

MUNICIPAL SERVICES DISTRICT

Approved Budget 2021

Magna

60 Magna - 01/01/2021 to 12/31/2021

	<b>Account No.</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2020 Budget</b>	<b>2021 Budget</b>
Change In Net Position						
Revenue:						
Taxes						
Property taxes						
3100.100 Property Taxes	3100.1	7,777	-	-	-	-
Total Property taxes		7,777	-	-	-	-
Sales taxes						
3100.300 Sales Tax	3100.3	3,632,815	3,756,893	1,713,457	3,633,000	3,910,737
Total Sales taxes		3,632,815	3,756,893	1,713,457	3,633,000	3,910,737
Total Taxes		3,640,592	3,756,893	1,713,457	3,633,000	3,910,737
Licenses and permits						
Business licenses						
3100.130 Business Licenses	3100.13	52,401	56,451	32,788	52,400	50,000
Total Business licenses		52,401	56,451	32,788	52,400	50,000
Building permits						
3100.260 Building Permit	3100.26	242,731	723,485	716,121	309,400	800,000
Total Building permits		242,731	723,485	716,121	309,400	800,000
Other license and permits						
3100.261 Other Permits	3100.261	750	14,125	21,741	383,400	20,000
3100.263 Sewer and Water Permits	3100.263	39,620	4,438	-	4,500	5,000
3100.264 Zoning-Land Use Permit	3100.264	43,970	81,671	37,780	75,000	65,000
Total Other license and permits		84,340	100,234	59,521	462,900	90,000
Total Licenses and permits		379,472	880,170	808,430	824,700	940,000

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Intergovernmental revenue					
Intergovernmental Other					
3100.320 Grants-	3100.32	-	29,333	58,667	60,000
3100.350 SB 136 Sales Tax	3100.35	-	180,855	91,237	334,400
Total Intergovernmental Other		-	210,188	149,904	394,400
					393,226
B&C Road Fund Allotment					
3100.560 B&C Road Fund Allotment	3100.56	1,006,824	946,056	313,698	960,000
Total B&C Road Fund Allotment		1,006,824	946,056	313,698	960,000
					946,056
State liquor fund					
3100.580 State Liquor Fund Allotment	3100.58	14,118	16,967	-	14,200
Total State liquor fund		14,118	16,967	-	14,200
					17,000
Total Intergovernmental revenue		1,020,942	1,173,211	463,602	1,368,600
					1,356,282
Charges for services					
Charges other					
3100.420 Engineering Services	3100.42	175,695	111,673	13,520	92,000
3100.450 Planning Services	3100.45	-	91,474	256,011	-
3100.800 Interlocal Revenue	3100.8	260,825	-	-	-
Total Charges other		436,520	203,147	269,531	92,000
					550,000
Storm drain fee					
3100.430 Storm Drain Fee	3100.43	-	129,511	16,820	-
Total Storm drain fee		-	129,511	16,820	-
					-
Total Charges for services		436,520	332,658	286,351	92,000
					550,000
Fines and forfeitures					
Code enforcement fines and fees					
3100.240 Code Enforcement Fines and Fees	3100.24	71,994	2,363	5,582	2,000
Total Code enforcement fines and fees		71,994	2,363	5,582	2,000
					3,000

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Justice court fines/forfeitures						
3100.500 Justice Court Fines/Forfeitures	3100.5	167,832	148,003	-	188,700	119,444
Total Justice court fines/forfeitures		167,832	148,003	-	188,700	119,444
Total Fines and forfeitures		239,826	150,366	5,582	190,700	122,444
Interest						
3600.100 Interest Earnings	3600.1	55,030	67,797	13,274	12,000	12,000
3600.950 Non-Allocatable Township Designated Revenue	3600.95	-	2,461	-	-	-
Total Interest		55,030	70,258	13,274	12,000	12,000
Miscellaneous revenue						
Miscellaneous other						
3600.900 Other Revenue	3600.9	57,846	-	3,997	-	-
Total Miscellaneous other		57,846	-	3,997	-	-
Total Miscellaneous revenue		57,846	-	3,997	-	-
Contributions and transfers						
3800.100 Transfer In	3800.1	-	352,625	435,000	435,000	611,755
Total Contributions and transfers		-	352,625	435,000	435,000	611,755
Total Revenue:		5,830,228	6,716,181	3,729,693	6,556,000	7,503,218
Expenditures:						
Administration						
4100.100 Wages	4100.1	58,131	52,046	32,631	58,200	58,200
4100.130 Employee Benefits	4100.13	-	9,696	10,202	-	10,000
4100.200 Awards, Promotional & Meals	4100.2	-	-	567	-	-
4100.210 Subscriptions/Memberships	4100.21	1,025	302	5,987	1,500	10,000
4100.220 Printing/Publications/Advertising	4100.22	73	4,805	1,910	8,000	8,000
4100.230 Travel/Mileage	4100.23	-	3,692	6,474	2,500	20,000
4100.240 Office Expense and Supplies	4100.24	-	398	404	1,000	5,000
4100.255 Computer Equip/software	4100.255	-	3,218	858	10,000	10,000

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4100.310 Attorney-Civil	4100.31	-Magna	43,256	25,968	70,000	70,000
4100.320 Attorney-Land use	4100.32	-	9,418	9,088	-	20,000
4100.330 Training and Seminars	4100.33	585	1,389	-	10,500	10,500
4100.360 Web Page Development/Maintenance	4100.36	-	861	849	3,100	3,255
4100.370 Software/Streaming	4100.37	10	1,125	370	-	1,000
4100.390 Payroll Processing Fees	4100.39	-	951	706	900	1,100
4100.400 Grant charged expenses	4100.4	-	-	2,675	-	-
4100.410 Communications	4100.41	-	-	-	10,000	10,000
4100.420 Contributions/Special Events	4100.42	25,000	78,500	5,000	80,500	80,500
4100.470 Credit card and Bank Expenses	4100.47	1,339	-	-	-	-
4100.510 Insurance	4100.51	13,894	27,170	14,334	15,000	15,000
4100.520 Workers Comp Insurance	4100.52	-	-	482	-	500
4100.590 Postage	4100.59	-	-	55	1,500	2,000
4100.600 Professional and Technical	4100.6	83,994	64,230	68,760	117,600	140,200
4100.625 UFA Emergency Management Services	4100.625					40,000
4100.640 Grant Related	4100.64	-	-	-	60,000	-
4100.650 SL (Client) County Support Services	4100.65	6,177	17,060	34,298	36,500	57,500
4100.800 Interlocal	4100.8	5,569,404	-	-	-	-
4100.850 Beer Funds	4100.85	-	2,877	-	14,200	17,000
4100.970 Rent	4100.97	4,200	-	2,100	4,200	18,000
4100.980 Non-Classified Expenses	4100.98	-	-	-	4,000	4,000
<b>Total Administration</b>		<b>5,763,832</b>	<b>320,994</b>	<b>223,718</b>	<b>509,200</b>	<b>611,755</b>
<b>Transfers</b>						<b>74,200</b>
4100.928 Trans to General Fund	4100.928	-	5,985,740	2,844,744	5,712,400	6,869,932
4100.930 Trans to Capital Fund	4100.93	-	157,933	-	334,400	-
4100.940 Trans to Capital Fund-Council Designated	4100.94	-	-	-	-	-
<b>Total Transfers</b>		<b>-</b>	<b>6,143,673</b>	<b>2,844,744</b>	<b>6,046,800</b>	<b>6,869,932</b>
<b>Total Expenditures:</b>		<b>5,763,832</b>	<b>6,464,667</b>	<b>3,068,462</b>	<b>6,556,000</b>	<b>7,481,687</b>
<b>Total Change In Net Position</b>		<b>66,396</b>	<b>251,514</b>	<b>661,231</b>	<b>-</b>	<b>21,531</b>

# Contributions

Organization and/or Event	2018	2019 Adopted Budget	2020 Adopted Budget (* )	2021 Proposed Budget	Remarks
Magna 4th of July	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	
Magna Town Council	\$ 34,500	\$ 15,000	\$ 15,000	\$ 15,000	Received \$5,000 to cover Insurance Costs
Magna Chamber of Commerce	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	Received \$5,000 for Membership Jan-2020
Magna-Yuzawa Educational and Cultural Exchange	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	
Magna in Motion	\$ -	\$ -	\$ 2,000	\$ 2,000	
Arts Council of Magna	\$ -	\$ 12,500	\$ 12,500	\$ 12,500	
Unallocated Contributions	\$ -	\$ 2,000	\$ -	\$ -	
<b>Total</b>	<b>\$ 80,500</b>	<b>\$ 80,500</b>	<b>\$ 80,500</b>	<b>\$ 80,500</b>	
			<b>2021 Proposed Budget</b>	<b>\$ 80,500</b>	

\* - Due to COVID-19 Pandemic, only \$10,000 from Contributions was distributed to entities in 2020

Pleasant Green Cemetery

	Account Code	2020 Adopted Budget	2021 Proposed Budget
<b>Fund Balance</b>			
General Fund Balance		\$ -	\$ 12,010.00
Capital Equipment Reserve		\$ -	\$ -
Capital Projects Reserve		\$ -	\$ -
Endowment Fund		\$ -	\$ -
<b>Total Fund Balance</b>		<b>\$ -</b>	<b>\$ 12,010.00</b>
<b>Revenues</b>			
Burial Rights	3600.200	\$ 20,000.00	\$ 10,000.00
Internment Fees	3600.300	\$ 15,000.00	\$ 20,000.00
Administrative Fees	3600.400	\$ 10.00	\$ 10,000.00
Misc Fees	3600.400		\$ -
Misc Grants	3600.400		\$ -
Donations - Endowment Fund	3600.400		\$ -
Interest	3600.400		\$ -
<b>Total Revenues</b>		<b>\$ 35,010.00</b>	<b>\$ 40,000.00</b>
<i>Total Revenues Including Fund Balance</i>			
<b>Expenses</b>			
<b>General Expenses</b>			
Internment Expenses	4100.600	\$ 10,000.00	\$ 15,000.00
Computer/Software Licenses	4100.255	\$ 7,500.00	\$ 3,000.00
Office Supplies	4100.200	\$ 1,000.00	\$ 500.00
Capital Projects		\$ 1,000.00	
Non-Capitalized Equipment	4100.980	\$ 3,000.00	\$ 3,000.00
Bank Fees	4100.470	\$ 500.00	\$ 500.00
Accounting/Financial Audit/Reporting	4100.600	\$ -	\$ 1,100.00
<b>Total General Expense</b>		<b>\$ 23,000.00</b>	<b>\$ 23,100.00</b>
<b>Capital Equipment</b>			
4100.941 Capital Equipment Reserve	4100.941	\$ -	\$ 1,000.00
<b>Total - Capital Equipment</b>		<b>\$ -</b>	<b>\$ 1,000.00</b>
<b>Capital Projects</b>			
4100.942 Capital Projects Reserve	4100.942	\$ -	\$ 3,000.00
<b>Total - Capital Projects</b>		<b>\$ -</b>	<b>\$ 3,000.00</b>
<b>Endowment Fund</b>			
4100.943 Endowment Fund Reserve	4100.943	\$ -	\$ 1,000.00
<b>Total - Endowment Fund</b>		<b>\$ -</b>	<b>\$ 1,000.00</b>
<b>Total Expenses</b>		<b>\$ 23,000.00</b>	<b>\$ 28,100.00</b>
Change in Position		\$ 12,010.00	\$ 11,900.00

# Magna United - Community that Cares Program

Item Description	Account Code	2020 Adopted Budget	2021 Proposed Budget	Description of Revenue/Expense
<b>Beginning Restricted Fund Balance</b>			\$ 17,110.00	
<b>Revenues</b>				
State Liquor Fund Allotment (Beer Tax)	3100.580	\$ 16,500.00	\$ 16,900.00	State Funds - restricted to use for Drug and Alcohol Prevention and Control Programs Only
Grants (CTC PGM)	310.321	\$ 98,500.00	\$ 98,500.00	Grants predicated on the State Funds Distribution
<b>Total Revenues</b>		<b>\$ 115,000.00</b>	<b>\$ 115,400.00</b>	
<b>Expenses</b>				
Youth Services Contract (1 FTE)	4100.600	\$ 56,190.00	\$ 60,000.00	Contracted FTE from SLCO Youth Services
Program Policy and Implementation	4100.600	\$ 15,000.00	\$ 20,000.00	Facilitator/Data Collection and Review
Subscriptions/Memberships	4100.210	\$ 1,000.00	\$ 1,000.00	CADACA Membership
Printing/Publications/Advertising	4100.220	\$ 4,000.00	\$ 6,000.00	Program Information Dissemination/Marketing
Travel/Mileage	4100.230	\$ 7,000.00	\$ 12,500.00	Travel to Training Conferences/Mileage
Office Expense and Supplies	4100.240	\$ 2,500.00	\$ 4,000.00	Meeting Support Materials
Training/Seminars	4100.330	\$ 9,000.00	\$ 9,000.00	CADACA/Others
Webpage Development/Maintenance	4100.360	\$ 1,000.00	\$ 1,000.00	Magna United Webpage
Software/Streaming	4100.370	\$ 200.00	\$ 200.00	Virtual Meeting Platform (COVID)
Non-Classified Expense	4100.980	\$ 2,000.00	\$ 10,000.00	Misc Expenses/Rebudgets
<b>Total Expense</b>		<b>\$ 97,890.00</b>	<b>\$ 123,700.00</b>	
Over/(Under)		<b>\$ 17,110.00</b>	<b>\$ (8,300.00)</b>	
<b>Ending Fund Balance</b>		<b>\$ 17,110.00</b>	<b>\$ 8,810.00</b>	

# Memberships and Subscriptions

Description	Account Code	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	Comments
AICP - Planning Commission	4100.210	\$ -	\$ 700	\$ 700	\$ 740	Member Dues for 9 Planning Commissioners (@\$68 each) and the Annual \$121 Organization Participation Fee
AICP - Council	4100.210	\$ -	\$ 325	\$ 325	\$ 340	Member Dues Only for the Council
Utah League of Cities and Towns	4100.210	\$ -	\$ -	\$ -	\$ 8,000	ULCT Dues (New Expense)
Misc. Memberships/Subscriptions	4100.210				\$ 920	
			<b>\$ 1,025</b>	<b>\$ 1,025</b>	<b>\$ 10,000</b>	
			<b>2021 Proposed Budget</b>		<b>\$ 10,000</b>	



# Insurance

## *Insurance Purchased through the Utah Local Government's Trust*

	Account Code	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	Comments
Insurance Type						
General Liability	4100.510	\$ 14,034	\$ 13,122	\$ 14,525	\$ 14,400	
Worker's Comp	4100.520	\$ 492	\$ 492	\$ 492	\$ 500	
Fidelity Bonding	4100.521				\$ 600	<b>New Item</b> - Bonding required for Operating the Financials for the Cemetery
		\$ 13,894	\$ 13,614	\$ 15,017	\$ 15,500	
		<b>2021 Proposed Budget</b>			<b>\$ 15,500</b>	

# Compensation

Expense	2018 Budget	2018 Council Approved Expenses	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
Council Compensation		\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
Payroll Taxes		\$ 4,131	\$ 4,131	\$ 4,131	\$ 4,131
<b>Total</b>	<b>\$ 66,000</b>	<b>\$ 58,131</b>	<b>\$ 58,131</b>	<b>\$ 58,131</b>	<b>\$ 58,131</b>
				<b>2021 Proposed Budget</b>	<b>\$ 58,200</b>

# Attorney - Legal Services

Person/Firm Providing Service	Service Being Provided	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	Remarks
Ashtree Legal Services, LLC / Paul Ashton	Attorney/Civil (Council)	\$ 40,000	\$ 36,000	\$ 36,000	
Smith- Hartvigsen (Various)	Attorney - Land Use			\$ 20,000	Land Use for Planning Commission Costs of Code Enforcement,
Smith- Hartvigsen (Various)	Attorney/Civil (Ligitation)	\$ -	\$ 34,000	\$ 55,000	Ordinances, and Other Non-Land Use/Non Planning Commission Items
		<b>\$ 70,000</b>		<b>\$ 111,000</b>	

# SLCO Client Support Services

SLCO Office Provided	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	Remarks
SLCO Clerk	\$ 30,000	\$ 51,294	\$ 31,500	\$ 52,000	Fluctuation due to Municipal Election Costs
SLCO Surveyor	\$ -	\$ -	\$ 5,000	\$ 4,000	
SLCO Addressing				\$ 1,500	<b>New Item</b>
<b>Total</b>	<b>\$ 30,000</b>	<b>\$ 51,294</b>	<b>\$ 36,500</b>	<b>\$ 57,500</b>	
			<b>2021 Proposed Budget</b>	<b>\$ 57,500</b>	

# Professional and Technical Services

Person/Firm Providing Service	Service Being Provided	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget
Government Consultants LLC / Greg Schulz	Municipal Administration	\$ 36,000	\$ 42,000	\$ 61,200	\$ 72,800
KH Consulting / Kory Holdaway	Lobbyist Services	\$ -	\$ 7,500	\$ 7,500	\$ 7,500
SLCO Youth Services	CTC Program				\$ 60,000
Program Policy and Implementation	CTC Program				\$ 20,000
Miscellaneous Professional and Technical	Miscellaneous	\$ -	\$ -	\$ 12,900	\$ 10,000
Unified Fire Authority	Emergency Manager	\$ -	\$ -	\$ 36,000	
<b>Total</b>		<b>\$ 36,000</b>	<b>\$ 49,500</b>	<b>\$ 117,600</b>	<b>\$ 170,300</b>
			<b>2021 Proposed Budget</b>		<b>\$ 170,300</b>

**Remarks**

Market Adjustment  
Proposed Year-Round Contract for  
Lobbying Work  
Cost of FTE for CTC Program  
Facilitation/Data Collection-Review

Transitioned to Line-Item in the  
Consolidated Budget