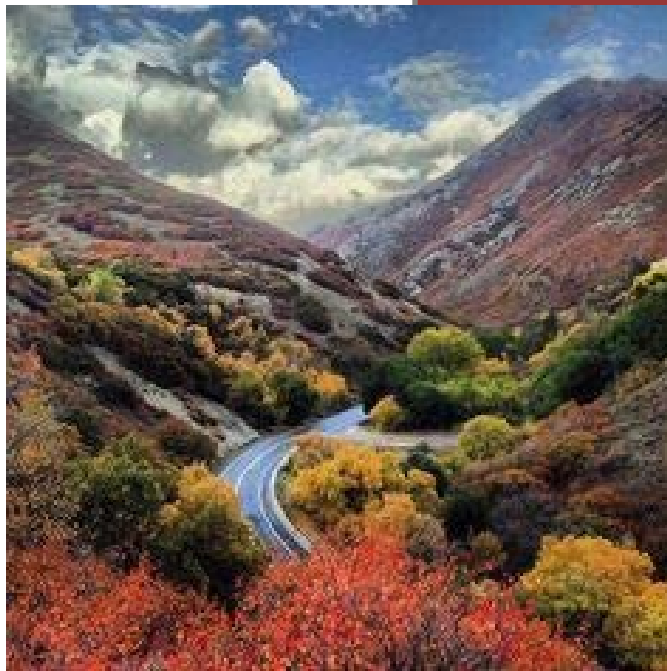


Greater Salt Lake Municipal Services District



2020 Budget



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G R E A T E R S A L T L A K E

Municipal Services District

State of Utah

2020

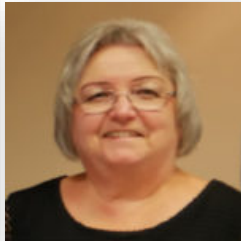
Budget

Greater Salt Lake Municipal Services District Board of Trustees

Board member
Joe Smolka



Board member
Paulina Flint



Board Member
Dan Peay



Board member
Sean Clayton



Board member
Kelly Bush



Board member
Max Burdick



Facilitating the municipal duties of our member entities as they meet the needs of their communities.

Appointed Officials



General Manager, Bart Barker

General Manager	Bart Barker
Associate GM/ Treasurer	Brian Hartsell
Chief Financial Officer	Cathy Jensen
Planning Director	Lupita McClenning
Civil Attorney (Contract)	Mark Anderson
Land Use Attorney (Contract)	Nathan Bracken

Greater Salt Lake Municipal Services District Organizational Chart

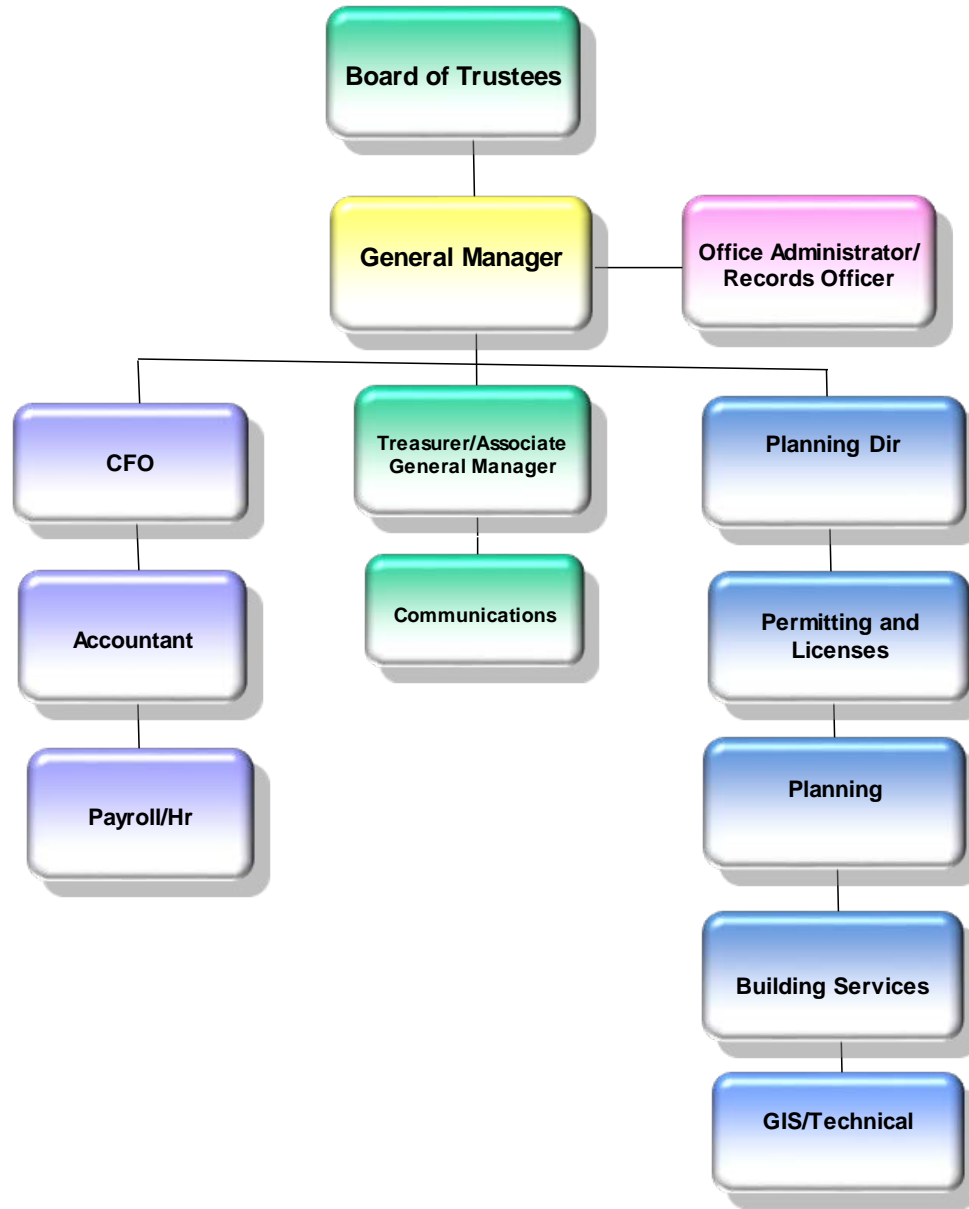


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Budget Message



G R E A T E R S A L T L A K E

Municipal Services District

October 23, 2019

Board of Trustees
Greater Salt Lake Municipal Services District

Dear Board of Trustees:

Presented for your approval is the Fiscal Year 2020 Budget. This budget message provides an overview of the proposed budget.

For the Greater Salt Lake Municipal Services District (MSD, GSLMSD, the District), a budget is somewhat of a balancing act. In preparing the budget, the District projects expected economic conditions, tempers that with a healthy dose of conservatism, and weighs all that against the needs of the District.

The Greater Salt Lake Municipal District economic outlook looks bright, mollified slightly by the threat of a national recession and some legislative actions that drive us to be creative in looking for new opportunities.

Sales tax revenue has remained relatively stable as the same period last year. Building permits increased in some communities, primarily Magna and Kearns, which indicates good growth, but it also creates a challenge for the Building Inspection Division who must keep up with public demand.

The needs of the District are varied, encompassing both the internal and external stakeholders of the District. The Citizens have come to expect services-on-demand, including, but not limited to, accessible roads, snow plowing, parks maintenance and planning services; all while maintaining a static revenue stream.

Internal stakeholders, the employees, expect fair compensation, a safe work environment and good tools and equipment to provide effective and efficient services.

The public of course expects responsible fiscal management while meeting the demands of the District.



We are not proposing a property tax in this budget. We believe that for the projected revenues available, we can continue to provide quality services for 2020. However, it would be prudent to seek ways to diversify District revenues.

Operations

Personnel This is an exciting year for the District. This is the first year the District is taking on the full responsibility for the planning personnel. This means the first time the District deals with insurance, employment taxes, workers compensation and all associated personnel issues.

The District feels that the health insurance quote we received was a good one. The Board of Trustees has approved a healthy benefit package with the intent of retaining and attracting employees.

In seeking future competitive bids for health insurance, the District is hoping to keep costs to a minimum by emphasizing healthy lifestyles and prudent management of health costs.

The District has no concerns about the implementation of the Federal Affordable Health Care Act. Because we are considered a “small employer” (less than 50 employees) we will not have to participate in this program.

The District participates in the State-mandated pension program for full-time employees. In order to fund the pension program, the State assesses annual pension contribution percentages. These rates are based on two factors: general job classification (“regular” employee,) and the date of hire. Hire dates prior to July 1, 2011 place the employee in a “Tier 1” classification. Hire dates after July 1, 2011 place the employee in a “Tier 2” classification. The Tier 2 classification has a lower financial impact on the District due to the Utah State Retirement contribution restructuring and a heavier reliance on employee participation in a 401(k) contribution instead of a defined benefit plan.

In addition to the pension expense recognized, Governmental Accounting Standards Board has issued a new pronouncement that took effect in fiscal year 2015. Even though the District participates in an “agent” retirement fund (a collective fund managed by the State) the District must recognize a proportionate share of the retirement funds’ “unfunded liability.” That is the difference between the retirement fund assets and the actuarial estimate of the funding needs for retirees. You may notice this significant entry in the 2019 fiscal audit in the government-wide financial statements, published at the end of the year.

The District emphasizes a total-compensation plan; taking into account not only take-home pay, but additional benefits that help encourage a quality lifestyle, such as van pool, fitness center passes, ample vacation and sick and many other wonderful benefits.

The District is also participating in a compensation study to make sure the District’s pay plan remains competitive.

In order to implement the findings in this study, those whose pay is below the minimum rate scale for their position, will be brought to the minimum rate. Pay rates will be commensurate with professional rates paid to other similar government and private positions surveyed.



Departmental Budgets The MSD has two primary departments: Administration and Planning. Operating budgets reflect last year's expenditures with some adjustments for new hires, a cola increase of 3%, and technology (computer and software) needs. Some increases in operational costs are necessary to maintain current services. Some of these items include liability insurance, postage rates, publication and communication costs.

We have balanced the department needs with the goal of maintaining prudent expenditure levels when determining the final proposed budget.

Contract Services. The District contracts for several services, including public works operations, District attorney services, engineering services, park maintenance and other contracts, detailed later in the document.

The District has already committed to a few capital projects and therefore, must fund these projects. The reasoning behind this is that the projects have already begun, or participation from the District has already been promised. These projects include the creation of major thoroughfares in the Metro Townships and other capital projects.

Fund Balance The fund balance is the difference between the net assets of the District and the net liabilities. The purpose of the fund balance is to have sufficient funds in order to protect the District in case of emergencies, unexpected expenditure needs, and current appropriations to balance the annual budget.

The District is in a unique position. Not only must we monitor the fund balances of the governmental funds we oversee (general fund, capital improvement funds) but our other funds serve a dual-purpose. The District's special revenue funds serve as general funds for our member entities, the Townships and Town of Brighton.

The District monitors both classifications of fund-types. Fund balance for the general fund, governed under the Local District Code of the State, is limited to the current budget plus levied property tax amounts. The Metro Townships and Town of Brighton fall under another section of the code relating to municipal entities. Their fund balances are limited to 25% of revenues.

This year, in order to balance the budget, the District will again make an appropriation of approximately \$1.865 million from fund balance reserves, making the projected fund balance approximately 22% of total General Fund revenues.

The District projects revenues conservatively. This main tenant of accounting and government management is a prudent philosophy, given possible the unpredictability in the current economy.

Tax Levies and Fees

Property Tax. The Greater Salt Lake Municipal Services District has the authority to issue property tax. However, the Board of Trustees have chosen not to issue property tax levies this year. The District Board of Trustees is sensitive to the citizens of District and tries to maintain a stable financial base through other revenues.

Storm Water. The engineering consulting firm of Bowen Collins have completed the analysis of possible storm water fees throughout the District.



Bowen Collins review of storm water needs, to stay compliant with EPA requirements, shows that a storm water fee implementation will be necessary. However, in order to assess this fee, each township, town and Unincorporated Salt Lake County will need to approve the fee. The Fee will only be assessed for those entities who chose to impose the fee. That fee is not anticipated in this budget.

Impact Fees. The District member entities have decided not to assess impact fees.

Because we don't rely on impact fee assessments, the District relies on other revenue sources to complete capital projects, such as sales-tax increment funding, Class B&C road taxes and grants.

Core Services

We prepared this budget with a goal of maintaining the District's core services without raising property taxes. We are excited about the coming prospects with the District, of expanding internal services, primarily bringing planning and development in-house. We feel that our employees are our best assets. We are all committed to excellence and continue to work diligently to provide the service-excellence our customers expect.

Administration

Greater Salt Lake Municipal Services District has an administrative board, the Board of Trustees, and has a general manager to oversee the day-to-day operations.

Administration structure of the District begins at the manager-level; continues to the departmental directors; to the general manager and finally through Board of Trustees.

Public Safety/Fire Protection

Each of the townships, Unincorporated Salt Lake County and the Town of Brighton all contract through UPD (Unified Police Department) and UFA (Unified Fire Authority); separate agencies, that provide public safety and fire protection.

Public Works

The District is going to continue the contractual relationship with Salt Lake County Public Works Operations for services.

Class B&C revenues is the primary funding source for public works operations.

State legislature enacted changes to the distribution of the Class B & Class C (B&C) road funds in the 2018 legislative session. The distribution of B&C road funds is allocated based on two factors: road-lane miles and population. The bill changed the allocation of B&C revenues, reducing one key component of the calculation, the "hold harmless" clause in road miles, that allowed Counties with unincorporated areas with less than 14% of the County-wide road miles to be brought up to 14% in the allocation.

The reallocation calculation means significant reduction in Class B road funds for Unincorporated Salt Lake County, a primary funding source for not only public works operations, in maintenance of the roads, but also in the improvement and creation of new roads.



Salt Lake Public Works argues, not without merit, that the ability for the County to maintain communities in Unincorporated Salt Lake County requires additional funding, because of the vast distance between unincorporated communities.

The County is estimating that this reduction in Class B road funds could mean as much as \$3 million less funding per year.

Additional challenges the Class B&C road fund allotment may come in the 2020 legislative session. This may also put into question the hold harmless provision of the population factor of the calculation.

Strategic Planning

The District has many long-range needs. We will continue to develop a strategic program to establish priorities and address them in a fiscally responsible manner.

Financial Issues

We will be adding two new funds to the District; Magna's cemetery fund and Magna's RDA fund. Budgets for these new funds will be proposed mid-year.

Summary

Finally, we would like to thank all the dedicated employees that work hard in providing excellent services to our customers. We believe in continuous improvement and this budget reflects goals and objectives to make that happen.

Next year will be an exciting time for us, as we move forward with a new organizational structure.

Sincerely,



Bart Barker, General Manager



Cathy Jensen, CPA, CFO





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Community Profile

The personality of the District is vast. It varies with each community, township, town and area of the Greater Salt Lake Municipal Services District. The Greater Salt Lake Municipal Services District was established in 2015. Most of the participating entities of the District reside outside of Salt Lake City. The District is a Local District, created under the “Special District Code 17B 2a-1101 of the Utah code.

The District is comprised of 5 townships: Copperton Metro Township, Emigration Canyon Metro Township, Kearns Metro Township, Magna Metro Township and White City Metro Township; Unincorporated Salt Lake County and the new Town of Brighton.

The designation “Metro Township” denotes entities incorporated under Utah Code 10-2a part 4, which allows townships to be recognized as municipalities.

Each township, by general election, gained recognition as Metro Townships on January 1, 2017. The townships, unincorporated Salt Lake County and the Town of Brighton, through a governmental alliance, has formed the first governmental entity of its kind in the United States. The Greater Salt Lake Municipal Services Districts’ purpose is to facilitate the needs of its member entities through providing municipal services such as financial services, planning services, administrative services and other contracts such as public works, district attorney, indigent legal, parks maintenance etc.

In addition to the make-up of the organization being unique, the accounting for the organization is also unique.

In the MSD, each fund represents a town, township or unincorporated Salt Lake County. However, for each town or township, the special revenue fund under the MSD is also reported as their entity’s general fund, on their financial statements. So, for instance, Copperton is a special revenue fund of the MSD, but it also represents Copperton’s general fund.

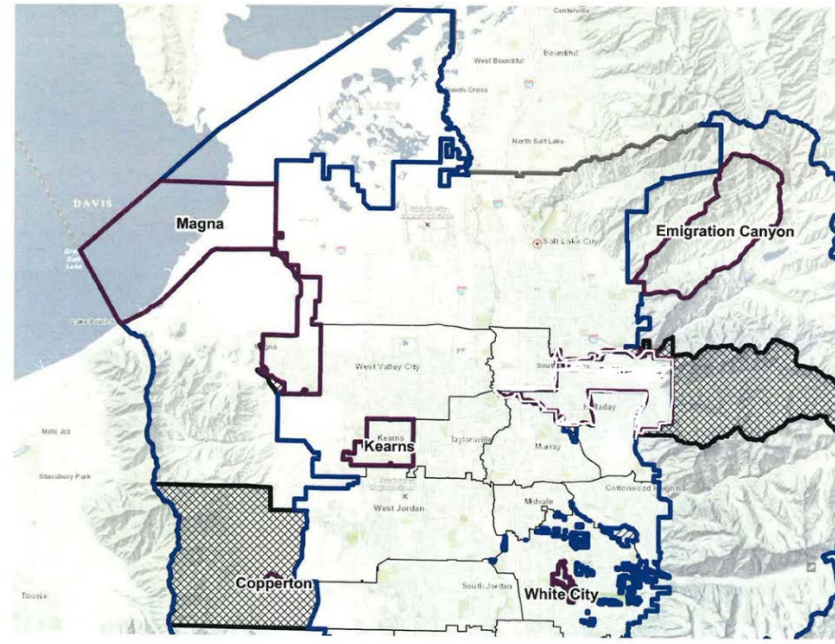
Each township uses their general fund for reporting purposes of their own entities; Utah State Transparency reporting; audit; financial reports for their individual Councils.

The participating entities in the MSD are located through Salt Lake Valley. The entities have transportation through Interstate 15, Interstate 80 and several state and US highways that intersect the District. The intersection of the community by these State and Federal roads creates unique challenges as the District plans for future growth and current needs. The District desires to attract new economic opportunities and utilize the community transit routes, but also sees the need for improving or expanding transit routes to meet the needs of current and future residents. Coordinating work with State and Federal entities concerning growth and expansion of transportation routes is paramount to the District.

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A map of the District is displayed below:



Many of the services provided to the citizens of the District are provided by special service Districts, outside of the MSD, each with their own funding sources. A synopsis of some of these services is as follows:

Sanitation

Sanitation is handled regionally through the Wasatch Front Waste and Recycling District, a special district created for that purpose.



Fire and Police Services

Police services for our entities are handled through Unified Police Department (UPD.) an interlocal entity established to provide police services, funded primarily through property tax.

Fire services are provided to municipal entities and unincorporated areas through Unified Fire Authority (UFA). Services provided by UFA are primarily funded by property taxes and interlocal revenues.





Educational Institutions

Students in Greater Salt Lake Municipal Services District have available to them several institutes of higher learning located in-state. These include: Utah Valley State University, University of Utah, Utah State University, Utah Technical College, and several career-specific institutions.



Utah State University



Utah Valley University



University of Utah

Because of the physical location of each entity across the Salt Lake Valley, each township and town may belong to a different school District and support their own local high school. Details of the local schools are identified in the individual Township Budgets.

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Medical Institutions

The District has many Hospitals and Medical institutions available throughout the Salt Lake Valley. Amongst those listed in the top ten are:

Salt Lake Regional Medical Center, in the heart of Salt Lake City



Huntsman Cancer Institute, renowned for their ground-breaking cancer research:



Intermountain LDS hospital



Shriners Hospital for Children



Primary Children's Hospital





Economic Profile

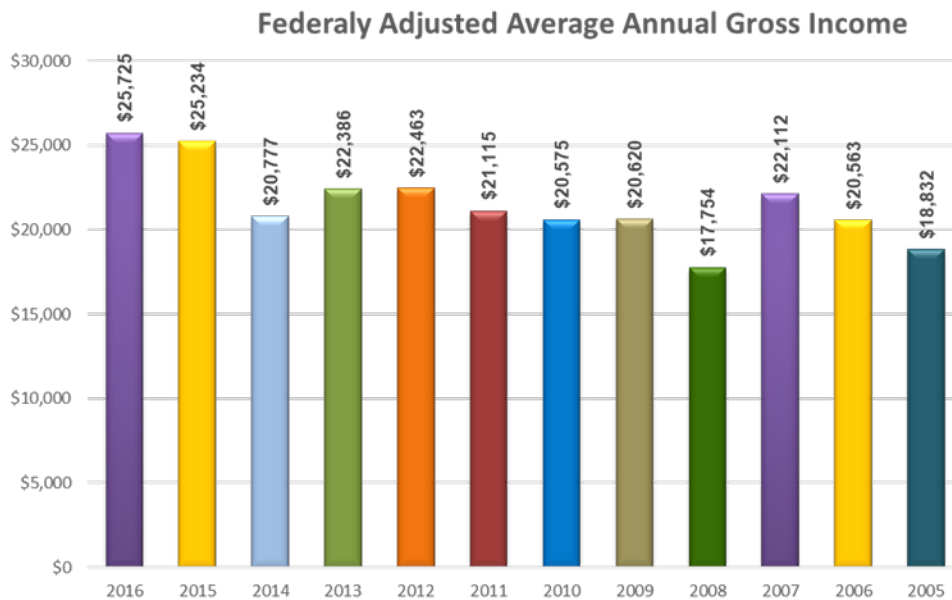
The District is waiting for the latest census to place the Township, town and unincorporated County population. The University of Utah’s Kem C. Gardner Policy Institute has estimated the population of our entities to be:

Town, Township & Unincorporated Population

Brighton	260
Copperton	826
Emigration Canyon	1,627
Kearns	35,834
Magna	27,773
White City	5,695
Unincorporated SL County	11,883
	<hr/>
	83,898

Because census information is not available yet, much of the federal and state tax information, as well as other entity-specific demographic information is not yet available. Information pertaining to member entities will be extrapolated using information from Salt Lake County-wide information.

Information about Personal Income of Greater Salt Lake Municipal Services District residents (Salt Lake County)



<http://tax.utah.gov/econstats/income/federal-returns>

Further information about the general population of the Greater Salt Lake Municipal Services District, can be deduced from information about Salt Lake County



*Demographics and Economic Statistics
Ten Calendar Years
Salt Lake County*

Calendar Year	Personal Income (Federal AGI)	Population	Personal Income	Unemployment Rate
2016	28,856,463,106	1,121,709 *	\$25,725	2.9
2015	27,942,287,965	1,107,314	\$25,234	3.2
2014	22,683,116,402	1,091,742	\$20,777	3.1
2013	24,195,811,652	1,080,866	\$22,386	3.7
2012	23,790,721,445	1,059,112	\$22,463	4.6
2011	22,082,819,789	1,045,829	\$21,115	5.5
2010	21,259,648,269	1,033,299	\$20,575	7.1
2009	21,488,302,929	1,042,125	\$20,620	7.2
2008	18,295,772,187	1,030,519	\$17,754	4.8
2007	22,530,380,986	1,018,904	\$22,112	2.5
2006	20,488,804,319	996,374	\$20,563	2.1
2005	18,423,269,326	978,285	\$18,832	3.2

<http://tax.utah.gov/econstats/income/federal-returns>

<http://jobs.utah.gov/jsp/wi/utalmis/countyhistdata.do;jsessionid=C24439713804D36115E21D5BBBD0CAA1>

<http://data.bls.gov/map/MapToolSerMet>

* Population increment 1.3% for 2016 as stated on Department of Workforce Services annual increase.



Magna Main Street Arts Festival



Principal Employers of Salt Lake County for 2018, compared to 2008 are as follows:

*Salt Lake County
Principal Employers*

2008 and 2018

<u>Employer</u>	<u>2018</u>		<u>2008</u>	
	<u>Employees</u>	<u>Rank</u>	<u>Employees</u>	<u>Rank</u>
University of Utah	15000-19999	1		
University Hospital	7000-9999	2		
Salt Lake County	5000-6999	2		
University of Utah	4000-4999	3		
C.R. England Inc.	3000-3999	4		
Delta Airlines	3000-3999	4		
L-3 Technologies, Inc.	3000-3999	4		
Primary Childrens Medical Center	3000-3999	4		
Discover Products, Inc.	3000-3999	4		
United Parcel Service	2000-2999	5		
VA Salt Lake City Health Care S	2000-2999	5		
University of Utah			15000-1999	1
Granite School District			7000-9999	1
Jordan School District			7000-9999	2
Salt Lake County			5000-6999	3
Delta Airlines			3000-3999	4
Salt Lake City School District			3000-3999	4
Salt Lake City Corp			3000-3999	4
Skywest Airlines			3000-3999	4
Salt Lake Community College			2000-2999	5
Associated Regional & University Pathologists			2000-2999	5
Total	<u>39,000-53,989</u>		<u>38,000-52,990</u>	

Source:

<https://jobs.utah.gov/jsp/firmfind/Largefirms.do?firmarea=000035&areaname=Salt+Lake>

Ranking of organizations follows ranking from FirmFind via Department of Workforce Services

*Specific employee numbers are not available. A range of the number of employees are presented instead

**Where multiple employees qualify in a given range, a sample of large employers is selected.

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Tourism

Big Cottonwood Canyon, Emigration Canyon, Little Cottonwood Canyon, Parley's Canyon, Rose Canyon and Butterfield Canyon are all located in the District. Generally, the north facing slopes of all canyons in Utah are covered with coniferous forest, while the south-facing slopes have gambel oak and meadows. There are camping, biking, picnicking and fishing opportunities in each area.



Silver Lake, Big Cottonwood Canyon



Little Cottonwood Canyon-Cycling

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Areas of interest for tourists within minutes of Copperton Metro Township is Kennecott (Rio Tinto) Copper Mine, one of the world's largest open-pit copper mines.



Kennecott (Rio Tinto) Copper mine

In 2002, the Winter Olympic games and the VIII Paralympic Winter games, were held in Utah. One of the venues built to support the Olympics was the Kearns Legacy Olympic Oval. This facility supports curling, figure skating, speed skating and hockey. The facility is now open to classes in these areas as well as running track.



The Legacy Center-Kearns



Curling at the Legacy Center

For a cultural experience, Magna's arts council offers several opportunities, Magna's main streets Arts Festival and the Sun and Moon café in Emigration Canyon offers live music.

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Magna Main Street Arts Festival



Sun and Moon Café-Emigration Canyon



Hogle Zoo, Emigration Canyon

At the mouth of Emigration Canyon is located the Hogle Zoo and “This is the Place Monument.”

For a historic look at the District, there’s the “This is the Place monument. In 1971 the Utah legislature appropriated funds for a master plan for the creation of a living history museum. The Heritage Village located at the “This is the place Heritage Park” in Emigration Canyon displays restored replication of historical buildings; the Utah Statehood Centennial Commission adopted the Park as its living legacy project. (wikipedia.org.)

The park has created a museum displaying several artifacts in original cabins of District settlers. The cabins have been furnished such that patrons can get a first-hand look at how life would have been in District during settlement days.





Saltair

The renowned Saltair is located on the Great Salt Lake, in Magna, and is now a venue for concerts. To round out the available attractions there's also rock climbing at Little Cottonwood Canyon.



For township-based entertainment, there is a live theater located in Magna; the Historic Empress Theatre.





Greater Salt Lake Municipal Services District plays host to several religious structures including: Magna Presbyterian Church and the Immaculate Conception Catholic Church in Copperton, the Kearns First Baptist Church and Magna's Church of Jesus Christ of Latter-Day Saint's stake center; among many other religious buildings.



Immaculate Conception Catholic Church, Copperton



Magna Presbyterian Church



Kearns First Baptist Church



Magna's Church of Jesus Christ of Latter Day Saints Stake Center

Controversies

The District in its creation has created a controversy for other governmental entities. The District is a unique District, the first in the Nation. Because of the unique status of the Townships and the District, it has taken some time for other entities to recognize that the Townships hold equal status amongst other municipalities in the State.

Salt Lake County has held great authority over the areas that are now townships, and in unincorporated Salt Lake County. The Board of Trustees for the MSD now makes the final decisions, with the input from the County representative that sits on the Board, on the capital projects funded not only in the townships, but in unincorporated Salt Lake County.



Community Councils

Community Councils play a key role in the District. Community Councils were part of the grassroots movement to incorporate areas of unincorporated Salt Lake County into townships. To this day, Community Councils are key to driving capital projects in unincorporated county, supporting and organizing townships celebrations, and providing citizen input to major decisions in the District.

Each township supports its own local Community Councils. Unincorporated Salt Lake County supports three Community Councils representing various regions in the District.

Shopping

One of the precipitating reasons for creating the Greater Salt Lake Municipal Services District was to protect township boundaries. Many townships, prior to incorporation, found that neighboring communities were annexing much of the entity's developed areas, including major shopping regions.

The District has some shopping areas but seeks economic development prospects to re-build the sales tax base that is a major source of revenue for the District and the Townships.

Magna maintains a historic Main Street that offers several original shopping opportunities that range from eateries to bicycle shops. Magna also offers a Walmart market, and several other grocery stores.

Kearns also offers a variety of shopping and dining opportunities. Each township now relies on online shopping to help offset the quickly declining number brick-and-mortar store fronts. The State of Utah is exploring additional options of collecting sales tax through on-line purchases.



UTA Frontrunner

It is anticipated that the regional transportation systems, Frontrunner, and Trax will aid in creating the District's vision of diversified shopping base that will open up new opportunities for economic growth.

Industrial

Greater Salt Lake Municipal Services District's industrial producer is located in Salt Lake County; Rio-Tinto copper mine.

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Budget Summary

In analyzing the revenues/Expenditures of the District, it is often helpful to see a consolidated budget. The following documents are in-aggregate; all funds “rolled” into one statement, in order to see the entire workings of the District at-a-glance. This overview also allows the reader to grasp trends within the budget process.

Greater Salt Lake Municipal Services District

Combined Fund Summary
FYE December 31, 2020

Account Description	Actual FY 2017	Actual FY 2018	Projections FY 2019	Budget FY 2019	Requests FY 2020	Approved 2020
Revenues						
Taxes						
Sales Tax	4,527,163	8,907,819	6,742,869	14,929,280	14,086,700	14,086,700
Franchise Fees	293,400	-	5,708	1,171,972	910,300	910,300
Total	\$4,820,563	\$8,907,819	\$6,748,577	\$16,101,252	\$14,997,000	\$14,997,000
Licenses and Permits						
Planning and Zoning Fees	1,071,746	1,040,314	2,083,417	1,578,874	1,576,940	1,576,940
Total	\$1,071,746	\$1,040,314	\$2,083,417	\$1,578,874	\$1,576,940	\$1,576,940
Intergovernmental Revenues						
Grants	2,425,717	57,926	1,543,750	408,492	2,686,770	2,686,770
B&C Road Fund Allotment	-	12,334,550	4,834,507	3,117,225	6,162,400	8,066,700
State Beer Allotment	-	35,192	-	400	35,400	35,400
Misc. Revenues	1,291,553	474,512	269,463	1,342,206	553,400	553,400
Total	\$3,717,270	\$12,902,180	\$6,647,720	\$4,868,323	\$9,437,970	\$11,342,270
Other Revenues						
Justice Court Fines	419,368	433,201	-	835,117	577,000	577,000
Interest Earnings	28,636	144,713	256,795	131,508	148,000	148,000
Sale Surplus Equipment	-	-	-	-	-	0
SB 136 Sales Tax	-	-	183,523	2,219,049	1,479,200	1,479,200
Storm Drain Fee	-	-	172,681	-	-	0
Township Designated Funds	-	-	-	-	284,000	284,000
Interlocal Contributions	545,340	996,443	1,308,654	1,328,067	2,124,800	4,633,800
Cemetery Care	-	-	5,469	-	5,400	5,400
Total	\$1,154,935	\$1,575,687	\$1,927,122	\$4,513,741	\$4,618,400	\$7,127,400
Contributions and Transfers						
Transfers-In	37,127,551	43,320,792	21,176,913	22,077,348	28,942,440	28,942,440
Restricted Funds	-	-	350,000	-	-	0
Beg Fund Bal Approp.	-	6,355,920	9,645,670	22,436,272	12,516,812	6,585,287
Total	\$37,127,551	\$49,676,712	\$31,172,583	\$44,513,620	\$41,459,252	\$35,527,727
Total Revenues	\$47,892,065	\$74,102,712	\$48,579,419	\$71,575,810	\$72,089,562	\$70,571,337

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Greater Salt Lake Municipal Services District
 Combined Fund Summary (continued)
 FYE June 30, 2020

Account Description	Actual FY 2017	Actual FY 2018	Projections FY 2019	Budget FY 2019	Requests FY 2020	Approved 2020
Expenditures						
Admin. and Finance	375,207	414,738	654,575	581,048	1,598,200	1,598,200
Interlocal (General Fund)	25,951,980	9,426,227	19,345,578	21,653,508	14,776,184	10,609,900
Professional Services	-	122,136	305,000	400,500	375,000	375,000
Computer Technology	-	-	-	-	287,100	287,100
Planning	-	3,685,388	5,212,448	5,212,448	4,336,300	4,436,300
Non-Classified	-	-	3,000	3,000	185,800	185,800
Legislative Wage	10,120	280,463	331,638	291,263	466,600	466,600
Awards, Promotional & Meals	735	958	1,510	-	900	900
Subscriptions	2,035	1,110	795	5,700	5,900	5,900
Printing/Publications	966	1,828	16,852	16,500	33,000	33,000
Travel/Mileage	983	3,256	2,305	8,400	7,100	7,100
Office Expense and Supplies	2,457	3,018	4,181	12,520	13,200	13,200
Vehicle & Equip Supplies and	153	1,798	1,978	-	-	-
Computers/Equipment	12,385	10,720	4,443	9,000	13,000	13,000
Cell phone and Telephone	744	-	497	1,800	4,300	4,300
Attorney-Civil	-	-	158,131	1,000	256,000	256,000
Education and Schools	160	1,479	639	18,000	19,500	19,500
Web Page Development/Maint	-	-	8,893	2,800	30,100	30,100
Software/Streaming	934	2,349	4,075	-	-	0
Payroll Processing Expenses	-	-	3,722	900	6,500	6,500
Communications	-	-	-	-	13,200	13,200
Internet Connections	-	-	2,145	300	300	300
Contributions/Sp Events	158,112	94,348	230,687	216,278	290,100	290,100
Credit Card and Bank Expenses	3,576	2,400	-	-	500	500
Insurance	37,023	62,797	102,869	81,000	88,300	88,300
Workers Comp Insurance	-	-	3,517	-	6,300	6,300
Postage	-	-	-	-	1,500	1,500
Professional and Technical	178,650	190,205	87,351	408,844	346,000	355,000
Recorder Services	53,621	8,134	33,231	173,562	167,600	167,600
Non-Cap Improvements	-	13,754	25,235	38,000	56,000	56,000
Capital Improvements	-	485,960	602,210	10,341,438	6,780,731	4,783,637
Capital Projects	-	4,839,761	3,913,028	2,831,333	10,165,005	12,796,858
Interlocal (Townships)	8,544,519	20,819,039	10,375,695	22,108,558	23,462,640	23,462,640
Beer Transfer	-	-	-	400	35,400	35,400
Rent	8,080	4,488	347	5,900	26,900	26,900
Non-Classified	-	1,407	101,298	1,300	337,402	337,402
Transfers to Other Funds	21,291	18,723,474	1,769,452	6,160,529	7,613,000	9,517,300
Contribute to Fund Bal.	12,528,334	14,901,477	5,272,095	989,981	284,000	284,000
Total Expenditures	\$47,892,065	\$74,102,712	\$48,579,420	\$71,575,810	\$72,089,562	\$70,571,337

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Combined Funds

There is an overall budget decrease between the fiscal years 2019 and 2020.

The District has sought opportunities to refine contracts for services, the biggest expenditures of the District, to create a sustainable budget going forward.

The County adopted the SB 136 transportation sales tax, which will help in the funding for capital projects. These funds will be transferred directly to the capital improvement fund, to help fund transportation projects.

Another budgetary increase is in the capital improvement fund, reflects the philosophy that all capital projects will reflect full cost. This gives the Board the opportunity to evaluate available funds in total. For 2019, not all of the capital projects obligated by the District, were recognized in the 2019 budget.

For Capital projects, the intention of the District is to adopt and operate under a project-length balanced budget for capital projects. The full cost of all capital projects is included in the capital budget. The approved appropriation for each capital project is retained, from year-to-year, until the appropriation is expended, the project is completed, or the Board of Trustees amends the appropriation and approves the transfer of funding to another project or to fund balance. The Capital plan will be revised annually to include new projects and revisions to existing projects.

In the operations of the District, the District has a unique process of funding District needs. Annual revenues will be projected for each township, generally in the form of sales tax, B&C revenues and building and inspection fees. All revenues received by the entity is recorded as revenue in that entity's fund. An expense is then recognized to transfer those funds to the general fund, to meet District-wide needs such as snow plowing, District Attorney services, animal control etc.

The general fund will then transfer back to the entity the amount requested for general operations of that entity.

Because of the many transfers, this may create a disproportionate view of the actual operational activities and expenditures of the entity but are necessary for proper reporting.



Brighton Ski Resort



A synopsis of District-wide revenues and expenditures is as follows:

**Greater Salt Lake Municipal Services District
Combined Funds
FYE December 31, 2020**

	Proposed Budget <u>12/31/20</u>	Approved Budget <u>12/31/19</u>	Variance Increase (Decrease)
<u>REVENUES:</u>			
General Fund	\$ 25,530,400	\$ 33,675,571	\$ (8,145,171)
Town of Brighton	860,900	-	860,900
Copperton Metro Township	333,940	336,203	(2,263)
Copperton Cemetery	5,400	-	5,400
Emigration Metro Township	580,800	543,750	37,050
Kearns Metro Township	7,100,300	7,404,593	(304,293)
Magna Metro Township	6,556,000	6,152,393	403,607
White City Metro Township	1,258,300	1,277,819	(19,519)
Unincorporated SL County	10,764,800	8,218,304	2,546,496
Capital Improvement, Projects :	<u>17,580,497</u>	<u>13,952,168</u>	<u>3,628,329</u>
Total	<u>\$ 70,571,337</u>	<u>\$ 71,560,801</u>	<u>\$ (989,464)</u>
<u>EXPENDITURES:</u>			
General Fund	\$ 25,530,400	\$ 33,675,571	\$ (8,145,171)
Town of Brighton	860,900	-	860,900
Copperton Metro Township	333,940	336,203	(2,263)
Copperton Cemetery	5,400	-	5,400
Emigration Metro Township	580,800	543,750	37,050
Kearns Metro Township	7,100,300	7,404,593	(304,293)
Magna Metro Township	6,556,000	6,152,393	403,607
White City Metro Township	1,258,300	1,277,819	(19,519)
Unincorporated SL County	10,764,800	8,218,304	2,546,496
Capital Improvement, Projects :	<u>17,580,497</u>	<u>13,952,168</u>	<u>3,628,329</u>
Total	<u>\$ 70,571,337</u>	<u>\$ 71,560,801</u>	<u>\$ (989,464)</u>
NET INCOME (LOSS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Greater Salt Lake Municipal Services District

Budget

For Period Ending December 31, 2020

	Special Revenue										
	General Fund	Capital Improv/ Project	Brighton Town	Copperton Metro Township	Copperton Cemetery	Emigration Canyon Metro Township	Keans Metro Township	Magna Metro Township	White City Metro Township	Unincorporated SL County	Governmental Funds
Revenues											
Sales Tax	\$ -	\$ -	\$ 211,800	\$ 92,900	\$ -	\$ 204,000	\$ 4,418,000	\$ 3,633,000	\$ 627,000	\$ 4,900,000	\$ 14,086,700
Franchise Fees	-	-	3,500	-	-	-	-	-	-	906,800	910,300
Class B&C Road Fund	-	-	18,600	34,200	-	89,900	1,245,700	960,000	214,000	3,600,000	6,162,400
State Liquor	-	-	-	400	-	800	17,300	14,200	2,700	-	35,400
Fines and Forfeitures-Justice Court	-	-	8,700	5,700	-	11,100	243,500	188,700	38,500	80,800	577,000
Planning and Zoning Fees	-	-	8,400	9,140	-	54,400	323,700	918,700	46,300	194,000	1,554,640
Interest	202,100	-	-	1,900	-	4,400	10,000	12,000	9,900	109,800	350,100
Other Revenues	-	2,850,000	-	1,300	5,400	-	22,300	-	-	-	2,879,000
Transportation Sales Tax (SB 136)	-	1,479,200	-	9,100	-	20,100	406,700	334,400	60,500	648,400	2,958,400
Grant	-	2,626,770	-	-	-	-	-	60,000	-	-	2,686,770
Interlocal Transfer In from Other Funds	23,463,240	-	-	-	-	-	-	-	-	-	23,463,240
Interlocal Transfer From General Fund	-	5,904,300	325,900	179,300	-	196,100	413,100	435,000	259,400	325,000	8,038,100
Council Designated Funds	-	-	284,000	-	-	-	-	-	-	-	284,000
Contribution from Fund Balance	1,865,060	4,720,227	-	-	-	-	-	-	-	-	6,585,287
Total Revenues	<u>25,530,400</u>	<u>17,580,497</u>	<u>860,900</u>	<u>333,940</u>	<u>5,400</u>	<u>580,800</u>	<u>7,100,300</u>	<u>6,556,000</u>	<u>1,258,300</u>	<u>10,764,800</u>	<u>70,571,337</u>



Greater Salt Lake Municipal Services District

Budget (Continued)

For Period Ending December 31, 2020

Expenditures

District/Entity Administration	1,598,200	-	325,900	179,300	2,000	196,100	413,100	435,000	259,400	325,000	\$ 3,734,000
Interlocal Contracts	10,609,900	-	-	-	-	-	-	-	-	-	10,609,900
Professional Services	375,000	-	-	-	-	-	-	-	-	-	375,000
Computer Technology	287,100	-	-	-	-	-	-	-	-	-	287,100
Planning	4,436,300	-	-	-	-	-	-	-	-	-	4,436,300
Non-Classified	185,800	-	-	-	-	-	-	60,000	-	-	245,800
Transfer to Brighton	325,900	-	-	-	-	-	-	-	-	-	325,900
Transfer to Copperton	179,300	-	-	-	-	-	-	-	-	-	179,300
Transfer to Emigration Canyon	196,100	-	-	-	-	-	-	-	-	-	196,100
Transfer to Kearns	413,100	-	-	-	-	-	-	-	-	-	413,100
Transfer to Magna	435,000	-	-	-	-	-	-	-	-	-	435,000
Transfer to White City	259,400	-	-	-	-	-	-	-	-	-	259,400
Transfer to Unincorporated SL County	325,000	-	-	-	-	-	-	-	-	-	325,000
Beer Funds	-	-	-	400	-	800	17,300	14,200	2,700	-	35,400
Capital Improvements and Projects	-	17,580,497	-	-	-	-	-	-	-	-	17,580,497
Transfer to General Fund	-	-	251,000	145,140	-	363,800	6,263,200	5,712,400	935,700	9,791,400	23,462,640
Transfer to Capital Improve. B&C	1,904,300	-	-	9,100	-	20,100	406,700	334,400	60,500	648,400	3,383,500
Transfer to Capital Improvements Sales Tax	4,000,000	-	-	-	-	-	-	-	-	-	4,000,000
Contribution to Fund Balance	-	-	284,000	-	3,400	-	-	-	-	-	287,400
Total expenditures	\$ 25,530,400	\$ 17,580,497	\$ 860,900	\$ 333,940	\$ 5,400	\$ 580,800	\$ 7,100,300	\$ 6,556,000	\$ 1,258,300	\$10,764,800	\$ 70,571,337



Because of the accounting for transfers between funds, recognized as revenues or expenditures, the budget seems much higher than the actual expenditures in the township, town and unincorporated Salt Lake County budgets. It is an interesting to take a look at an un-balanced view of the funds without the inter-local transfers and use of fund surplus. This gives an insightful look into just how much all the communities rely on each other to provide services to their constituents.

Balances
Without Transfers or use of Fund Surplus
12/31/2020

REVENUES:

General Fund	\$	202,100
Brighton Metro Township		535,000
Copperton Metro Township		154,640
Copperton Cemetery		2,000
Emigration Metro Township		384,700
Kearns Metro Township		6,687,200
Magna Metro Township		6,061,000
White City Metro Township		998,900
Unincorporated SL County		973,400
Capital Improvement, Projects		2,842,770
Total	\$	18,841,710

EXPENDITURES:

General Fund	\$	17,392,300
Brighton Metro Township		325,900
Copperton Metro Township		179,700
Copperton Cemetery		2,000
Emigration Metro Township		196,900
Kearns Metro Township		430,400
Magna Metro Township		449,200
White City Metro Township		430,400
Unincorporated SL County		325,000
Capital Improvement, Projects		16,383,726
Total	\$	36,115,526

NET INCOME (LOSS) **\$ (17,273,816)**



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Capital Improvements and Projects

Capital assets are all tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Examples of capital assets are land, land improvements, buildings, vehicles machinery etc.

Long-range planning for capital improvements continues to be a priority for the District. Conservative budgetary constraints have meant that the capital project program has evolved into a program that addresses the greatest needs first.

It is the intention of the District to annually look at capital expenditures and continue to spread capital improvement funds among multiple entities to try to meet the most urgent needs as well as prioritize those projects with their own funding source.

It is also the intention of the District, as pointed out previously, to adopt and operate under a project-length balanced budget, as described above. The full cost of all capital projects is included in the capital budget. This has the benefit of fully funding projects, before launching into new projects.

The approved appropriation for each capital project is retained, from year-to-year, until the appropriation is expended, the project is completed, or the Board of Trustees amends the appropriation and approves the transfer of funding to another project or to fund balance. This allows the Board to see the full scope of the multiple projects in operation throughout the multi-jurisdictional entities.

The Capital plan is revised annually to include new projects and revisions to existing projects. By looking at the full scope of all projects, the Board is able to fully evaluate new projects.

The capital budget is part of the annual balanced budget that is adopted by the Board of Trustees by resolution and becomes effective with the start of the new fiscal year on January 1.

Major areas targeted by the District for capital improvements include streets, storm drain, infrastructure and District recreational areas.

The District's road system continues to deteriorate due to extreme weather conditions, a high average age, and street cuts from necessitated repairs to sewer and water infrastructure below the paved road.

A primary funding source for street maintenance is the District's B&C road funds, which is allocated by the State based on a mile-lane basis and is used for continued maintenance of class B&C roads.

B&C revenues are first allocated to the general fund, to cover public works operations. Any B&C road funds over and above the cost of the public works roads maintenance and improvements will be transferred from the general fund to the capital improvement fund, along with the SB136 transportation sales tax.

The District is creating a 5-year capital improvement and project plan, through the creation of master plans, to fully evaluate each community's needs.



The Capital Improvements and Projects Process

The District views itself as primarily a service organization. The District continually seeks a balance between maintaining operational needs and seeking remedies to cover expenses for needed infrastructure.

During the budget process, we ask all townships, town and unincorporated County Councils reasonable goals for capital requests, aided by the Engineering team. We recognize the need to keep up with capital improvements and capital projects, we try to also be realistic about the ability of the District to meet all requested capital needs without an infusion of additional revenue sources.

Revenue continues to be the driving force in the budget, both capital and operational. We strive to meet budgetary needs to the extent that projected revenue allows. Quite often, unless the District can find ways to generate additional revenues, the capital projects budget is generally reserved. This does not mean however that departments and contracting agencies heads are encouraged, through budgetary requests, to understate the needs of individual departments.

Priority Capital projects and improvements are those that:

- Have their own funding source.
- Remedy safety issues.
- Are necessary for the continuation of the District's core services.

Upcoming budgetary hurdles include major road, storm water and other capital projects, and amendments to the B&C road fund distribution calculation that may have the impact of further reducing B&C funds, forcing a heavier reliance on sales tax revenue.

Capital Policies

The general funding sources for capital equipment and projects for the general fund and special revenue funds comes from General Fund Revenues (sales tax and building fees.) It is anticipated, that if the storm drain fee is adopted, the District will open up an enterprise fund to capture the operational and capital expenditures of the storm drain program.

The Capitalization threshold for District assets, both capital assets and capital equipment is \$10,000. This is the level at which the District will recognize expenditures as a capital asset. Although the



District does not have enterprise funds, when and if we have an enterprise fund, this will mean that assets will be booked and depreciated over their useful lives. For governmental funds, depreciation is only recognized in one set of financial statements, the government-wide financial statements.

As mentioned earlier, B&C road funds are those funds generated through the gas tax that are allocated by the State based on a mile-lane basis to government entities. These funds are used for continued maintenance of class B&C roads.

It is the philosophy of the District to expend B&C road funds on public works operational programs, all of which qualify for B&C funding, and then transferring any excess B&C revenue funds to the capital improvement District in order to help fund capital projects that qualify for B&C revenue funding.

The District also relies on the transportation sales tax (SB 136) and general sales taxes for capital projects.



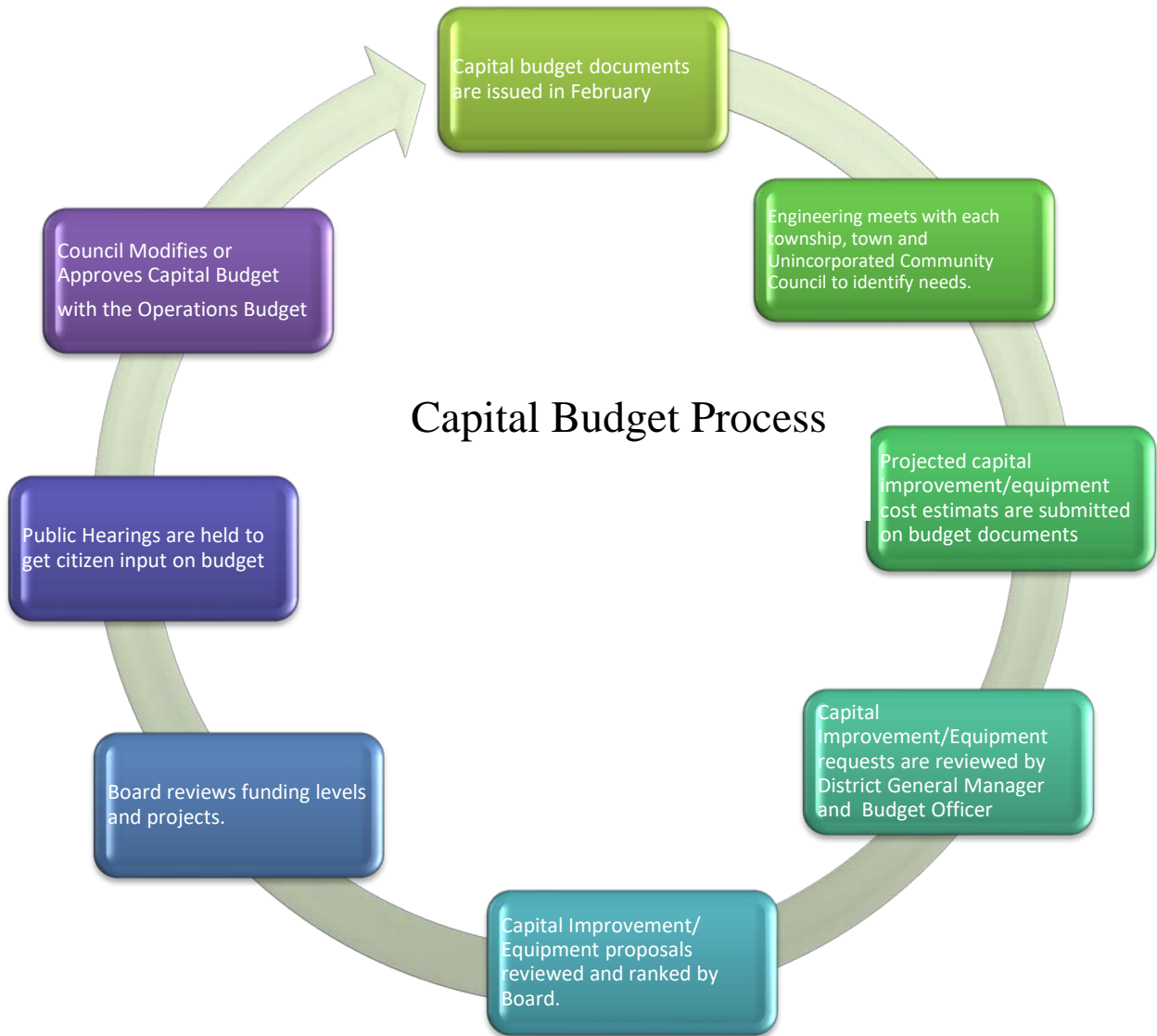
Southridge Park-Kearns Utah

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Capital Budget Planning Process

The capital budget planning process is as follows:





Plans and Studies

Many of the Capital plans in the District are prioritized by the individual Townships, towns and Unincorporated Area. The following plans and studies guide the Townships in setting Capital improvement/equipment budgets whether through funding options or through plans setting construction standard, sites and projects. The District's plans and studies include:

Transportation Element of the General Plan	•The Roadway element for automobile travel
Sidewalk Inventory	•Inventory of Municipal Sidewalks, overseen by the Engineering team.
Bicycle and Pedestrian Element of the General Plan	•The plan for all non-motorized transportation and public transit
Water Systems Component of the General Plan	•The Master Plan for culinary water and pressurized irrigation systems.
Sewer Systems Element of the General Plan	•The master plan for the sanitary sewer system.
Storm Drain Element of the General Plan	•The master plan for the storm drain system.
Parks, Trails and Open Space Element of the General Plan	•Defines the acceptable level of park and open space facilities in the District.
Land Use Element of the General Plan	•Defines the District's plan for the acceptable land use patterns of the District and guides the District's zoning decisions.
Rate Studies	•Analysis conducted to determine the correct user charges for District-provided services. This includes storm drain fees..
Capital Facility Plans	•An analysis the outlines the capital facilities necessary to accommodate growth. This can be in the areas of utilites and transportation, police and fire or parks.
Regional Planning Documents	•Planning documents developed to provide a cohesive regional plan.
Economic Development Plan	•Used to identify economic development needs in the communities.
Housing Element of the General Fund.	•Used to identify housing needs.
Enviornmental and Air Quality Element.	•Used to identify potential risks.
Big Cottonwood Scenic Bikeway Plan	•Bicycle safety plan compiled through the Big Cottonwood Community Council.



For General plan elements, the Townships outline the primary scope and objective of the plan. Public open houses are held to gather input from stake holders at key points in the planning process. The proposed General plan element is brought to the planning commission, where a public hearing is held. The planning commission created by the township, town or Unincorporated SL County, reviews the plan after hearing the public comments.

If the planning commission finds the plan acceptable, the planning commission recommends approval to the Metro Township Councils and town council. If the Metro Township and Town Councils approve of the plan, they adopt the plan by resolution. The plan then becomes the guiding document to be used as the basis of Township ordinances and other decisions relating to the plan.

For studies such as the storm drain study, an external contractor was engaged to conduct a feasibility study and propose storm drain fees.

Sidewalk inventories are conducted as part of the engineering function. Some studies, such as the Big Cottonwood scenic bikeway plan was organized by the Big Cottonwood Community Council, with input from over 30 stakeholders, to address the increase in cycling, jogging and other types of activity along the canyon corridor.

Non-recurring Capital Expenditures

This is the third full year the District has been in operations. The District's intention is to purchase equipment on a non-recurring basis.

Greater Salt Lake Municipal Services District utilizes a modified zero-based budgeting process. The majority of expenditures are evaluated on an annual basis. The District budget is reviewed and revised annually, to evaluate possible funding sources and to rank and analyze needed capital improvements and capital equipment.

Salt Lake County Engineers, one of our contract agencies, are invaluable in finding available grant funding and helping the District manage those grants pertaining to Capital projects.

The District is currently working with Salt Lake County fleet, a contract agency, to reserve funds for vehicle replacement. The District, at this point, has no intention of replacing vehicles through bank financing or capital leases.

The downfall the District sees in bank financing or capital leases, is the need for fixed financing on select equipment that obligates funds for future periods.

The District has no operating leases.



Funded Capital Improvements and Projects

Greater Salt Lake Municipal Services District

Schedule of Requested and Budgeted Capital
FYE December 31, 2020

Project	Entity	Project Number	Requested		Source:		
			Current Fiscal Year 2020	Funded 2020	User B&C/Sales	Grant Source	Grant
Trees	Copperton		30,000	30,000	30,000		
Margarithe Road Stabilization	Emigration	EFCMC190007	100,000	100,000	100,000		
Emigration Canyon Slope Stabilization	Emigration	CI6120012	50,853	50,853	50,853		
Overlay	Emigration	Public Works	3,083,578	3,083,578	3,083,578		
Pavement Maintenance Design	Emigration	Public Works	35,797	35,797	35,797		
Slurry Seal	Emigration	Public Works	46,027	46,027	46,027		
6200 South Fencing	Kearns	EFCMC190009	175,000	175,000	175,000		
Kearns Wayfinding Bicycle Route	Kearns	EFCMC180007	9,963	9,963	-	ORD	10,000
Bicycle Route Wayfinding	Kearns	EFCMC190020	20,643	20,643	20,643	WFRC	64,358
NW Ave Safety 5400 S-5975 S	Kearns	EFCMC2000XX	120,000	120,000	120,000		
Kearns Lodestone Ave Sidewalk	Kearns	EFCMC190019	41,190	41,190	41,190		
4700 S Environmental	Kearns	CJ2130004	862,319	862,319	862,319		
Kearns NW Ave Sidewalk	Kearns	EFCMC190021	11,254	11,254	11,254	UDOT	208,000
5600 W Safety Improvements	Kearns	EFCMC180006	100,000	100,000	100,000		
Pieper Blvd 5215 S to 4715 S	Kearns	EFCMC2000XX	120,000	120,000	120,000		
Street lights - new and upgrades	Kearns	Public works	144,000	144,000	144,000		
Traffic signals - upgrades	Kearns	Public works	43,000	43,000	43,000		
Overlay - SL County	Kearns	PW Ops	840,000	840,000	840,000		
Kearns Jr. High Hawk	Kearns		140,000	140,000	140,000	Regional Devl	500,000
3500 S AND 9200 W Bridges (Project Mar	Magna	EFCMC190026	30,000	30,000	30,000		
2550 S 7200 W to 8000 W Road	Magna	EFCMC190016	906,138	906,138	906,138	UDOT	1,000,000
Continued	Magna				-	ORD	1,500,000



Greater Salt Lake Municipal Services District

Schedule of Requested and Budgeted Capital (continued)
FYE December 31, 2020

Project	Entity	Project Number	Requested		Source:		
			Current Fiscal Year 2020	Funded 2020	User B&C/Sales	Grant Source	Grant
Magna Wayfinding Sineage	Magna	EFCMC180010	15,000	15,000	-	ORD	15,000
9100 W Roadway	Magna	EFCMC190003	92,324	92,324	92,324		
2600 S Sidewalk & Storm Drain	Magna	EFCMC190001	970,000	970,000	970,000		
Magna Detention Ponds	Magna	EFCMC160008	420,027	420,027	420,027		
2600S Sidewalk SD 8800W to 9180W	Magna	EFCMC190001	114,633	114,633	114,633		
3100S SD 8000W to 8400W	Magna	EFCMC190005	40,386	40,386	40,386		
Street lights - new and upgrades	Magna	Public Works	50,000	50,000	50,000		
Traffic signals - upgrades	Magna	Public Works	33,500	33,500	33,500		
Overlay - SL County	Magna	PW Ops	591,000	591,000	591,000		
Chip seal - SL County	Magna	Public Works	119,000	119,000	119,000		
8400 West Pedestrian Overpass	Manga	TB140001	100,000	100,000	100,000		
3500 S 7640 W TO 7690 W	Manga	EFCMC160003	200,000	200,000	200,000		
2300 E Safety Project	MSD	CJ5130001	-	-	-		
Wood Hollow at Redwood Road Culvert	MSD	CJ_080019	-	-	-		
Unincorporated Storm Drain Inspection &	MSD	EFCMC160001	46,532	46,532	46,532		
Miscellaneous Projects	MSD		150,000	150,000	150,000		
PW Improvements	MSD	PW Improvements	207,900	207,900	207,900		
MSD	MSD	PW Projects	2,843,551	2,843,551	2,843,551		
8850 S Sidewalk 1640 E TO 1700 E	Unincorporated	EFCMC190015	54,114	54,114	20,000	UDOT	34,114



Greater Salt Lake Municipal Services District

Schedule of Requested and Budgeted Capital (continued)

FYE December 31, 2020

Project	Entity	Project Number	Requested		Source:		
			Current Fiscal Year 2020	Funded 2020	User B&C/Sales	Grant Source	Grant
8600 S Sidewalk 1530 E to 1676 E	Unincorporated	EFCMC190024	239,459	239,459	59,865	UDOT	179,594
U-111 7300 W PH 1 New Roadway	Unincorporated	EFCMC190017	400,000	400,000	400,000		
9400 S, 3000 E to 3100 E	Unincorporated	EFCCB160002	102,405	102,405	102,405		
10000 S 2700 E Safety Improvement	Unincorporated	EFCCB170001	757,820	757,820	757,820		
Little Cottonwo Canyon Grit Mill	Unincorporated	EFCMC170005	20,000	20,000	20,000	Rec Grant	154,000
11400 S 1500 E 1600 E Sidewalk	Unincorporated	EFCMC180002	198,390	198,390	198,390		
Mesa Drive Sidewalk	Unincorporated	EFCCB180004	239,712	239,712	161,712	UDOT	78,000
12600 S 7200 W Roadway	Unincorporated	EFCMC190018	1,043,062	1,043,062	-	ORD	1,043,062
Mesa Drive Sidewalk East	Unincorporated	EFCMC190013	20,000	20,000	20,000		
Overlay - SL County	Unincorporated	PW Ops	139,248	139,248	139,248		
Chip seal - SL County	Unincorporated	Public Works	452,000	452,000	452,000		
730 E SW Tulip to Segó Lily	White City	EFCMC2000XX	134,447	134,447	447	UDOT	134,000
Carnation Drive Sidewalk	White City	EFCCB180005	246,335	246,335	246,335		
9400 S Ski Connect	White City	EFCMC170003	119,890	119,890	119,890		
White City Segó Lily Drive Road Improven	White City	EFCMC190023	500,000	500,000	-	Regional Devl	500,000
Traffic signals - upgrades	White City	Public Works	10,000	10,000	10,000		
MC STORM DRAIN SMALL PROJECTS	ALL	EFCMCXX1000	-	-			



Greater Salt Lake Municipal Services District

Schedule of Requested and Budgeted Capital (continued)

FYE December 31, 2020

Project	Entity	Project Number	Requested	Funded 2020	Source:		
			Current Fiscal Year 2020		User B&C/Sales	Grant Source	Grant
EFCMC2000XX	Emigration	3	1,530,000				
EFCMC2000XX	Emigration	2	55,000				
Kearns - Sidewalk Design/Const	Kearns	EFCMC2000XX	160,000				
Bridge Replacement 4015 W	Kearns	EFCMC2000XX	30,000				
5415 S to Cougar Ln Intersect	Kearns	EFCMC2000XX	560,000				
3100 S from 9050 W to 8800 W Storm D	Magna	EFCMC2000XX	110,000				
Traffic Calming at Montclair Street	Magna	EFCMC2000XX	75,000				
Cyprus Master SD Phase 2	Magna	EFCMC2000XX	1,720,000				
3100 S Storm Drain 8000 W to 8400W	Magna	EFCMC190005	300,000				
MC STORM DRAIN SMALL PROJECTS	MSD	EFCMCXX1000	-				
3100 E; LC Road - Dimple Dell	Unincorporated	EFCMC2000XX	75,000				
Galaxie Drive Safety	Unincorporated	EFCMC2000XX	50,000				
8420 E Mesa Drive	Unincorporated	EFCMC2000XX	30,000				
Mesa Drive Sidewalk East	Unincorporated	EFCMC190013	80,000				
Poppy Ln SW-Sego Lily-Galena	White City	EFCMC2000XX	60,000				
Sego Lily Drive Road Improv	White City	EFCMC190023	300,000				
Slurry Seal-Contractor	Copperton	PW Ops	7,700				
Slurry Seal-Contractor	Kearns	PW Ops	443,609				
Overlay -Contractor	Kearns	PW Ops	2,123,134				
ADA-Contractor	Kearns	PW Ops	530,000				



Greater Salt Lake Municipal Services District

Schedule of Requested and Budgeted Capital (continued)
FYE December 31, 2020

Project	Entity	Project Number	Requested Current Fiscal Year 2020	Funded 2020	Source:		
					User B&C/Sales	Grant Source	Grant
Overlay design 2021	Kearns	PW Ops	134,972				
Slurry seal - contractor	Magna	PW Ops	324,892				
Overlay - contractor	Magna	PW Ops	2,498,332				
Overlay 2021 - design	Magna	PW Ops	174,619				
Slurry seal - contractor	Unincorporated	PW Ops	197,967				
Overlay - contractor	Unincorporated	PW Ops	602,292				
Overlay 2021 - design	Unincorporated	PW Ops	100,000				
EFCMC2000XX	Emigration	1	240,000	-			
Total			29,853,014	17,580,497			

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Fund Balance

Fund balance is defined as the difference between assets and liabilities reported in a governmental fund. While fund balance is a good way to evaluate the health of the entity, at times, it is not an indicator of actual cash reserves held within the entity.

Fund balance consists of all assets, whether cash receipts, inventories, supplies, or donations such as donations of property or of infrastructure by developers, which is recognized as “revenue.”

Fund balance, in governmental accounting, is substantially the same as retained earnings in a business environment. Accumulation of fund balance is allowed in any fund but is limited in the township and town general funds (MSD special revenue funds) to a minimum of 5% of budgeted revenues and a maximum of 25 % (U.C.A. 10-6-116).

For the MSD general funds, funds are limited to the most recently adopted general fund budget, plus 100% of the current year’s property tax. (17B-1-612(2)(a).)

All cash exceeding operational levels, are invested consistent with the State Money Management Act, in the State Public Treasurers Investment Fund (PTIF).

Utah State auditor’s office has outlined three specific purposes for the accumulation of fund balance:

- To provide working capital to finance expenditures until general property taxes, sales taxes or other revenues are collected.
- To provide a resource to meet emergency expenditures.
- To cover a pending year-end excess of expenditures over revenues from unavoidable shortfall in revenue.

At the end of the fiscal year, the finance officer will analyze current year’s fund balances of the Townships and town, taking into account those amounts used in the subsequent year’s budget and transfer any excess, above legal limits, to the Capital Projects Funds’ “Council Designated” line-item(s). The Council can then determine which projects to use those funds on. Adjustments can then be made either through the open budget process, or through the next budget process, to allow the use of those funds.

Fund reserves in funds other than the general fund(s) are not restricted as to minimum or maximum limits.

The benefits of holding a healthy fund balance includes the ability to maintain a good bond rating by the rating agencies and having a surplus for emergency situations.

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Fund Balances, recognizing projected revenues and expenditures, for the District’s funds are as follows:

Fund	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance	Dollar Change
General Fund	7,140,029	23,665,340	25,530,400	5,274,969	(1,865,060)
The Town of Brighton	-	860,900	576,900	284,000	284,000
Copperton Metro Township*	68,780	333,940	333,940	68,780	-
Emigration Metro Township*	114,380	580,800	580,800	114,380	-
Kearns Metro Township	473,452	7,100,300	7,100,300	473,452	-
Magna Metro Township	886,293	6,496,000	6,496,000	886,293	-
White City Metro Township*	193,165	1,249,300	1,249,300	193,165	-
Copperton Cemetery	62,475	5,400	5,400	62,475	-
Capital Improv Proj & Equip	11,788,899	12,860,270	17,580,496	7,068,673	(4,720,226)

*After transferring projected excess fund balance to township designated-capital improvements

This is a point-in-time fund balance analysis; unpredicted events may cause actual fund balances may vary.

Current year’s decrease in fund balance in certain funds can be traced primarily to the use of fund reserves to help finance capital projects or meet ongoing operational needs.



Magna Mainstreet Celebration



Concerns

Some of the concerns the District has identified center around funding issues. Of primary importance is funding to address the following issues:

- Aging infrastructure in the areas of streets, sidewalks and storm drain.
- Regulatory requirements surrounding storm water.
- Creating transit routes to ease over-burdened thoroughfares.
- Weathering the possible economic recession that is predicted.
- Supporting and enhancing the parks, trails and open space within the District.
- Attracting retail and commercial development to the area.
- Decreasing revenues in the area of Class “B” road fees.
- Lack of diversified sales tax revenues.
- Lack of diversified revenue streams.
- Working with Salt Lake County, our primary contract agency, to reduce overhead charges that duplicate expenses covered by the District.

Short-term Factors that Influence Decisions in Development of the Budget.

There are many factors that influence the decisions made in the development of the budget. Each budget cycle is governed by one or more of these factors.

Political goals. Each budget cycle is overseen by the Board Trustees, Mayors and Township, Town and Salt Lake County, who have their own vision of what the District needs to attain and which direction the District needs to go. This, in a large measure affects the direction of the budget. Whether the driving factor is public infrastructure, or quality of life areas, these goals are outlined and direction is given at planning sessions, and council meetings where the community leaders have the opportunity to prioritize needs and give direction to staff.

Evidenced need. Particularly because of the myriad of needs for capital and maintenance, there has been a backlog of capital and operational funding needs. Each department and division we contract with emphasizes and prioritizes their vision of what is most needed, so they can get needed funding to fulfill their individual responsibilities and obligations in carrying out their jobs.

Because funding is often limited, funding for additional capital, operations or projects are evaluated on a case-by-case basis and allocated budget based on evidenced need and governing priorities.

Economic Outlook. Economic outlook is crucial in the development of the budget. Projections of primary revenues such as sales tax and building fees and the Council’s willingness or unwillingness to assess additional property taxes or consider other revenue resources, plays a pivotal role in budgeting. These factors determine to what extent operational budgets are expanded or retracted, whether programs are added or eliminated and what capital improvements, projects or equipment is financed.

Sales tax, a primary revenue source for the District is sensitive to economic factors. This encourages the District to consider diversified revenue sources to provide greater revenue stability.

Current financial position. The District strives to maintain a positive and conservative financial position. The factors that impact the financial position include: fund balance levels, projections of available revenues, conservative budgeting and prudent financial management.

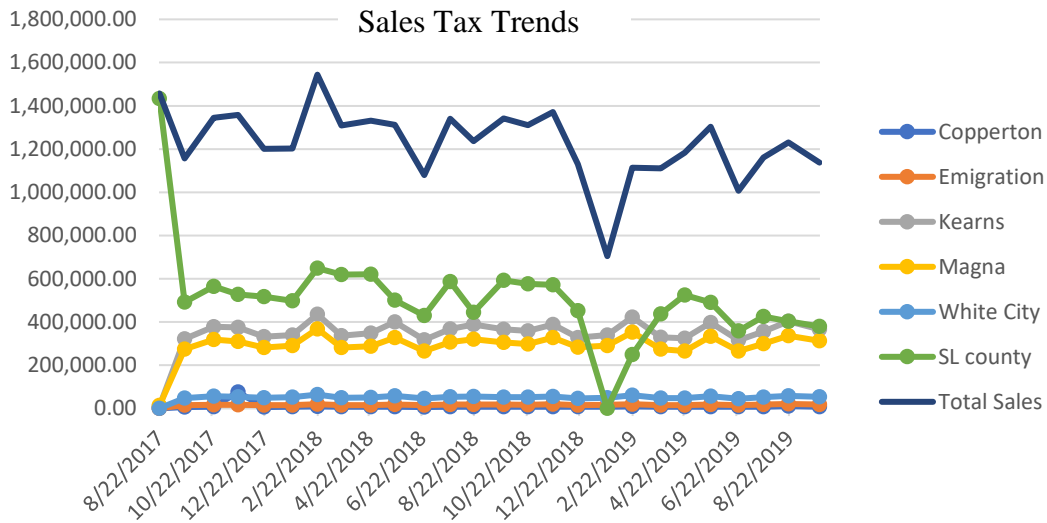


The financial position is a key element of the budget in determining the level with which the District can meet budgetary requests. This governs the restraint necessary or indulgence allowed to meet budgetary appeals.

Trends

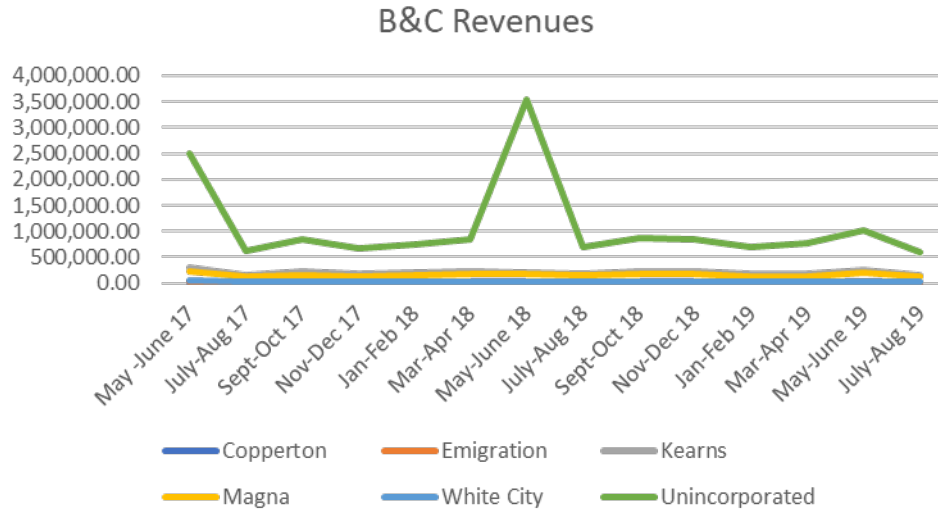
The District is able to trace certain events, needs or “trends” that seem to re-visit every budget year. Some of these trends represent needs of the District, others represent sources of revenues. A consolidated list of some of the trends the District sees, that have a significant impact on the budget process include the following:

Revenues. The District is seeing little or no variance in Township sales tax revenues, however Unincorporated Salt Lake County sales tax revenues follow a cyclical pattern, assumed to be due to the state appeals process against assessed sales taxes.



As indicated above, Unincorporated Salt Lake County Class B revenue is also being challenged. In the 2018 legislature, the distribution formula was amended, to remove hold-harmless lane-miles from the calculation. The effects of this distribution were shown in the September 2019 Class B distribution. This means that future projections of Class B revenues have been scaled back to a conservative number, that we hope will capture all the adjustments to the future.

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With the tightening of the District’s available financial resources, the District finds itself with numerous quality uses for budgeted funds that far out-pace the revenues.

- Capital Projects. The number of capital project requests continue to out-pace the capital budget available resources. New funding sources continue to be an issue. Primary projects identified by the Board that re-appear each year include: the streets infrastructure, an aging storm infrastructure and improved recreational facilities and parks.
- The need for new, qualified employees. The District operates utilizing a lean workforce. Retirement costs, health care costs and other benefits add to payroll operations and contribute to the District’s need to keep the workforce at a workable yet succinct level.

Also, a significant factor in the District’s workforce, is the unavailability of skilled employees.

KSL.com outlined a problem of Utah building inspectors not keeping up with home construction in Utah. The article indicated that Utah had only 330 licensed building inspectors in Utah.

Further trend information can be found in the township budgets.



Mountain Goats in Big Cottonwood Canyon



District-Wide Goals and Objectives

Strategic Goals and Strategies

The District has identified our strategic goals as: service excellence, continuous improvement and teamwork

Greater Salt Lake Municipal Services District places their organization-wide strategic goals in the forefront of their discussions, planning sessions and training opportunities. The District strives to address their goals in an effort of continuous improvement as a driving feature of the District's culture. In doing so, the District begins to create a strategic vision utilizing the history and culture of the member communities, along with a view of what the District should and can achieve; always keeping in mind our end customers-the communities we serve.

The District's strategic objectives include the following broad-based components:

- Create an environment of responsibility and accessibility.
- Promote and exhibit sound financial and administrative practices.
- Create viable, safe and diverse neighborhoods, employee base and business environment.
- Create an environment of sustainability where the District can remain diverse and productive.
- Protect and create attractive communities that are safe and livable.
- Plan for a well-maintained and supportable system of infrastructure.



Wild Turkeys-Emigration Canyon

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Budget Process

The District, townships and Unincorporated Salt Lake County operate on a calendar year of January 1-December 31. However, the Town of Brighton will operate on a fiscal year (July-June) so will require unique strategies to set and coordinate their budgets and audits with the rest of the District.

Scheduled budgetary dates for 2019 were:

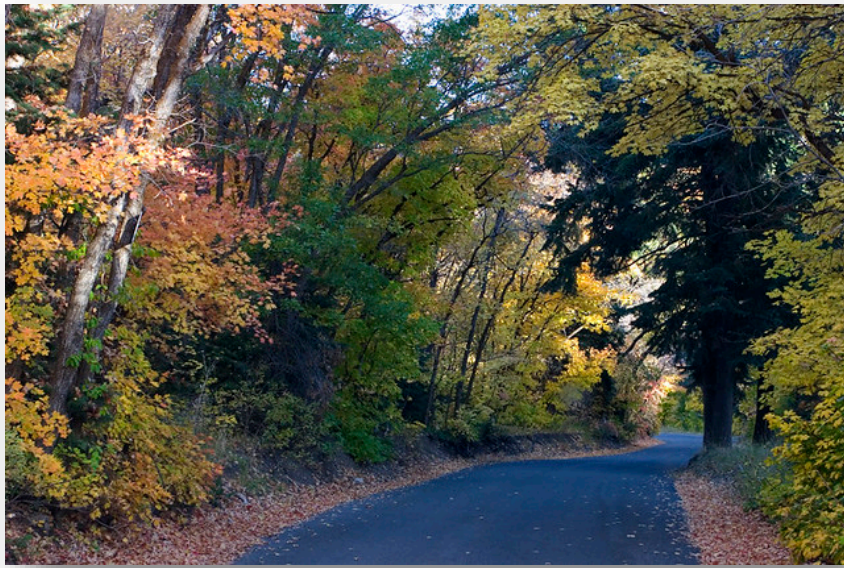
February 13	• Board Approval of the Budget Calendar
April 26	• Capital Budgets Due.
February 18	• Budget Packets Distributed by the CFO
June 28	• Board Acceptance of Audited Financials
April 26-July 1	• CFO meets with Town Metros and Community Councils as needed.
July 12th	• Administrative budgets should be prepared and submitted to Township(s) by Community Councils
July 12	• Budget Requests Received by CFO
August 2	• Budget Workshop with the Board
October 9	• First Review of Tentative Budget with the Board
October 23	• Public Hearings on adoption of tentative budget. Adoption of tentative budget..



During the year, if an expenditure request is expected to require an over-all budget increase, it is brought forward to the District Council for approval prior to or during the open budget period. The District intends to open the budget in December to allow for a re-balancing of the budget, and to allow for those un-anticipated items that need funding.

District procurement policy dictates that the District General Manager may approve all expenditures \$50,000 or less; the District Board reviews all expenditures over \$50,000. Capital budgets are approved during the budget period. Variances to the budget for capital expenditures, over \$50,000, are brought to the Board of Trustees for approval.

All unexpended budget appropriations lapse at the end of the budget year.



Butterfield Canyon

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Governance Structure

The District is empowered to levy a property tax on real and personal properties located within its boundaries.

GSLMSD operates under a governing board, comprised of elected mayors representing each community within the District boundaries and one Salt Lake County Council person representing Unincorporated Salt Lake County. Policymaking is vested in the governing Board consisting of the 8 Board members. The governing Board is responsible, among other things, for passing resolutions, adopting the budget, appointing committees and providing “advice and consent” for the General Manager’s appointments.

Voting by the Board done through weighted vote based on population. Initial projections of population (pre-census) are:

Township Population:

Brighton	260
Copperton	826
Emigration Canyon	1,627
Kearns	35,834
Magna	27,773
White City	5,695
Unincorporated SL County	<u>11,883</u>
	83,898

This creates a weighted voting model on the Board of Trustees:

Brighton	1%
Copperton	1%
Emigration Canyon	2%
Kearns	43%
Magna	33%
White City	7%
Unincorporated SL County	14%

Even with weighted voting, the Board of Trustees by-in-large is able to come to compromises and work through issues, when difference-in-opinion occur.

The District’s General Manager is responsible for carrying out the policies of the Governing Board, and for overseeing the day-to-day operations of the District. Trustees don’t have set terms on the Board of Trustees. The Board members hold the position of Mayor or Mayor pro tem in the Townships and Town, and an assigned Salt Lake County Councilperson represents Unincorporated Salt Lake County.



The MSD views its mission to be one of facilitating the continuing growth and municipal duties of the Townships, Town and Unincorporated Salt Lake County, while respecting the entities' independence necessary to operate on behalf of their citizens.

The Chief Financial Officer may make transfers between operating functions if needed, as long as they are in the same fund and don't increase the budget. Transfers of appropriations for capital purchases and increases in over-all budget requires the approval of the governing Board.

Financial Structure

Utah State has adopted the Governmental Accounting Standards Board (GASB) as the accounting standard-setting board for Utah entities. GASB promulgations dictate the use of funds in governmental accounting.

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. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: *governmental funds*, *proprietary funds* and *fiduciary funds*.

Governmental Funds. *Governmental funds* are used to account for those government-wide activities that are not accounted for in a separate fund. These funds consist of the general fund, special revenue funds and capital improvement funds.

The District maintains 9 governmental funds. These include:

- **General Fund.** This fund is used to carry out District-wide activities that aren't otherwise provided for in a separate fund. The general fund collects and distributes sales taxes and other fees for services.

Expenditures from the general fund cover public works divisions (parks, streets etc.), township administration distributions, district attorney, indigent legal services, planning, administration, fleet maintenance, addressing, survey services, engineering and other general expenditures.

- **Capital Improvement, Projects and Equipment.** This fund is used to account for acquisition or construction of major capital improvements, equipment, or construction projects.
- **Special Revenue Funds.** These funds are designed to account for the transactions of the individual entities. These funds also act as the general fund of each entity, and is reported so for their reporting purposes (audit, budget, transparency.)

The District has (7) special revenue funds: The Town of Brighton, Copperton Metro Township, Emigration Canyon Metro Township, Kearns Metro Township, Magna Metro Township, White City Metro Township and Unincorporated Salt Lake County.

Proprietary Funds. The District maintains no *proprietary fund* types. However, it is anticipated that if the Township, County and Town Councils vote to enact a storm water fee, an enterprise fund will be created to account for the activities of the storm drain transactions. Enterprise funds are essentially



separate “business-like” activities. Accounting is the same as that used in public business, and these funds are intended to get their funding from providing services

Fiduciary Funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the governmental entity. The accounting used for fiduciary funds is much like that used for *proprietary funds*. The District’s only fiduciary fund is the perpetual care fund, which holds the proceeds from perpetual care fees assessed on the sale of cemetery lots. Interest from the perpetual care fund is transferred back to the general fund (Copperton) to help off-set the costs of the cemetery.

Basis of Budgeting and Accounting. Basis refers to the method used for both Budgeting and Accounting to estimate and/or book financing sources and uses (revenues and expenditures).

There are three general types of basis: cash, accrual and modified accrual.

Cash basis is used for those transactions when cash is actually used or spent.

Accrual basis is used to record revenue transactions when the revenue is actually earned (whether or not it is received at that time) and expenditure transactions when goods and services are received (whether or not goods or services are actually paid for). This gives rise to accounts receivable and accounts payable transactions.

Modified accrual basis is a mixture of cash and accrual basis. Revenues are recognized when they are measurable and “available”. “Available” means collectible in the current period or soon enough thereafter to be used to meet obligations of the current period. “Available” has been interpreted to be “within 60 days”. Expenditures under the *modified accrual basis* occur when the expenditure or liability actually occurs.

The general governmental funds operate on the *modified accrual basis*. Revenue is recognized when received or within 60 days of the end of the year. Expenditures are recognized when the liability occurs.

Enterprise funds operate on the *accrual basis* of accounting, similar to business transactions.

In the audited financial statements, the District presents the “modified accrual” basis financial statements for the “governmental funds”; proprietary funds are presented using the full accrual basis of accounting.

The Government-wide financial statements of the financial audit present the financial statements showing all governmental funds “converted” to the accrual basis of accounting, the proprietary fund statements continue to be shown using the accrual basis of accounting.

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Appropriations

All funds in the District are subject to annual appropriations. That is, the legislative act authorizing the expenditure of a designated amount of public funds for a specific purpose.

As mentioned earlier, Greater Salt Lake Municipal Services District's budget is primarily a modified zero-based budget. That is most expenditures of funds must be justified in the budget process. Some expenditures have an incremental escalation in budget projections. An instance of this would be payroll costs, of previously approved personnel levels.

This general fund is limited by the projection of available resources (revenues.) The appropriations from this fund encompass the general operations of the District cover public works, township administration distributions, district attorney, indigent legal services, planning, administration, fleet maintenance, addressing, survey services, engineering and other general expenditures.

Financial policies

The District operates on the following broad-based financial policies:

- Budgetary projections of revenue are conservative, to protect against down-turns in the economy that would have an adverse effect on revenue receipts.
- The District seeks diversified sources of revenue, to stabilize economic transactions of the District.
- The District encourages new sources of revenue to finance new expenditures.
- One-time revenues are available only for one-time expenditures.
- A balanced budget is achieved when budgeted expenditures equal expected revenues, as applicable to individual funds.
- Modified-zero-based budgeting is used to justify expenditures.
- Conservative estimates of expenditures are used in the budget.
- Expenditures will not exceed estimated revenues, to arrive at a balanced budget.
- Inventories of capital assets exceeding \$10,000 shall be maintained.
- The District strives to maintain a fund balance of at least 25% of general fund revenues.

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Transfers

Included in the budget are operational transfers. These transfers account for the flow of assets to or from one fund, to or from another fund. Examples of these transfers include a transfer from the general fund to a township fund, to allow for administrative expenditures of each member Township or Town or from the Township fund to the general fund to offset the cost of interlocal contracts such as public works engineering etc. "Transfers to" are recognized in the transferring fund as an expense. "Transfers from" are recognized in the receiving fund as a revenue.

Greater Salt Lake Municipal Services District Transfers FYE June 2020

Transfers To (Expenditures)		Transfers From (Revenues)	
General Fund		General Fund	
Transfer to:		Transfer from:	
The Town of Brighton	\$325,900	The Town of Brighton	\$251,000
Copperton Metro Township	179,300	Copperton Metro Township	145,140
Emigration Canyon Metro	196,100	Emigration Canyon Metro	363,800
Kearns Metro Township	413,100	Kearns Metro Township	6,263,200
Magna Metro Township	435,000	Magna Metro Township	5,712,400
White City Metro Township	259,400	White City Metro Township	935,700
Unincorporated SL County	325,000	Unincorporated SL County	9,791,400
Capital Improvements and Equipment	5,904,300		
Town of Brighton		Town of Brighton	
General Fund	\$251,000	General Fund	\$325,900
Capital Improvements and Equipment	-		
Copperton Metro Township		Copperton Metro Township	
General Fund	145,140	General Fund	179,300
Capital Improvements and Equipment	9,100		
Emigration Metro Township		Emigration Metro Township	
General Fund	363,800	General Fund	196,100
Capital Improvements and Equipment	20,100		
Kearns Metro Township		Kearns Metro Township	
General Fund	6,263,200	General Fund	413,100
Capital Improvements and Equipment	406,700		
Magna Metro Township		Magna Metro Township	
General Fund	5,712,400	General Fund	435,000
Capital Improvements and Equipment	334,400		
White City Metro Township		White City Metro Township	
General Fund	935,700	General Fund	259,400
Capital Improvements and Equipment	60,500		
Unincorporated SL County		Unincorporated SL County	
General Fund	9,791,400	General Fund	325,000
Capital Improvements and Equipment	648,400		
Capital Improvement, Projects and Equipment		Capital Improvement, Projects and Equipment	
		General Fund	5,904,300
		Town of Brighton	-
		Copperton Metro Township	9,100
		Emigration Canyon Metro Township	20,100
		Kearns Metro Township	406,700
		Magna Metro Township	334,400
		White City Metro Township	60,500
		Unincorporated Metro Township	648,400
	<u>\$32,979,940</u>		<u>\$32,979,940</u>



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Revenue Sources

Greater Salt Lake Municipal Services District receives revenue from various sources including user fees, taxes, grants, and donations. The major source of revenue in the general fund is transfers of revenue from the Town, Townships and Unincorporated Salt Lake County. The Townships, Town and Unincorporated County special revenue funds receive their funding primarily from user fees, sales tax and B&C revenues.

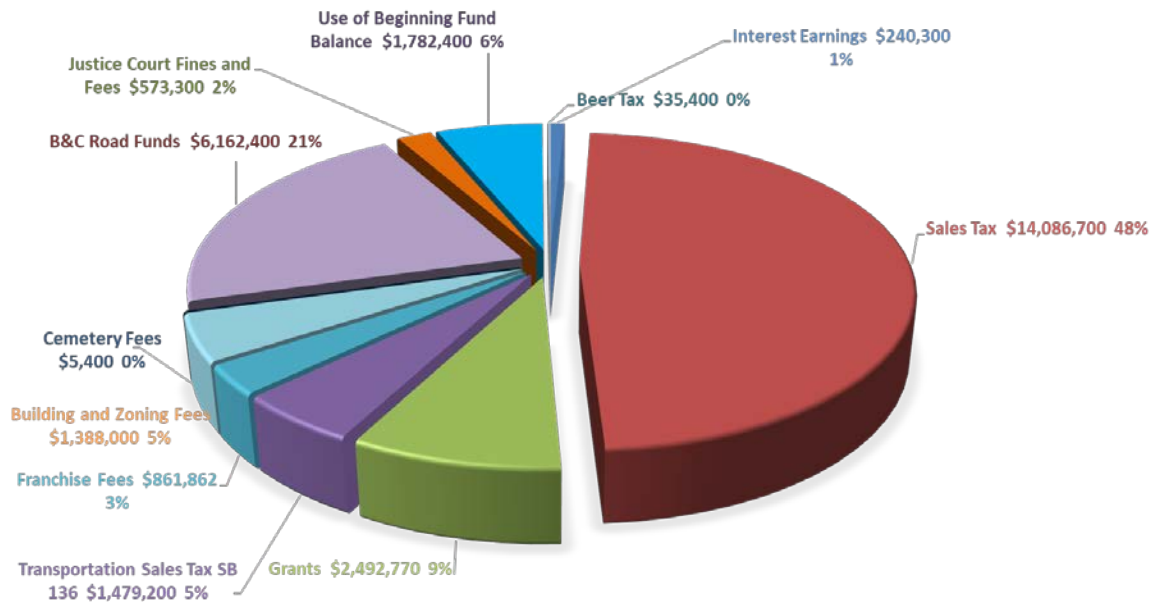
Projections and Trends

Projections of revenues are governed to a large extent on historical generation of revenues, determinable areas of new revenues and economic projections of new revenues.

The District has set the goal of tracking at least three previous years revenue. The historical trends of revenue generation carries significant relevance in projecting future income. Trends of increasing or decreasing revenues drive the District to determine if intervention is needed to increase these revenues or if these trends are evidence that these identified revenues will not continue. This also drives us to look for revenue alternatives or rate adjustments.

On an annual basis, all revenues and expenditures are projected using a straight-line annual projection to predict how current year revenues are tracking with budget.

**Greater Salt Lake Municipal Services District
Revenues by Source**





Sales Tax

Sales tax in Utah is governed by the local sales and use tax act, title 59, chapter 12 of the Utah Code Annotated 1953. The act allows each District and town in the State to levy local sales and use tax of up to 1.00% (.01) of the purchase price of taxable goods and services. The local sales and use tax is levied in addition to a statewide sales and use tax ([Utah Code §59-12-201](#)).

Actual sales tax distributions from the State go through a computation whereby half of the sales tax generated in the District comes directly to the District's entities; the other half of the sales tax generated is pooled and re-allocated State-wide, based on a factor of local population: total population. In addition to this distribution, State Tax Commission administrative fees are taken from the sales tax revenues.

Because of the complex sales tax formula, current receipts by the District show that the District's distribution percentage varies between 13% and 43% of the District's portion of taxable sales generated by activities within the District. As indicated earlier one of the prime impetus for establishing the Districts, was the extreme annexation of surrounding entities, into our township boundaries; often absorbing commercial developments. This results in high-population areas, but lesser commercial areas.

Use tax is a tax on goods or taxable services purchased for use, storage or other consumption in Utah. Use tax only applies if sales tax is not applicable or if sales tax was not paid at the time of purchase.

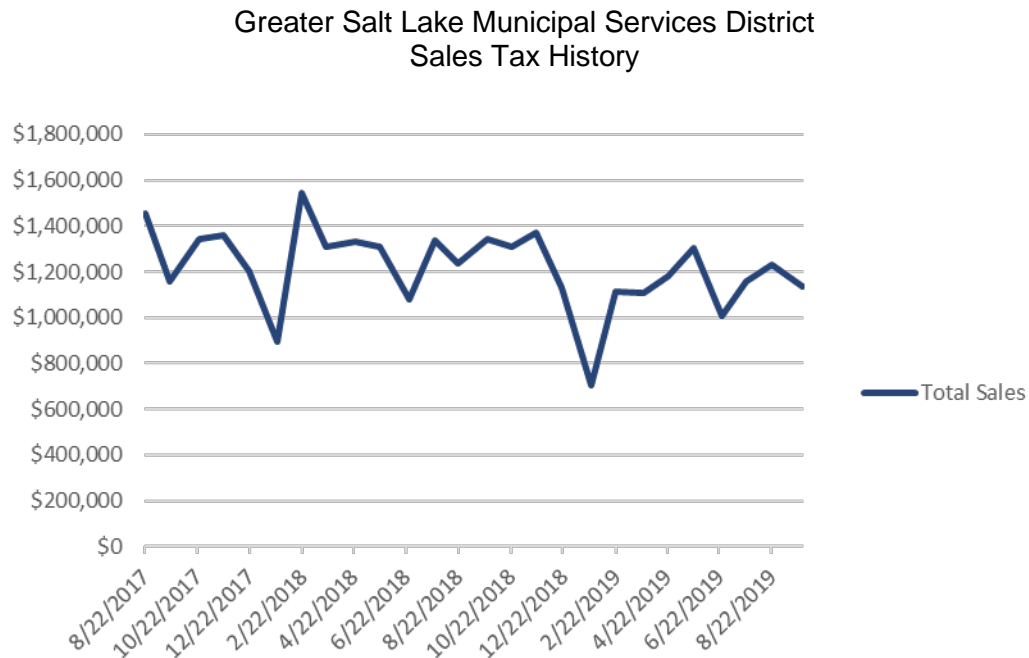
The state portion of the sales and use tax rate is 4.85% for non-food and 1.75 % for grocery food items.

Total sales tax rate for the District is currently 7.25%. This includes 1% local option sales and use tax, .105% county, airport, highway, public transit tax, .25% County option sales tax, .10% Arts & zoo tax, and the State's portion of sales tax, 4.85%.

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Sales tax is one of the District’s largest source of revenue. The history of sales tax receipts is as follows:



Because of the District’s short life, the District has not had the opportunity to be buffeted by dramatic economic changes, but with the threat of economic recession, there is the potential that sales tax may fluctuate significantly in the coming year.

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Motor Vehicle Tax

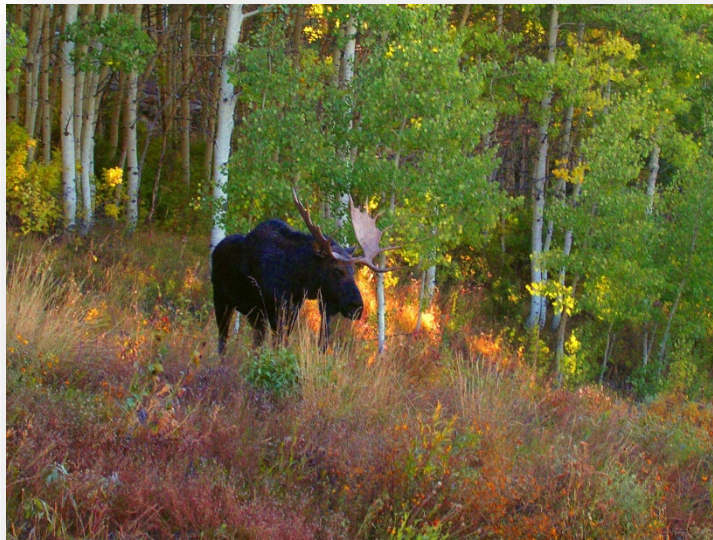
Motor vehicle tax is assessed by the State but is not remitted to the Townships. Motor vehicle tax is based on one of two assessment types in Utah. The first is a uniform age-based fee. Vehicles subject to age-based uniform fees include: passenger vehicles (cars, light trucks, sport utility vehicles and vans), off-highway recreation vehicles, street motorcycles, vessels under 31 feet in length, travel trailers, tent trailers, truck campers, non-commercial trailers, small motor vehicles and personal watercraft.

All other vehicles not listed under the age-based fee are subject to the uniform fee in-lieu of property tax, which is 1.5 or 1.0 percent of the fair market value of vehicles as established by the Tax Commission. Vehicles subject to these fees include heavy-duty trucks, commercial trailers and vessels longer than 31 feet in length. Motor homes are subject to the 1.0 percent fee-in-lieu.

Franchise and Energy Tax

The Townships currently do not participate in utility franchise taxes. However, Unincorporated Salt Lake County is able to collect cable franchise fees, on behalf of the Townships, Town and Unincorporated Salt Lake County for cable services.

The Board of Trustees have stated that Franchise and Energy Tax may present an untapped revenue source. This is currently available to other municipal jurisdictions but will require legislative action before the Townships are able to participate.



Moose-Big Cottonwood Canyon

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General Fund Revenue

An overview of General Fund revenue has been added to provide additional detail.

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Budget FY 2019	Requests FY 2020	Approved FY 2020
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Revenues

Taxes

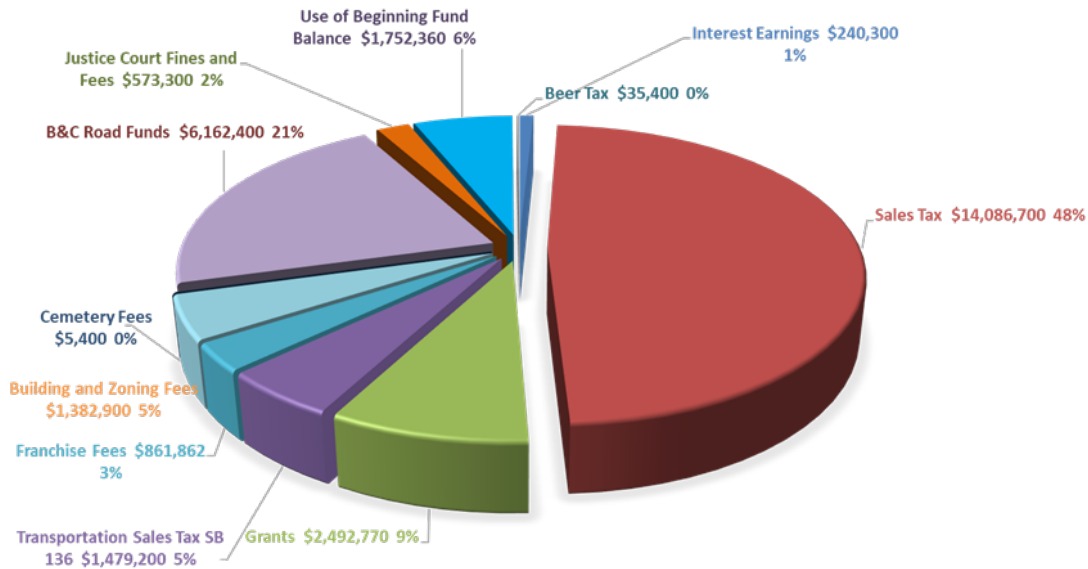
Sales Tax	\$ 18,015,701	\$ 14,580,311	\$ 12,535,609	\$ 14,928,774	\$ 14,095,800	\$ 14,095,800
Franchise Fees	-	-	1,149,176	310,501	906,800	906,800
Building and Zoning Fees	-	874,979	1,200,000	1,602,010	1,576,940	1,576,940
B&C Road Fund Allocation	11,751,723	10,171,304	6,181,458	3,115,500	6,162,400	6,162,400
Other Interlocal Contribution	7,360,127	-	-	-	-	-
Justice Court Fines/Forfeiture	-	-	-	837,795	573,300	573,300
Total	37,127,551	25,626,594	21,066,243	20,794,580	23,315,240	23,315,240

Licenses and Permits

Interest	29,253	389,449	379,988	391,989	350,100	350,100
SB 136 Sales Tax	-	-	-	850,000	-	-
SB 277 Funds from UDOT	-	-	-	1,667,500	-	-
Other Revenue	-	-	145	-	-	-
Beginning Fund Balance	-	6,355,920	5,377,012	6,887,896	4,027,044	1,765,060
Total	29,253	6,745,369	5,757,145	9,797,385	4,377,144	2,115,160

Total Revenues	<u>\$37,156,804</u>	<u>\$32,371,963</u>	<u>\$26,823,388</u>	<u>\$30,591,965</u>	<u>\$27,692,384</u>	<u>\$25,430,400</u>
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General Fund Revenues





Debt Margin and Property Valuations

The District maintains no debt obligations at this time.

In budget year 2018, the Board proposed a property tax increase to fund increasing costs, but have felt that at this point, a property tax increase is not necessary, and the District does not envision additional funding through debt.

The District is empowered to levy a property tax on real and personal properties located within its boundaries.

The Utah State Constitution, Article 14, Section 4, limits the amount of debt allowed by municipalities to 4% of the market value of property inside their jurisdictions.

District debt limits are as follows:

**Greater Salt Lake Municipal Services District
Legal Debt Margin Calculation for Fiscal Year 2019**

**Legal Debt Margin Calculation
Fiscal Year Ending June 2019**

Assessed value	\$ 5,516,186,891
Debt limit (4% of assessed value)	220,647,476
Total net debt applicable to limit	-
Legal debt margin	\$ 220,647,476

Greater Salt Lake Municipal Services District
Legal Debt Margin Information
Ten Fiscal Years

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Assessed Value	\$ 4,268,945,251	\$ 4,680,561,488	\$ 5,516,186,891
Debt Limit (4% of assessed value)	170,757,810	187,222,460	220,647,476
Less total net debt applicable to limit	-	-	-
Legal Debt margin	\$ 170,757,810	\$ 187,222,460	220,647,476

***Ten Fiscal Years of information is not available. Additional years will be added as it becomes available.
Centrally assessed valuations for Unincorporated Salt Lake County is not available for inclusion in this calculation, as it is not in the District.



Entity property tax valuations, provided from the Salt Lake Accessors office for fiscal years 2017-2019 is as follows:

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Town of Brighton	\$ -	\$ -	\$ 385,543,708
Copperton Metro Township	29,413,710	33,683,125	36,076,096
Emigration Canyon Metro Township	246,555,151	267,273,145	281,761,253
Kearns Metro Township	1,217,985,335	1,351,943,151	1,452,359,271
Magna Metro Township	997,077,304	1,145,005,859	1,282,036,759
White City Metro Township	220,143,456	233,934,614	261,567,034
Unincorporated Salt Lake County	<u>1,558,061,649</u>	<u>1,648,721,594</u>	<u>1,816,842,770</u>
	\$ 4,269,236,605	\$ 4,680,561,488	\$ 5,516,186,891

***Centrally Assessed valuations for Unincorporated Salt Lake County is not available to the District

The State Constitution and Title 59, Chapter 2, Utah Code (the “Property Tax Act”) states that all taxable property is assessed and taxed at a uniform and equal rate on the basis of 100% of its “fair market value” as of January 1 of each year. However, section 3(2)(a)(iv) of Article XIII of the State Constitution provides that the Legislature may exempt from property tax up to 45% of the “fair market value” of residential property. This reduces the “fair market value” of primary residential property by 45%. No more than one acre of land per residential unit may qualify for the residential exemption.



Cricket Team. Southridge Ball Park-Kearns Utah



The Assed Values and Taxable Values of member entities of the GSLMSD for 2017 and 2018 is as follows:

Greater Salt Lake Municipal Services District
Assessed Value and Estimate Actual Value of Taxable Property
Ten Fiscal Years

Fiscal Year Assessed	Residential Property	Commerical and Industrial Property	Agricultural Property	Total Assessed Value	Total Direct Tax Rate	Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2017	\$ 5,964,864,197	\$ 779,885,823	\$ 7,701,140	\$ 6,752,451,160	0.00000	\$ 4,268,945,251	0.632
2018	6,529,525,667	825,396,732	7,616,130	7,362,538,529	0.00000	4,680,561,488	0.636

Source: Utah State Tax Commission - Property Tax Division

*2019 detail valuations are not avaiable. Additional years will be added as that information becomes available.

Detail Information about member entity property assessments:

	2018 Assessed Values							Total
	Copperton	Emigration	Kearns	Magna	White City	Unincorporated SL County		
Total								
Residential	\$ 50,024,100	\$ 424,852,651	\$ 2,083,787,175	\$ 1,640,493,821	\$ 415,178,101	\$ 1,915,189,819	\$ 6,529,525,667	
Commerical and Industrial	3,737,850	13,483,237	204,254,092	231,850,347	5,070,126	367,001,080	825,396,732	
Agricultural	-	220,830	-	672,400	-	6,722,900	7,616,130	
Total	\$ 53,761,950	\$ 438,556,718	\$ 2,288,041,267	\$ 1,873,016,568	\$ 420,248,227	\$ 2,288,913,799	\$ 7,362,538,529	
Taxable Value	\$ 33,683,125	\$ 267,273,145	\$ 1,351,943,151	\$ 1,145,005,859	\$ 233,934,614	\$ 1,648,721,594	\$ 4,680,561,488	

2019 detail information pertaining to property valuations is not avaiable. Brighton detail information is also not available.



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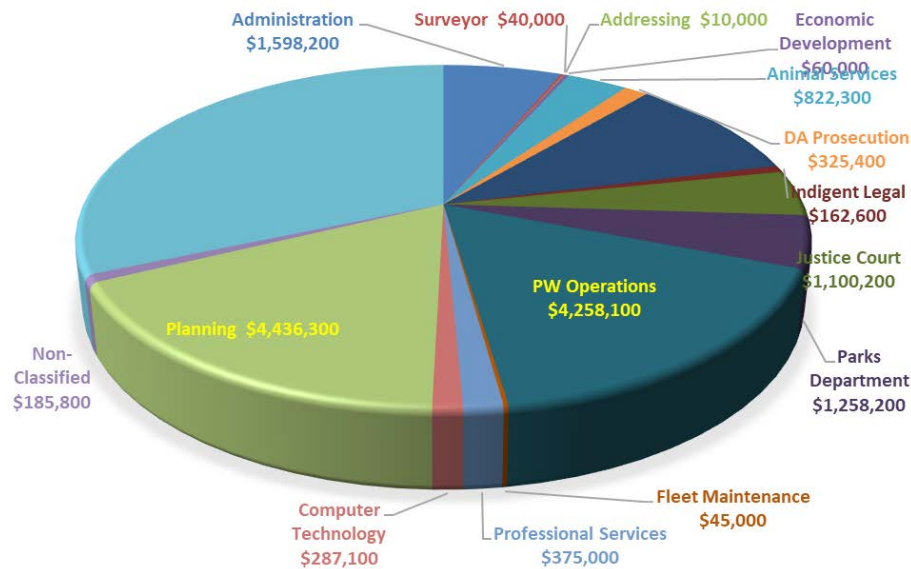


General Expenditure Summary

The general fund operating fund of the District. All expenditures not specifically identified in other funds are expensed in this fund. All revenues that are not generated for a specific program are booked into the general funds.

District-wide budgeted expenditures, broken out by function:

**Greater Salt Lake Municipal Services District
Budgeted Expenditures
December 31, 2020**



Another helpful tool to evaluate District expenditures is to review expenditures broken down by department, and general classification.

Account Description	2017 2nd Prior Year	2018 1st Prior Year	2019 Current Projection	2019 Current Budget	2020 Department Requests	2020 Approved Budget
Administration						
Personnel Costs	\$ 116,764	\$ 234,184	\$ 471,490	\$ 491,798	\$ 1,341,100	\$ 1,341,100
Operational Expenses	258,443	180,554	183,085	54,250	257,100	257,100
Total	\$ 375,207	\$ 414,738	\$ 654,575	\$ 546,048	\$ 1,598,200	\$ 1,598,200
Interlocal						
Other	\$ 25,951,980	\$ 9,426,227	\$ 19,345,578	\$ 21,653,508	\$ 14,776,184	\$ 10,609,900
Total	\$ 25,951,980	\$ 9,426,227	\$ 19,345,578	\$ 21,653,508	\$ 14,776,184	\$ 10,609,900
Professional Services						
Other	\$ -	\$ 122,136	\$ 305,000	\$ 400,500	\$ 375,000	\$ 375,000
Total	\$ -	\$ 122,136	\$ 305,000	\$ 400,500	\$ 375,000	\$ 375,000
Computer Technology						
Other	-	-	-	-	287,100	287,100
Total	\$ -	\$ -	\$ -	\$ -	\$ 287,100	\$ 287,100



Account Description	2017 2nd Prior Year	2018 1st Prior Year	2019 Current Projection	2019 Current Budget	2020 Department Requests	2020 Approved Budget
Planning						
Personnel Costs	\$ -	\$ -	\$ 2,268,908	\$ -	\$ 3,958,400	\$ 3,958,400
Operational Expenses	-	3,685,388	2,943,540	5,220,451	352,900	452,900
Other	-	-	-	-	25,000	25,000
Total	\$ -	\$ 3,685,388	\$ 5,212,448	\$ 5,220,451	\$ 4,336,300	\$ 4,436,300
Non-Classified						
Operational Expenses	-	-	3,000	3,000	165,800	165,800
Other	-	-	-	-	20,000	20,000
Total	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 185,800	\$ 185,800
Transfers						
Operational Expenses	\$ 21,291	\$ 18,723,474	\$ 1,302,786	\$ 5,852,064	\$ 6,133,800	\$ 8,038,100
Other	-	-	1,544,213	-	-	-
Total	\$ 21,291	\$ 18,723,474	\$ 2,846,999	\$ 5,852,064	\$ 6,133,800	\$ 8,038,100
Summation						
Personnel Costs	\$ 116,764	\$ 234,184	\$ 2,740,398	\$ 491,798	\$ 5,299,500	\$ 5,299,500
Operational Expenses	279,734	22,589,416	4,432,411	11,129,765	6,909,600	8,913,900
Other	25,951,980	9,548,363	21,194,791	22,054,008	15,483,284	11,317,000
Total	\$ 26,348,478	\$ 32,371,963	\$ 28,367,600	\$ 33,675,571	\$ 27,692,384	\$ 25,530,400



Kearns High School Marching Band, Kearns Hometown Days Parade Aug 10, 2019



**Greater Salt Lake Municipal Services District
General Fund
FYE December 31, 2020**

	Proposed Budget <u>12/31/2020</u>	Approved Budget <u>12/31/19</u>	Variance Increase <u>(Decrease)</u>
<u>Revenues</u>			
Sales Taxes	\$14,095,800	\$14,928,774	(\$832,974)
License and Permits	1,576,940	1,602,010	(25,070)
Franchise Fees	906,800	310,501	596,299
Storm Drain Fees	-	-	-
B&C Road Fund Allocation	6,162,400	3,115,500	3,046,900
SB 277 from UDOT	-	1,667,500	(1,667,500)
Fines and Court Fees	573,300	837,795	(264,495)
Interest	350,100	391,987	(41,887)
Other Revenues	-	850,000	(850,000)
Use of Fund Reserves	1,865,060	9,963,501	
Total	<u>\$25,530,400</u>	<u>\$33,667,568</u>	<u>(\$38,727)</u>
<u>Expenditures</u>			
Administration	\$1,598,200	\$546,048	\$1,052,152
Surveyor	40,000	-	40,000
Addressing	10,000	-	10,000
Economic Development	60,000	-	60,000
Animal Services	822,300	872,863	(50,563)
DA Prosecution	325,400	356,625	(31,225)
Engineering	2,528,100	-	2,528,100
Indigent Legal	162,600	162,442	158
Justice Court	1,100,200	1,100,000	200
Parks Department	1,258,200	1,258,000	200
PW Operations	4,258,100	17,903,578	(13,645,478)
Fleet Maintenance	45,000	-	45,000
Professional Services	375,000	400,500	(25,500)
Computer Technology	287,100	-	287,100
Planning	4,436,300	5,212,448	(776,148)
Non-Classified	185,800	3,000	182,800
Transfers to Other Funds	8,038,100	5,852,064	2,186,036
Total	<u>\$25,530,400</u>	<u>\$33,667,568</u>	<u>(\$8,137,168)</u>
NET INCOME (LOSS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,098,441</u>



District operating indicators show the physical attributes of the District:

Greater Salt Lake Municipal Services District
 Capital Asset Statistics by Function/Program
 Last Ten Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>	
	<u>2018</u>	<u>2017</u>
Public Works		
Streets (miles)	284	289
Streetlights	2,160	2,160
Parks and recreation		
Kearns Metro Township		
Bruce Field Park	1	1
David Gourley Park	1	1
Impressions Park	1	1
Loder Park	1	1
Mountain Main Park	1	1
North Park	1	1
Oquirrh Highlands Park	1	1
South Park	1	1
Welker Memorial Park	1	1
Magna Metro Township		
Elk Run Park	1	1
Magna-Copper Park	1	1
Magna Mantle/Municipal Park	1	1
Magna Neighborhood Park	1	1
White City		
Big Bear Park	1	1
Big Bear Pavillion	1	1
Copperton		
Copperton Park	1	1
Copperton Pavilion	1	1

Sources: Greater Salt Lake Municipal Services District

*Data prior to information for years listed, is not available.



Administration

The District Administrator's Office provides leadership, coordination, and management for the affairs of the District to ensure effective community services.

Service Excellence and Continuous Improvement through Teamwork.



2019 Accomplishments

2018-19 is seen, by the MSD as the “start-up” time period for the District. A number of accomplishments can be identified, to get the District independent and ready for operations.

- Financial
 - As an MSD we:
 - Assumed responsibility for the District's finances.
 - Promoted an existing employee to Accountant.
 - Delivered audited 2018 financial reports and a Comprehensive Annual Financial Report (CAFR) to the Board and Citizenry.
 - Negotiated for the transfer of MSD funds held by the County, further cementing the District's independence.
 - Began receiving transportation sales tax revenue under Senate Bill 136, adopted by the Legislature in 2018.
- Transition
 - Managed the transfer of the County's Planning and Development Services Division to the MSD.
 - Negotiated with the County regarding employee benefits and interlocal agreements.
 - Assumed control of assets used by Planning and Development and Administration.
- Personnel
 - Joined the Utah Retirement System.
 - Developed a strong employee benefits package.



- Assumed responsibility for Human Resources.
- Engaged an HR consultant to do a compensation study and help create a salary structure.
- Created new job descriptions for all employees.
- Successfully implemented payroll.
- Transitioned the MSD administration and some Planning and Development employees from County to MSD employment.
- Adopted personnel policies.
- Hired a human resources and payroll specialist.
- Hired a safety and training consultant.
- Recruited an Associate General Manager.
- Technology
 - Implemented a financial and payroll system.
 - Replaced numerous outdated computers to improve employee productivity.
 - Evaluated existing Planning and Development software.
 - Began implementing advanced Geographic Information Systems (GIS) to support land use services.
- Legal
 - Negotiated interlocal agreements with the County to facilitate transition requirements. These include:
 - Master Interlocal Agreement (among the MSD, the metro townships and the county)
 - Interim use of county facilities pending completion of other agreements
 - Financial services
 - Transfer of assets to MSD
 - Facilities lease
 - Information Services
 - Fleet
 - Archives and Records
 - Surveyor
 - UTA Vanpool
 - Fitness Center
 - Participated in the defense of a lawsuit against the MSD, Emigration Canyon and the County for a bicycle accident.
 - Participated in extensive negotiations for a development agreement to govern the proposed Olympia Hills development.
 - Engaged land use counsel. Through these attorneys, we:
 - Provided an introductory training session for planning commissions.
 - Helped metro townships develop stronger code enforcement processes.
 - Helped Kearns and Magna take action on serious code violations in Kearns and Magna.
 - Provided code enforcement training to staff.
- Worked with Facilities Management on a remodel of MSD and Planning office space.
- Supported the County, State and Federal governments in the promotion of the 2020 Census to ensure a full count of our residents.



2020 Goals

- Roll out District-wide customer service training and risk-management training.
- Complete a compensation study of the market based on benchmarked positions.
- Initiate on-going supervisor training to sharpen skills.
- Tighten up HR Policies to ensure language in compliance with state statutes.
- Improve citizenry education through enhanced communications and information distribution.
- Complete a formal process for background checks and safety sensitive positions.
- Plan and coordinate an Employee Appreciation event.
- Work with insurance brokers to ensure we are getting the best prices and services.

Department Description

The Administration Department is broken down into 6 broad-based functions: District-wide administration, finance, human resources, payroll, accounting, communications / public relations.

- The District Administrator is responsible for the over-all operations of the District.
- The finance function is responsible for the fiscal responsibilities of the District, including accounting, payroll, purchasing, accounts receivable, accounts payable, audit and budgeting.
- The Assistant General Manager/Treasurer is responsible for communications and public relations and also assisting with communication and administration with the township councils, citizens and employees; as well as serving as the District Treasurer.
 - The Treasurer function is responsible for the monitoring and safe keeping of District assets.
- The Human resource function is responsible for maintaining employee records, benefits, personnel policies and recruitment.
- The Recording function is responsible for custody and maintenance of all District records.

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2020– Administration Budget

Expenditures	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Budget FY 2019	Requests FY 2020	Approved FY 2020
Administration						Department 4100
Wages	82,292	169,563	323,811	317,440	687,200	687,200
Employee Benefits	3,647	-	147,679	174,358	347,700	347,700
Vacation Accruals	30,825	64,621	-	-	301,000	301,000
Uniform	-	-	-	-	5,200	5,200
Awards, Promotional & Meals	-	201	1,215	-	1,000	1,000
Subscriptions/Memberships	513	23,585	3,715	12,000	12,000	12,000
Printing/Publications/Advertising	1,001	35	637	-	75,000	75,000
Travel/Mileage	20	1,346	4,729	500	500	500
Office Expense and Supplies	-	1,815	13,211	200	5,100	5,100
Equipment Supplies and Mainten	-	676	885	-	3,000	3,000
Computer Equip/software	2,820	18,349	30,981	8,250	-	-
Phone	-	373	669	1,500	1,500	1,500
Education and Schools	-	1,415	5,044	7,000	7,000	7,000
Communications	-	-	26,667	-	-	-
Contributions/Special Events	158,581	20,000	8,219	20,000	15,000	15,000
Credit card and Bank Expenses	-	-	70,303	-	36,000	36,000
Insurance	4,639	2,531	2,304	4,800	77,000	77,000
Postage	-	-	-	-	3,000	3,000
Sundry Charges	-	-	4,893	-	3,000	3,000
Tuition Reimburwment/UTA	90,812	83,794	9,573	-	18,000	18,000
Building Maintenance	58	26,434	40	-	-	-
Total Expenditures	\$375,208	\$414,738	\$654,575	\$546,048	\$1,598,200	\$1,598,200

Staffing Levels

	2017	2018	2019	2020
Administration				
Department 4100				
Full-Time Positions				
City Administrator	1	1	1	1
Asistant General Manager/Treasurer	-	-	1	1
Chief Financial Officer	-	1	1	1
Accountant	-	1	1	1
Human Resources/Payroll Specialist	-	-	1	1
Communications Specialist				1
Total Positions	1.00	3.00	5.00	6.00

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Interlocal (Contract Services)

The MSD contracts for various services on behalf of our member entities.

2019 Accomplishments

Engineering works tirelessly on capital projects. A significant portion of their operations is involved in applying for grants to help fund capital projects. Engineering has identified the following accomplishments:

Grants obtained:

- UDOT (Utah Department of Transportation) TAP Fund grant for the Kearns Lodestone Avenue Sidewalk located at 5600 west to 5565 west for \$30,892.50.
- WFRS STP grant on behalf of Kearns for the 4700 South Reconstruction located at 5600 WEST to 4015 WEST in the amount of \$2,300,000.
- 4th Quarter Transportation Choice Fund on behalf of Kearns for the 4700 South Reconstruction located at 5600 west to 4015 west in the amount of \$1,000,000.
- CDBG (Community Development Block Grant) grant on behalf of Kearns for the Sidewalk Loop located at 4835 west, 4580 west, 4805 South, in the amount of \$242,829.
- UDOT TAP Fund on behalf of White City for the Sandy Canal Trail located at Carnation to 10600 South, in the amount of \$250,000.
- 4th Quarter Transportation Choice Fund on behalf of White City for Sejo Lily Drive Improvements between 700 east to 1300 east in the amount of \$500,000.
- UDOT TAP Fund on behalf of Unincorporated Salt Lake County for the 8600 South 1530 east to 1580 east sidewalk in the amount of \$59,864.75.
- 4th Quarter Transportation Choice Fund on behalf of Unincorporated Salt Lake County for the U-111 interstate realignment in the amount of \$4,000,000.
- Outdoor Recreation Grant on behalf of Unincorporated Salt Lake County, for the Grit Mill Parking Lot and the SR-210 Widening in the amount of \$150,000.
- Corridor Preservation Grant on behalf of Unincorporated Salt Lake County located at 12600 south U-111 to 6665 west in the amount of \$727,000.
- UDOT Safe Route to School Grant on behalf of Kearns located at the Kearns Junior High HAWK Crossing in the amount of \$140,000.

Project accomplishments

- Kearns HAWK crossing to Kearns High School. This was completed before the start of school in August 2019.
- Unincorporated Salt Lake County, completed a major street study, the “Galaxie Drive Study.”
- Completed driver feedback signs along Dimple Dell Road and Galena Drive.
- The Kearns 5600 West Safety project, which is under construction, will be complete by November 2019.
- Kearns Master Transportation Plan – scheduled for completion in September 2019. www.planningkearns.com.
- Kearns Master Sidewalk Plan; inventory and assessment scheduled for completion in September 2019. This can be viewed at <http://arcg.is/9ff8X>.
- White City Lighting; this involved additional lighting and LED upgrade. Completion is scheduled by October 2019.



- White City’s Canal Trail from 10600 So to Carnation Drive is currently under construction, to be completed by November 2019.
- The Kearns Lodestone Avenue Sidewalk project to begin construction in the Fall of 2019 by operations
- Unincorporated – 11400 Sidewalk between 1500 E to 1600 E to begin construction – Fall 2019 by operations

The 2020 budget for contracted services is as follows:

2020– Interlocal Budget

Expenditures	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Budget FY 2019	Requests FY 2020	Approved FY 2020
Interlocal						
Interlocal/Surveyor	24,319,480	1,710,738	-	-	40,000	40,000
Addressing	-	-	-	-	10,000	10,000
Economic Developer	-	-	-	-	60,000	60,000
Interlocal	-	-	60,656	-	-	-
Animal Services	-	879,446	925,314	872,863	822,300	822,300
DA Prosecution	-	226,972	383,947	356,625	325,400	325,400
Engineering	-	186,357	1,912,718	-	2,528,100	2,528,100
Indigent Legal	-	121,831	162,442	162,442	162,600	162,600
Justice Courts	-	624,480	1,100,000	1,100,000	1,100,200	1,100,200
Parks Maintenance	-	1,254,079	1,257,972	1,258,000	1,258,200	1,258,200
PW Operations	1,632,500	4,391,919	13,500,000	17,903,578	8,424,384	4,258,100
Vehicle Replacement Fund	-	-	-	-	45,000	45,000
Other Interlocal	-	30,405	42,529	-	-	-
Total Expenditures	\$25,951,980	\$9,426,227	\$19,345,578	\$21,653,508	\$14,776,184	\$10,609,900



White City Township Days



Professional Services

In addition to the Civil Attorney who is an outside-retained attorney, the District has now contracted for a land-use attorney. This has facilitated the processing of planning and zoning issues and help the entities establish ordinances and resolutions for the townships, related to planning and zoning issues.

2020 – Professional Services Budget

Expenditures	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Budget FY 2019	Requests FY 2020	Approved FY 2020
Professional Services						
Attorney-Civil	-	-	155,000	-	120,000	120,000
Attorney-Land Use	-	-	150,000	-	100,000	100,000
Other Professional Charges	-	-	-	155,000	70,000	70,000
Budget and Auditing	-	-	-	-	15,000	15,000
Public Communications	-	122,136	-	245,500	70,000	70,000
Total Expenditures	\$0	\$122,136	\$305,000	\$400,500	\$375,000	\$375,000

Computer Technology

Computer technology is also a contracted service through Salt Lake County. The newly developed Computer Technology fund accounts for not only those services, but also computer and software replacement.

2020 – Computer Technology Budget

Expenditures	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Budget FY 2019	Requests FY 2020	Approved FY 2020
Computer Technology						
Web Page Development	-	-	-	-	5,000	5,000
Software/Streaming	-	-	-	-	105,000	105,000
Internet Connections	-	-	-	-	157,100	157,100
Computer Replacement	-	-	-	-	20,000	20,000
Total Expenditures	\$0	\$0	\$0	\$0	\$287,100	\$287,100

Non-Classified

Non-Classified items are those that serve the whole organization and those items that do not serve a particular function. For the MSD, the 2020 budget identifies Rent and the ACCT contribution.

The ACCT contribution is the Association of Community Councils Together. An organization that helps organize community councils and advocate on behalf of their communities.



2020 – Non-Classified Budget

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Budget FY 2019	Requests FY 2020	Approved FY 2020
Non Classified						
Rent	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 165,800	\$ 165,800
ACCT Contribution	-	-	-	-	20,000	20,000
Total Expenditures	\$0	\$0	\$3,000	\$3,000	\$185,800	\$185,800

Transfers

Transfers relocate funds to the Township, town and Unincorporated Salt Lake County for their operations, and to the Capital Improvement Fund.

2020 – Transfers Budget

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Budget FY 2019	Requests FY 2020	Approved FY 2020
Transfers						
Trans to Brighton	\$ -	\$ -	\$ -	\$ -	\$ 325,900	\$ 325,900
Trans to Copperton	-	168,019	178,019	178,019	179,300	179,300
Trans to Emigration Canyon	-	158,480	192,480	192,480	196,100	196,100
Trans to Kearns	-	219,932	329,700	329,700	413,100	413,100
Trans to Magna	-	260,825	352,625	352,625	435,000	435,000
Trans to White City	-	189,187	200,750	200,750	259,400	259,400
Transfer to Unincorporated	-	32,833	49,212	73,212	325,000	325,000
Trans to Capital Projects- B&C	-	17,694,198	-	4,525,278	-	1,904,300
Trans to Capital from Sales Tax	-	-	-	-	4,000,000	4,000,000
Total Expenditures	\$21,291	\$18,723,474	\$1,302,786	\$5,852,064	\$6,133,800	\$8,038,100



Children at White City Township Days



Planning and Development

The Planning Department, in concert with the Planning Commissions and Councils of member entities of the District, is charged with the responsibility of “looking after” the future physical development of the member entities of the District; including incremental development projects coming to the member entities, which must be coordinated. The result, sustainable communities that remain desirable as living environments for our citizens and which is also economically viable.

Planning and Development provides strategic planning and local technical assistance to the Metro Townships including Kearns, Magna, White City, Copperton, Emigration Canyon and the unincorporated area of Salt Lake County.

Our goal is support community management policies, plans and programs to address a wide range of issues, including land use, housing, infrastructure, resources, economic development, growth management, and the delivery of services.

Planning and Development is focused on measurable results to drive operations and the budgeting process. An objective in 2019 was to align a shared vision and management framework by incorporating the organization’s goals, targets, business processes, IT projects, policies, staff performance and other key fundamentals.

The overall goal of the department is to reach improvement targets by sharing tools and skill sets needed to integrate individual functions into a single system and framework.

Goal: Use Performance Data in Strategic Planning and Operational Decision-making

It’s important to measure performance but also manage performance for results. Our commitment is to track and report key outcomes, periodically survey elected officials, customers and appointed officials and councils, and incorporate data into performance dashboards or other visual communications, to foster the development of a performance culture throughout our organization.

- **Why:** Maintaining the objectivity essential to successful local government management requires both technical and cultural commitments to performance management. Performance management is key to efficient and effective local government service delivery. Performance measures are what we look at to gauge how a program is performing. They are descriptive, not diagnostic. They tell how things are going (e.g., you’re out of gas). They don’t explain why (e.g., you missed the exit and didn’t fill up). Our commitment is to integrate the essential tasks of measurement and analysis into our everyday work.
- **How:** Continue to collect and verify data to ensure reliability and to train staff in performance measurement.

Goal: Streamline the Permitting Process and Make Customer Service a Hallmark

- **Why:** Because we can only go up from here. The question (since I’ve arrived) is how to shed the division’s negative culture while preserving structure?
 - Customer satisfaction does not necessarily equal zero defects or zero complaints. A program or service can be flawless (no defects) yet completely miss providing what brings a customer satisfaction. Moreover, just because we do not hear complaints, it



does not mean that all our customers are completely and unequivocally satisfied with our program or service. In other words, the absence of dissatisfaction does not equal satisfaction. Simply put, we can eliminate all the dissatisfiers, i.e., things that make customers unhappy, and still not make them happy.

- The remedy for this dilemma is to focus on customer centered results and outcomes that revolve around customer satisfaction as our primary goal
- **How:** Transparency is the only proven cure. Implement updated software programs and services that ensures accountability and responsibility.
 - Clearly define and identify outcomes with goals and measures.
 - Maintain a customer centered focus in our performance measurement process.
 - Measure performance and report on results that are meaningful and reflect the value and benefits of the programs and services we provide.

Goal: Complete General Plan Updates and start the zoning ordinance updates of each municipality

- **Why:** Current General Plans and zoning ordinances are outdated and/or do not reflect current vision or development needs of the municipalities.
 - Land-use planning is a complex process involving the development of land-use issues, goals, and objectives; a summary of data collection and analysis; maps; and a report describing appropriate development.
 - A general plan is a tool for planning the future growth. Most importantly, a general plan is used to address the constant change and evolution of a community.
 - The elements of a comprehensive plan consist of a study of existing conditions and a discussion of future trends, goals, and objectives. Land use patterns, housing conditions, population, roadways, and other infrastructure issues are the principle elements that are studied. The process of developing a plan is a broad-based effort.
- **How:** Understand the perspectives of elected officials and of competing public values.
 - Engage with and understand the viewpoints of key stakeholders and commit to ongoing communication and expectations, decisions and outcomes.
 - Take a proactive approach to service delivery and decision making that accounts for opportunities, issues and needs to equitably improve the quality of life for all residents.

Goal: Ensure Staff Effectiveness

- **Why:** Responsible for the development, performance and success of employees throughout the organization.
- **How:** Provide the team with a sense of direction and purpose and balance the big picture framework with day-to-day operations.
 - Develop an environment where staff are encouraged to learn new skills.
 - Facilitate teamwork. Set clear expectations. Conduct effective performance evaluations, review success and opportunities for achievement of goals and work objectives and identify developmental needs.

Goal: Provide Strategic Leadership

- **Why:** Leadership is engaging with and inspiring others to participate in developing, achieving, articulating and embodying a shared set of values, shared sense of purpose and shared vision of



the desired outcomes. Define and communicate a vision leveraging all resources and tools to achieve it.

- **How:** Define and communicate a vision leveraging all resources and tools to achieve it. Implement integrated solutions to complex problems that address the needs of all stakeholders.
 - Think and act to instill a culture of continuous improvement; move the organization forward through consistent examination of methods and integration of new and innovative business solutions.
 - Provide resources and training to support problem-solving and seek opportunities for improvements.
 - Hold managers and staff accountable for measuring performance using data to improve services, sharing data and using data to communicate and tell a story with constituents.
 - Build a culture that values high performance and continuous improvement.

Goal: Technological Literacy – Ensure information technology is incorporated appropriately for service delivery, information sharing and public access

- **Why:** To continually explore work process and process improvements, to maintain up-to-date systems, software and infrastructure.
- **How:** Remain future oriented to anticipate how developments in technology can be applied. Identify the organization's technology needs and devise strategic plans to meet those needs.
 - Host Geodesign Workshop with stakeholders. Geodesign is a framework to facilitate the decision-making with mapping digital tools in a collaborative and multidisciplinary environment. Geodesign relies on GIS for generating data and models used for envisioning, planning and designing the future of the district.
 - Train staff, planning commissioners and elected officials to utilize dashboards to monitor cases, project development and outreach activities to promote transparency and accountability.

Accomplishments

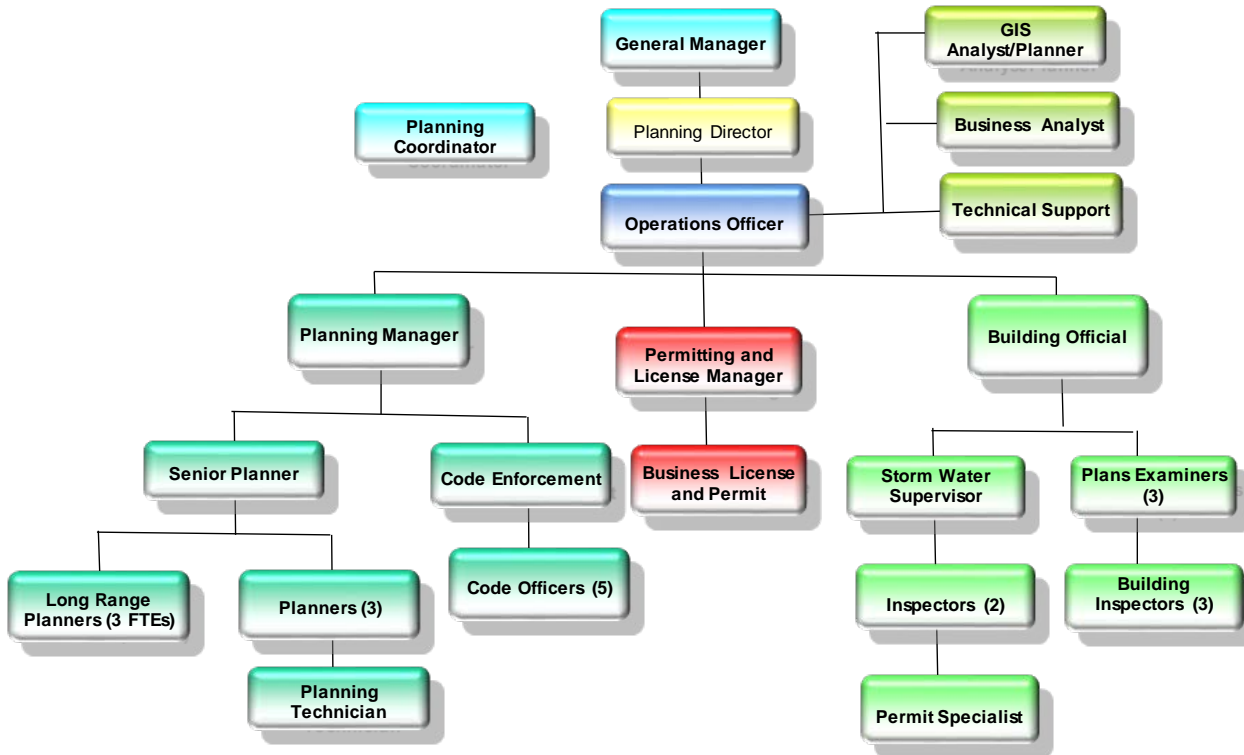
- January 2019
 - Kicked off General Plan White City ACCT training, Salt Lake City
Scope of work, timelines created for Metro Township General Plan Updates
- February 2019
 - Legislative Update, Copper Room Senate Building
- March 2019
 - Transportation and Land Use Connection (TLC) grant awarded to Magna Metro Township for General Plan Update
 - Staff retreat and training
- April 2019
APA National Conference, San Francisco, CA
Community-wide General Plan Meeting for White City hosted
 - Speaker APA Conference, Resilience
MSD and SLCO Interlocal Agreements (14) approved
- October 2019
SLCO Employee transition to MSD
Kate Davies, PhD, Long Range Planner hired Shawna Winters, Building Permit Technician, hired Ed Molitoris, Building Inspector hired



Shums Coda 3rd Party Inspector Kick Off Meeting RFP Planning Software and Services published Housing Plans submitted to Planning Commissions Utah Fall APA Conference APWA Conference, (Stormwater CEU's) Salt Lake City < UT
 ICC Annual Business Conference (Building and Code Hearings) Las Vegas, NV UFSMA (Floodplain Stormwater) Conference, St. George, UT

- November 2019
 Jason Binks, Planning Manager Hired
 31st Annual Utah Association of Special District (UASD) Convention, Layton, UT PDS Staff Retreat
 Housing Plans to Metro Councils for Adoption
- December 2019
 Housing Plans to comply with S 34 sent to Utah Division of Workforce

• **Planning Organization**





2020 – Planning Budget

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Budget FY 2019	Requests FY 2020	Approved FY 2020
Planning						
Wages	-	-	2,012,919	-	2,512,400	2,512,400
Overtime Wages	-	-	243,329	-	-	-
Benefits Subtotal	-	-	6,330	-	1,446,000	1,446,000
Subscriptions/Memberships	-	-	6,979	-	21,400	21,400
Travel	-	-	10,889	-	37,500	37,500
Vehicle Supplies and Maintenance	-	-	49,501	-	50,000	50,000
Phone	-	-	-	-	15,000	15,000
Education and Schools	-	-	15,848	-	20,000	20,000
Safety Equipment and Uniforms	-	-	1,240	-	5,000	5,000
Department Supplies	-	-	20,110	-	15,000	15,000
Planning Interlocal Subtotal	-	1,094,079	149,484	5,100,676	-	-
Outreach Subtotal	-	2,591,309	-	111,772	25,000	25,000
Sundry Charges	-	-	48,796	8,003	14,000	14,000
Professional Services	-	-	2,635,968	-	150,000	150,000
Equipment Purchases	-	-	11,055	-	25,000	25,000
Total Expenditures	\$0	\$3,685,388	\$5,212,448	\$5,220,451	\$4,336,300	\$4,336,300

Staffing Levels

	2017	2018	2019	2020
Planning				
Department 4610				
Full-Time Positions				
Planning Director	-	1	1	1
Operations Manager	-	-	1	1
Planning Manager	-	-	-	1
Senior Planner	-	-	-	1
Long Ranger Planner	-	-	3	4
Planner	-	-	3	4
Planning Technician	-	-	1	1
Code Enforcement Supervisor	-	-	1	1
Code Officer	-	-	4	5
Permitting and License Supervisor	-	-	1	1
Business License and Permit Technician	-	-	1	2
Building Official	-	-	1	1
Storm Water Grading Supervisor	-	-	1	1
Storm Water Inspectors	-	-	1	2
Storm Water Permit Specialist	-	-	1	1
Plans Examiner	-	-	1	6
GIS Analyst Planner	-	-	1	1
Business Analyst	-	-	1	1
Technical Support Specialist	-	-	0.5	0.5
Planning Coordinator	-	-	1	1
Total Positions	0	1	25	37



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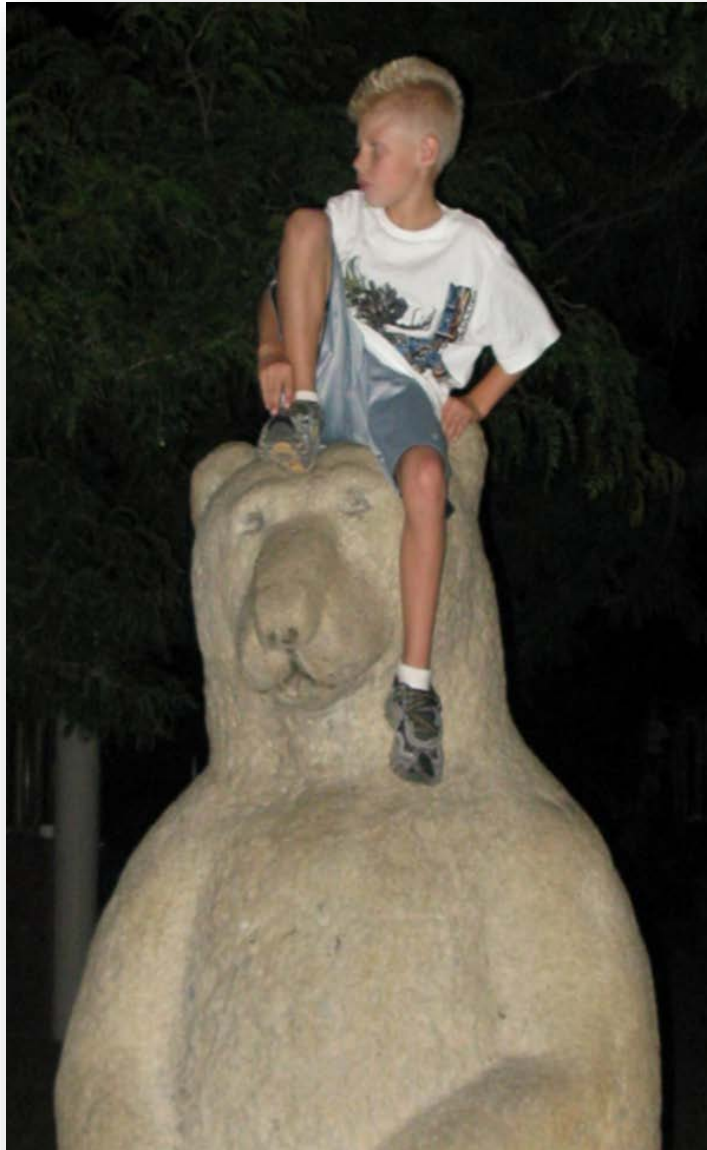
Capital Improvements and Projects

The Capital Improvements and Projects fund is used to expense major capital projects and large equipment (generally over \$10,000.)

One of the biggest projects for the 2020 budget will be the construction of, a major road in Emigration Canyon, as well as several other on-going projects.

Greater Salt Lake Municipal Services District Capital Improvements and Projects FYE June 30, 2020

	Proposed Budget <u>12/30/2020</u>	Approved Budget <u>12/30/2019</u>	Variance Increase <u>(Decrease)</u>
<u>Revenues</u>			
SB 136 Transport Sales	1,479,200	-	(1,479,200)
Transfers-Sales Tax	4,000,000	-	(4,000,000)
Transfers-B&C	1,904,300	-	(1,904,300)
Interest Earned	-	-	-
Grant Revenue	5,126,770	400,000	(4,726,770)
Other	350,000	779,397	429,397
Council Designated Funds	-	300,000	300,000
Fund Surplus	<u>4,720,227</u>	<u>12,472,771</u>	<u>7,752,544</u>
Total	<u>\$17,580,497</u>	<u>\$ 13,952,168</u>	<u>\$ (3,628,329)</u>
<u>Expenditures</u>			
Transfers	\$ -	\$ -	\$ -
Improvements	4,783,637	10,341,438	\$ (5,557,801)
Projects	12,796,860	2,831,333	\$ 9,965,527
Other	-	-	\$ -
Fund Balance	-	779,397	(779,397)
Total	<u>\$17,580,497</u>	<u>\$ 13,952,168</u>	<u>\$ 3,628,329</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,256,658)</u>



Child on Big Bear Statue-White City



*The Town, Townships and
Unincorporated Salt Lake
County*



Greater Salt Lake Municipal Services District
 Town, Township, Unincorporated SL County Budgets
 For Period Ending December 31, 2020

Special Revenue

	Brighton Town	Copperton Metro Township	Copperton Cemetery (Permenant Fund)	Emigration Canyon Metro Township	Keans Metro Township	Magna Metro Township	White City Metro Township	Intergovernmental SL County *
Beginning Fund Balance (projected)	\$0	\$185,625	\$73,058	\$264,263	\$618,494	\$642,228	\$486,815	\$29,074
Revenues								
Operational Revenues	\$251,000	\$154,640	\$700	\$384,700	\$6,687,200	\$6,121,000	\$998,900	\$10,439,800
Interlocal Revenues	325,900	179,300	-	196,100	413,100	435,000	259,400	325,000
Council Designated	284,000							
Contribution from Fund Balance		-	1,300	-	-	-	-	-
Total Revenues	860,900	333,940	2,000	580,800	7,100,300	6,556,000	1,258,300	10,764,800
Expenditures								
Administration Budget	325,900	179,700	2,000	196,900	430,400	509,200	262,100	325,000
Interlocal Agreement	251,000	145,140	-	363,800	6,263,200	5,712,400	935,700	9,791,400
Transfer to Capital Fund	-	9,100	-	20,100	406,700	334,400	60,500	648,400
Contribution to Fund Balance	284,000	-	-	-	-	-	-	-
	\$ 860,900	\$ 333,940	\$ 2,000	\$ 580,800	\$ 7,100,300	\$ 6,556,000	\$ 1,258,300	\$ 10,764,800



EMIGRATION CANYON
METRO TOWNSHIP

Emigration Canyon Metro Township



Emigration Canyon is significant in Utah History. This was the original route used by pioneers entering the Salt Lake Valley. It was also part of the Hastings Cutoff route used by the Donner party in 1846.



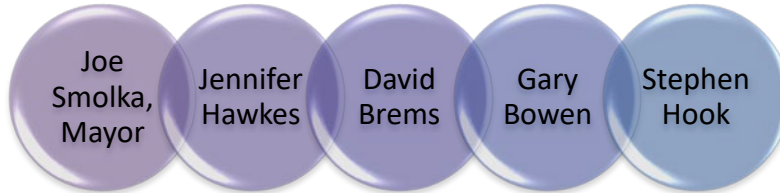
EMIGRATION CANYON
METRO TOWNSHIP

Emigration Canyon Metro Township

Population: approx. 1,627

Emigration Canyon Metro Township is a lovely entity tucked into the canyon. Emigration Canyon has experienced extremities in the weather, particularly fire issues, that have endangered the community, and so as a community, they are ever mindful of the security measures necessary to protect the township, the citizens and their homes.

Emigration Canyon Metro Township offers its' own unique amenities. Roots Rated has described the canyon's cycling opportunities: "The canyon's popularity will become evident before you even get there. Road cyclists from all over the valley arrive in drives to ride Emigration."



City Officials

City Attorney

David Church

Land-Use Attorney

Nathan Bracken



Emigration Canyon Township Council

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Emigration Canyon Metro Township Budget

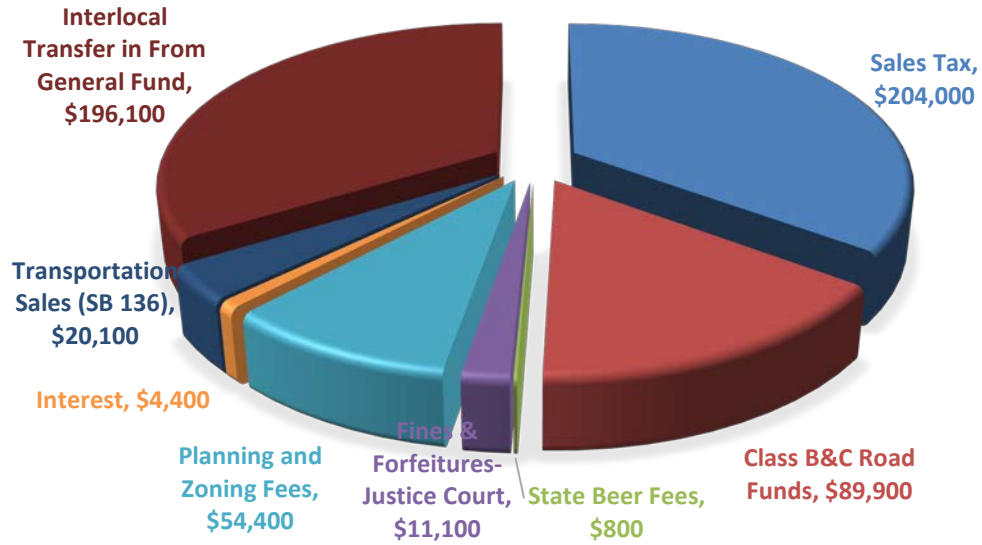
FYE December 31, 2020

	Proposed Budget <u>12/31/2020</u>	Approved Budget <u>12/31/2019</u>	Variance Increase (Decrease)
<u>Revenues</u>			
Sales Tax	\$ 204,000	\$ 201,733	\$ 2,267
B&C Revenues	89,900	85,191	4,709
SB136 Transportation	20,100	11,486	
Interlocal Revenue	196,100	192,480	3,620
Other Revenue	17,700	22,610	(4,910)
Planning and Zoning Fees	53,000	30,250	
Fund Balance	-	-	-
Total	<u>\$ 580,800</u>	<u>\$ 543,750</u>	<u>\$ 5,686</u>
<u>Expenses</u>			
Wages & Benefits	\$ 74,200	\$ 74,132	\$ 68
Operational Expenses	7,000	5,520	1,480
Professional Services	82,100	81,562	538
Special Events	8,300	7,266	1,034
Interlocal	363,800	339,784	24,016
Transfer to Capital Fund	20,100	11,486	8,614
Insurance	25,300	24,000	1,300
Total	<u>\$ 580,800</u>	<u>\$ 543,750</u>	<u>\$ 37,050</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (31,364)</u>

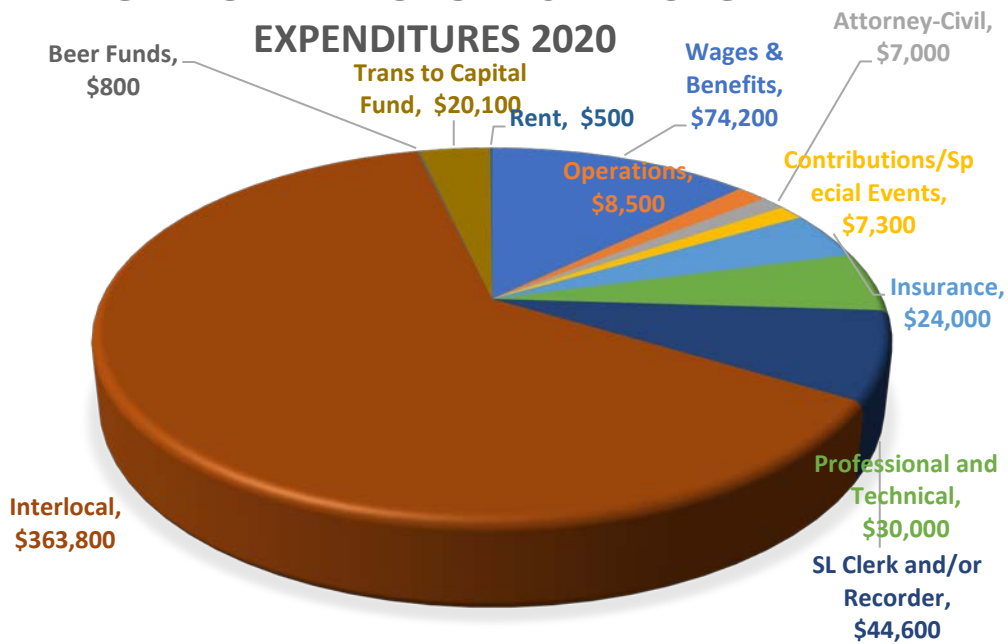
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EMIGRATION METRO TOWNSHIP BUDGETED REVENUE 2020



EMIGRATION METRO TOWNSHIP-BUDGETED EXPENDITURES 2020





EMIGRATION CANYON
METRO TOWNSHIP

Emigration Canyon High School Students are representatives of the Skyline Eagles.



Skyline Eagles 2018-19 Girls Basketball

Skyline Eagles Lacrosse



2020– Capital Projects-Emigration

Project	Entity	Project Number	Requested Current		Source:		
			Fiscal Year 2020	Funded 2020	User B&C/Sales	Grant Source	Grant
Overlay	Emigration	Public Works	3,083,578	3,083,578	3,083,578		
Pavement Maintenance Design	Emigration	Public Works	35,797	35,797	35,797		
Slurry Seal	Emigration	Public Works	46,027	46,027	46,027		
Margarithe Road Stabilization	Emigration	EFCMC190007	100,000	100,000	100,000		
Emigration Canyon Slope Stabilization	Emigration	CI6120012	50,853	50,853	50,853		

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EMIGRATION CANYON
METRO TOWNSHIP

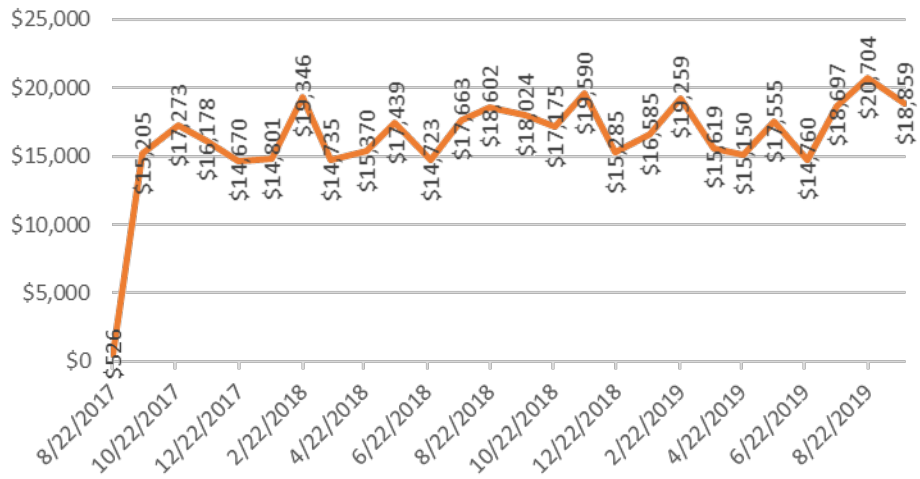
An annual event, sponsored by the Emigration Community Council encourages safety practices and procedures, while enjoying the community.



Emigration Canyon Fire-Wise Event



Emigration Metro Township Sales Tax



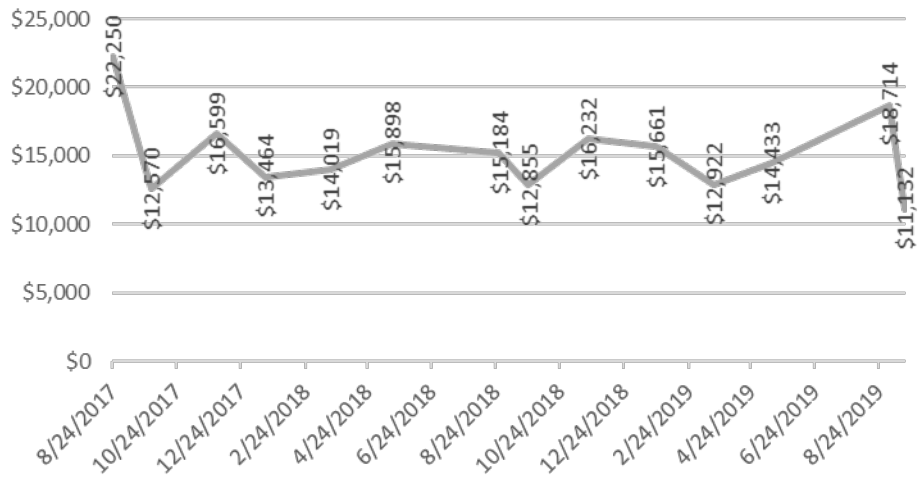
***Please note, this graph is intended to show trends, and may not callout all points of revenue receipts



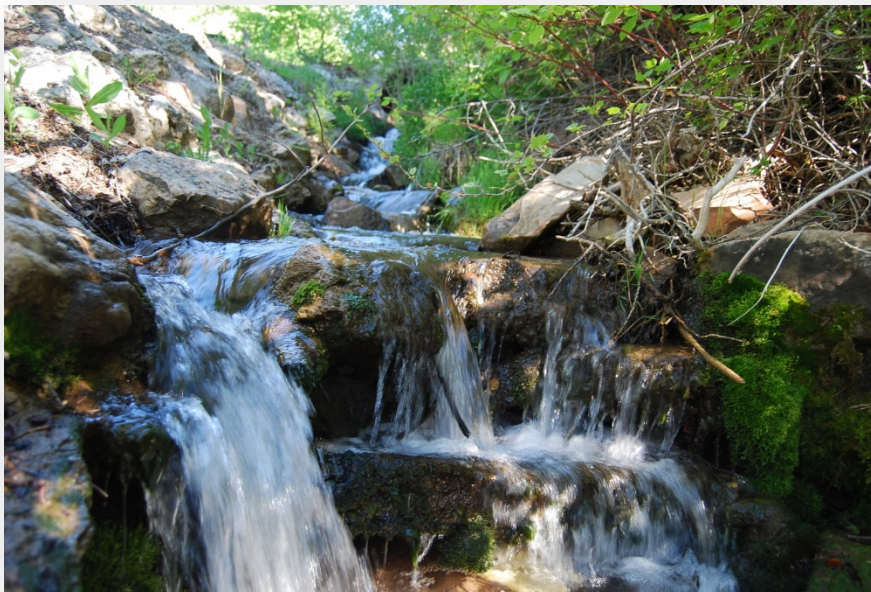
Chef Shamy Food Tour: Ruth's Diner-Emigration Canyon



Emigration Metro Township B&C Revenues



***Please note, this graph is intended to show trends, and may not callout all points of revenue receipts





*Emigration Metro Township
Budget
Fiscal Year Ending December 31, 2020*

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Budget FY 2019	Requests FY 2020	Approved FY 2020
Emigration Metro Township						
Revenues						
Planning and Zoning Fees	110,837	54,117	72,922	30,250	54,400	54,400
Sales Tax	97,998	203,688	161,793	201,733	204,000	204,000
Grants-	91,336	-	14,787	-	-	-
SB 136 Sales Tax	-	-	161,793	11,486	20,100	20,100
Franchise Fee	6,339	-	-	5,795	-	-
Justice Court Fines/Forfeitures	9,090	9,590	-	15,918	11,100	11,100
B&C Road Fund Allotment	-	89,850	76,268	85,191	89,900	89,900
State Liquor Fund Allotment	-	762	-	-	800	800
Interlocal Revenue	18,076	-	192,480	192,480	196,100	196,100
Interest Earnings	1,071	4,304	-	897	4,400	4,400
Other Revenue	161,591	1,330	-	-	-	-
Transfer In	-	158,480	5,868	-	-	-
Total Revenues	\$496,338	\$522,121	\$685,911	\$543,750	\$580,800	\$580,800
Expenditures						
Wages	-	74,132	71,777	74,132	74,200	74,200
Employee Benefits	-	-	5,324	-	-	-
Awards, Promotional & Meals	-	-	1,170	-	900	900
Subscriptions/Memberships	134	-	295	100	100	100
Printing/Publications/Advertising	-	427	258	2,000	2,000	2,000
Travel/Mileage	-	-	-	1,000	1,000	1,000
Office Expense and Supplies	1,479	1,578	87	920	1,000	1,000
Vehicle & Equip Supplies and Main	-	1,798	-	-	-	-
Computer Equip/software	4,543	395	152	-	200	200
Cell phone and Telephone	196	-	56	-	100	100
Attorney-Civil	-	-	8,727	-	7,000	7,000
Education and Schools	160	124	-	1,000	1,000	1,000
Software/Streaming	214	944	1,409	-	-	-
Payroll Processing Fees	-	-	581	-	900	900
Contributions/Special Events	8,266	-	1,016	7,266	7,300	7,300
Credit card and Bank Expenses	-	186	-	-	-	-
Insurance	3,866	8,567	25,609	24,000	24,000	24,000
Workers Comp Insurance	-	-	1,625	-	1,300	1,300
Professional and Technical	3,387	10,115	2,361	37,000	30,000	30,000
SL (Client) County Support Services	10,368	(365)	10,085	44,562	44,600	44,600
Interlocal	312,651	363,641	330,251	339,784	363,800	363,800
Beer Fees	-	-	-	-	800	800
Sundry Charges	-	203	(1,000)	-	-	-
Trans to Capital Fund	-	-	-	11,486	20,100	20,100
Rent	-	-	-	500	500	500
Contribution to Fund Balance	151,074	60,376	226,128	-	-	-
Total Expenditures	\$ 496,338	\$ 522,121	\$ 685,911	\$ 543,750	\$ 580,800	\$ 580,800
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



EMIGRATION CANYON
METRO TOWNSHIP

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White City Metro Township



White City was developed by Ken White and Cannon Panicholas in 1955. The first homes in White City were built along Galena drive in 1957. In 1961, Sandy Suburban Services District was begun. The first school, Edgemont Elementary was the first school in the area. White City was granted the status of township by The Salt Lake County Council on September 26, 2006. The voters chose to incorporate as a metro township in November of 2015.

http://whitecityutah.org/white_city_history.htm

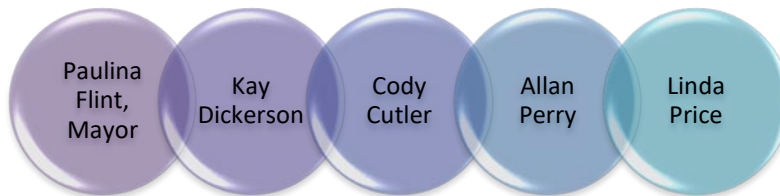


White City Metro Township

Population: 5,695

White City is a small entity, surrounded by larger urban entities. White City's residents are fiercely loyal to their community, their history, and their identity.

White City leadership have striven to control their growth and protect the strides they've achieved through legislative changes and recognition of White City as an independent Municipal entity.



City Officials

City Attorney	Paul Ashton
Land-Use Attorney	Craig Smith
City Administrator	Gregory Schulz



White City Township Budget

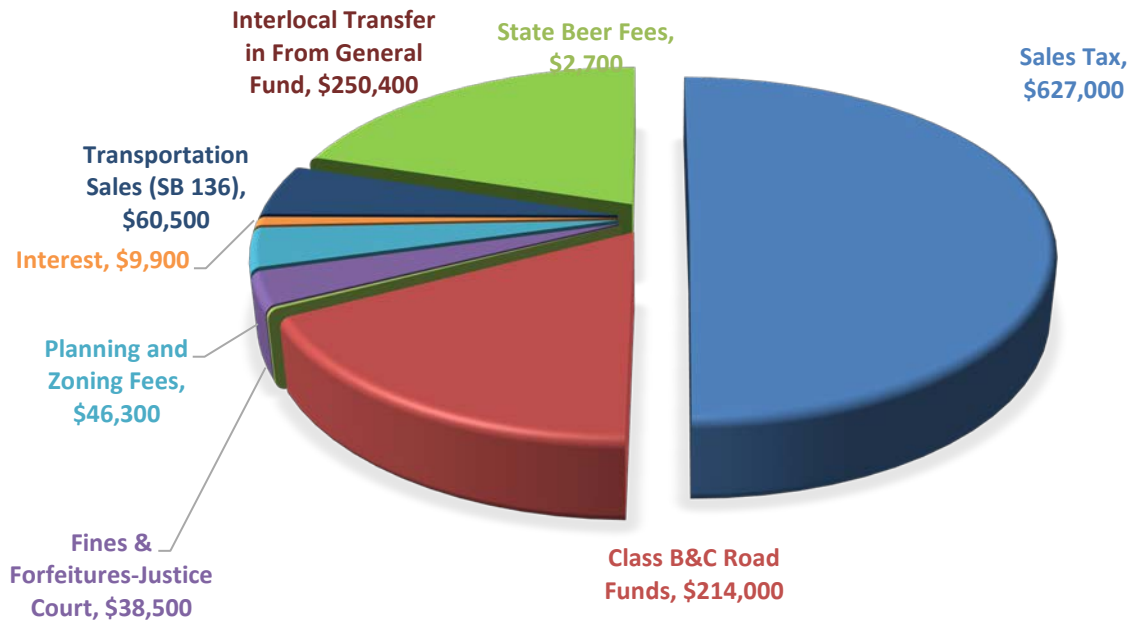
FYE December 31, 2020

	Proposed Budget <u>12/31/2020</u>	Approved Budget <u>12/31/2019</u>	Variance Increase <u>(Decrease)</u>
<u>Revenues</u>			
Sales Tax	\$ 627,000	\$ 638,489	\$ (11,489)
B&C Revenues	214,000	208,454	5,546
SB136 Transportation	60,500	36,354	
Interlocal Revenue	259,400	200,750	58,650
Other Revenue	51,100	88,672	(37,572)
Planning and Zoning Fees	46,300	105,100	
Total	<u>\$ 1,258,300</u>	<u>\$ 1,277,819</u>	<u>\$ 15,135</u>
<u>Expenses</u>			
Wages & Benefits	\$ 29,100	\$ 27,000	\$ 2,100
Operational Expenses	26,300	11,500	14,800
Professional Services	169,400	126,050	43,350
Special Events	28,000	26,000	2,000
Interlocal	935,700	1,040,715	(105,015)
Transfer to Capital Fund	60,500	36,354	24,146
Insurance	9,300	10,200	(900)
Total	<u>\$ 1,258,300</u>	<u>\$ 1,277,819</u>	<u>\$ (19,519)</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,654</u>

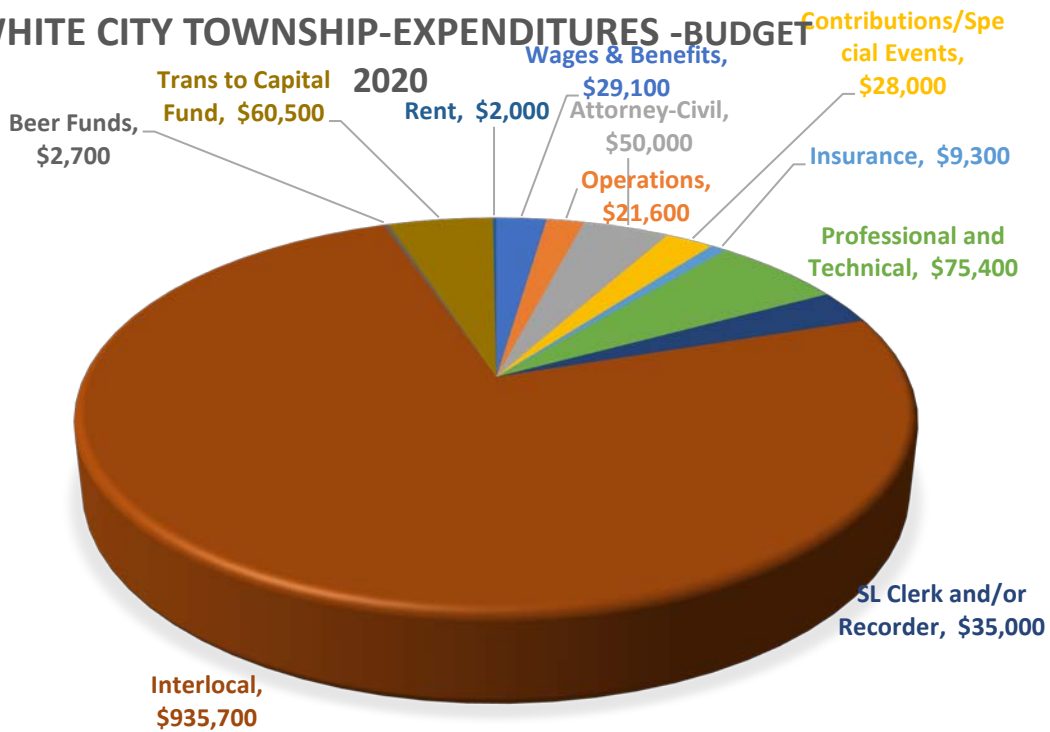
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WHITE CITY REVENUES- BUDGET 2020



WHITE CITY TOWNSHIP-EXPENDITURES -BUDGET 2020





White City Metro Township supports the Jordan Beetdiggers
In the Canyons School District.



2020– Capital Projects-White City

Project	Entity	Project Number	Requested Current Fiscal Year 2020	Funded 2020	Source:		
					User B&C/Sales	Grant Source	Grant
Carnation Drive Sidewalk	White City	EFCCB180005	246,335	246,335	246,335		
9400 S Ski Connect	White City	EFCMC170003	119,890	119,890	119,890		
White City Segoe Lily Drive Road Improvement	White City	EFCMC190023	500,000	500,000	-	Regional Devl	500,000
Traffic signals - upgrades	White City	Public Works	10,000	10,000	10,000		
730 E SW Tulip to Segoe Lily	White City	EFCMC2000XX	134,447	134,447	447	UDOT	134,000



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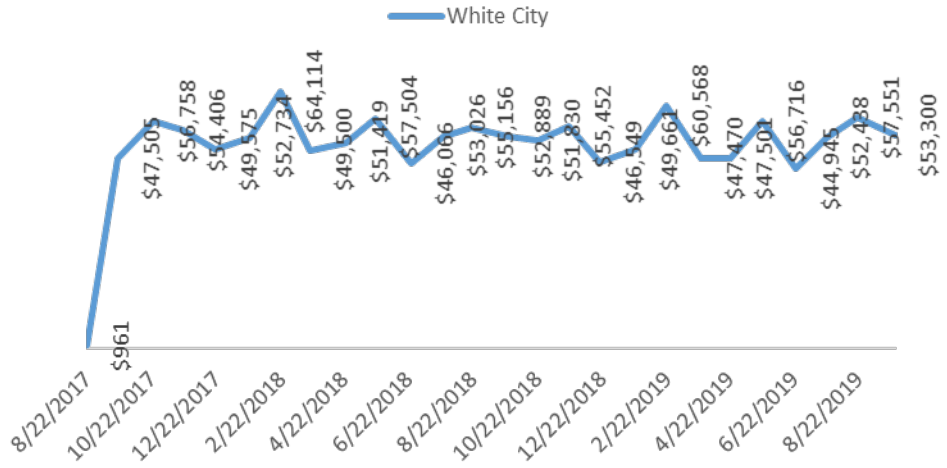
White City Township offers many amenities geared to the family quality-of-life:



Big Bear Park



White City Metro Township Sales Tax



***Please note, this graph is intended to show trends, and may not callout all points of revenue receipts

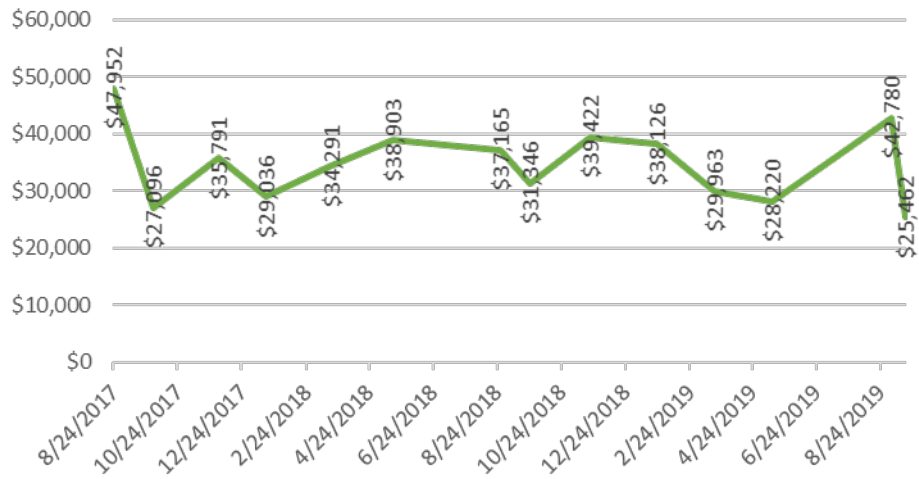


2019 SE Township Days, Last Blast of Summer Car & Motorcycle Show Bear Park

White City's South East Township Days.



White City Metro Township B&C Revenues



***Please note, this graph is intended to show trends, and may not callout all points of revenue receipts



White City Community at Sunset



*White City Metro Township
Budget
Fiscal Year Ending December 31, 2020*

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Budget FY 2019	Requests FY 2020	Approved FY 2020
White City Metro Township						
Income						
Planning and Zoning Fees	\$ 64,774	\$ 43,003	\$ 156,425	\$ 105,100	\$ 46,300	\$ 46,300
Motor Vehicle Fees	4,400	-	-	-	-	-
Sales Tax	326,053	626,939	403,160	638,489	627,000	627,000
Grants-	196,871	-	-	8,492	-	-
SB 136 Sales Tax	-	-	1,724	36,354	60,500	60,500
Franchise Fee	23,803	-	-	21,758	-	-
Justice Court Fines/Forfeitures	33,985	34,774	-	56,970	38,500	38,500
B&C Road Fund Allotment	-	219,252	168,565	208,454	214,000	214,000
State Liquor Fund Allotment	-	2,682	-	-	2,700	2,700
Interlocal Revenue	35,983	189,187	200,750	200,750	259,400	259,400
Interest Earnings	2,191	9,891	7,637	1,452	9,900	9,900
Other Revenue	179,478	3,613	-	-	-	-
Contribution from Fund Surplus	-	-	-	-	-	-
Total	\$867,538	\$1,129,341	\$938,261	\$1,277,819	\$1,258,300	\$1,258,300
Expenses						
Wages	-	16,200	34,653	27,000	29,100	29,100
Employee Benefits	-	-	4,993	-	-	-
Subscriptions/Memberships	-	-	67	1,000	1,000	1,000
Printing/Publications/Advertising	201	-	4,436	3,000	10,000	10,000
Office Expense and Supplies	-	119	280	400	2,000	2,000
Computer Equip/software	-	-	-	1,000	-	-
Attorney-Civil	-	-	26,031	-	50,000	50,000
Education and Schools	-	80	331	2,000	1,000	1,000
Web Page Development/Maintenance	-	-	8,067	2,800	3,000	3,000
Software/Streaming	-	-	1,333	-	-	-
Payroll Processing	-	-	671	-	900	900
Communications	-	-	-	-	3,200	3,200
Contributions/Special Events	21,799	25,799	38,243	26,000	28,000	28,000
Human Resources	-	-	-	-	-	-
Credit card and Bank Expenses	-	76	-	-	500	500
Insurance	5,121	9,210	11,756	10,200	9,300	9,300
Professional and Technical	40,790	52,316	32,243	94,050	84,400	84,400
SL (Client) County Support Services	9,056	-	6,709	32,000	35,000	35,000
Non-Cap Improvements	-	-	25,235	-	-	-
Interlocal	624,563	940,154	734,728	1,040,715	935,700	935,700
Beer Funds	-	-	-	-	2,700	2,700
Sundry Charges	-	-	1,000	1,300	-	-
Trans to Capital Fund	-	-	-	36,354	60,500	60,500
Rent	-	288	347	-	2,000	2,000
Non-Classified Expenses	-	-	90	-	-	-
Contribution to Fund Balance	166,008	85,099	7,048	-	-	-
Total Expenditures	\$867,538	\$1,129,341	\$938,261	\$1,277,819	\$1,258,300	\$1,258,300
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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Kearns Metro Township



Kearns was built May 1, 1942 as a world War II United States Army Air Forces training facility, known as Kearns Army Base. Kearns also became renowned for the 2002 Olympic Skating Facility, the Olympic Legacy Center.



Kearns Metro Township

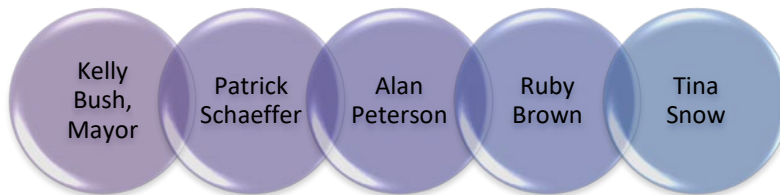
Population: 35,834

Kearns, the largest township in the District, is located in the North west quadrant of the District.

Kearns offers a many amenities including the Legacy Center, a facility built during the 2002 Olympics to facilitate winter sports.

Kearns also lies adjacent to the USANA Amphitheater, a 20,000-seat outdoor amphitheater. While providing an exclusive entertainment venue, the amphitheater brings with it unique and difficult transportation issues for Kearns.

Transportation challenges are also created in that the major transportation routes for surrounding entities bifurcates Kearns and adds additional traffic to routes that are already at capacity.



City Officials

City Attorney

Nathan Bracken

Land-Use Attorney

Nathan Bracken

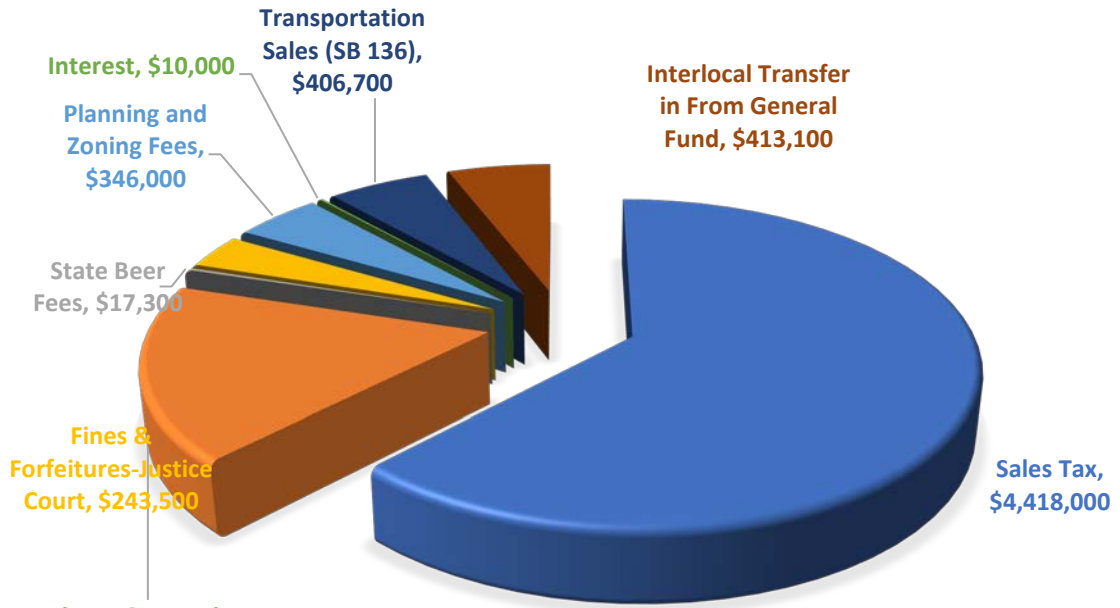
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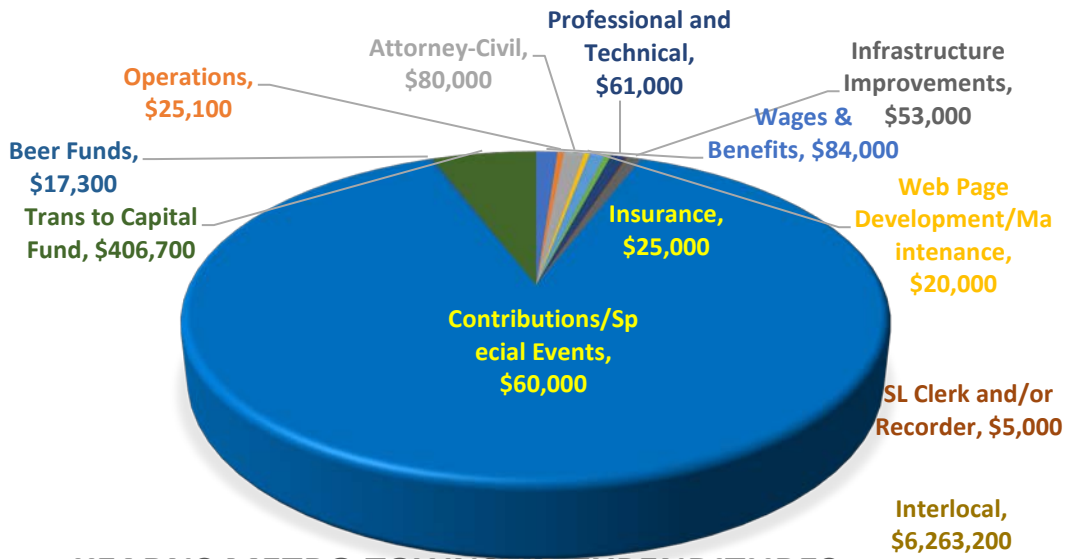
Kearns Township
Budget
 FYE December 31, 2020

	Proposed Budget <u>12/31/2020</u>	Approved Budget <u>12/31/2019</u>	Variance Increase <u>(Decrease)</u>
<u>Revenues</u>			
Sales Tax	\$ 4,418,000	\$ 4,417,608	\$ 392
B&C Revenues	1,245,700	1,206,475	39,225
SB136 Transportation	406,700	251,525	
Interlocal Revenue	413,100	329,700	83,400
Other Revenue	270,800	501,722	(230,922)
Planning and Zoning Fees	346,000	697,563	
Total	<u>\$ 7,100,300</u>	<u>\$ 7,404,593</u>	<u>\$ (107,905)</u>
<u>Expenses</u>			
Wages & Benefits	\$ 66,000	\$ 66,000	\$ -
Operational Expenses	75,400	18,700	56,700
Professional Services	146,000	128,000	18,000
Special Events	60,000	58,000	2,000
Interlocal	6,263,200	6,823,368	(560,168)
Transfer to Capital Fund	406,700	251,525	155,175
Non-Capital Improvements	53,000	35,000	
Insurance	30,000	24,000	6,000
Total	<u>\$ 7,100,300</u>	<u>\$ 7,404,593</u>	<u>\$ (322,293)</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 214,388</u>

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KEARNS METRO TOWNSHIP-REVENUE -BUDGET 2020



KEARNS METRO TOWNSHIP EXPENDITURES-BUDGET 2020



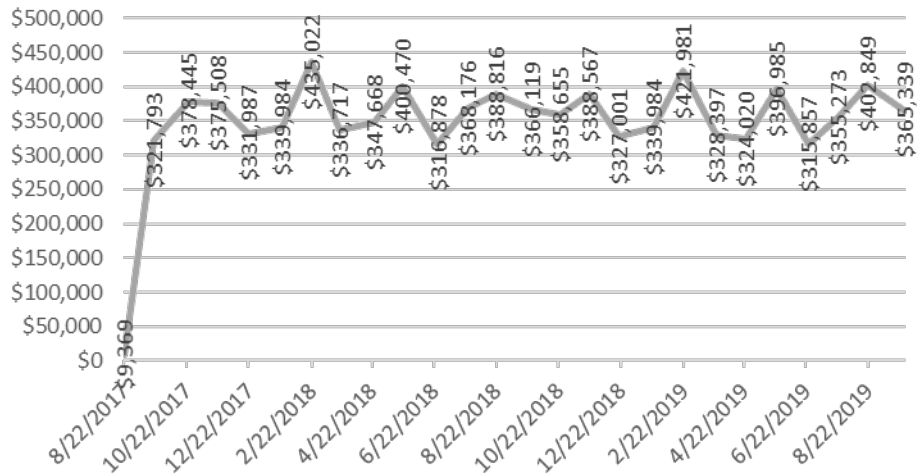
Kearns Hometown Days Parade



Members of the Pesega Samoan Ward, dance in the Kearns Hometown Days Parade.



Kearns Metro Township Sales Tax

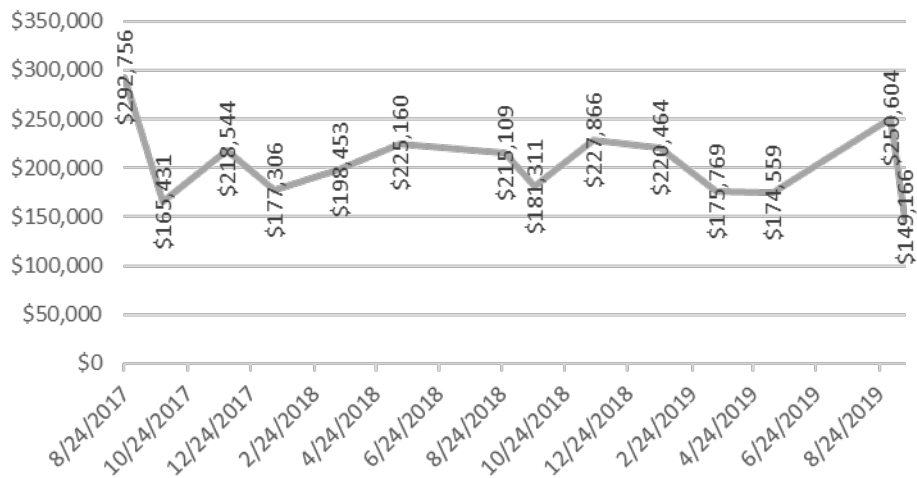


***Please note, this graph is intended to show trends, and may not callout all points of revenue receipts



Kearns Kindergarten Day

Kearns Metro Township B&C Revenues



***Please note, this graph is intended to show trends, and may not callout all points of revenue receipts



Kearns Metro Township is in the Granite School District, Kearns High School, home of the Cougars.



Kearns High School Girls Basketball



Kearns High School Football

Kearns Residents eagerly anticipate the new Kearns Library.



Rendering of Future Kearns Library



2020– Capital Projects-Kearns

Project	Entity	Project Number	Requested Current		Source:		
			Fiscal Year 2020	Funded 2020	User B&C/Sales	Grant Source	Grant
NW Ave Safety 5400 S-5975 S	Kearns	EFCMC2000XX	120,000	120,000	120,000		
Pieper Blvd 5215 S to 4715 S	Kearns	EFCMC2000XX	120,000	120,000	120,000		
Kearns Jr. High Hawk	Kearns		140,000	140,000	140,000	Regional Devl	500,000
Street lights - new and upgrades	Kearns	Public works	144,000	144,000	144,000		
Traffic signals - upgrades	Kearns	Public works	43,000	43,000	43,000		
Overlay - SL County	Kearns	PW Ops	840,000	840,000	840,000		
6200 South Fencing	Kearns	EFCMC190009	175,000	175,000	175,000		
Kearns Wayfinding Bicycle Route	Kearns	EFCMC180007	9,963	9,963	-	ORD	10,000
Bicycle Route Wayfinding	Kearns	EFCMC190020	20,643	20,643	20,643	WFRC	64,358
Kearns Lodestone Ave Sidewalk	Kearns	EFCMC190019	41,190	41,190	41,190		
4700 S Environmental	Kearns	CJ2130004	862,319	862,319	862,319		
Kearns NW Ave Sidewalk	Kearns	EFCMC190021	11,254	11,254	11,254	UDOT	208,000
5600 W Safety Improvements	Kearns	EFCMC180006	100,000	100,000	100,000		





*Kearns Metro Township
Budget
Fiscal Year Ending December 31, 2020*

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Budget FY 2019	Requests FY 2020	Approved FY 2020
Kearns Metro Township						
Revenues						
Planning and Zoning Fees	415,521	302,285	346,529	697,563	346,000	346,000
Sales Tax	2,202,142	4,343,787	3,306,294	4,417,608	4,418,000	4,418,000
Grants-	1,201,964	-	-	-	-	-
SB 136 Sales Tax	-	-	11,043	251,525	406,700	406,700
Franchise Fee	146,170	-	-	133,613	-	-
Justice Court Fines/Forfeitures	208,906	216,068	-	358,576	243,500	243,500
B&C Road Fund Allotment	-	1,268,363	1,250,000	1,206,475	1,245,700	1,245,700
State BeerFund Allotment	-	17,246	-	-	17,300	17,300
Interlocal Revenue	267,831	219,932	329,700	329,700	413,100	413,100
Interest Earnings	13,765	65,949	37,060	9,533	10,000	10,000
Other Revenue	452,581	22,297	-	-	-	-
Contribution from Fund Surplus	-	-	266,024	-	-	-
Total Revenues	\$4,908,880	\$6,455,927	\$5,546,650	\$7,404,593	\$7,100,300	\$7,100,300
Expenditures						
Wages	-	66,000	70,019	66,000	66,000	66,000
Employee Benefits	-	-	14,262	-	18,000	18,000
Awards, Promotional & Meals	735	958	340	-	-	-
Subscriptions/Memberships	1,243	-	280	2,500	3,000	3,000
Printing/Publications/Advertising	610	800	10,469	3,000	3,000	3,000
Travel/Mileage	983	1,833	-	1,200	1,200	1,200
Office Expense and Supplies	602	1,135	2,715	7,000	7,000	7,000
Vehicle & Equip Supplies and Main	153	-	-	-	-	-
Computer Equip/software	3,500	-	-	-	-	-
Cell phone and Telephone	548	-	-	-	-	-
Attorney-Civil	-	-	75,448	-	80,000	80,000
Education and Schools	-	640	-	5,000	5,000	5,000
Web Page Development/Maintenan	-	-	300	-	20,000	20,000
Software/Streaming	175	520	1,333	-	-	-
Internet Connections	-	-	1,388	-	-	-
Payroll Processing Fee	-	-	1,142	-	900	900
Contributions/Special Events	43,549	43,549	71,357	58,000	60,000	60,000
Credit card and Bank Expenses	3,576	722	-	-	-	-
Insurance	12,374	22,702	29,277	24,000	25,000	25,000
Workers Comp Insurance	-	-	1,892	-	5,000	5,000
Professional and Technical	30,398	6,754	6,092	73,000	61,000	61,000
SL (Client) County Support Services	7,718	3,020	3,168	55,000	5,000	5,000
Equipment/Computer Purchases	-	10,325	-	-	-	-
Non-Cap Improvements	-	13,754	-	35,000	53,000	53,000
Interlocal	4,077,277	6,235,995	4,689,320	6,823,368	6,263,200	6,263,200
Beer Funds	-	-	-	-	17,300	17,300
Trans to Capital Fund	-	-	466,667	251,525	406,700	406,700
Rent	580	-	-	-	-	-
Non-Classified Expenses	-	-	101,181	-	-	-
Contribution to Fund Balance	724,859	47,220	-	-	-	-
Total Expenditures	\$ 4,908,880	\$ 6,455,927	\$ 5,546,650	\$ 7,404,593	\$ 7,100,300	\$ 7,100,300
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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Magna Metro Township



Magna, originally named Pleasant Green, was established in 1906, when the Utah Copper Company came to Pleasant Creek. Magna was formally established on July 21, 1874 by the Salt Lake County Court.



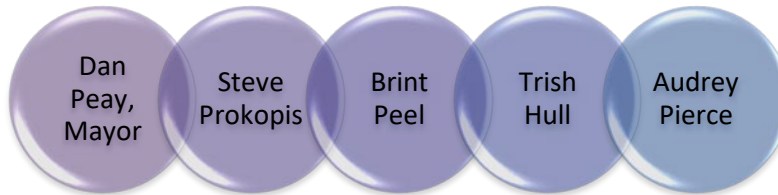
Magna Metro Township

Population: 27,773

Magna could easily be labeled an “up and coming” township. Magna is the second largest township in the District, and the fastest growing community in the MSD.

Magna is adjacent to the State-sponsored program known as the inland port. The Inland port is seen as a step forward identifying large economic development opportunities and to facilitate and process international trade through multi-modal transportation assets, adding to the state’s supply chain.

We are adding two new funds for Magna; a cemetery fund and an RDA fund. More information about these funds, and budgets will be proposed during an open budget adjustment mid-year.



City Officials

City Attorney	Paul Ashton
Land-Use Attorney	Craig Smith
City Administrator	Gregory Schulz



The Magna Marina on the Great Salt Lake



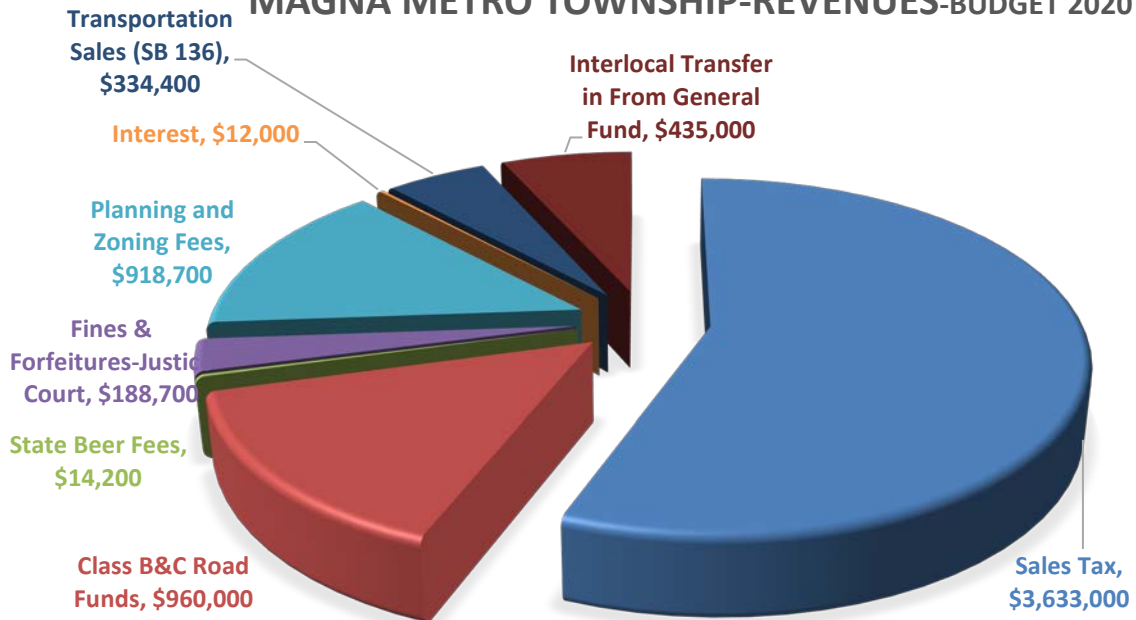
Magna Metro Township
Budget
 FYE December 31, 2020

	Proposed Budget <u>12/31/2020</u>	Approved Budget <u>12/31/2019</u>	Variance Increase <u>(Decrease)</u>
<u>Revenues</u>			
Sales Tax	\$ 3,633,000	\$ 3,698,550	\$ (65,550)
B&C Revenues	960,000	957,544	2,456
SB136 Transportation	334,400	210,584	
Interlocal Revenue	435,000	352,625	82,375
Other Revenue	274,900	390,097	(115,197)
Planning and Zoning Fees	918,700	542,993	
Total	<u>\$ 6,556,000</u>	<u>\$ 6,152,393</u>	<u>\$ (95,916)</u>
 <u>Expenses</u>			
Wages & Benefits	\$ 58,200	\$ 58,131	\$ 69
Operational Expenses	71,400	41,200	30,200
Professional Services	284,100	154,794	129,306
Special Events	80,500	80,500	-
Interlocal	5,712,400	5,589,184	123,216
Transfer to Capital Fund	334,400	210,584	123,816
Total	<u>\$ 6,556,000</u>	<u>\$ 6,152,393</u>	<u>\$ 403,607</u>
 Net Income (Loss)			
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (499,523)</u>

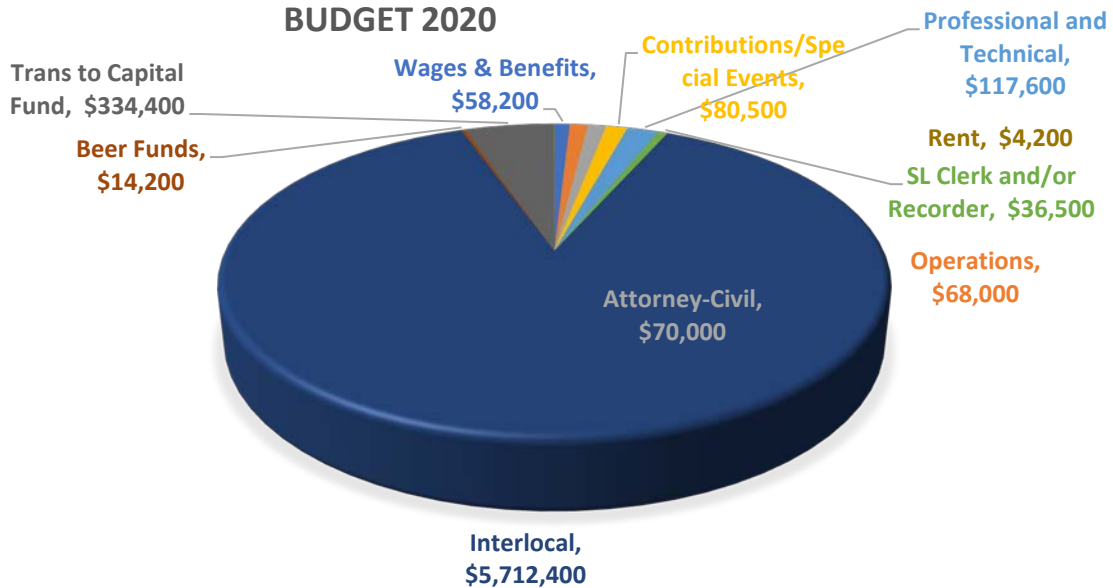
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MAGNA METRO TOWNSHIP-REVENUES-BUDGET 2020



MAGNA METRO TOWNSHIP-EXPENDITURES - BUDGET 2020





Magna Metro Township is in the Granite School District, they are represented by the Cyprus High School Pirates.



Cyprus High School at the Utah State Championships



Cyprus High Football

2020– Capital Projects-Magna

Project	Entity	Project Number	Requested Current		Source:		
			Fiscal Year 2020	Funded 2020	User B&C/Sales	Grant Source	Grant
3500 S AND 9200 W Bridges (Project Mar	Magna	EFCMC190026	30,000	30,000	30,000		
2550 S 7200 W to 8000 W Road	Magna	EFCMC190016	906,138	906,138	906,138	UDOT	1,000,000
Continued	Magna				-	ORD	1,500,000
Magna Wayfinding Sineage	Magna	EFCMC180010	15,000	15,000	-	ORD	15,000
9100 W Roadway	Magna	EFCMC190003	92,324	92,324	92,324		
2600 S Sidewalk & Storm Drain	Magna	EFCMC190001	970,000	970,000	970,000		
Magna Detention Ponds	Magna	EFCMC160008	420,027	420,027	420,027		
2600S Sidewalk SD 8800W to 9180W	Magna	EFCMC190001	114,633	114,633	114,633		
3100S SD 8000W to 8400W	Magna	EFCMC190005	40,386	40,386	40,386		
Street lights - new and upgrades	Magna	Public Works	50,000	50,000	50,000		
Traffic signals - upgrades	Magna	Public Works	33,500	33,500	33,500		
Overlay - SL County	Magna	PW Ops	591,000	591,000	591,000		
Chip seal - SL County	Magna	Public Works	119,000	119,000	119,000		
8400 West Pedestrian Overpass	Manga	TB140001	100,000	100,000	100,000		
3500 S 7640 W TO 7690 W	Manga	EFCB160003	200,000	200,000	200,000		



Magna Township has three large festivities during the year: The Magna Fourth of July Celebration, the Veterans Day parade and the Magna Arts Festival.



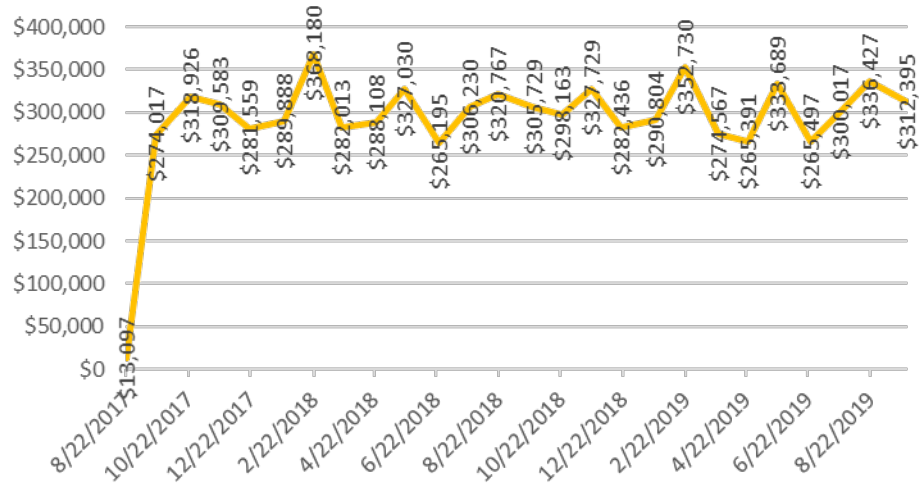
Magna Fourth of July Days



Magna's Veterans Day Parade



Magna Metro Township Sales Tax



***Please note, this graph is intended to show trends, and may not callout all points of revenue receipts

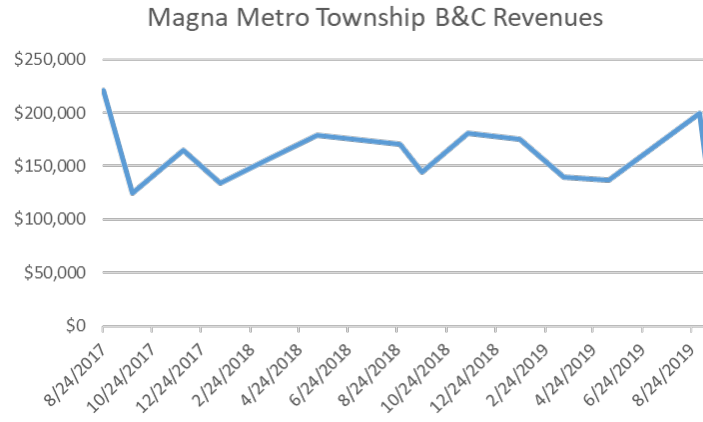


Performers at the Magna Arts Festival



*Magna Metro Township
Budget
Fiscal Year Ending December 31, 2020*

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Budget FY 2019	Requests FY 2020	Approved FY 2020
Magna Metro Township						
Revenues						
Planning and Zoning Fees	472,159	627,162	1,161,045	542,993	918,700	918,700
Motor Vehicle Fees	23,094	-	-	-	-	-
Sales Tax	1,855,250	3,632,815	2,783,977	3,698,550	3,633,000	3,633,000
Grants-	907,459	-	-	-	60,000	60,000
SB 136 Sales Tax	-	-	8,687	210,584	334,400	334,400
Franchise Fee	113,781	-	-	104,006	-	-
Storm Drain Fee	-	-	172,681	-	-	-
Justice Court Fines/Forfeitures	162,637	167,832	-	278,148	188,700	188,700
B&C Road Fund Allotment	-	1,006,824	792,300	957,544	960,000	960,000
State Liquor Fund Allotment	-	14,118	-	-	14,200	14,200
Interlocal Revenue	217,151	260,825	352,625	352,625	435,000	435,000
Interest Earnings	11,135	55,030	26,388	7,943	12,000	12,000
Other Revenue	438,577	57,846	-	-	-	-
Total Revenues	\$ 4,201,243	\$ 5,822,452	\$ 5,297,703	\$ 6,152,393	\$ 6,556,000	\$ 6,556,000
Expenditures						
Wages	\$ -	\$ 58,131	\$ 46,570	\$ 58,131	\$ 58,200	\$ 58,200
Employee Benefits	-	-	8,612	-	-	-
Subscriptions/Memberships	658	1,025	67	2,000	1,500	1,500
Printing/Publications/Advertising	88	73	1,090	8,000	8,000	8,000
Travel/Mileage	-	-	2,305	5,000	2,500	2,500
Office Expense and Supplies	376	-	531	4,000	1,000	1,000
Computer Equip/software	1,113	-	4,291	8,000	10,000	10,000
Attorney-Civil	-	-	29,711	-	70,000	70,000
Education and Schools	-	585	308	10,000	10,500	10,500
Web Page Development/Maintenance	-	-	173	-	3,100	3,100
Software/Streaming	545	10	-	-	-	-
Payroll Processing	-	-	581	-	900	900
Communications	-	-	-	-	10,000	10,000
Contributions/Special Events	78,250	25,000	104,667	80,500	80,500	80,500
Credit card and Bank Expenses	-	1,339	-	-	-	-
Insurance	12,352	13,894	36,227	18,000	15,000	15,000
Postage	-	-	-	-	1,500	1,500
Professional and Technical	59,937	83,994	46,190	154,794	117,600	117,600
Grant Related	-	-	-	-	60,000	60,000
SL (Client) County Support Services	16,171	6,177	8,290	-	36,500	36,500
Interlocal	3,441,930	5,569,404	2,877,755	5,589,184	5,712,400	5,712,400
Beer Funds	-	-	-	-	14,200	14,200
Trans to Capital Fund	-	-	-	210,584	334,400	334,400
Rent	6,300	4,200	-	4,200	4,200	4,200
Non-Classified Expenses	-	-	-	-	4,000	4,000
Contribution to Fund Balance	583,523	58,620	2,130,335	-	-	-
Total Expenditures	\$ 4,201,243	\$ 5,822,452	\$ 5,297,703	\$ 6,152,393	\$ 6,556,000	\$ 6,556,000
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



***Please note, this graph is intended to show trends, and may not callout all points of revenue receipts

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Copperton Metro Township



Copperton Metro Township was established in 1926, by the Utah Copper Company as a residential area. It was deemed a “model city” for its employees and a “showplace for company-subsidized family life.” Construction of company-housing ended in the 1930’s and company-furnished housing ended in 1955. A small town with a “home-town” feel, Copperton is known for its location adjacent to the Kennett Copper mine, one of the largest open-pit copper mines in the world.

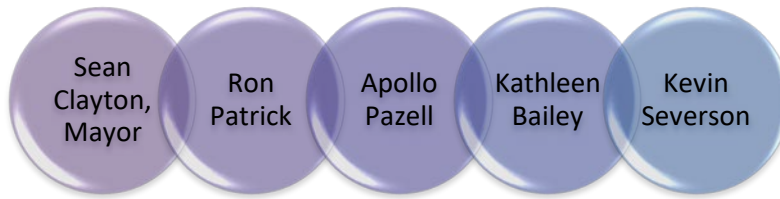


Copperton Metro Township

Population: 826

Copperton has its' roots in Utah History. A small entity that summons up memories of earlier, slower times.

Copperton has the potential of expanding to a much larger entity; and wrestles with the challenges that brings, in transportation and in planning.



City Officials

City Attorney

Nathan Bracken

Land-Use Attorney

Nathan Bracken



A sledder slides past the old Bingham High in Copperton



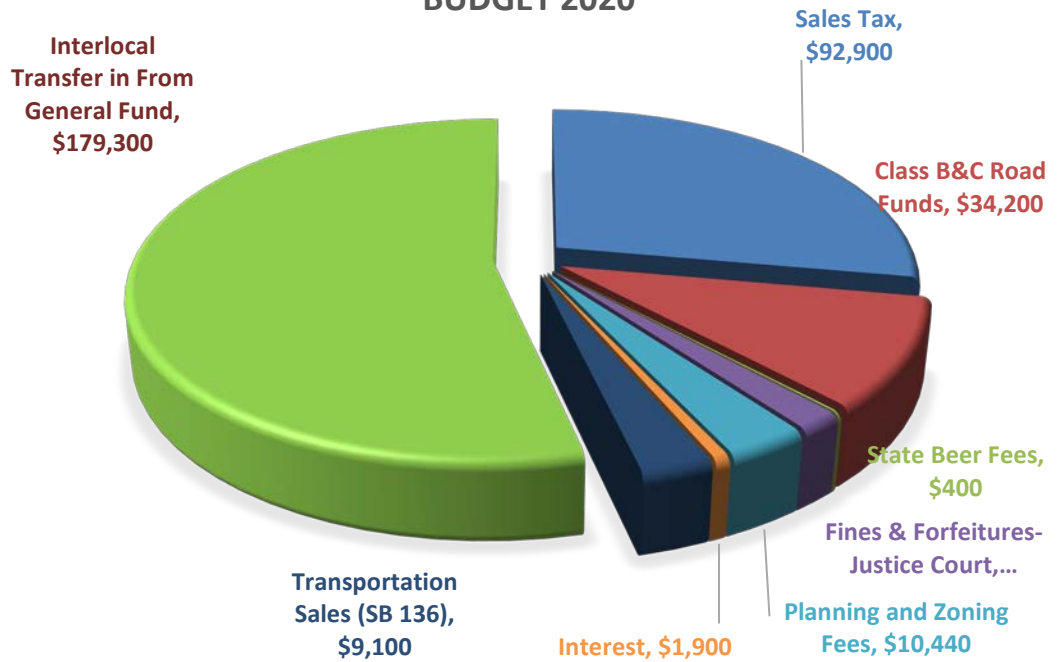
Copperton Metro Township
Budget
 FYE December 31, 2020

	Proposed Budget <u>12/31/2020</u>	Approved Budget <u>12/31/2019</u>	Variance Increase <u>(Decrease)</u>
<u>Revenues</u>			
Sales Tax	\$ 92,900	\$ 92,394	\$ 506
B&C Revenues	34,200	32,475	1,725
SB 136 Transportation	9,100	5,261	
Interlocal Revenue	179,300	178,019	1,281
Other Revenue	9,300	12,270	(2,970)
Planning and Zoning Fees	9,140	15,784	
Total	<u>\$ 333,940</u>	<u>\$ 336,203</u>	<u>\$ 542</u>
<u>Expenses</u>			
Wages & Benefits	\$ 66,000	\$ 66,000	\$ -
Operational Expenses	9,600	7,971	1,629
Professional Services	93,000	93,000	-
Special Events	6,300	6,248	52
Interlocal	145,140	158,184	(13,044)
Transfer to Capital Fund	9,100	-	9,100
Insurance	4,800	4,800	-
Total	<u>\$ 333,940</u>	<u>\$ 336,203</u>	<u>\$ (2,263)</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,805</u>

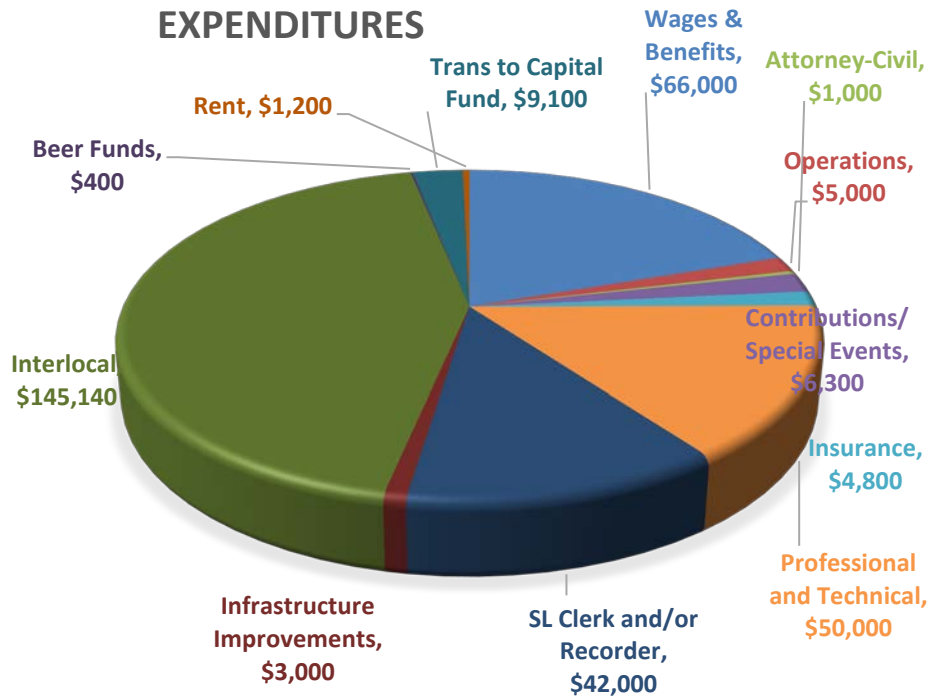
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COPPERTON METRO TOWNSHIP-REVENUE- BUDGET 2020



COPERTON METRO TOWNSHIP- EXPENDITURES





Copperton Park

Copperton Town Days is the Township Event that brings the community together.

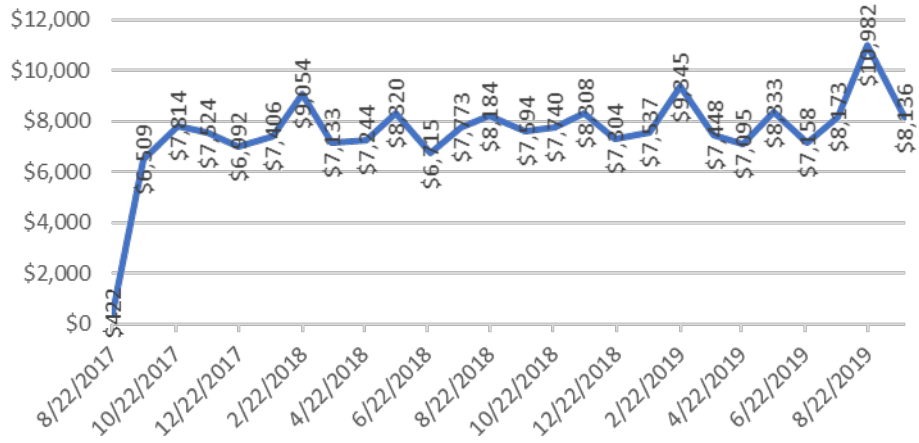


Copperton Town Days





Copperton Metro Township Sales Tax



***Please note, this graph is intended to show trends, and may not callout all points of revenue receipts

Copperton is in the Jordan School District, represented by Bingham high school.



Bingham High Cheerleaders

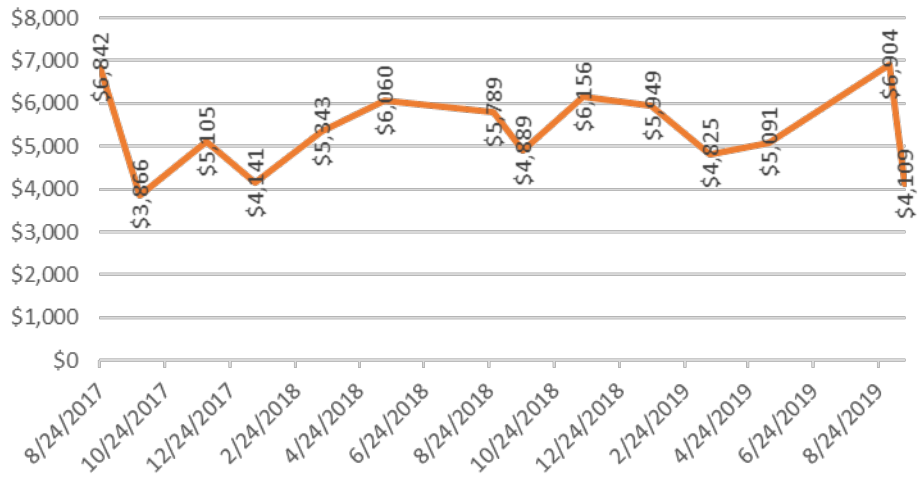


Bingham High Football





Copperton Metro Township B&C Revenues



***Please note, this graph is intended to show trends, and may not callout all points of revenue receipts

2020– Capital Projects-Copperton

Project	Entity	Project Number	Requested Current Fiscal Year 2020	Funded 2020	Source:		
					User B&C/Sales	Grant Source	Grant
Trees	Copperton		30,000	30,000	30,000		



*Copperton Metro Township
Budget
Fiscal Year Ending December 31, 2020*

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Budget FY 2019	Requests FY 2020	Approved FY 2020
Copperton Metro Township						
Revenues						
Planning and Zoning Fees	\$ 8,455	\$ 13,747	\$ 10,681	\$ 15,784	\$ 9,140	\$ 9,140
Sales Tax	45,720	100,590	76,432	92,394	92,900	92,900
Grants-	28,087	-	-	-	-	-
SB 136 Sales Tax	-	-	276	5,261	9,100	9,100
Franchise Fee	3,307	-	-	3,023	-	-
Justice Court Fines/Forfeitures	4,750	4,937	-	8,378	5,700	5,700
B&C Road Fund Allotment	-	34,186	27,904	32,475	34,200	34,200
State Liquor Fund Allotment	-	384	-	-	400	400
Interlocal Revenue	6,299	168,019	-	178,019	179,300	179,300
Interest Earnings	474	1,865	7,859	869	1,900	1,900
Other Revenue	164,170	1,307	-	-	1,300	1,300
Transfer In	-	-	178,019	-	-	-
Contribution from Fund Surplus	-	-	-	-	-	-
Total Revenues	\$ 261,262	\$ 325,035	\$ 301,171	\$ 336,203	\$ 333,940	\$ 333,940
Expenditures						
Wages & Benefits	10,120	66,000	65,670	66,000	66,000	66,000
Employee Benefits	-	-	9,758	-	-	-
Subscriptions/Memberships	-	85	86	100	100	100
Printing/Publications/Advertising-M	67	528	420	500	500	500
Travel/Mileage	-	1,423	-	1,200	1,200	1,200
Office Expense and Supplies	-	186	568	200	200	200
Vehicle & Equip Supplies and Main	-	-	1,978	-	-	-
Computer Equip/software	3,229	-	441	-	-	-
Cell phone and Telephone	-	-	-	1,800	1,800	1,800
Attorney-Civil	-	-	18,214	1,000	1,000	1,000
Education and Schools	-	50	-	-	-	-
Web Page Development/Maintenan	-	-	353	-	-	-
Software/Streaming	-	875	-	-	-	-
Internet Connections	-	-	757	-	300	300
Payroll Processing ex.	-	-	747	-	900	900
Contributions/Special Events	6,248	-	3,429	6,248	6,300	6,300
Credit card and Bank Expenses	-	77	-	-	-	-
Insurance	3,310	8,424	-	4,800	4,800	4,800
Professional and Technical	44,138	37,026	465	50,000	50,000	50,000
Recorder Services	10,307	(698)	4,980	42,000	42,000	42,000
Non-Cap Improvements	-	-	-	2,971	3,000	3,000
Interlocal	88,098	157,016	105,141	158,184	145,140	145,140
Beer	-	-	-	-	400	400
Trans to General Fund	-	-	-	-	9,100	9,100
Rent	1,200	-	-	1,200	1,200	1,200
Non-Classified Expenses	-	1,204	-	-	-	-
Contribution to Fund Balance	94,545	52,839	88,164	-	-	-
Total Expenditures	\$ 261,262	\$ 325,035	\$ 301,171	\$ 336,203	\$ 333,940	\$ 333,940
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Copperton Cemetery
Budget
 FYE December 31, 2020

	<u>Proposed Budget 12/31/2020</u>	<u>Approved Budget 12/31/2019</u>	<u>Variance Increase (Decrease)</u>
<u>Revenues</u>			
Sale of Lots	\$ 2,300	\$ -	\$ 2,300
Other Revenue	3,100	-	3,100
Total	<u>\$ 5,400</u>	<u>\$ -</u>	<u>\$ 5,400</u>
<u>Expenditures</u>			
Cemetery Expenses	2,000	-	2,000
Total	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>
Net Income (Loss)	<u>\$ 3,400</u>	<u>\$ -</u>	<u>\$ 3,400</u>

2020 is the First year the District has set a budget for the Copperton Cemetery



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The Town of Brighton



In the early 1870's, William Stuart Brighton claimed 80 acres at the top of Big Cottonwood Canyon. This established the footprint for the Town of Brighton. Brighton's main attractions are their endless trails mountain biking and skiing.

Brighton has the unique distinction of becoming one of the newest, oldest, towns in Utah...formally incorporating in January of 2020, after a general election, allowing it to do so.



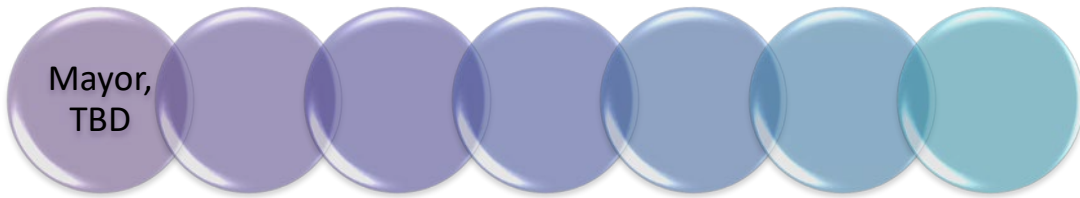
The Town of Brighton

Population: 260

Though the Town of Brighton has long been established, its' history as a recognized town begins in 2020.

Because of its' status of a Town, Brighton will run on a fiscal (July-June) year, instead of a calendar year the balance of the entities are on.

This will create unique challenges to budget setting and annual audits.



City Officials

City Attorney

Polly McLean

Land-Use Attorney

Nathan Bracken

Because the Town of Brighton has no historical data available for benchmarking, revenues were projected using the feasibility study used as part of the incorporation process.



Entering the Town of Brighton



**Town of Brighton
Budget**

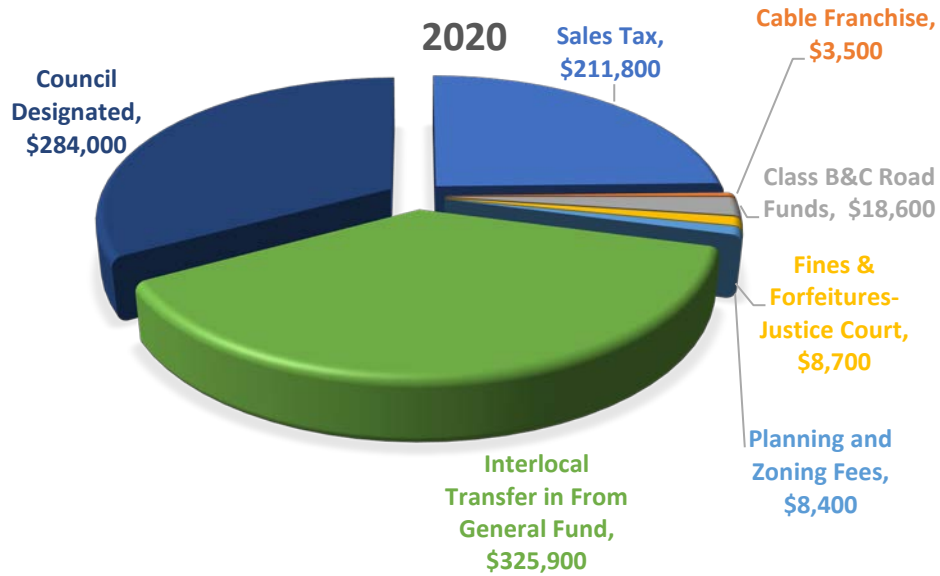
FYE December 31, 2020

	Proposed Budget <u>12/31/2020</u>	Approved Budget <u>12/31/2019</u>	Variance Increase <u>(Decrease)</u>
<u>Revenues</u>			
Sales Tax	\$ 211,800	\$ -	\$ 211,800
B&C Revenues	18,600	-	18,600
Interlocal Revenue	325,900	-	325,900
Other Revenue	12,200	-	12,200
Planning and Zoning Fees	8,400	-	8,400
Town Council Designated	284,000	-	284,000
Fund Balance	-	-	-
Total	\$ 860,900	\$ -	\$ 860,900
<u>Expenses</u>			
Wages & Benefits	\$ 155,100	\$ -	\$ 155,100
Operational Expenses	68,100	-	68,100
Professional Services	64,500	-	64,500
Special Events	28,000	-	28,000
Interlocal	251,000	-	251,000
Insurance	10,200	-	10,200
Contribution to Fund Balance	284,000	-	284,000
Total	\$ 860,900	\$ -	\$ 860,900
Net Income (Loss)	\$ -	\$ -	\$ -

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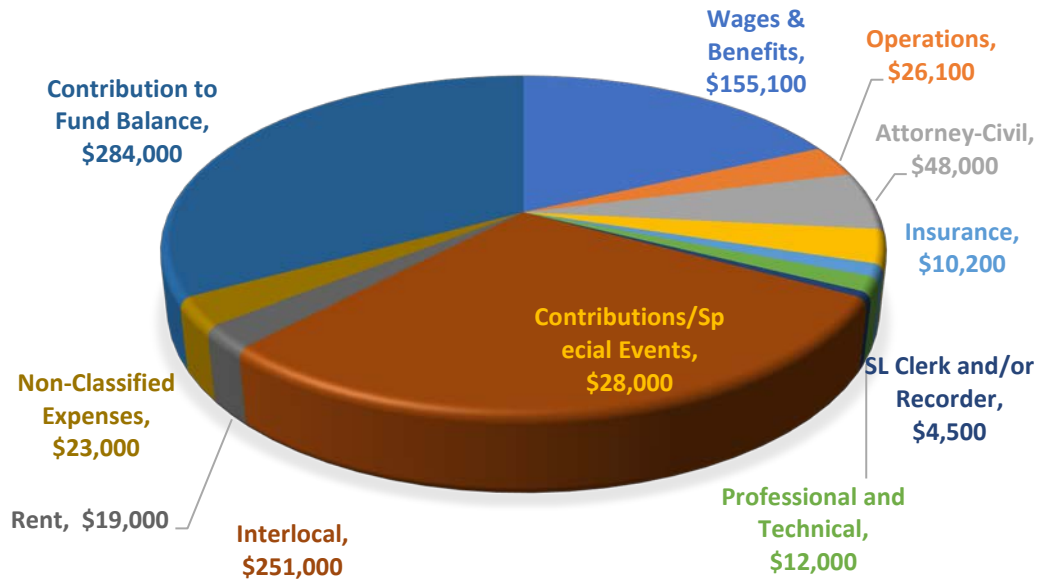


TOWN OF BRIGHTON-REVENUES BUDGET



TOWN OF BRIGHTON-EXPENDITURES BUDGET

2020





Brighton high school students attend, of course, Brighton High.



Brighton High Football



Brighton High School Wrestling



*Town of Brighton
Budget
Fiscal Year Ending December 31, 2020*

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Budget FY 2019	Requests FY 2020	Approved FY 2020
Town of Brighton						
Revenue						
Planning and Zoning fees	\$ -	\$ -	\$ -	\$ -	\$ 8,400	\$ 8,400
Sales Tax	-	-	-	-	211,800	211,800
Franchise Fees	-	-	-	-	3,500	3,500
Justice Court Fines/Forfeitures	-	-	-	-	8,700	8,700
B&C Road Fund Allotment	-	-	-	-	18,600	18,600
Interlocal revenue	-	-	-	-	325,900	325,900
Town Council Designate Funds	-	-	-	-	284,000	284,000
Contribution from Fund Surplus	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 860,900	\$ 860,900
Expenditures						
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ 155,100	\$ 155,100
Subscriptions/Memberships	-	-	-	-	200	200
Printing/Publications/Advertising-Mu	-	-	-	-	9,500	9,500
Travel/Mileage	-	-	-	-	1,200	1,200
Office Expense and Supplies	-	-	-	-	2,000	2,000
Cell phone and Telephone	-	-	-	-	2,400	2,400
Attorney-Civil	-	-	-	-	48,000	48,000
Education and Schools	-	-	-	-	2,000	2,000
Web Page Development/Maintenan	-	-	-	-	4,000	4,000
Payroll Processing ex.	-	-	-	-	2,000	2,000
Contributions/Special Events	-	-	-	-	28,000	28,000
Insurance	-	-	-	-	10,200	10,200
Professional and Technical	-	-	-	-	12,000	12,000
Recorder Services	-	-	-	-	4,500	4,500
Equipment/Computer Purchases	-	-	-	-	2,800	2,800
Interlocal	-	-	-	-	251,000	251,000
Rent	-	-	-	-	19,000	19,000
Non-Classified Expenses	-	-	-	-	23,000	23,000
Contribution to Fund Balance	-	-	-	-	284,000	284,000
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 860,900	\$ 860,900
Net Profit (Loss)	-	-	-	-	-	-

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Unincorporated Salt Lake County

Unincorporated Salt Lake County is located, as its name indicates, throughout Salt Lake County in the unincorporated regions. It's easiest to identify by some of the regional communities in this area: the lower portion of Big Cottonwood Canyon, Butterfield Canyon, Little Cottonwood Canyon, Rose Canyon, Parley's Canyon and several islands in the Sandy Area. In addition to these areas, there is also a lot of undeveloped areas on the west-bench of the County.

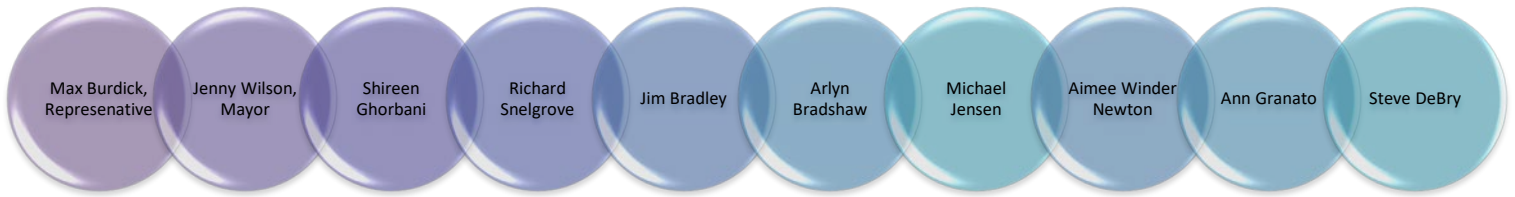


Unincorporated Salt Lake County

Population: 11,883

Some of the challenges with Unincorporated Salt Lake County involve serving these communities who are located on opposite ends of Salt Lake County; and trying to stretch limited financial services, to meet the needs of the communities.

The Unincorporated Salt Lake County citizen communities are highly active and vigilant in driving capital projects. The Unincorporated citizens committees consist of: Granite Hills, Sandy Hills, Willow Creek and Big Cottonwood Canyon.



County Officials

County Attorney	Ralph Chamness
County Attorney	Zachary Shaw
Dep. Mayor of Ops	Catherine Kanter



Parley's Canyon



Unincorporated Salt Lake City

Budget

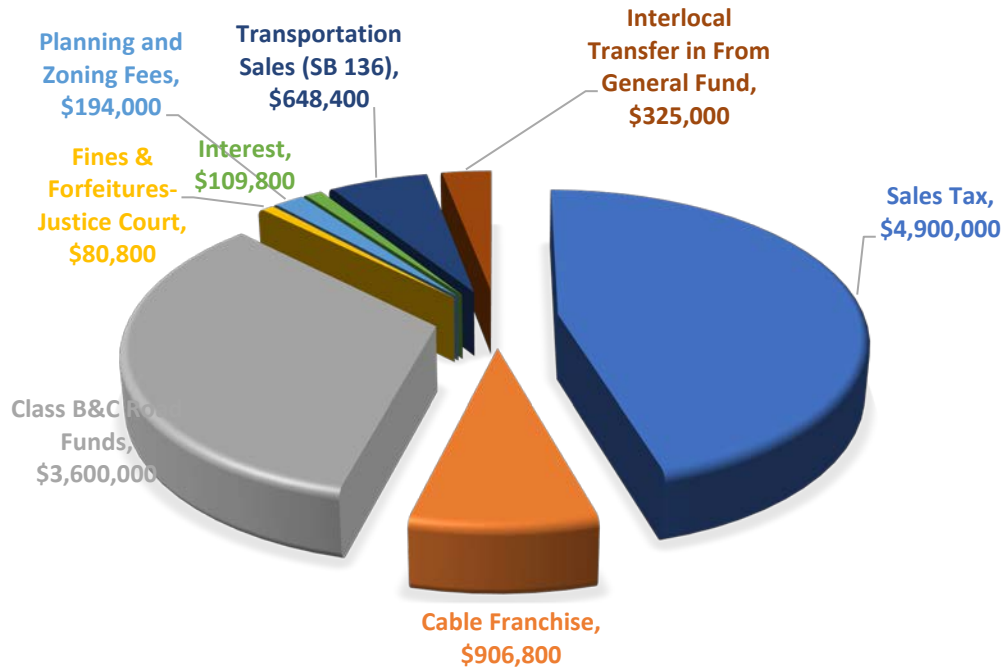
FYE December 31, 2020

	Proposed Budget 12/31/2020	Approved Budget 12/31/2019	Variance Increase (Decrease)
Revenues			
Sales Tax	\$ 4,900,000	\$ 5,880,000	\$ (980,000)
B&C Revenues	3,600,000	625,361	2,974,639
SB136 Transportation	648,400	334,790	
Interlocal Revenue	325,000	73,212	251,788
Other Revenue	1,097,400	1,136,388	(38,988)
Planning and Zoning Fees	194,000	193,828	
Total	\$ 10,764,800	\$ 8,243,579	\$ 2,207,439
Expenses			
Wages & Benefits	\$ -	\$ -	\$ -
Operational Expenses	245,000	35,000	210,000
Special Events	80,000	38,212	41,788
Interlocal	9,791,400	8,170,367	1,621,033
Transfer to Capital Fund	648,400	-	648,400
Total	\$ 10,764,800	\$ 8,243,579	\$ 2,521,221
Net Income (Loss)	\$ -	\$ -	\$ (313,782)

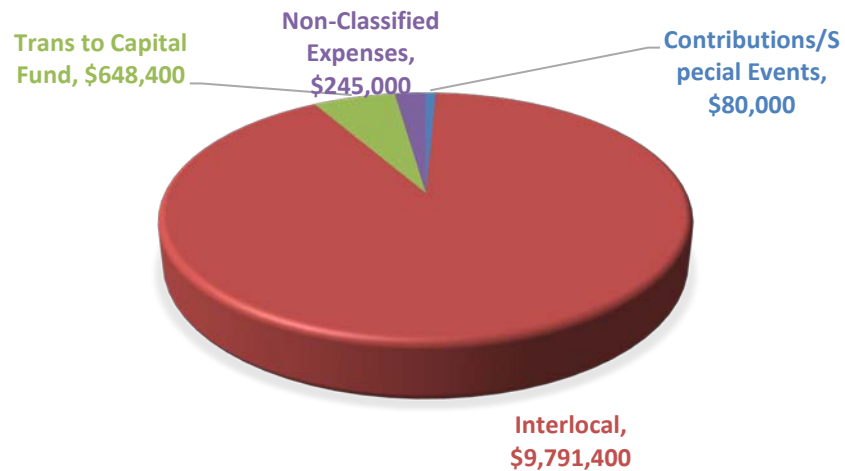
2020– Capital Projects-Unincorporated SL County

Project	Entity	Project Number	Requested Current Fiscal Year 2020	Funded 2020	Source:		
					User B&C/Sales	Grant Source	Grant
8850 S Sidewalk 1640 E TO 1700 E	Unincorporated	EFCMC190015	54,114	54,114	20,000	UDOT	34,114
8600 S Sidewalk 1530 E to 1676 E	Unincorporated	EFCMC190024	239,459	239,459	59,865	UDOT	179,594
U-111 7300 W PH 1 New Roadway	Unincorporated	EFCMC190017	400,000	400,000	400,000		
9400 S, 3000 E to 3100 E	Unincorporated	EFCCB160002	102,405	102,405	102,405		
10000 S 2700 E Safety Improvement	Unincorporated	EFCCB170001	757,820	757,820	757,820		
Little Cottonwool Canyon Grit Mill	Unincorporated	EFCMC170005	20,000	20,000	20,000	Rec Grant	154,000
11400 S 1500 E 1600 E Sidewalk	Unincorporated	EFCMC180002	198,390	198,390	198,390		
Mesa Drive Sidewalk	Unincorporated	EFCCB180004	239,712	239,712	161,712	UDOT	78,000
12600 S 7200 W Roadway	Unincorporated	EFCMC190018	1,043,062	1,043,062	-	ORD	1,043,062
Mesa Drive Sidewalk East	Unincorporated	EFCMC190013	20,000	20,000	20,000		
Chip seal - SL County	Unincorporated	Public Works	452,000	452,000	452,000		
Overlay - SL County	Unincorporated	PW Ops	139,248	139,248	139,248		

A Graphic illustration of Unincorporated SL County budget for 2020 is as follows:



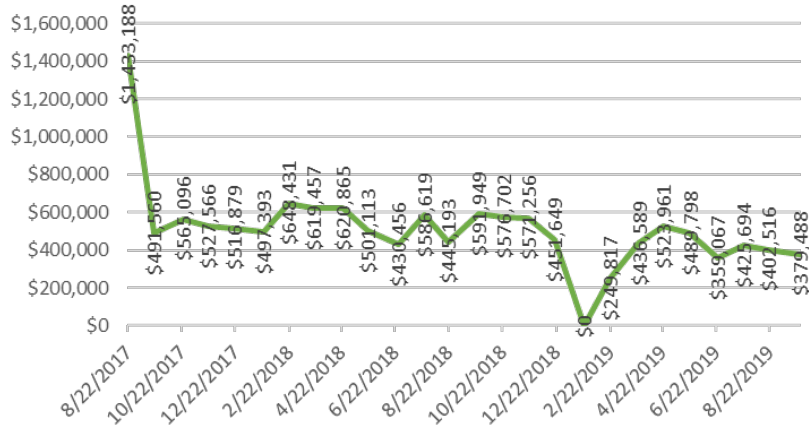
**UNINCORPORATED SL COUNTY-REVENUES -
BUDGET 2020**



**UNINCORPORATED SL COUNTY-
EXPENDITURES**

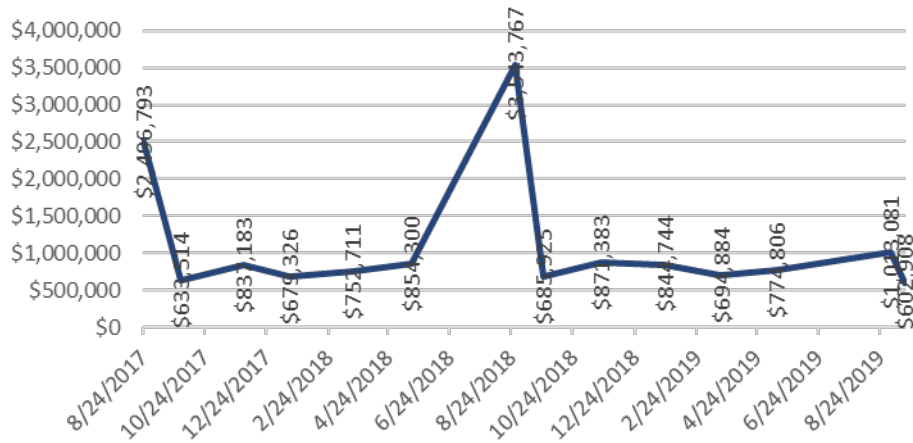


Unincorporated SL County Sales Tax



***Please note, this graph is intended to show trends, and may not callout all points of revenue receipts

Unincorporated Salt Lake County B&C Distribution



***Please note, this graph is intended to show trends, and may not callout all points of revenue receipts



*Unincorporated Salt Lake County
Budget
Fiscal Year Ending December 31, 2020*

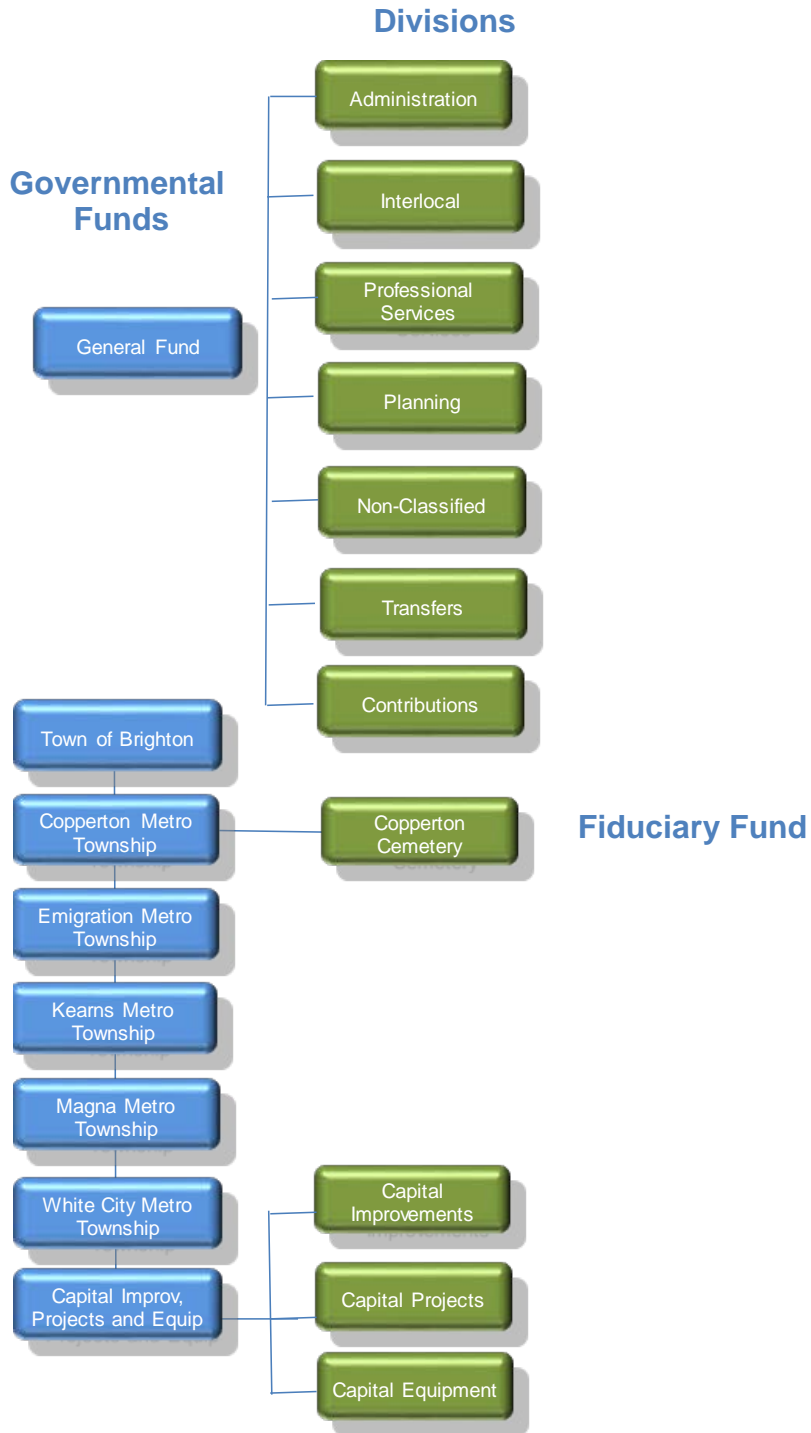
	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Budget FY 2019	Requests FY 2020	Approved FY 2020
Unincorporated Salt Lake County						
Revenues						
Planning and Zoning Fees	\$ -	\$ -	\$ 335,816	\$ 193,828	\$ 194,000	\$ 194,000
Sales Tax	-	-	-	5,880,000	4,900,000	4,900,000
SB 136 Sales Tax	-	-	-	334,790	648,400	648,400
Franchise Fee	-	-	5,708	906,800	906,800	906,800
Justice Court Fines/Forfeitures	-	-	-	119,805	80,800	80,800
B&C Road Fund Allotment	-	7,552,829	2,519,470	625,361	3,600,000	3,600,000
Interlocal Revenue	-	-	49,212	73,212	325,000	325,000
Interest Earnings	-	-	-	109,783	109,800	109,800
Other Revenue	-	-	11,213	-	-	-
Total Revenues	\$0	\$7,552,829	\$2,921,419	\$8,243,579	\$10,764,800	\$10,764,800
Expenditures						
Printing/Publications/Advertising-Mu	-	-	179	-	-	-
Contributions/Special Events	-	-	11,975	38,212	80,000	80,000
Interlocal	-	7,552,829	1,638,500	8,170,367	9,791,400	9,791,400
Trans to Capital Fund	-	-	-	-	648,400	648,400
Non-Classified Expenses	-	-	-	35,000	245,000	245,000
Contribution to Fund Balance	-	-	1,270,765	-	-	-
Net Profit (Loss)	\$ -	\$ 7,552,829	\$ 2,921,419	\$ 8,243,579	\$ 10,764,800	\$ 10,764,800

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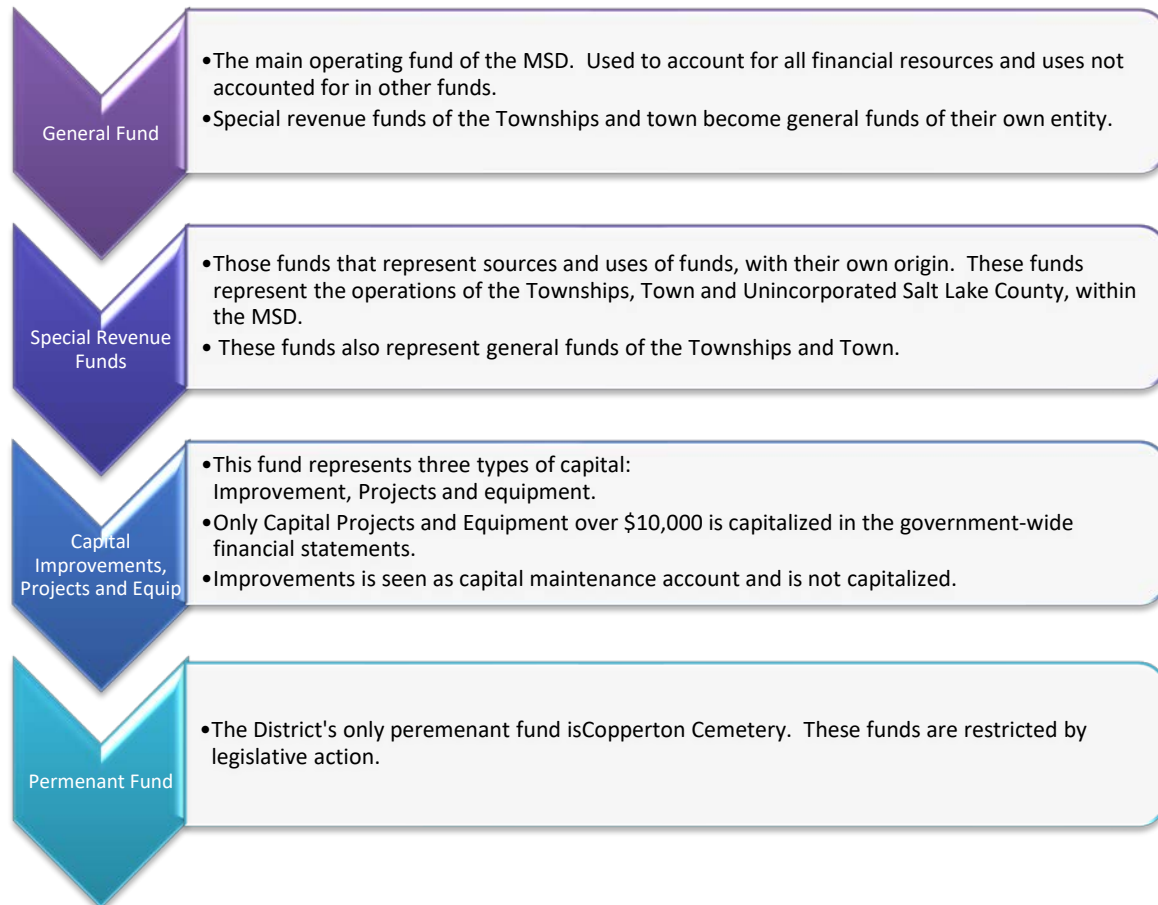
Budgets by Fund

A graphical representation of the District by Fund (blue), Division (green) is as follows:





Fund Description



Bicycling in Big Cottonwood Canyon



2020– Capital Projects-District-Wide

Project	Entity	Project Number	Requested Current		Source:		
			Fiscal Year 2020	Funded 2020	User B&C/Sales	Grant Source	Grant
2300 E Safety Project	MSD	CJ5130001	-	-	-		
Wood Hollow at Redwood Road Culvert	MSD	CJ_080019	-	-	-		
Unincorporated Storm Drain Inspection & Repairs	MSD	EFCMC160001	46,532	46,532	46,532		
Miscellaneous Projects	MSD		150,000	150,000	150,000		
PW Improvements	MSD	PW Improvements	207,900	207,900	207,900		
MSD	MSD	PW Projects	2,843,551	2,843,551	2,843,551		

Thank you, from the member entities of the Greater Salt Lake Municipal Services District and our staff, for your interest in our communities.

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Glossary of Terms

Accrual basis of accounting. A method of accounting that recognizes financial effect of transactions, events, and interfund activity when they occur, regardless of when cash is actually paid or received.

Basis of Accounting. Timing of recognition for financial reporting purposes (when the effects of transactions or events should be recognized in financial statements).

Basis of budgeting. Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Blue Book. A common designation of the Government Finance Officers Association's publication "Governmental Accounting, Auditing, and Financial Reporting."

Cash basis of accounting. A method of accounting that recognizes transactions when cash is actually disbursed or received.

Debt Service Fund. Governmental fund type used to account for the accumulation of resources that are restricted, committed, or assigned to expenditure for principal and interest, for the payment of general long-term debt.

Deferred Revenue. Cash received that do not yet meet the criteria for revenue recognition, generally unearned revenues.

Deferred inflow of resources. An acquisition of net position by the government that is applicable to a future reporting period.

Deferred outflow of resources. A consumption of net position by the government that is applicable to a future reporting period.

Direct Expense. Expense that is specifically attributable to a service, program or department.

Developer Fees. Fees charged to developers to cover, in whole or in part, the anticipated costs of improvements that will be necessary as a result of development.

Effectiveness. The degree to which an entity, program or procedure is successful at achieving its goals and objectives.

Efficiency. The degree to which an entity, program or procedure is successful at achieving its goals and objectives with the least use of scarce resources.

Encumbrances. Commitments related to unperformed contracts for goods or services.

Enterprise Fund. Proprietary fund type used to report an activity whereby a fee is charged to external users for goods or services. Similar to business operations in private accounting.

Fair Value. The amount at which an asset could be exchanged in a transaction between willing parties.

Financial Accounting Standards Board (FASB). The authoritative accounting and financial reporting standard-setting body for business enterprises and not-for-profit organizations.

Financial Audits. Audits designed to provide independent assurance of fair presentation of financial information.

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein; that are segregated for the purpose of carrying on specific activities or attaining specific objectives in accordance with special regulations, restrictions or limitations

Fund balance. Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources.)



Fund financial statements. Basic financial statements presented for funds, in contrast to government-wide financial statements.

General Fund. Generally, serves as the main operating fund of a government. Used to account for all financial resources except those required to be accounted for in another fund.

Generally accepted accounting principles (GAAP). Conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.

Generally accepted auditing standards (GAAS). Rules and procedures that govern the conduct of financial audits.

Generally accepted government auditing standards (GAGAS) Standards for the conduct and reporting of both financial and performance audits in the public sector.

Governmental Accounting Standards Board (GASB). Authoritative accounting and financial reporting standard-setting board for state and local governments.

Impact Fees. Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of development.

Improvement. An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase efficiency or capacity.

Independent auditor. Auditors who are independent, both in fact and appearance, of the entities they audit.

Infrastructure. Long-lived capital assets that normally are stationary in nature and normally can be preserved for a greater number of years than most capital assets. Examples include roads, bridges, water and sewer systems.

Interfund transfers. Flows of assets (cash or goods) between funds without equivalent flows of assets in return and without a requirement for repayment.

Legal debt margin. The excess of the amount of debt legally authorized over the amount of debt outstanding.

Modified accrual basis of accounting. Basis of accounting whereby (a) revenues are recognized in the accounting period in which they are available and measurable and (b) expenditures are recognized in the period in which the government is in general, normally liquidate the related liability.

Net Position. The residual of all other financial statement elements presented in a statement of financial position.

Net program Cost. In the context of the government-wide statement of activities, the difference between functional expenses and program revenues.

Object. Term used in connection with the classification of expenditures; the article purchased, or the service obtained, rather than the purpose for which the article or service was purchased or obtained.

Operating activities. Operating activities generally result from providing services and producing and delivering goods and include all transactions and other events that are not defined as capital and related financing, non-capital financing, or investing activities.

Proprietary funds. Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position and cash flows.

Special revenue fund. A governmental fund type used to account for proceeds of a specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations or other governments.

(Gautier, Stephen J.)



References

A sledder slides past the old Bingham High in Coperton in January 2001. Mike Gorrell. Salt Lake Tribune. <https://archive.sltrib.com/article.php?id=3586450&itype=CMSID>

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[Big Bear Statue photo, White City.](#)
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