County Contract No. ___________________
District Attorney Log No. 25CIV000643

# INTERLOCAL COOPERATION AGREEMENT

**between**

**SALT LAKE COUNTY**

**and**

**UNIVERSITY OF UTAH**
**on behalf of the Kem C. Gardner Policy Institute**

***Public Finance Research Related to Service Districts***

This Interlocal Cooperation Agreement (this "Agreement") is entered into by and between **SALT LAKE COUNTY**, a body corporate and politic of the State of Utah (the "County"); and the **UNIVERSITY OF UTAH**, a body corporate and politic of the State of Utah, on behalf of its **KEM C. GARDNER POLICY INSTITUTE** ("KGPI"). The County and KGPI may each be referred to herein as a "Party" and collectively as the "Parties."

## R E C I T A L S:

A. The County and KGPI are "public agencies" as defined by the Utah Interlocal Cooperation Act, UTAH CODE §§ 11-13-101 to -608 (the "Interlocal Act"), and as such, are authorized to enter into agreements to act jointly and cooperatively in a manner that will enable them to make the most efficient use of their resources and powers.

B. The County has retained a firm to facilitate discussions between the County and certain service districts to create a long-term plan whereby the service districts may equitably address the revenue currently generated within the unincorporated areas of Salt Lake County and the use of that revenue, while at the same time maintaining an appropriate level of service for the districts' member jurisdictions.

C. In connection with this facilitation, the County desires to enter into an interlocal agreement with KGPI to conduct a fiscal analysis to identify and analyze annual revenue for each service district as well as expenses by relevant service providers.

## A G R E E M E N T:

NOW, THEREFORE, in consideration of the mutual representations, warranties, covenants and agreements contained herein, the sufficiency of which is hereby acknowledged, the Parties represent and agree as follows:

## ARTICLE 1 — SERVICES

1.1. Public Finance Research. KGPI shall provide public finance research services to the County as more particularly described in the statement of work attached hereto as Exhibit "A," and which is incorporated herein by this reference. KGPI acknowledges that its research will be conducted as part of the facilitation process described above and that its research findings may help inform the facilitator's planning, reports and recommendations, and may be available to all participants.

1.2. Consideration. The County shall pay KGPI for all work performed under this Agreement in an amount not to exceed **$63,899**. Payments shall be made in installments, with each payment being due thirty days following the County's receipt of KGPI's invoice for said installment payment. KGPI's invoices will detail the work performed, the dates of performance and the billing rates (whether hourly, daily or other).

## ARTICLE 2 — COVENANTS AND AGREEMENTS

2.1. Governmental Immunity. Both Parties are governmental entities under the Governmental Immunity Act of Utah, UTAH CODE §§ 63G-7-101 to -904 (the "Immunity Act"). There are no indemnity obligations between these Parties. Both Parties maintain all privileges, immunities, and other rights granted by the Immunity Act and all other applicable law. Consistent with the terms of the Immunity Act, as provided therein, it is mutually agreed that each Party is responsible for its own wrongful or negligent acts which are committed by its agents, officials, or employees. No Party waives any defense otherwise available under the Immunity Act nor does any Party waive any limit of liability currently provided by the Immunity Act.

2.2. Record Sharing.

(a) Drafts. The County may provide material to KGPI in the form of a temporary draft prepared by the County for its own use. KGPI acknowledges that such material is not a "record" under the Utah GRAMA (*see* Utah Code § 63G-2-103(25)(b)(ii)) and is therefore not subject to disclosure upon request. KGPI agrees to deny requests for any such material in accordance with Utah Code § 63G-2-204(2).

(b) "Private" and "Protected" Records. The County may also provide records to KGPI that are "Private or "Protected" under GRAMA. The Parties agree that KGPI's receipt and use of such records will produce a public benefit that is greater than or equal to the individual privacy right that protects the record. KGPI agrees that such records are necessary for the performance of this Agreement and further promises to: a) only use such records for the performance of this Agreement; b) not disclose such records to any other person; and c) not use such records for advertising or solicitation purposes. KGPI agrees to deny requests for any such material or records in accordance with Utah Code § 63G-2-204(2).

## ARTICLE 3 — MISCELLANEOUS

3.1. Interlocal Cooperation Act. For the purpose of satisfying specific requirements of the Interlocal Act, the Parties agree as follows:

(a) This Agreement shall be approved by each Party pursuant to Utah Code § 11-13-202.5.

(b) This Agreement shall be reviewed as to proper form and compliance with applicable law by duly authorized attorneys on behalf of each Party pursuant to and in accordance with Utah Code § 11-13-202.5.

(c) A duly executed original counterpart of this Agreement shall be filed immediately with the keeper of records of each Party pursuant to Utah Code § 11-13-209.

(d) Except as otherwise specifically provided herein, each Party shall be responsible for its own costs of any action taken pursuant to this Agreement, and for any financing of such costs.

(e) No separate legal entity is created by the terms of this Agreement. Pursuant to Utah Code § 11-13-207, to the extent this Agreement requires administration other than as set forth herein, the County Mayor and the Director of the Kem C. Gardner Policy Institute are hereby designated as the joint administrative board for all purposes of the Interlocal Act.

(f) No real or personal property shall be acquired jointly by the Parties as a result of this Agreement.

3.2. Term of Agreement. This Agreement shall take effect immediately upon the approval of this Agreement by both Parties as provided in Utah Code § 11-13-202.5 and shall expire on June 30, 2026, unless extended in writing by an amendment.

3.3. Termination. This Agreement may be terminated (with or without cause) by either Party upon at least ninety-days prior written notice to the other Party.

3.4. Amendment. This Agreement may be amended, changed, modified or altered only by an instrument in writing signed by the Parties.

3.5. Governing Law and Venue. The laws of the State of Utah govern all matters arising out of this Agreement. Venue for any and all legal actions arising hereunder will lie in the District Court in and for Salt Lake County, State of Utah.

3.6. Counterparts. This Agreement may be executed in counterparts and all so executed will constitute one agreement binding on all the Parties, it being understood that all Parties need not sign the same counterpart.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, the Parties execute this Agreement as of the latest date indicated below.

**SALT LAKE COUNTY:**

________________________________
Mayor or Designee

Date:________________________________

Recommended for Approval:

By:________________________________
Department Director

Date: ________________________________

Reviewed as to Form:

By: Adam Miller 2025.04.29 15:13:21 -06'00'
Deputy District Attorney

**UNIVERSITY OF UTAH**:

By: ________________________________

Name:________________________________

Title:________________________________

Date:________________________________

Approved as to Form:

By:________________________________
Attorney for KGPI

Date: ________________________________

# EXHIBIT A

## SOW for KGPI Public Finance Research Related to Service Districts

<table>
<tr><th>Project</th><th>Due date</th></tr>
<tr><td>Review SLCo analysis of Unincorporated SLCo and municipal-level revenue and expense calculations for SLVLESA (2024, 2025), UPD/LEB (FY24/25, 25/26), UFSA (2023, 2024, 2025), UFA (FY23/24, 24/25, 25/26), and the MSD (FY23/24, 24/25, 25/26)<br><br>Objective<br>Independently verify the methodology used to allocate revenues and expenses by jurisdiction within Service Districts and the Recreation Area within Unincorporated SLCo to show the surplus or deficit by jurisdiction for the specified fiscal years.<br><br>Deliverable<br>Produce a written report including the annual total revenue and expenses by Service District and Service Provider, as well as a per-jurisdiction analysis of revenue and expenses. The report should include methodological recommendations on allocating capital costs, debt payments, use of fund balance, interest, and other large revenue or expense line items among Service District jurisdictions and, as appropriate, contract member cities of service providers. For more variable expenses like capital costs or revenues like interest income, the report may require averaging across multiple budget years. Methodological recommendations should also include a standard way to account for the 6-month offset in fiscal years between Service Districts and SLCo (calendar year as fiscal year) and service providers and municipalities (July 1 – June 30 as fiscal year).<br><br>Supporting materials from SLCo<br>SLCo will provide documents with the analysis conducted to date, including a summary of known constraints on data availability and data quality, and will be available for discussions with the research team as needed.</td><td>SLVLESA and UFSA analysis:<br>Friday, May 30, 2025<br><br>MSD analysis:<br>Friday, August 1, 2025<br><br>Recreation Area analysis:<br>Friday, August 29, 2025</td></tr>
<tr><td>Assessment of revenue options for SLCo municipalities, Unincorporated SLCo, and SLCo<br><br>Objective<br>Part 1: For each SLCo municipality, Unincorporated SLCo, and the full County, identify under-utilized options to impose taxes and fees that are already allowed by State code, and assess the potential revenue that could be generated to either directly fund public safety or supplant General Fund revenue that could then be spent on public safety. For jurisdictions in Utah who already levy these allowable taxes and fees, analysis should include a list of jurisdictions and how the revenue is being used.<br><br>Part 2: For each SLCo municipality, Unincorporated SLCo, and the full County, identify potential new sources of revenue to fund public safety. Explore the impact of increasing caps on existing taxes and fees allowed in Utah, and research examples from other states and cities with high demand on services from visitors—both in-state and out-of-state users of outdoor recreation areas and urban attractions (e.g., Colorado’s “backpack tax”).<br><br>Deliverables<br>For each part, produce a written report with a menu of revenue options and the projected annual revenue for each SLCo municipality, Unincorporated SLCo, and the full County if the tax or fee were implemented in 2026.<br><br>For Part 1, the report should include references to the relevant state code allowing the tax or fee and the current cap (if applicable), as well as the process by which a jurisdiction could levy or increase the tax or fee (e.g., Council approval, ballot measure, etc.).</td><td>Part 1: Existing revenue options<br>Friday, May 30, 2025<br><br>Part 2: New revenue options<br>Friday, August 15, 2025</td></tr>
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| For Part 2, the report should reference the sections of code that would have to be revised to increase the cap on an existing tax or fee, or reference the sections of code that would impede adoption of a proposed new tax or fee modeled on practices from another state or city. Part 2 should also include references to the legislation introduced in other states and municipalities, as well as a summary of the revenue generated by the new taxes and fees in those places.<br><br>**Supporting materials from SLCo**<br>SLCo will provide a similar analysis conducted in 2023 exploring revenue options for the Town of Brighton to cover the cost of public safety services, and will be available for discussions with the research team as needed. | |