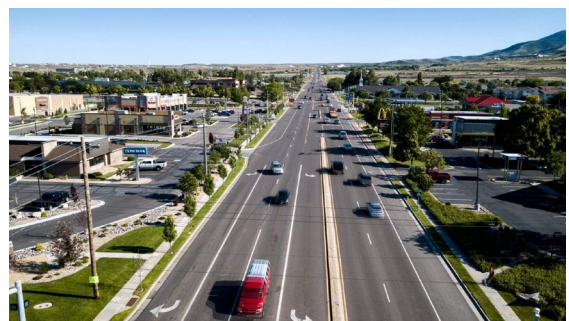




# Magna Metro Township

## 2019 Proposed Budget



### Magna Metro Township

Email: [mgnmetro@gmail.com](mailto:mgnmetro@gmail.com)

Website: [www.magnametrotownship.org](http://www.magnametrotownship.org)

Tel: (385)258-3690  
8952 W Magna Main St  
Magna, UT 84044

# TO OUR COMMUNITY RESIDENTS AND STAKEHOLDERS

## 2018 Strategic Highlights

As one of the newest municipalities in the State of Utah, Magna had a number of successes that strengthened the municipality and improved its strategic positions for growth and sustainability. They included:

- The commencement of operation of [www.magnametrotownship.org](http://www.magnametrotownship.org) to provide Magna with an e-government portal specific to Magna and its local governance.
- The successful annexation of a little over 210 acres of real property into Magna that will be developed into 1360 units of housing and the new home of Cyprus High School.
- Created the Community Reinvestment Agency of Magna to guide Magna's economic development and other community reinvestment efforts.
- Worked with Salt Lake County and the State to get two of Magna's census tracts designated as "Opportunity Zones" under the Federal "Tax Cut and Jobs Act of 2017." Magna was only one of two municipalities in the State to receive two census tract designations.
- Had over 2000 acres of property in the northwest quadrant of Magna included in the Inland Port designated by the State Legislature. The designation will allow Magna to partner with a number of agencies and stakeholders in regard to the future development of this area of Magna to create jobs and other economic opportunities.
  - Magna's footprint comprises almost ten percent of the entire Inland Port footprint.
- Studies were conducted to assess the needs of key municipal infrastructure, roads and storm drains, to determine levels of need for repair and/or replacement.
- Work on the Magna General Plan continues to include identification of projects to address key infrastructure needs.

## 2018 Financial Highlights

As 2018 comes to a close, it is important to remember it will complete the second year of the existence of the new municipality. Given all the issues and challenges of performing this transformational change from an unincorporated area to an incorporated municipality, there were a number of financial highlights. Those included:

- Ongoing improvement in the amount of revenues collected and distributed to Magna through the Local-Option Sales and Use Tax.
- A full-year of revenue data for Sales Tax, Cable TV Tax, and Class C Road (Gas Tax) created a baseline from which Magna can now more effectively project out revenues and expenses for future budgets and better manage future growth and municipal service needs.
- Received a clean audit report from the independent auditing firm Squire and Company for Magna’s 2017 Audit showing all funds and transactions of Magna Metro Township were accounted for, and there were no account discrepancies.

## 2018 Operating Highlights

2018 saw a number of operational changes that helped stabilize Magna’s administrative operations and begin the normalization of service provider operations. Those included:

- Contracting for the services of an Administrator to work for the Council in preparing Council work product and to interface with the contracted municipal service providing entities.
- The MSD hiring of a Planning Director to assist Magna meet its planning service needs.
- The MSD commencing the transition of SLCO employees from contract status to District employees, making the relationship between those providing services to Magna stronger and clearer to understand.

***“Magna is the fastest growing municipality in the Greater Salt Lake Municipal Services District, and one of the fastest growing municipalities in Salt Lake County.”***

## Looking Ahead

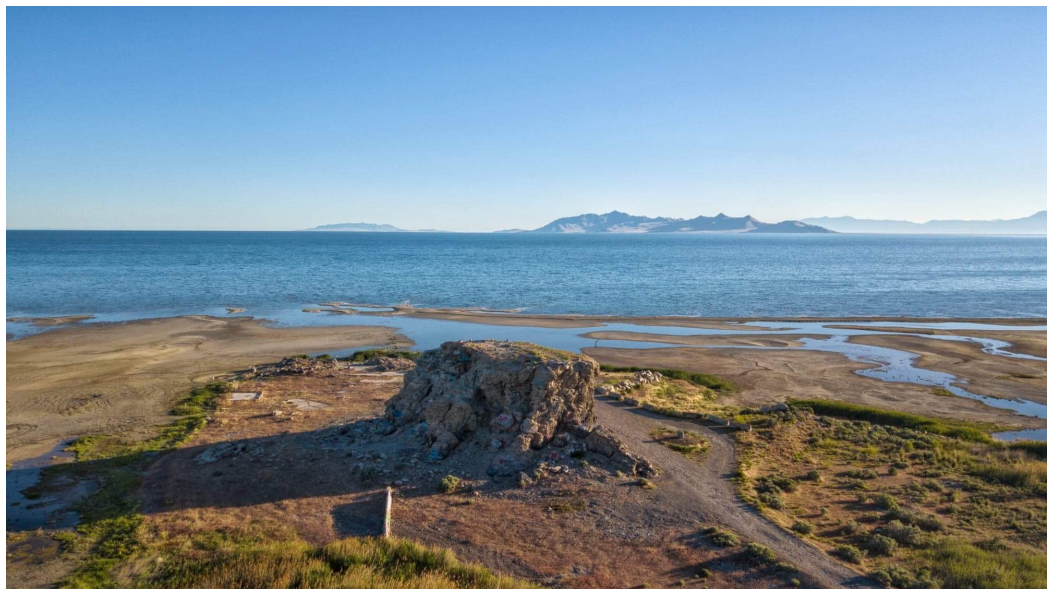
As we transition to 2019, there are a number of challenges Magna will face as the municipality moves forward. Some of the issues that need to be addressed include:

- Bringing outdated infrastructure up to a very good to good standard. The reason for this standard expectation is to insure Magna streets and municipal storm drain systems are of a quality that insure Magna is in compliance with federal and state laws. Continued delays in addressing these issues could trigger large municipal tax increases and the need for Magna to assume long-term debt to fund the work.

- Code Enforcement. In short, the current system does not provide for an effective, efficient, and equitable system for processing and enforcing Magna’s codes. This issue is a hold-over issue from the County services where case processing delays have created a significant amount of property noncompliance. A number of process changes and other compliance conformance tools will need to be considered. Many of these policy or ordinance changes may trigger the need for revenues to increase to provide the service.
- Looking for more cost-effective delivery of some municipal services. Given the lack of data existing to assess the value of some services being provided by the MSD, Magna is looking to find more cost-effective/efficient alternatives for the delivery of those services. This process is ongoing with the goal of providing better costs to taxpayers and better cost containment.

This budget reflects the administrative needs of Magna. It is offered this way to provide a better understanding for how revenues are generated and used by Magna. It is my hope you find the information contained here to be beneficial. As always, if you have questions about Magna and its service relationship, please contact us at (385)258-3690 or you can leave comments online at [www.magnametrotownship.org](http://www.magnametrotownship.org).

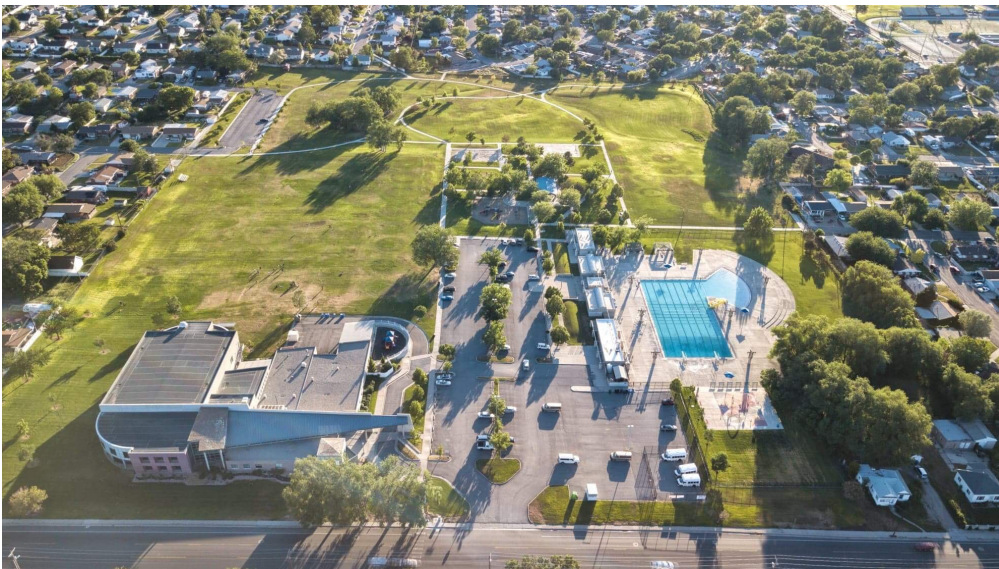
**Gregory L. Schulz**  
**Administrator**



# 2017 FINANCIAL SUMMARY

**As the only member entity of the Greater Salt Lake Municipal Services District that is growing in land acreage, population, businesses, and tax revenues from both sales tax and property tax taxable values, Magna is the best positioned member of the MSD to drive revenue growth moving forward. Examples that quantify that growth include:**

- Taxable Sales have grown 28.80% from 2013 to 2017 in Magna. <sup>1</sup>
- For Fiscal Year 2017-2018, Magna generated \$3,631,596 in sales tax revenues to fund municipal services.<sup>2</sup>
- As of July 1, 2018 Magna is now able to compare its year to year sales tax collections for a better monitoring of revenues. Sales tax composes an overwhelming majority of the revenues used by Magna and the MSD to fund Magna's municipal administration, and those municipal services provided by the MSD.
- Magna's inclusion in the Utah Inland Port and the designation of Opportunity Zones for Magna Main Street and other areas will also fuel additional revenue growth through job growth.



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<sup>1</sup> Information provided by the Utah State Tax Commission

<sup>2</sup> July 2017 to June 2018 - Information provided by the Utah State Tax Commission

In light of all the growth coming to Magna over the next 5-10 years, there are a series of challenges that exist in regard to municipal infrastructure that may become escalating costs for which revenues beyond just growth may be needed. These include:

- Unfunded Federal and State mandates that require the monitoring and reporting of the quality and environmental protections of storm water discharge into Magna’s storm drain system.
- Replacement, and in some cases development, of storm drain infrastructure to comply with both Federal and State mandates.
- Declining surface and maintenance conditions of existing municipal roads may require an escalation in priority and appropriations if delayed beyond existing plans.
- Ongoing constituent requests for street lighting, curb, gutter, and sidewalk, and other infrastructure improvements will require additional delays in development and completion.
- Increases in administrative costs to manage the business of providing governance to the services being provided to Magna.



**Though the 2019 Budget does not address the cited ongoing infrastructure issues, it does provide a revenue stream to the MSD to set the baselines so future needs may be addressed.**

**This Budget focuses primarily on Magna’s Administrative Budget – the costs of administering to the business of providing local governance.**

# INDEPENDENT AUDITOR'S REPORT

The Independent Auditor's Report of the 2017 Greater Salt Lake Municipal Services District and the Metro Townships' financial reports and records was completed by Squire and Company on June 29, 2018. Magna and the MSD were found to be in compliance with the General Accounting Standards Board's rules for local entities. A copy of the full audit report can be found at <https://www.magnametrotownship.org/administration/page/budget-information>.



# 2019 MAGNA PROPOSED BUDGET

## Understanding the Terminology – Municipal Budgeting 101

**Budgeting**, is a financial plan of the organization for a given period, usually one year. It identifies revenues and expenses and creates a prioritized plan for managing organizational goals.

**Government budgeting** shares all the same basic attributes of budgeting that private sector businesses and nonprofits use when writing their budgets. The accounting and statistical methodologies used for projecting revenues and expenses to meet the goals set by leadership are the same in both the public and private sector. The key differences between the budgeting of a government and a private sector entity is 1) the private sector profit motive, and 2) the general flexibility of revenues to meet expenses. First, though there is no forced incentive to generate savings to go to profits as there is in a private sector entity, most government entities generally encourage effective and efficient use of revenues to achieve a balanced budget. The other key difference is the flexibility of revenues to meet expenses. The private sector can use all their revenues collected, regardless of source, to pay for expenses from doing business. In government, some revenues can only be used to pay for the expenses for which it was collected. They cannot be used to fund other services. As an example, all revenues collected for the Class “C” Road Fund Grant from the Gasoline Tax, or the Local-Option Sales Tax for Transportation must be used to fund municipal road upkeep, maintenance, repair, and replacement, per State Law. All other funding streams can be prioritized and used to fund the expenses for the general needs of the municipality. Some terms worth defining include:

- *General Fund* – The fund account where the unrestricted revenues and expenses of a governmental entity are budgeted and later recorded, once the revenues are received and expenditures are made. In short, general fund revenues can be used to fund any service or improvement the elected officials prioritize and deem necessary. ***Magna’s Administrative Budget, which is contained in this document, is funded from general fund revenues.***
- *Special Fund* – The fund account where the revenues received are restricted by law (either by State or Municipal enactment) to fund specific expenses. The Class “C” Road Fund Grant and recently passed Local Option Sales Tax for Transportation would be examples of special fund revenues generated pay for roads. ***Currently all special fund revenues are sent to the MSD to fund the collective roadwork of all members of the MSD.***



- *Enterprise Fund* – The fund account where the revenues received come from a fees for service that are generally based on the cost to deliver that service. ***An example of an enterprise fund entity would be the Wasatch Front Waste and Recycling District (WFWRD).***
- *Capital Improvement Fund* – The fund account where municipal assets (new roads, sidewalks, streetlights, storm drains, park improvements, etc.) are budgeted, then later expenses accounted for. From the MSD budget, the 8000 West project would be an example of a Capital Improvement Fund item. ***All Magna capital improvements are budgeted from revenues sent to and shared with the MSD.***
- *Debt Service Fund* – The fund account where any debt accrued by the governmental entity would be budgeted, and later adjusted as the debt payments are made. ***The Magna Metro Township does not have any debt accrued from capital asset development or operations requiring the use of a debt service fund account at this time, or is expected during the 2019 Budget period.***
- *Fund Balance* – The reserve account mandated by State Law to insure the operation of the local entity’s operation as a “balance budget.” The simple definition on how fund balance is calculated for budgeting is a percentage of the expected revenues of an entity that must be retained to fund operations. Per State Law, all local governmental entities are required to maintain a certain minimum in fund balance so expenses can be paid efficiently and effectively while revenues come in, which is typically later than the service expenses are needed to be paid. Though State law generally requires a minimum fund balance of five (5) percent versus revenues, many entities will budget for a higher reserve balance to avoid disruptions in service delivery due to changes in economic conditions or other extraordinary events.
- *Budget period* – The amount of time a budget is in use, typically one year. The Magna Metro Township budget and MSD budget periods run from January 1 to December 31 each year. Also called the *Budget year*.
- *Rebudget Item* – Projects in a budget, typically capital projects, though budgeted to and expensed to a certain budget year, may take a number of years to complete. An example of a rebudget item would be when Salt Lake County built the Magna Rec Center. It took 3 budget years to complete the project, from design to finished construction. Many Magna capital improvement projects in the MSD budget that take more than one budget period to complete will show the unexpended portions budgeted for that item carried forward to the new budget period as “rebudgeted.”
- *Budget Format* – The method which an organization uses to develop their budget. Government typically uses a format that contains the prior budget year, containing a reporting of actual

classified revenues and expenditures, current budget year, next budget year, and two or more forecasted budget years beyond the next budget year. **The Magna 2019 Budget uses this format.**

- *Pass-Through Revenues/Expenses* – Something unique to a Metro Township budget is the pass-through lines for revenues and expenses to the MSD. Pursuant to State Law, all revenues identified by State Law are remitted to the MSD and pooled to fund certain municipal-type services to all Metro Townships and those areas of Unincorporated Salt Lake County that are part of the MSD. Based on this shared revenues and services model, Magna is required to report these revenues as a pass-through to properly account for their origin. To achieve a balanced budget per State Law, the Magna Budget must show a corresponding expense line representing the MSD’s intent to spend those revenues to provide services. Both lines are provided as estimates-only in the Magna Budget. The actual budgeting and expenditures of the MSD pass-through funds may be different based on the MSD’s budget.



## Budget Forecast Methodology

An important part of budgeting is forecasting growth and planning to address increased service needs based on growth. It helps policymakers, administrators, and elected officials determine how to fine tune budget priorities to meet goals. Sometimes the needs of growth or costs of service delivery outpaces the growth of revenues, understanding that potential gap can help elected officials plan to address the shortfall. It is an inexact science, so forecast tend to err on the side of conservative projections.

Given Magna's almost complete dependence on sales tax revenues to fund its administrative needs, and legal prohibitions imposed on Magna for assessing and collecting the Energy and Use Tax, Municipal Telecommunications Tax, and Property Tax, it was considered prudent to use a conservative revenue growth projection due to the inherent volatility of sales taxes. Though most forecasts used by Salt Lake County and others reflect up to a five percent revenue sales tax growth rate for next year, the 2019 Magna Budget uses a 2.5 percent growth rate for sales tax and certain other revenues, thus forecasting in the volatility risks.

Based on the passage of Senate Bill 136 during the 2018 legislative session, and Salt Lake County enacting the ordinance to collect the Local Option Sales Tax for Transportation, Magna will begin receiving its portion of this tax in September 2019, amounts based on the July 2019 taxable sales. The estimates used in this budget for this new revenue were provided by the Utah League of Cities and Towns for 2019 and 2020. Per State Law, these new revenues will be reflected as sent to the MSD to use for road and transportation maintenance projects in the MSD.

Forecasts for expense growth for 2019 were calculated based on actual 2018 cost escalations for professional and legal services, supplies, and other service needs due to previously unrecognized administrative needs.<sup>3</sup>

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<sup>3</sup> Processing annexations, ordinances, and other legislative actions and work that were assumed as MSD expenses became Magna expenses, causing increased costs.

# **2019 Magna Proposed Budget**

<b>Magna Metro Township</b>							
2019 Proposed Budget							
<b>Revenues</b>							
Accounting Code(s)	Item Description	2017 Actual Revenues & Expenses	2018 Adopted Budget	2019 Proposed Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
<i>Beginning Fund Balance</i>			\$ 583,522	\$ 583,522	\$ 583,522	\$ 583,522	\$ 583,522
403010	Sales and Use Tax	\$ 1,855,249	\$ 3,608,341	\$ 3,698,550	\$ 3,791,014	\$ 3,885,789	\$ 3,982,934
	Local Option Sales Tax - Transportation (SB136)	\$ -	\$ -	\$ 129,300	\$ 258,589	\$ 265,054	\$ 271,680
405005	Telecommunications Franchise Tax (Cable TV)	\$ 113,781	\$ 104,006	\$ 104,006	\$ 104,006	\$ 104,006	\$ 104,006
	Storm Drain Maintenance Fee - #(Proposed by MSD)			\$ 600,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
425015	<b>Justice Court</b> - Fees and Fines			\$ 278,148	\$ 285,102	\$ 292,229	\$ 299,535
407005, 409025, 409030, 409035, 421200	<b>Planning Services</b> - Licensing, Permits, Fees, and Fines			\$ 502,355	\$ 514,914	\$ 527,787	\$ 540,981
409040, 421280	<b>Engineering</b> - Licensing, Permits, Fees and Fines			\$ 40,598	\$ 41,613	\$ 42,653	\$ 43,720
	Licensing, Permits, Fees and Fines	\$ 910,509	\$ 537,617	\$ -	\$ -	\$ -	\$ -
429005	Interest	\$ 7,943	\$ 7,943	\$ 7,943	\$ 7,943	\$ 7,943	\$ 7,943
	Other Government/Private Grants						
411000	UDOT Class "C" Road Fund Grant (Gas Tax)	\$ 1,313,760	\$ 938,768	\$ 957,544	\$ 981,483	\$ 1,006,020	\$ 1,031,170
<b>Total Revenues</b>		<b>\$ 4,201,242</b>	<b>\$ 5,780,197</b>	<b>\$ 6,318,444</b>	<b>\$ 7,184,663</b>	<b>\$ 7,331,481</b>	<b>\$ 7,481,969</b>
<b>Expenses</b>							
Accounting Code(s)	Item Description	FY 2017 Actual	FY2018 Adopted Budget	FY 2019 Proposed Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
<i>Administrative and Operational Expenses</i>							
639050	Clerk/Recorder- Contract		\$ 30,000	\$ 51,294	\$ 31,500	\$ 53,859	\$ 33,075
	Website Operation and Maintenance			\$ 3,000	\$ 3,150	\$ 3,308	\$ 3,473
615005	Office Supplies		\$ 600	\$ 2,000	\$ 2,100	\$ 2,205	\$ 2,315
	Postage and Mailing			\$ 2,000	\$ 2,100	\$ 2,205	\$ 2,315
613010	Public Hearing Notices			\$ 3,000	\$ 3,150	\$ 3,308	\$ 3,473
	Payroll Processing			\$ 2,000	\$ 2,100	\$ 2,205	\$ 2,315
611015	Education and Training Services/Support		\$ 1,000	\$ 10,000	\$ 10,500	\$ 11,025	\$ 11,576
617015	Computer and Software Expenses			\$ 8,000	\$ 8,400	\$ 8,820	\$ 9,261
619015	Mileage Allowance		\$ 1,200	\$ 5,000	\$ 5,250	\$ 5,513	\$ 5,788
611005	Subscriptions and Memberships		\$ 100	\$ 2,000	\$ 2,100	\$ 2,205	\$ 2,315
657005, 657015	Insurance Expense - ULGT		\$ 14,000	\$ 18,000	\$ 18,900	\$ 19,845	\$ 20,837
621025	Telephone		\$ 7,475	\$ -	\$ 2,040	\$ 2,142	\$ 2,249
633101	Rent - Buildings		\$ 4,200	\$ 4,200	\$ 9,600	\$ 10,080	\$ 10,584
613025	Printing		\$ 3,000	\$ 5,000	\$ 5,250	\$ 5,513	\$ 5,788
667005	Community Contributions/Special Events		\$ 80,250	\$ 80,500	\$ 80,500	\$ 84,525	\$ 88,751
<i>Professional Services Expense</i>							
639005, 639010, 639025	Professional Services - By Contract (*)		\$ 53,000	\$ 98,500	\$ 108,350	\$ 119,185	\$ 131,104
	<i>(Includes, Legal, Administrative, Financial, and Other)</i>						
<i>Salaries and Benefits</i>							
601005, 601050	Council Compensation (*)	\$ -	\$ 66,000	\$ 58,131	\$ 63,944	\$ 70,339	\$ 77,372
<b>Total Magna Administrative Expenses</b>			<b>\$ 260,825</b>	<b>\$ 352,625</b>	<b>\$ 358,934</b>	<b>\$ 406,279</b>	<b>\$ 412,593</b>
<i>Pass-Through Funding to MSD for Services (By Statute)</i>							
	Projected Usable General Fund Revenues	\$ 2,303,960	\$ 4,580,604	\$ 4,278,975	\$ 4,385,657	\$ 4,454,128	\$ 4,566,526
	Storm Drain Maintenance Fee - #(Proposed by MSD)			\$ 600,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
	Projected Special Fund - Class C Roads	\$ 1,313,760	\$ 938,768	\$ 1,086,844	\$ 1,240,072	\$ 1,271,073	\$ 1,302,850
<b>Total Expenses</b>		<b>\$ 3,617,720</b>	<b>\$ 5,780,197</b>	<b>\$ 6,318,444</b>	<b>\$ 7,184,663</b>	<b>\$ 7,331,481</b>	<b>\$ 7,481,969</b>
<b>Over/Under - Revenues vs. Expenses</b>		<b>\$ 583,522</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (0)</b>
<b>Ending Fund Balance</b>		<b>\$ 583,522</b>	<b>\$ 583,522</b>	<b>\$ 583,522</b>	<b>\$ 583,522</b>	<b>\$ 583,522</b>	<b>\$ 583,522</b>
<b>Percent of Revenues</b>		<b>13.89%</b>	<b>10.10%</b>	<b>9.24%</b>	<b>8.12%</b>	<b>7.96%</b>	<b>7.80%</b>

## Descriptions of Certain Key Administrative Expenses

### CONTRIBUTIONS

- *Purpose of the Proposed Expenses*
  - This section of the Magna Budget reflects the financial contributions the municipality makes to certain nonprofit organizations to provide “quality of life” services to Magna. Prior to incorporation, these organizations received funding from Salt Lake County, functioning as the “municipal government” of Magna. Capitalizing on the use of volunteers and other cost-saving measures, these organization are able to provide a significant number of community events and activities residents can attend and participate in for free. It is important to note the Magna Town Council and Arts Council of Magna did not request their appropriations for 2018
- *Changes for 2019*
  - Per the recommendations of the Salt Lake County Auditor’s Office, funding received by the Magna Town Council for community events operated by the Arts Council of Magna required the opening of a new line-item for the Arts Council. This change improves the transparency of the use of funds by properly identifying the organization performing the service directly.
    - Based on the organizations budget assessment, the Arts Council of Magna requested 12,500 for 2019, a decrease of \$7,000 from the original July-proposed appropriation.
  - Due to increases in costs for fireworks, portable restrooms, barricades, and other event costs the parade and fireworks show, the Magna 4<sup>th</sup> of July requested an increase of \$5,000 over the original July-proposed budget.

<b>Contributions</b>				
<b>Organization and/or Event</b>	<b>FY 2018</b>	<b>FY2019 Proposed</b>	<b>Requested by Entity</b>	<b>Difference</b>
Magna 4th of July	\$ 20,000	\$ 20,000	\$ 25,000	\$ (5,000)
Magna Town Council	\$ 34,500	\$ 15,000	\$ 15,000	\$ -
Magna Chamber of Commerce	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Magna-Yuzawa Educational and Cultural Exchange	\$ 21,000	\$ 21,000	\$ 21,000	\$ -
Arts Council of Magna	\$ -	\$ 19,500	\$ 12,500	\$ 7,000
<b>Total</b>	<b>\$ 80,500</b>	<b>\$ 80,500</b>	<b>\$ 78,500</b>	<b>\$ 2,000</b>

## ***INSURANCE***

- *Purpose of Proposed Expense*
  - Like all municipal entities, Magna is required to carry certain forms of insurance to protect the municipality in the event of a property, casualty, worker's compensation, or other claim. Magna receives its insurance from the Utah Local Governments Trust.
- *Changes for 2019*
  - Changes in actuarial data as municipal assets and liabilities become better identified and insurance costs assigned may increase the premiums payable for Magna's General Liability and Workers Compensation insurance. Additional costs were forecast beyond this estimate to avoid possible additional actuarial changes. Based on these concerns, the line for insurance was set at \$18,000 for 2019.

<b>Insurance</b>	
Insurance Type	<b>FY2018</b>
General Liability	\$ 14,034.00
Worker's Comp	\$ 492.00
	\$ 14,526.00
Add: Annual Adjustment (5%)	\$ 726.30
<b>TOTAL - Estimated Insurance Cost for FY 2019</b>	<b>\$ 15,252.30</b>

## ***PROFESSIONAL SERVICES***

- *Purpose of the Proposed Expense*
  - To conduct the administrative, legal, and other work of the Council, Magna has these services provided through outside professional contracts. Since the hiring of full-time employees to perform this work is a cost Magna simply cannot afford at this time, especially when it comes to costs of HR, medical, retirement, and payroll taxes, as a cost-limiting measure it was decided contracting for these services made the best sense.
- *Changes for 2019*
  - Due to an escalation in billable hours based on legal work being provided to the Council for certain land use items, annexations, and the upcoming recodification of Magna's Ordinances, the contract for legal services was increase to properly reflect the costs.
  - Due to increases in responsibilities and time expended to support constituent services, annexation support, budgets, etc., the budget for municipal management was increased

to reflect the extra time services are being performed. The original budget reflected Magna’s municipal management needs at part-time. Over the last year, that need has begun growing closer to a full-time need, and may require to transition away from using a contractor for this work to a full-time City Manager.

- The new items (Legislative Lobbying and Accounting Services) were proposed costs based on possible Magna legislative needs in the 2019 Legislative Session, and the possible requirement Magna has to transition its finances to its own independent bank account. Both proposed expenditures are placeholder items at this time; and will only be expended in the event the Council determines there is a need.

<b>Professional Services</b>				
<b>Contract Number</b>	<b>Person/Firm Providing Service</b>	<b>Service Being Provided</b>	<b>2018 Budget</b>	<b>2019 Proposed Budget</b>
	Ashtree Legal Services, LC / Paul Ashton	Attorney/Legal	\$ 25,000	\$ 40,000
	Government Consultants LLC / Greg Schulz	Municipal Administration	\$ 28,000	\$ 42,000
		Lobbyist Services	\$ -	\$ 7,500
		Accounting Services	\$ -	\$ 9,000
		<b>Total Before Incidental Costs</b>	<b>\$ 53,000</b>	<b>\$ 98,500</b>

***MEMBERSHIPS AND SUBSCRIPTIONS***

- *Purpose of the Proposed Expense*
  - The purpose of the expense to the American Institute of Certified Planners (AICP) is to provide training and information for land use items – a significant part of the administrative and legislative work currently being done in Magna.
  - The Utah League of Cities and Town made Magna an Associate Member in 2018. Per ULCT’s Bylaws, Associate Members are not charged a fee for membership.





- *Changes for 2019*
  - 2019 Budget reflects the true costs of membership in AICP and the Utah League of Cities and Towns.

<b>Memberships and Subscriptions</b>		
<b>Membership/Subscription Name</b>	<b>2018 Budget</b>	<b>FY2019 Proposed Budget</b>
AICP - Planning Commission		\$ 700.00
AICP - Council		\$ 325.00
Utah League of Cities and Towns		\$ -
	<b>\$ 100.00</b>	<b>\$ 1,025.00</b>

## ***COUNCIL COMPENSATION***

- *Purpose of the Proposed Expense*
  - During the 2018 MSD Budget process, the MSD set aside an increase for each Metro Township budget of \$66,000 to fund the payment of a stipend to councilmembers. The number of meetings councilmembers are required to attend as members of the boards of trustees of service-providing agencies outside of the regular Metro Township Council meetings provided the justification for the appropriation. Based on compensation surveys of like-sized municipalities where councilmembers perform like tasks to the Magna Council serving the public good, the 2018 Council Approved Expense against this appropriation was set. The 2019 Budget reflects no change versus the 2018 Council Approved expenses.

<b>Compensation</b>			
	<b>2018 Budget</b>	<b>2018 Council Approved Expenses</b>	<b>2019 Proposed Budget</b>
Expense			
Council Compensation		\$ 54,000	\$ 54,000
Payroll Taxes		\$ 4,131	\$ 4,131
<b>Total</b>	<b>\$ 66,000</b>	<b>\$ 58,131</b>	<b>\$ 58,131</b>

*A special note of thanks to the Utah State Historical Society and Scott Taylor for the pictures used in this document.*