

2024 – FINANCIAL REVIEW

Fiscal Year 2024
January to June (6 months)

MSD OVERVIEW

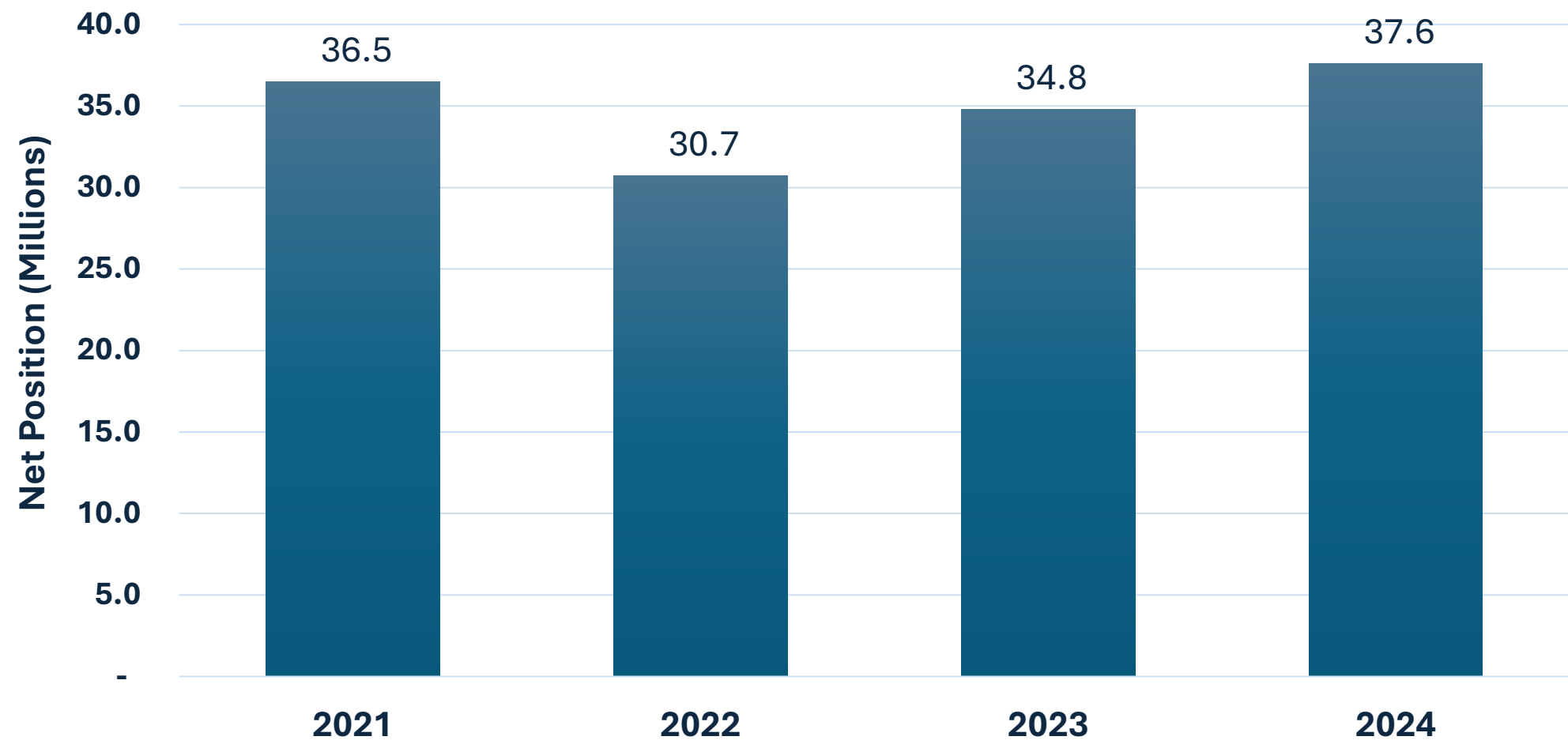


Fiscal Year 2024

Total Assets	58,977,618
Total Liabilities	(21,380,767)
	<hr/>
Net Position	37,596,851

NET POSITION

4 Year Comparison



REVENUE & EXPENSES



Revenue:

22,283,819



Expenses:

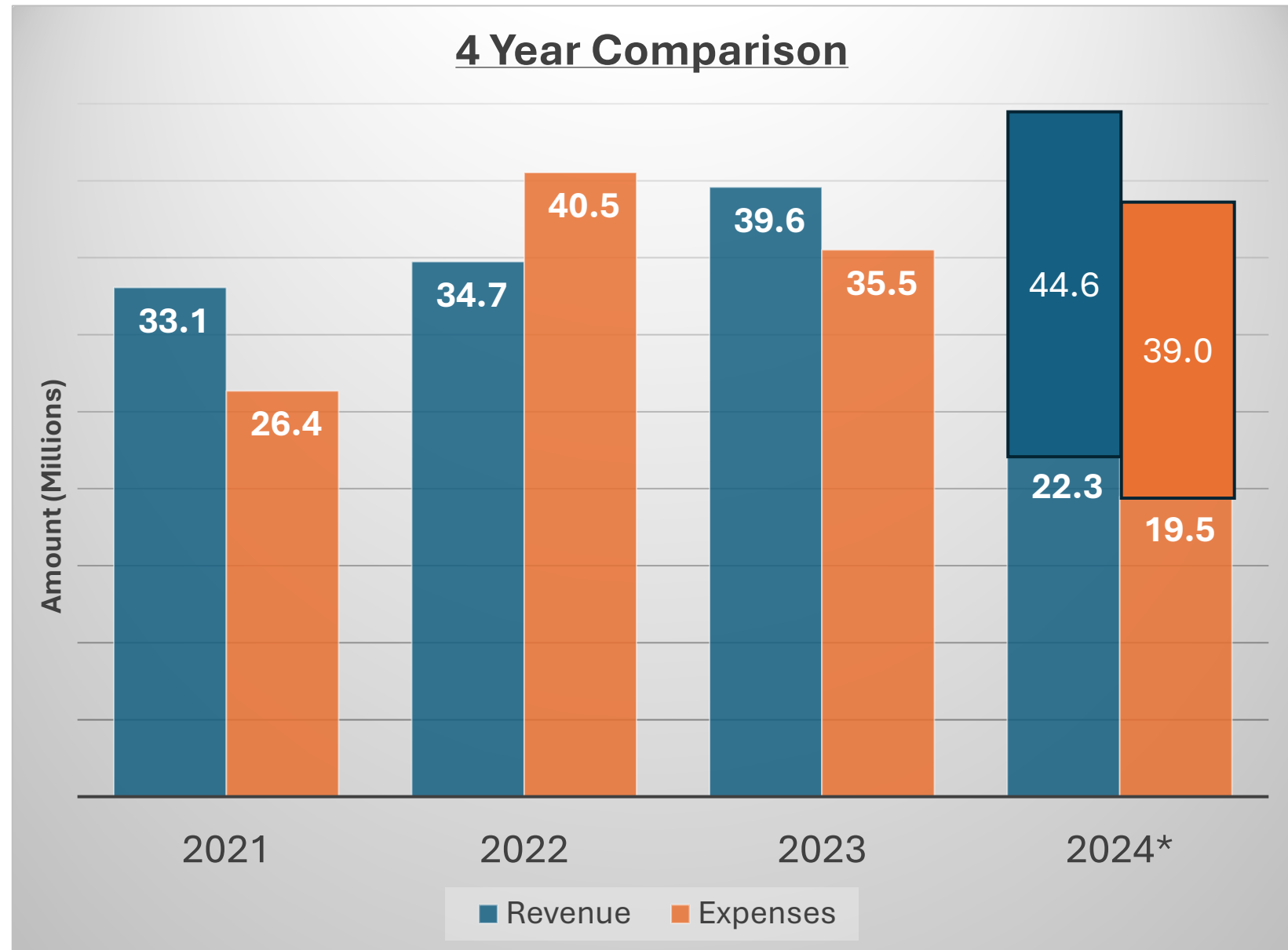
(19,484,223)



Change in Net
Position:

2,799,596

REVENUE & EXPENSES



*Fiscal Year 2024 only has 6 months of revenue & expenses instead of 12 months

COPPERTON OVERVIEW

- Net Position
- Revenue & Expenses
- Revenue Types
- Expense Types



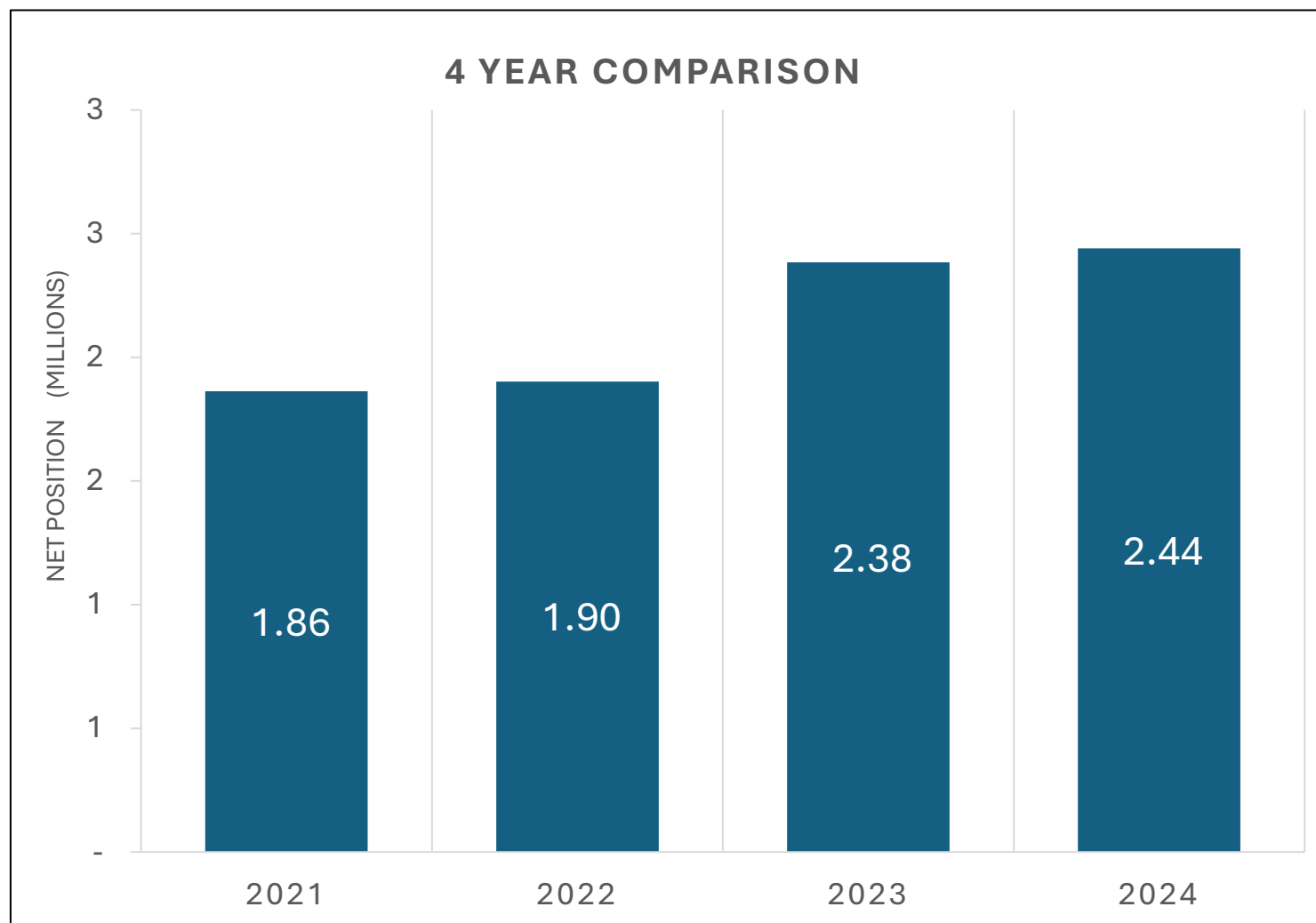
COPPERTON– NET POSITION

Net Position Fiscal Year 2024

Assets: \$ 6,600,605

Liabilities: \$ (160,771)

Net Position: \$ 2,439,834



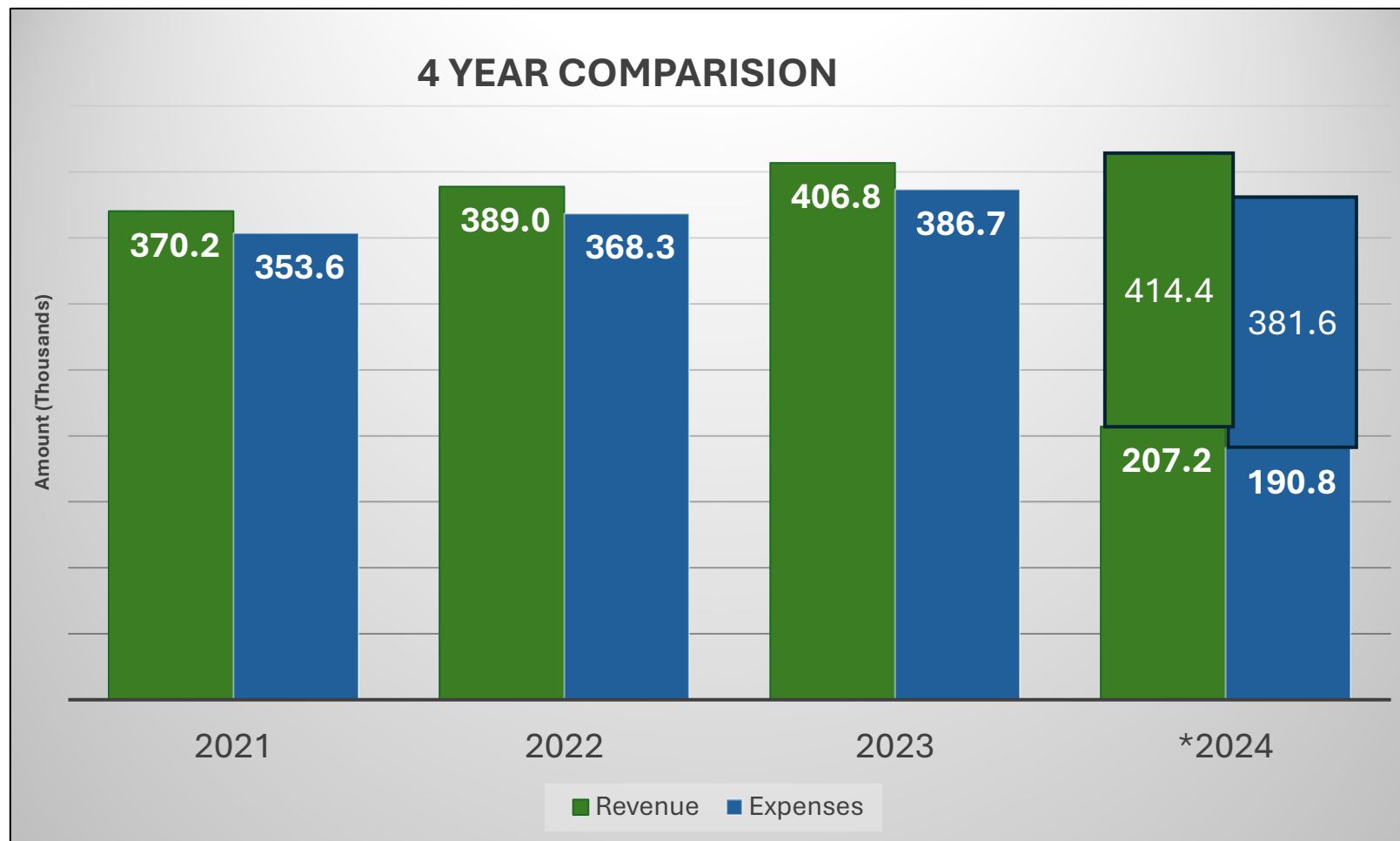
COPPERTON – REVENUE & EXPENSES

Fiscal Year 2024

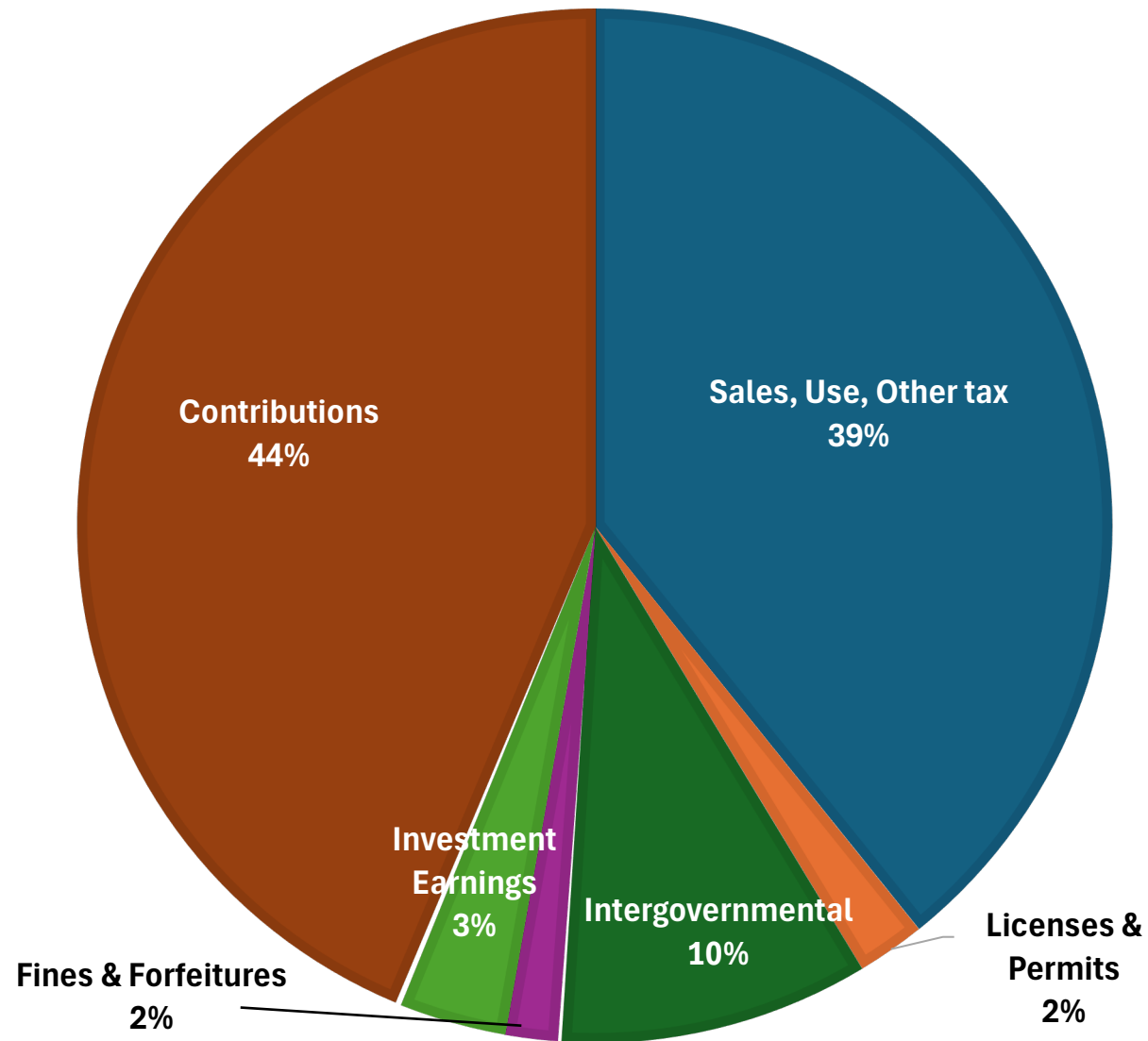
Revenue: \$ 207,159

Expenses: \$ (190,807)

Change in Net Position:
\$ 16,352

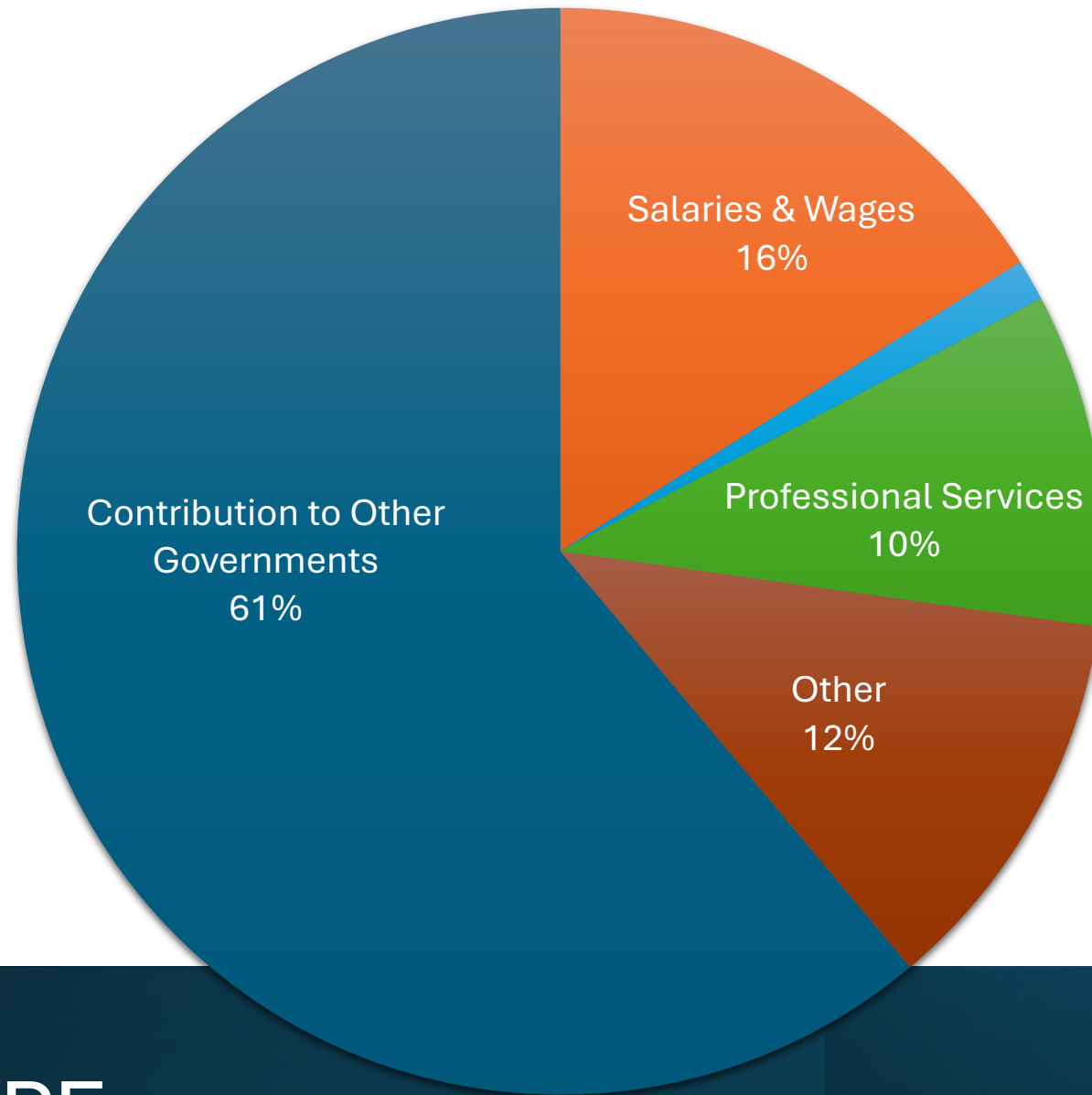


*Fiscal Year 2024 only has 6 months of revenue & expenses instead of 12 months



REVENUE BY TYPE

- Salaries & Wages
- Employee Benefits
- Professional Services
- Other
- Contribution to Other Governments



EXPENSE BY TYPE



QUESTIONS?



Management's Discussion and Analysis

As management of Greater Salt Lake Municipal Services District (the District), we offer readers of the District's financial statements this narrative discussion, overview, and analysis of the financial activities of the District for the six month period ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with the basic financial statements and related notes.

FINANCIAL HIGHLIGHTS

- The District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows resources at June 30, 2024 by \$37.6 million (net position).
- The District's total net position increased during 2024 by \$2.8 million.
- The District changed its fiscal year end from December 31 to June 30, the fiscal year end affects the comparability of financial information due to the shorter reporting period.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise government-wide and fund financial statements and related notes to the basic financial statements.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the assets and liabilities of the District, with the difference being reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the net position of the District changed during the six month period ended June 30, 2024. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Fund Financial Statements

A *fund* is a group of related accounts that is used to maintain control over resources that are 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.

Governmental Fund – *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the reporting period. Such information may be useful in evaluating the District's near-term financing requirements.

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT
Statement of Net Position
June 30, 2024

	Primary Government		
	Governmental Activities	Component Units	
Assets:			
Cash and investments	\$ 40,572,238	\$ 17,457,447	
Receivables:			
Accounts	1,200	48,960	
Due from other governments	4,011,417	3,347,503	
Due from component units	3,251,973	-	
Restricted cash and cash equivalents	9,955,003	1,881,576	
Deposits	36,185	-	
Capital assets:			
Land, roads, and construction in progress	-	133,055,238	
Buildings and improvements, machinery and equipment, net of accumulated depreciation and amortization	77,951	7,248,508	
Total assets	57,905,967	163,039,232	
Deferred outflows of resources related to pensions	1,071,651	-	
Liabilities:			
Accounts and contracts payable	3,787,814	263,391	
Accrued salaries and benefits	230,463	-	
Performance bonds	84,578	1,881,576	
Accrued interest	25,292	-	
Unearned revenue	-	8,431,904	
Due to other governments	37,193	-	
Due to primary government	-	3,251,973	
Long-term liabilities:			
Portion due or payable within one year	2,178,022	-	
Portion due or payable after one year	15,026,282	-	
Total liabilities	21,369,644	13,828,844	
Deferred inflows of resources related to pensions	11,123	-	
Net position:			
Net investment in capital assets	38,979	140,303,746	a
Restricted for:			
Capital projects	9,318,575	-	
Unrestricted	28,239,297	8,906,642	*
Total net position	\$ 37,596,851	\$ 149,210,388	

The accompanying notes are an integral part of this financial statement.

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

Combining Statement of Net Position

Component Units

June 30, 2024

	Kearns Metro Township	Magna Metro Township	Town of Brighton	Copperton Metro Township	Emigration Canyon Metro Township	Pleasant Green Cemetery	White City Metro Township	Total Component Units
Assets:								
Cash and investments:	\$ 4,621,321	\$ 5,275,995	\$ 5,330,117	\$ 325,761	\$ 303,877	\$ 139,877	\$ 1,460,499	\$ 17,457,447
Receivables:								
Sales, use, and other taxes								
Accounts	39,812	3,979	153	-	-	-	5,016	48,960
Due from other governments	1,500,772	1,476,777	34,290	35,525	82,442	-	217,697	3,347,503
Restricted cash and investments	647,206	1,201,885	2,640	-	29,192	-	653	1,881,576
Capital assets:								
Land, roads, and construction in progress	54,216,315	64,667,664	616,806	1,874,304	3,872,934	-	7,807,215	133,055,238
Buildings and improvements, machinery and equipment, net of accumulated depreciation	903,430	5,446,959	-	365,015	166,250	-	366,854	7,248,508
Total assets	61,928,856	78,073,259	5,984,006	2,600,605	4,454,695	139,877	9,857,934	163,039,232
Liabilities:								
Accounts and contracts payable	23,893	148,918	55,835	4,957	6,528	8,242	15,018	263,391
Performance bonds	647,206	1,201,885	2,640	-	29,192	-	653	1,881,576
Unearned revenue	3,533,097	3,813,749	-	120,289	97,438	-	867,331	8,431,904
Due to primary government	1,540,584	1,336,266	34,443	35,525	82,442	-	222,713	3,251,973
Total liabilities	5,744,780	6,500,818	92,918	160,771	215,600	8,242	1,105,715	13,828,844
Net position:								
Net investment in capital assets	55,119,745	70,114,623	616,806	2,239,319	4,039,184	-	8,174,069	140,303,746
Unrestricted	1,064,331	1,457,818	5,274,282	200,515	199,911	131,635	578,150	8,906,642
Total net position	\$ 56,184,076	\$ 71,572,441	\$ 5,891,088	\$ 2,439,834	\$ 4,239,095	\$ 131,635	\$ 8,752,219	\$ 149,210,388

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Component Units
For the Six Month Period Ended June 30, 2024

	Kearns Metro Township	Magna Metro Township	Town of Brighton	Copperton Metro Township	Emigration Canyon Metro Township	Pleasant Green Cemetery	White City Metro Township	Total Component Units
Revenues:								
Sales, use, and other taxes	\$ 3,646,756	\$ 3,226,886	\$ 1,821,900	\$ 81,261	\$ 175,229	\$ -	\$ 505,860	\$ 9,457,892
Licenses and permits	134,903	1,201,265	60,594	4,411	38,147	25,879	16,454	1,481,653
Intergovernmental	2,477,557	1,315,380	10,642	20,004	81,049	-	132,091	4,036,723
Charges for services	54,022	157,536	23,650	293	10,355	4,344	12,830	263,030
Fines and forfeitures	151,491	119,322	1,770	3,361	5,954	-	22,429	304,327
Earnings on investments	136,969	131,552	117,238	6,865	7,285	-	36,406	436,315
Other	20,543	253,918	26,630	464	1,000	-	3,089	305,644
Contributions	501,100	583,442	237,925	90,500	127,025	-	222,365	1,762,357
Total revenues	7,123,341	6,989,301	2,300,349	207,159	446,044	30,223	951,524	18,047,941
Expenditures:								
Current:								
Municipal services:								
Salaries and wages	48,600	145,559	66,107	30,655	33,000	-	35,402	359,323
Employee benefits	3,718	49,322	11,785	2,345	2,525	-	2,708	72,403
Professional services	56,020	28,639	55,580	18,936	16,880	-	25,471	201,526
Interagency contracts	-	51,379	-	-	-	-	-	51,379
Other	1,733,630	825,583	146,637	22,228	28,642	34,365	96,553	2,887,638
Contributions to other governments	5,093,664	5,695,715	596,825	116,643	298,127	-	722,620	12,523,594
Total expenditures	6,935,632	6,796,197	876,934	190,807	379,174	34,365	882,754	16,095,863
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	187,709	193,104	1,423,415	16,352	66,870	(4,142)	68,770	1,952,078
Fund balances - beginning	876,622	1,264,714	3,850,867	184,163	133,041	135,777	509,380	6,954,564
Fund balances - ending	\$ 1,064,331	\$ 1,457,818	\$ 5,274,282	\$ 200,515	\$ 199,911	\$ 131,635	\$ 578,150	\$ 8,906,642

Open & Public Meetings Act Training

January 15, 2025



Copperton Town Council Meeting

Nathan S. Bracken, City Attorney



Utah Code § 52-4-101, et seq.



**1. The legislative intent of the
OPMA is for public bodies to
deliberate and act
_____?**

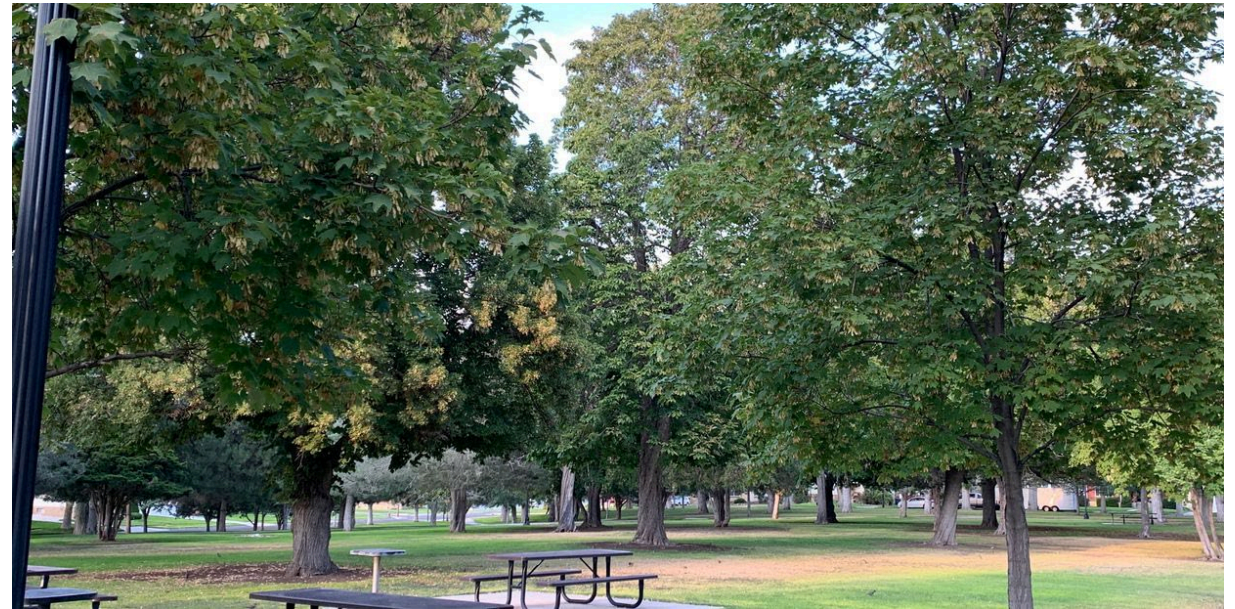
- A. Civilly
- B. Respectfully
- C. Openly
- D. Transparently

C. Openly



52-4-102 (2) It is the intent of the Legislature that the state, its agencies, and its political subdivisions:

- (a) Take their actions **openly**; and
- (b) Conduct their deliberations **openly**.



2. True or False?

Because OPMA does not technically require a public official to behave civilly or respectfully, Town Council members can be rude and disrespectful to others during public meetings when representing the Town.



False!



Sections 2.01.030.C.14 and 2.01.040.J.3 of the Council’s Rules of Order and Procedure state:

“Council Members shall not engage in personal attacks and shall respect the viewpoints of the public, other Council Members, the Township staff and employees. Failure to do so may result in censure.”

“Violations of decorum or conduct of Council Members shall be addressed by the Mayor, or the Council Member authorized to conduct the meeting in the Mayor’s absence, who may declare the Council Member out of order. **A Council Member may be expelled from a meeting for disorderly conduct after one verbal warning upon the vote of three Members of the Council.** Members of the public shall also act with decorum and due respect for the Council. The Mayor may expel any member of the public from a meeting for disruptive behavior after one verbal warning from the Mayor.”

3. How is a quorum defined in the OPMA?

- A. A simple majority of the membership of a public body
- B. Three or more members of the public body
- C. A minimum number of the public body needed to hold a valid meeting
- D. The number of people needed to conduct official business of the public body





A. A simple majority of the membership of a public body



52-4-103 (12)(a) “Quorum” means a **simple majority of the membership of a public body**, unless otherwise defined by applicable law.

Council = 3 of 5

Copperton Planning and Zoning = 2 of 4

1. *NOTE – Section 2.01.040.L.1 of Copperton’s Rules of Order and Procedure states that “the minimum number of votes to determine an item presented to the Council **shall be three** votes. **Motions to suspend the Rules** regarding the number of votes required to present an item to the Council **require four affirmative votes.**”*

4. How soon do approved minutes need to be posted for the public?

- A. Within three business days after approving written minutes of an open meeting
- B. Within 30 days after holding the open meeting
- C. Within seven calendar days after approving written minutes of an open meeting
- D. As soon as reasonably possible



A. Within three business days after approving written minutes of an open meeting



52-4-203(4)(f)(ii) **within three business days after approving written minutes of an open meeting**, post and make available a copy of the approved minutes and any public materials distributed at the meeting



5. What is a justifiable reason you may hold a closed meeting?



- A. Discussion regarding a controversial recommendation from an advisory board
- B. To learn confidential details about a recent crime in the Town
- C. Interview a person applying to fill an elected position or midterm vacancy
- D. Strategy session to discuss pending or reasonable imminent litigation

D. Strategy session to discuss pending or reasonable imminent litigation



52-4-205 Purposes of closed meetings:

- (a) Discussion of the character, professional competence, or physical or mental health of an individual;
- (b) Strategy discussions to discuss collective bargaining;
- (c) **Strategy sessions to discuss pending or reasonable imminent litigation;**
- (d) Strategy sessions to discuss the purchase, exchange, or lease of real property...;
- (e) Strategy sessions to discuss the sale of real property [and water rights]...if the public discussion of the transaction would (A) disclose the appraisal or estimate value...; or (B) prevent the public body from completing the transaction on the best possible terms...
- (f) Discussion regarding deployment of security personnel, devices, or systems
- (g) – (t) not common for municipalities; mostly applicable to other Boards or Commissions

6. How much time is required to notice a public meeting?



- A. At least 24 hours
- B. If regular meetings are held, annual notice is required
- C. Not less than 24 hours
- D. All of the above



D. All of the above



52-4-202 Public notice of meetings

(1)(a)(i) A public body shall give **not less than 24 hours'** public notice of each meeting

(2)(a) ...a public body which holds regular meetings that are scheduled in advance over the course of a year shall give public notice at least once each year of its **annual meeting schedule...**

(3)(a) ..., **for at least 24 hours.**

Public Notice





7. How often is a public body required to be trained on the Open and Public Meetings Act?

- A. Each time a member of the public body is newly elected or appointed
- B. Annually
- C. There is no training requirement
- D. Monthly

B. Annually



52-4-104 Training

(1) The presiding officer of the public body shall ensure that the members of the public body are provided with **annual** training on the requirements of this chapter.





8. What is something that does NOT need to be recorded in the official minutes?

- A. Date, time, and place of the meeting
- B. Names of members present and absent
- C. A record, by individual member, of each vote taken by the public body
- D. The verbatim dialog of all matters proposed, discussed, or decided by the public body

D. The verbatim dialogue of all matters proposed, discussed, or decided by the public body



52-4-203 (2)(a) Written minutes of an open meeting shall include:

- (i) the date, time and place of the meeting;
- (ii) the names of members present and absent;
- (iii) **the substance of all matter proposed, discussed, or decided by the public body** which may include a summary of comments made by members of the public body;
- (iv) a record, by individual member, of each vote taken by the public body;
- (v) the name of each person who: (A) is not a member of the public body; and (B) after being recognized by the presiding member of the public body, provided testimony or comments to the public body
- (vi) the substance, in brief, of the testimony or comments provided by the public...; and
- (vii) any other information that is a record of the proceedings of the meeting that any member requests be entered in the minutes or recording.

9. Which of these is NOT a requirement for electronic meetings?



- A. Adoption of a resolution, rule, or ordinance governing the use of electronic meetings by the public body
- B. Always have an anchor location where the public may attend
- C. Give public notice of the electronic meeting in accordance with State Code
- D. Except for a unanimous vote, all votes shall be taken by roll call

B. Always have an anchor location where the public may attend



52-4-207 Electronic meetings

(4)(a) **Except** as provided in Subsection (5), a public body that convenes and conducts an electronic meeting shall provide space and facilities at an anchor location for members of the public to attend the open portions of the meeting.

(5) Subsection (4)(a) does not apply to an electronic meeting **if: (a)(i) the chair of the public body determines that: (A) conducting the meeting as provided in Subsection (4)(a) presents a substantial risk to the health or safety of those present or who would otherwise be present at the anchor location; or (B) the location where the public body would normally meet has been ordered closed to the public for health or safety reasons; and...**(the public notice includes three more specific things)



10. Which of these would NOT be a public meeting regulated by OPMA?



- A. A chance gathering in the grocery store
- B. A tour of new facilities or improvements at the Copperton Park
- C. Copperton Town Days when a quorum of the Council are present
- D. All of the above

D. All of the above*



52-4-103 Definitions

(5) A public “meeting” means a gathering where a quorum of the Council meets to take comment, deliberate, or act on a “relevant matter.”

(11) A “relevant matter” means a matter that is within the Council’s scope of authority but does not include “a managerial or operational matter.”

-BUT-

52-4-208 Predetermining public body action

(1) “Individuals constituting a quorum of a public body may not act together outside a meeting **in a concerted and deliberate way to predetermine an action** to be taken by the public body at a meeting on a relevant matter.”

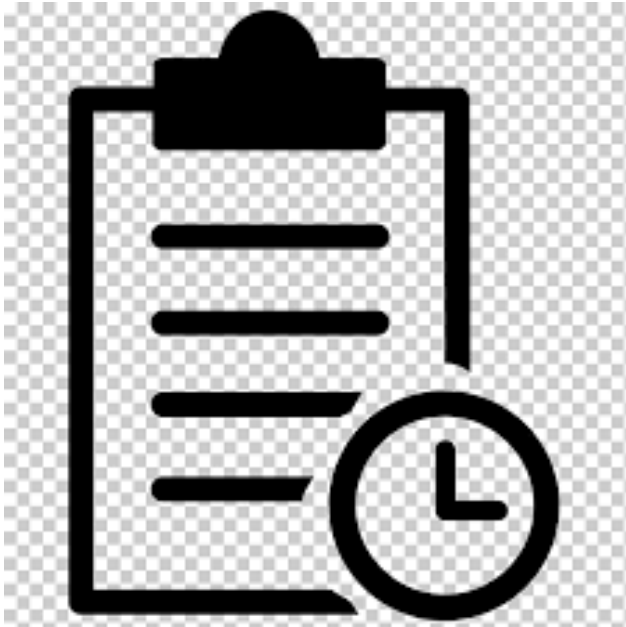




12. What must be included on an agenda?

- A. Reasonable specificity about topics to be considered
- B. Dress code for the meeting
- C. Action Items
- D. Pledge of Allegiance

A. Reasonable specificity about topics to be considered



52-4-202 (6)(a) A public notice that is required to include an agenda...shall provide **reasonable specificity to notify the public as to the topics to be considered** at the meeting. Each topic shall be listed under an agenda item on the meeting agenda.

Agendas, Continued...



Section 2.01.040.H.2 of the Copperton Rules of Order and Procedure states:

*“An item may be placed on the agenda by the Mayor or at the request of any Council Member. The Mayor shall be responsible for preparing the agenda and including items requested by Council Members. **Council Members should submit agenda items to the Mayor by 5:00 pm on the Monday prior to the Wednesday date of the meeting,** or within forty-eight (48) hours of the day in which the meeting is scheduled in the event the Council changes the day of its regular meetings from Wednesday. The Mayor will have discretion to determine whether to include items received after the deadline on the agenda, provided that any items submitted after the deadline that are not placed on the agenda for the upcoming meeting will be placed on the next following regular meeting agenda. The advance notice requirements in this subsection are not applicable to emergency meetings under 2.01.040(C) or to emergency agenda items or agenda items in an emergency meeting.”*

13. True or False?



Council members may text or email each other outside of a public meeting, even if the text or email conversation involves a quorum.

True



52-4-210. Electronic message transmissions

“Nothing in this chapter shall be construed to restrict a member of a public body from transmitting an electronic message to other members of the public body **at a time when the public body is not convened in an open meeting.**



14. Which of the following is false?

- A. Council actions require a motion
- B. A motion fails if it does not receive a second
- C. There can only be three motions on the floor at one time
- D. There are no non-debatable motions

D. There are no non-debatable motions



Paragraph 11 of the Rules of Order and Procedure require the Mayor to immediately call for a vote on the following motions “**without debate**”

1. Motion to adjourn (everyone’s favorite motion)
2. Motion to adjourn the meeting to a specific time identified in the meeting
3. Motion to recess
4. Motion to table
5. Motion call for a previous question (i.e., cut off debate and put the matter to vote)
6. Call for “orders of the day” to return the discussion to the agenda – this does not require a vote

NOTE – for information requests or specific assignments to staff, the Council may act informally or by consensus without a motion, although there is not harm in making such requests or assignments via motion.

15. Which of the following is true?



- A. A Council member who voted against a motion that passed may move to reconsider that motion
- B. Only a Council member who voted for the motion may move to reconsider that motion
- C. A formal vote is required even if it is determined that the motion should stand
- D. A motion to reconsider is normally considered at the next regular Council meeting.

A. Only a Council member who voted for the motion may move to reconsider that motion



Section 1.01.040.K.7 of the Copperton Rules of Order and Procedure states:

“To recall a previous motion for further evaluation, substitution, or action, a motion for reconsideration may be made by a Council Member who voted with the majority. The motion to reconsider must pass with a minimum of three votes. If it is determined that the motion should stand as previously approved, no formal vote is necessary. If the former motion is to be amended, substituted, or voided, the motion shall be put to a formal vote of the Council. Motions to reconsider a previous motion should normally take place during the same meeting the motion was made.”



BONUS QUESTION



16. What is the criminal penalty for closed meeting violation?

- A. Infraction and removal from appointed or elected position
- B. Death
- C. Class B Misdemeanor
- D. \$1,000 Fine and removal from appointed or elected position

C. Death!



52-4-305 **Capital punishment** for closed meeting violation.

In addition to any other penalty under this chapter, a member of a public body who knowingly or intentionally violates or who knowingly or intentionally abets or advises a violation of any of the closed meeting provisions of this chapter is guilty of a **capital felony**....



C. Just Kidding...It's a Class B Misdemeanor



52-4-305 **Criminal penalty** for closed meeting violation.

In addition to any other penalty under this chapter, a member of a public body who knowingly or intentionally violates or who knowingly or intentionally abets or advises a violation of any of the closed meeting chapter is guilty of a **class B misdemeanor**.





QUIZ!

**CONGRATULATIONS –
Your OPMA Training is
Completed!**

Questions



Nathan S. Bracken
nbracken@shuth.law
(801) 413-1600