species whose multigenerational migration and metamorphosis from caterpillar to butterfly has captured the imagination of millions of Americans, young and old; and

WHEREAS, over the past 40 years, there has been a 99 % decline nationally in the overwintering monarch butterfly population according to the Xerces Society; and

WHEREAS, the monarch is also extremely beneficial, pollinating many cultivated flowers and crops, and serves as an indicator species for the ecological health of large geographic areas; and

WHEREAS, cities and counties have a critical role to play to help save the monarch butterfly, and Millcreek has declared an interest in becoming Utah's first Monarch City to be designated by Monarch City USA, a nonprofit organization dedicated to helping the monarch butterfly recover city by city; and

WHEREAS, we invite every citizen of Millcreek to make a difference for the monarch by planting native nectar plants and milkweed to provide habitat for the monarch and pollinators in locations where people live, work, learn, play and worship; and

WHEREAS, it is our hope that other cities across our great nation will also help to ensure that the monarch butterfly will once again flourish across the continent; and

WHEREAS, Millcreek is planting nectar producing plants to support the monarch population in city owned open space and native milkweed where appropriate.

NOW, THEREFORE BE IT RESOLVED, that the Mayor and City Council of Millcreek proclaim this 23rd day of November 2020 that Millcreek become a Monarch City.

BE IT FURTHER RESOLVED, provided they are consistent with City Code all citizens are encouraged to plan and protect native nectar sources and milkweed, so that monarch butterflies have the resources necessary to produce successive generations in order to reverse the decline of these spectacular butterflies.

BE IT FURTHER RESOLVED, provided they are consistent with City Code, City staff is hereby directed to plant nectar producing plants to support the monarch population in city owned open space and native milkweed where appropriate

IN WITNESS THEREOF, I have set my hand and caused to be affixed the Great Seal of Millcreek this 23rd day of November 2020.

By:

Jeff Silvestrini, Mayor

Attest:

Alex Wendt, Deputy City Recorder

MILLCREEK, UTAH
RESOLUTION NO. 20-50

**A RESOLUTION OF THE MILLCREEK COUNCIL REAPPOINTING SILVIA
CATTEN
AS A MEMBER OF THE BOARD OF TRUSTEES OF THE
SOUTH SALT LAKE VALLEY MOSQUITO ABATEMENT DISTRICT**

WHEREAS, the Millcreek Council elect (“Council”) met in a regular meeting on November __, 2020, to consider, among other things, appointing Silvia Catten as a member of the Board of Trustees of the South Salt Lake Valley Mosquito Abatement District (“Board”); and

WHEREAS, there is a vacancy on the Board and the Council is the appointing authority with respect to such vacancy; and

WHEREAS, the Council desires to reappoint Silvia Catten as a member of the Board; and

WHEREAS, Utah Code Ann. § 17B-1-304(6) provides, among other things, that the appointing authority need not comply with the notice and appointment process set forth in Utah Code Ann. § 17B-1-304(2) and (3) if the appointing authority appoints one of its own member to the Board; and

WHEREAS, Silvia Catten is a registered voter and is a member of the appointing authority as contemplated by the referenced statutes; and

WHEREAS, the Council determines that it is in the best interest of the inhabitants of Millcreek to appoint Silvia Catten as a member of the Board.

NOW, THEREFORE, BE IT RESOLVED that Silvia Catten be appointed as Millcreek’s representative and a member of the Board of Trustees of the South Salt Lake Valley Mosquito Abatement District until her replacement is duly appointed.

This Resolution assigned no. 20-50, shall take effect immediately on passage.

PASSED AND APPROVED this 23rd day of November, 2020.

MILLCREEK

By: _____
Jeff Silvestrini, Mayor

ATTEST:

Alex Wendt, Deputy Recorder

Roll Call Vote:

Silvestrini	Yes	No
Marchant	Yes	No
Jackson	Yes	No
Catten	Yes	No
Uipi	Yes	No

MILLCREEK, UTAH
ORDINANCE NO. 20-53

**AN ORDINANCE AMENDING TITLE 6 OF THE MILLCREEK CODE OF
ORDINANCES ESTABLISHING CITY PARK RESTRICTIONS**

WHEREAS, the Millcreek Council (the “council”) met in regular session on November 23, 2020, to consider among other things, amending an ordinance establishing city park restrictions; and

WHEREAS, City staff and city council have recommended revisions to the Food and Beverage Control regulations establishing city park restrictions to include but not be limited to prohibiting the possession and consumption of alcohol in a city owned park, except when a special event permit is granted by the city which may permit the use of beer and wine in conjunction with said special event; and

WHEREAS, this requested amendment will help the city control the use, possession, and consumption of alcohol in city owned parks and therefor help protect the safety and welfare of the public who use the park for their recreation and enjoyment; and

WHEREAS, the Millcreek Code of Ordinances, provides among other things, that before finally adopting any such amendment, the Council shall consider such amendment during a public meeting which has been properly noticed in compliance with the provisions of Title 52, Chapter 4, of the Open and Public Meetings Act; and

WHEREAS, on November 23, 2020, the Council caused the required notice to be given; and

WHEREAS, on November 23, 2020, the Council considered amending Title 6 of the Millcreek Code of Ordinances by amending Chapter 6.10 of the Millcreek Code of Ordinances.

NOW THEREFORE, BE IT ORDAINED by the Council that Chapter 6.10 be amended to read as follows (designated by interlineating the words to be deleted and underlining the words to be added):

6.10.190 City Park Restrictions

It is unlawful for any person to possess or consume alcoholic beverages upon the premises of any park owned or operated by the city, **except beer and wine may be possessed or consumed upon the premises of any park owned and operated by the city in conjunction with a special event permit issued by the city.** ~~except upon the express written approval of the mayor.~~

This Ordinance, assigned Ordinance No. 20-53, shall take effect immediately after it has been published or posted as required by law, deposited, and recorded in the office of the City Recorder, and accepted as required herein.

PASSED AND APPROVED this 23rd day of November, 2020.

MILLCREEK COUNCIL

By: _____
Jeff Silvestrini, Mayor

ATTEST:

Alex Wendt, Deputy City Recorder

Roll Call Vote:

Silvestrini	Yes	No
Marchant	Yes	No
Jackson	Yes	No
Catten	Yes	No
Uipi	Yes	No

MILLCREEK PARK REGULATIONS

**PLEASE KEEP YOUR PARK SAFE AND
ENJOYABLE BY FOLLOWING THESE RULES**

NO LITTERING, USE BLACK CANS

BLUE CANS ARE FOR RECYCLABLES

NO MOTORIZED VEHICLES

PARK CLOSED 10:00 PM – 7:00 AM

NO ARCHERY/FIREARMS

NO GOLFING

NO CAMPING/FIRES

NO OVERNIGHT PARKING

ALCOHOLIC BEVERAGES AND BEER PROHIBITED

EXCEPT WITH SPECIAL EVENT PERMIT - MILLCREEK ORDINANCE 6-10-190

NO SMOKING IN THE PARK (EXCEPT IN PARKING LOTS)

MILLCREEK ORDINANCE 13.04.285 & 13.04.286

DOGS MUST BE ON A LEASH

MILLCREEK ORDINANCE 13.04.100

NO AMPLIFIED SOUND – NOISE ORDINANCE ENFORCED

MILLCREEK ORDINANCE 13.04.250

NO FIREWORKS ALLOWED

MILLCREEK ORDINANCE 13.04.230

CONTACT MILLCREEK: 801-214-2700

EMERGENCY: 911



Unified Police Department

Millcreek Precinct

November 2020

Millcreek City Council

October 2020 Millcreek City Statistics



Calls for Service: 3349

Total Cases: 1121

Total Citations: 157

Booking Arrests: 51

Crime Review for October 2020



Assault 31

Arson 1

Burglary 18

Drug Offense 29

Family Offense 87

Homicide 2

Larceny 202

Robbery 3

Sex Offense 4

Stolen Vehicles 39



U.P.D. Precincts remain closed to Public



Due to the rise in positive Covid-19 cases, all UPD precincts will remain closed to the public.

Services from the precinct will continue, but by appointment only.

Millcreek Precinct 385-468-9620



Victims of Crime Act (VOCA)



Millcreek Precinct was awarded a \$10,000 grant through the Victims of Crime Act.

The money will be used to purchase recording equipment (audio, cameras, computers and monitors) for the Victim Liaison “Soft Room”.



Winter Parking

- As a reminder for the community, UPD will be enforcing overnight winter parking.
- **Millcreek 11.20.130**
- “No person shall park a vehicle on any city street when it is snowing or snow is on the street during the months of November, December, January, February, March and April.”



UNIFIED
POLICE
GREAT SALT

NOTICE

Millcreek COP Detectives participated in a small neighborhood Halloween parade where 50 families participated.

The Parade was designed to give the children a way to celebrate Halloween without increasing health risks to themselves their families or the community.

East. Millcreek Community



UPD Millcreek Millcreek Lions Club



Millcreek C.O.P. Detectives and East Millcreek Lions Club donated and delivered 10 turkeys to Millcreek families in need for Thanksgiving.



Community Oriented Policing Unit

The C.O.P. Unit continued working with the Salt Lake County Health Department to clean up illegal camping sites in Millcreek City.

The remaining trash from the Big Cottonwood Regional Park Camp site was cleaned up.

Another camp site was located at 1070 east Murray Holladay Road and was cleaned up; yielded a few hundred pounds of garbage.

Another large camp was discovered at 1000 east and Murray Holladay Road (south side). COP is currently working with Health Dept on a date for clean up.

Graffiti Cases in Millcreek

C.O.P. Detectives
Investigated
several Graffiti
along Highland
Drive.

U.P.D. Graffiti
Removal cleaned
up the graffiti.

