

MILLCREEK, UTAH
ORDINANCE NO. 24-32

AN ORDINANCE AMENDING THE 2023-24 FISCAL YEAR BUDGET

WHEREAS, the Millcreek Council (“*Council*”) met in a regular session on June 24, 2024, to consider, among other things, amending the budget for the 2023-24 fiscal year; and

WHEREAS, the City Administration has presented a proposed amendment to the 2023-24 fiscal year budget (see attached Exhibit “A” identified as FY 2023-24 Budget Amendment #4); and

WHEREAS, on June 6, 2024, notice of a public hearing to consider the recommended amendment to the 2023-24 budget was published on the Utah Public Notice website, the Millcreek website, and at City Hall; and

WHEREAS, on June 24, 2024, a public hearing to receive public comment to consider the amendments to the 2023-24 fiscal year budget was held at the Millcreek City Hall located at 1330 E Chambers Avenue, Millcreek, Utah; and

WHEREAS, all interested persons in attendance at the public hearing were given an opportunity to be heard, for or against, amending the budget for the 2023-24 fiscal year; and

WHEREAS, it is the intent and desire of the city to comply with all applicable State and local laws regarding the adoption of and the amendment to the 2023-24 fiscal year budget; and

WHEREAS, the Council finds that it has satisfied all legal requirements required to amend a budget.

NOW, THEREFORE, BE IT ORDAINED by the Council that the budget for the 2023-24 fiscal year is hereby amended as set forth in the attached Exhibit “A” identified as FY 2023-24 Budget Amendment #4. This ordinance shall take effect upon passage and posting as required by law.

PASSED AND APPROVED this 24th day of June 2024.

MILLCREEK

By: _____
Jeff Silvestrini, Mayor

ATTEST:

Elyse Sullivan, City Recorder

Roll Call Vote:

Silvestrini	Yes	No
Catten	Yes	No
DeSirant	Yes	No
Jackson	Yes	No
Uipi	Yes	No

CERTIFICATE OF POSTING

I, the duly appointed recorder for Millcreek, hereby certify that:
ORDINANCE 24-32: AN ORDINANCE AMENDING THE 2023-24 FISCAL YEAR
BUDGET was adopted the 24th day of June, 2024 and that a copy of the foregoing Ordinance 24-
32 was posted in accordance with Utah Code 10-3-711 this ____ day of June 2024.

Elyse Sullivan, City Recorder

FY 2023-24 Budget Amendment #4

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget	Comments / Budget Notes
Fund: 100 - General Fund							
Gen Fund Revenues							
<u>Taxes</u>							
100-3100-3101	Property Taxes - Current	11,820,595	11,820,595	11,876,000		11,820,595	} based on YTD actual and/or projected amts
100-3100-3102	Property Tax - PY Delinquent		110,000	200,000	90,000	200,000	
100-3100-3103	Property Tax - Fee in Lieu		300,000	400,000	100,000	400,000	
100-3130-3131	Sales Tax	13,750,000	14,750,000	15,250,553	400,000	15,150,000	
100-3130-3132	Energy Sales & Use Tax - Electricity	2,300,000	1,850,000	1,982,989	100,000	1,950,000	
100-3130-3133	Energy Sales & Use Tax - Natural Gas		450,000	1,919,552	1,250,000	1,700,000	
100-3130-3135	Room Tax	7,500	7,500	10,345	2,500	10,000	
100-3130-3138	Transit & Highway Taxes	1,300,000	1,300,000	1,354,633	50,000	1,350,000	
100-3140-3141	Franchise Taxes - Cable	550,000	550,000	546,833		550,000	
	Source Category Total				1,992,500		
<u>Licenses & Permits</u>							
100-3200-3210	Business Licenses	700,000	700,000	750,000	50,000	750,000	} based on YTD actual and/or projected amts
100-3200-3221	Building Permits	800,000	1,500,000	1,700,000	175,000	1,675,000	
100-3200-3226	Encroachment Permits	500,000	500,000	400,000	(100,000)	400,000	
	Source Category Total				125,000		
<u>Charges for Services</u>							
100-3420-3425	Plan Checking Fees	200,000	800,000	925,000	125,000	925,000	} \$ 61,308 - Millcreek Cntr CRA \$222,500 - West Millcreek CRA \$ 410 - Woodland Ave CRA
100-3420-3426	Zoning and Subdivision Fees	200,000	212,000	250,000	38,000	250,000	
100-3440-3443	Sales Revenue - Public Markets			95,000	100,000	100,000	
100-3460-3462	Rentals Booth/Equip - Business Mkt			6,551	6,500	6,500	
100-3490-3491	Administrative Fees	110,000	110,000	110,000	284,218	394,218	
	Source Category Total				553,718		
<u>Fines and Forfeitures</u>							
100-3500-3520	Code Compliance Fines	20,000	35,000	34,500		35,000	} based on YTD actual and/or projected amts
	Source Category Total				-		
<u>Miscellaneous Revenue</u>							
100-3600-3601	Miscellaneous Revenue		25,000	200,000	100,000	125,000	} based on YTD actual and/or projected amts
100-3600-3610	Interest Income	750,000	1,500,000			1,500,000	
100-3600-3612	Building Surcharge - .15% x 1%			2,500	2,500	2,500	
	Source Category Total				102,500		
<u>Contributions</u>							
100-3620-3621	Donations		232,000	258,485	13,000	245,000	} based on YTD actual and/or projected amts
	Source Category Total				13,000		
<u>Other Financing Sources</u>							
100-3900-3920	Budgetary Use of Fund Balance	903,946	34,950		188,282	223,232	
	Source Category Total				188,282		
Total General Fund Revenue					2,975,000		

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget	Comments / Budget Notes
Gen Fund Expenditures							
Mayor & City Council							
100-4110-6300							
	Meeting Expenses		2,500	4,000	1,500	4,000	
100-4110-3100	Professional Services	147,000	143,000	135,000	(1,500)	141,500	} line-item adjustments within department
100-4110-6100	Miscellaneous Exp.	5,000	3,400	2,000	(500)	2,900	
100-4110-8200	Events		1,600	2,000	500	2,100	
	Department Totals				-		
City Management							
100-4210-1100	Salaries	231,000	231,000	233,295	3,500	234,500	} line-item adjustments within department
100-4210-1400	Employee Benefits	58,000	58,000	53,579	(3,500)	54,500	
100-4210-2300	Travel	2,500	2,500	3,375	1,000	3,500	
100-4210-3100	Professional Services	7,500	7,500		(1,500)	6,000	
100-4210-6100	Miscellaneous Exp.	7,500	6,500	7,000	500	7,000	
	Department Totals				-		
Legal							
100-4230-3100	Professional Services	250,000	252,250	275,000	75,000	327,250	based on YTD actual and lag in billing
100-4230-3200	Contracted Services	260,000	260,000	80,000	(180,000)	80,000	Justice Court contract is all-inclusive
	Department Totals				(105,000)		
Public Safety							
100-4240-3200	Contracted Services	15,732,985	15,732,985		(15,631,222)	101,763	} line-item adjustments within department
100-4240-3210	Law Enforcement - UPD Contract			15,006,222	15,006,222	15,006,222	
100-4240-3215	Law Enforcement - Events & Security			7,500	10,000	10,000	
100-4240-3220	Animal Services - SLCo Contract			611,114	615,000	615,000	
	Department Totals				-		
Recorder's Office							
100-4310-1300	Overtime				5,000	5,000	move OT exp from Bus Licensing to Recorder
	Department Totals				5,000		
Building Services							
100-4410-1100	Salaries	785,000	785,000	822,309	50,000	835,000	} line-item adjustment within department
100-4410-1300	Overtime	2,500	7,500	3,541	(3,000)	4,500	
100-4410-1400	Employee Benefits	370,000	370,000	324,157	(30,000)	340,000	
100-4410-2100	Books, Subscriptions & Memberships	8,500	8,500	3,412	(5,000)	3,500	
100-4410-2235	Travel	9,000	9,000	4,304	(2,500)	6,500	
100-4410-3100	Professional Services	90,000	80,000	40,507	(9,500)	70,500	
	Department Totals				-		
Communications & Programs							
100-4510-1100	Salaries	180,000	210,000	212,191	5,000	215,000	} line-item adjustment within department
100-4510-2230	Conferences & Training Registration	2,000	2,000	-	(2,000)	-	
100-4510-2240	Uniforms	-	-	312	500	500	
100-4510-2245	Meeting Expenses	-	-	231	250	250	
100-4510-2400	Office Supplies	-	-	501	500	500	
100-4510-2410	Postage & Shipping	75,000	75,000	88,922	15,000	90,000	
100-4510-2450	Printing	75,000	100,000	88,323	(10,000)	90,000	
100-4510-2605	Equipment & Supplies	2,500	2,500	-	(2,500)	-	
100-4510-6100	Miscellaneous Exp.	2,000	1,300	672	(500)	800	
100-4510-8300	Community Programs	60,000	60,000	19,598	(6,250)	53,750	
	Department Totals				-		

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget	Comments / Budget Notes
<u>Economic Development</u>							
100-4610-1100	Salaries	55,000	55,000	53,993	5,000	60,000	} line-item adjustment within department
100-4610-1400	Employee Benefits	28,000	28,000	16,322	(5,000)	23,000	
Department Totals					-		
<u>Finance</u>							
100-4710-1100	Salaries	372,000	412,000	407,310	5,000	417,000	} line-item adjustment within department
100-4710-1200	Part-Time Wages	65,000	70,000	42,993	(5,000)	65,000	
100-4710-1400	Employee Benefits	135,000	150,000	119,252	(22,500)	127,500	
100-4710-2100	Books, Subscriptions & Memberships	250	1,500	2,042	500	2,000	
100-4710-2235	Travel	1,500	1,500	3,759	2,000	3,500	
100-4710-3100	Professional Services	20,000	17,500	38,586	20,000	37,500	
Department Totals					-		
<u>Human Resources</u>							
100-4720-1500	Worker's Comp Insurance	45,000	45,000	30,905	(10,000)	35,000	WC rates lower than anticipated
Department Totals					(10,000)		
<u>Non Departmental</u>							
100-4730-2100	Books, Subscriptions & Memberships			1,483	1,500	1,500	} based on YTD actual and/or projected amts
100-4730-2210	Employee Engagement		20,000	25,316	5,000	25,000	
100-4730-2450	Printing		2,000	2,884	1,000	3,000	
100-4730-2605	Equipment & Supplies		2,500	2,873	500	3,000	
100-4730-6200	Bank Charges	70,000	80,000	89,386	20,000	100,000	
Department Totals					28,000		
<u>Business Licensing</u>							
100-4740-1100	Salaries	122,000	132,000	131,224	3,500	135,500	} line-item adjustment within department
100-4740-1400	Employee Benefits	75,000	80,000	73,885	(3,500)	76,500	
Department Totals					-		
<u>Facilities</u>							
100-4810-1100	Salaries	121,750	129,250	129,063	3,500	132,750	} line-item adjustment within department
100-4810-2230	Conferences & Training Registration	4,000	2,500		(2,500)		
100-4810-2235	Travel	3,000	1,000		(1,000)		
100-4810-2600	Building Maintenance	40,000	40,000	58,631	30,000	70,000	
100-4810-2670	Utilities	300,000	298,900	171,543	(30,000)	268,900	
100-4810-3100	Professional Services	205,000	70,000	11,764	(40,000)	30,000	
100-4810-3200	Contracted Services		135,000	167,545	40,000	175,000	
Department Totals					-		
<u>Vehicles</u>							
100-4830-2605	Equipment & Supplies	10,000	10,000	741	(5,500)	4,500	line-item adjustment within department
100-4830-2650	Vehicle Maintenance	25,000	25,000	30,746	5,500	30,500	line-item adjustment within department
100-4830-7500	Vehicles		141,000	152,585	12,000	153,000	based on YTD actual and/or projected amts
Department Totals					12,000		
<u>I.T.</u>							
100-4840-2510	Software	-	300,000	265,310	(15,000)	285,000	} line-item adjustment within department
100-4840-2605	Equipment & Supplies	325,000	25,000	11,801	(10,000)	15,000	
100-4840-2670	Utilities	35,000	35,000	43,072	10,000	45,000	line-item adjustment within department
100-4840-3100	Professional Services	150,000	150,000	176,704	30,000	180,000	} based on YTD actual and/or projected amts
100-4840-6100	Miscellaneous Exp.	2,000	2,000		(2,000)	-	
100-4840-7450	Equipment	35,000	35,000	115,000	80,000	115,000	
Department Totals					93,000		

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget	Comments / Budget Notes
<u>Planning & Zoning</u>							
100-4910-1100	Salaries	820,000	860,000	838,640	(15,000)	845,000	} based on YTD actual and/or projected amts
100-4910-1400	Employee Benefits	310,000	330,000	289,161	(20,000)	310,000	
100-4910-3100	Professional Services	200,000	130,000	87,259	(35,000)	95,000	
100-4910-3200	Contracted Services	30,000	30,000	6,773	(15,000)	15,000	
100-4910-6100	Miscellaneous Exp.	2,500	15,000	273	(12,500)	2,500	
	Department Totals				(97,500)		
<u>Engineering</u>							
100-4910-1200	Part-Time Wages	10,000	5,000	8,221	4,000	9,000	line-item adjustment within department
100-4910-1400	Employee Benefits	215,000	215,000	187,432	(4,000)	211,000	line-item adjustment within department
100-4910-3100	Professional Services	200,000	197,000	10,810	(50,000)	147,000	
	Department Totals				(50,000)		
<u>Community Life - Events</u>							
100-5720-1100	Salaries	144,000	144,000	186,393	45,000	189,000	} based on YTD actual and/or projected amts
100-5720-1200	Part-Time Wages	32,000	32,000	42,378	10,000	42,000	
100-5720-1400	Employee Benefits	55,000	55,000	55,935	5,000	60,000	
100-5720-2415	Advertising		4,000	21,587	17,500	21,500	
100-5720-2450	Printing		6,000	11,667	6,000	12,000	
100-5720-2605	Equipment & Supplies	5,000	5,000	1,400	(3,500)	1,500	
100-5720-8200	Events	350,000	760,500	684,835	(10,000)	750,500	line-item adjustment within department
100-5720-8270	Venture Out! - Citywide activities			8,574	10,000	10,000	line-item adjustment within department
	Department Totals				80,000		
<u>Public Markets</u>							
100-5730-2240	Uniforms			138	200	200	} line-item adjustment within department
100-5730-2450	Printing		5,000	6,344	1,500	6,500	
100-5730-6100	Miscellaneous Exp.	5,000	5,000	1,342	(1,700)	3,300	
	Department Totals				-		
<u>Adventure Hub Facilities</u>							
100-5750-1100	Salaries	82,000	97,000	124,918	15,000	112,000	} based on YTD actual and/or projected amts
100-5750-1200	Part-Time Wages	42,500	55,000	57,367	5,000	60,000	
100-5750-1300	Overtime	20,000	10,000	4,722	(3,500)	6,500	
100-5750-1400	Employee Benefits	60,000	55,000	39,395	(10,000)	45,000	
100-5750-2230	Conferences & Training Registration	6,000	6,000		(6,000)		
100-5750-2410	Postage & Shipping	2,000	1,000		(1,000)		
100-5750-2605	Equipment & Supplies	40,000	30,000	35,000	5,000	35,000	
100-5750-2670	Utilities	105,000	105,000	113,473	20,000	125,000	
100-5750-6100	Miscellaneous Exp.	6,000	30,000	17,907	(10,000)	20,000	
100-5750-7250	Building Improvements	30,000	30,000	17,263	(5,000)	25,000	
	Department Totals				9,500		
<u>Other Financing Uses</u>							
100-9000-9010	Transfer to Other Funds	1,198,804	3,035,528	6,035,528	3,000,000	6,035,528	
100-9000-9150	Leases	80,000	65,500	73,124	10,000	75,500	additional month lease at Old City Hall
					3,010,000		
	Total General Fund Expenditures				2,975,000		
					-		

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget	Comments / Budget Notes
Fund: 201 - CRA Millcreek Center Fund							
Revenue							
201-3100-3101	Tax Increment - Millcreek Prop Taxes	70,000	70,000	91,560	21,560	91,560	
201-3330-3334	Tax Increment - Other Governments	280,000	280,000	654,009	374,009	654,009	
201-3600-3601	Miscellaneous Revenue						
201-3600-3610	Interest Income						
201-3700-3720	Interfund Loan Proceeds	445,300	445,300	1,852,015	1,406,715	1,852,015	PY interfund loan amts were reversed on 07/01 subsequent FY - no amts were actually transferred from West Millcreek to cover bond Series 2019 debt service
Total Amendments - Revenue					1,802,284		
Expenditures							
201-5310-2700	Tax Increment Commitments	18,000	18,000	36,050	18,050	36,050	Interlocal Agreement requires 25% of increment from SLCo's tax levies to be remitted to County
201-5310-2710	Housing Projects	52,500	52,500		(52,500)	-	
201-5310-2900	Administrative Expenses	2,000	2,000	62,809	60,809	62,809	5% x tax increment \$ 25,530 for Gen Fund Admin FY2020 - 2023 \$ 1,500 for FY2024 Series 2019 Trustee Fees \$ 35,778 for FY2024 Gen Fund Admin
201-9000-9010	Transfer to CRA Housing Fund		-	192,925	192,925	192,925	Transfer to CRA Housing Fund: 15% x tax increment \$ 6,985 - FY2021 \$ 22,091 - FY2022 \$ 52,014 - FY2023 \$118,835 - FY2024
201-9000-9020	Budgetary Addition to Fund Balance		-		1,583,000	1,583,000	
Total Amendments - Expenditures					1,802,284		
Fund: 202 - CRA West Millcreek Fund							
Revenue							
202-3100-3101	Tax Increment - Millcreek Prop Taxes	320,000	320,000		(87,000)	233,000	\$ 232,415 = actual increment
202-3330-3334	Tax Increment - Other Governments	1,280,000	1,280,000		351,000	1,631,000	\$1,630,944 = actual increment
202-3610-0000	Interest Income	250	250		-	250	
202-3900-3920	Budgetary Use of Fund Balance				1,609,080	1,609,080	Interfund loans - CRA funds 201 & 204
Total Amendments - Revenue					1,873,080		
Expenditures							
202-5310-2700	Tax Increment Commitments	230,000	230,000	225,360		230,000	Tax sharing agreement w/ Artesian Springs
202-5310-2710	Housing Projects	320,000	320,000		(320,000)	-	
202-5310-2900	Administrative Exp (4%)	64,000	64,000		158,500	222,500	Admin Charges FY2020-2024 less professional service exp in FY2021 & FY2022
202-5310-9010	Transfer to Other Funds	445,300	457,925		1,406,715	1,864,640	\$1,852,015 - Series 2019 Debt Svc \$ 12,625 - Olympus Hills - prof services
202-9000-9010	Transfer to CRA Housing Fund (20%)				1,156,190	1,156,190	20% x tax increment \$ 23,960 - FY2020 \$ 237,898 - FY2021 \$ 226,364 - FY2022 \$ 319,128 - FY2023 \$ 372,672 - FY2024
202-5310-9020	Budgetary Addition to Fund Balance	540,950	528,325		(528,325)	-	
Total Amendments - Expenditures					1,873,080		

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget	Comments / Budget Notes
Fund: 203 - CRA Woodland Ave Fund							
Revenue							
203-3110-0000	Tax Increment - Millcreek Prop Taxes		2,000		(580)	1,420	
203-3370-0000	Tax Increment - Other Governments		5,000		1,740	6,740	
Total Amendments - Revenue					1,160		
Expenditures							
203-5310-2900	Administrative Expenses (5%)				410	410	5% x tax increment for administrative costs
203-9000-9010	Transfer to CRA Housing Fund (15%)				1,225	1,225	15% x tax increment
203-9000-9020	Budgetary Addition to Fund Balance		7,000		(475)	6,525	Tax increment committed for the construction of MC Phase II
Total Amendments - Expenditures					1,160		
Fund: 204 - CRA Olympus Hills Fund							
Revenue							
205-3700-3720	Interfund Loan Proceeds			12,625	12,625	12,625	from West Millcreek CRA to pay for professional services until Olympus Hills CRA has sufficient tax increment
Total Amendments - Revenue					12,625		
Expenditures							
205-5310-3100	Professional Services			12,625	12,625	12,625	
Total Amendments - Expenditures					12,625		

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget	Comments / Budget Notes
Fund 250 - Millcreek Community Foundation - Special Revenue Fund							
Revenue							
General Revenues							
New Account	Contribution from VO 501c3		30,000			30,000	
Promise Program							
New Account	Sponsorships / Donations - Promise		10,000			10,000	
New Account	Non-Cash Donations - Promise		-				
New Account	Grants - Promise Programs		5,000			5,000	
Venture Out Programs							
New Account	Sponsorships/ Donations - Venture Out		-				
New Account	Grants - Venture Out		100,000			100,000	
New Account	Non-Cash Donations - Venture Out		10,000			10,000	
Other Charitable Programs							
New Account	Grants - Arts		5,000			5,000	
New Account	Sponsorships/ Donations - Monuments		5,000			5,000	
New Account	Sponsorships/ Donations - Recreation		-				
Other Financing Sources							
	Budgetary Use of Fund Balance				7,989	7,989	FY2023 fund balance
Total Amendments - Revenue		-	165,000	-	7,989	172,989	
Expenditures							
New Account	Promise Programs		15,000		(15,000)	-	
New Account	Monuments		5,000		(5,000)	-	
New Account	Arts Programs		5,000		(5,000)	-	
New Account	Venture Out Programs - hard costs		100,000		(100,000)	-	
New Account	Recreation Programs		10,000		(10,000)	-	
New Account	Contribution to Millcreek for operating costs of VO and other programs		30,000		142,989	172,989	
Total Amendments - Revenue		-	165,000	-	7,989	172,989	

Acct Number	Acct Description	Original Budget	Current Budget	Projected Amount	Budget Amendment	Final Budget	Comments / Budget Notes
Fund: 450 - CIP							
Revenue							
450-3310-3312	Intergovernmental Revenue		2,500,000	200,000		2,500,000	
450-3600-3610	Interest Income	400,000	425,883	100,000		425,883	
450-3700-3730	Proceeds from Sale of Land			1,671,509		-	
450-3900-3910	Transfer from Other Funds	1,198,804	3,035,528		3,000,000	6,035,528	
450-3900-3920	Budgetary Use of Fund Balance	23,500	34,250,000			34,250,000	
	Total Amendments - Revenue	1,622,304	40,211,411	1,971,509	3,000,000	43,211,411	
Expenditures							
450-5410-5210	State of Utah Loan - Debt Svc Pymt	-	300,164	300,164		300,164	
450-5410-5215	Interest Expense	-	95,203	95,203		95,203	
450-5410-7100	Land Purchases					-	
450-5410-7310	General CIP	223,500	226,500	3,643,813		226,500	
450-5410-7311	HB244 Projects	-	5,502,820	914,647		5,502,820	
450-5410-7320	Sidewalk Projects	550,000	550,000	142,007		550,000	
450-5410-7330	Traffic Calming Projects	50,000	50,000	49,140		50,000	
450-5410-7350	Active Transportation Projects	-	1,600,000	1,744,536	200,000	1,800,000	
450-5410-7360	Lighting Projects	100,000	100,000			100,000	
450-5410-7370	Non PW Projects	698,804	31,786,724	2,500,000		31,786,724	
	Budgetary Addition to Fund Balance				2,800,000	2,800,000	
		1,622,304	40,211,411	9,389,510	3,000,000	43,211,411	