

Greater Salt Lake Municipal Services District

Standard Financial Report

30 Town of Copperton - 07/01/2025 to 09/30/2025

25.00% of the fiscal year has expired

	2025 Year-End Actual	2026 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10200 Cash - PTIF	351,205.44	559,063.23
10400 Cash-Petty Cash	1,000.00	1,000.00
10750 Undeposited Receipts	0.00	(0.06)
Total Cash and cash equivalents	<u>352,205.44</u>	<u>560,063.17</u>
Receivables		
12500 Due From Other Gov.	44,533.42	35,632.75
Total Receivables	<u>44,533.42</u>	<u>35,632.75</u>
Total Current Assets	<u>396,738.86</u>	<u>595,695.92</u>
Total Assets:	<u>396,738.86</u>	<u>595,695.92</u>
Liabilites and Fund Equity:		
Liabilities:		
Current liabilities		
21000 Accounts Payable	1,838.00	1,323.00
24000 Due to Other Funds	44,533.42	0.00
Total Current liabilities	<u>46,371.42</u>	<u>1,323.00</u>
Total Liabilities:	<u>46,371.42</u>	<u>1,323.00</u>
Equity - Fund Balance		
29000 Unassigned Net Position (Fund Bal)	173,974.63	417,980.11
29010 Net Assets - Restricted Capital Fund	176,392.81	176,392.81
Total Equity - Fund Balance	<u>350,367.44</u>	<u>594,372.92</u>
Total Liabilites and Fund Equity:	<u>396,738.86</u>	<u>595,695.92</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>

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	2025 Year-End Actual	2026 YTD Actual	2026 Budget	Unearned/ Unused Budget	% Earned/ Used
Change In Net Position					
Revenue:					
Taxes					
Sales Taxes					
3100.300 Sales Tax	156,030.04	37,864.80	160,000.00	122,135.20	23.67%
Total Sales Taxes	156,030.04	37,864.80	160,000.00	122,135.20	23.67%
SB 136 Sales Tax					
3100.350 SB 136 Sales Tax	14,638.57	3,709.33	16,000.00	12,290.67	23.18%
Total SB 136 Sales Tax	14,638.57	3,709.33	16,000.00	12,290.67	23.18%
Total Taxes	170,668.61	41,574.13	176,000.00	134,425.87	23.62%
Intergovernmental revenue					
Road Funds					
3100.560 B&C Road Fund Allotment	42,135.96	6,043.31	40,000.00	33,956.69	15.11%
3100.562 Public Transportation Tax	137.92	770.37	0.00	(770.37)	0.00%
Total Road Funds	42,273.88	6,813.68	40,000.00	33,186.32	17.03%
Total Intergovernmental revenue	42,273.88	6,813.68	40,000.00	33,186.32	17.03%
Licenses and permits					
Business licenses					
3100.130 Business Licenses	150.00	0.00	0.00	0.00	0.00%
Total Business licenses	150.00	0.00	0.00	0.00	0.00%
Building permits					
3100.260 Building Permit	6,080.09	740.11	10,000.00	9,259.89	7.40%
Total Building permits	6,080.09	740.11	10,000.00	9,259.89	7.40%
Total Licenses and permits	6,230.09	740.11	10,000.00	9,259.89	7.40%
Charges for services					
Charges other					
3100.420 Engineering Services	782.00	0.00	0.00	0.00	0.00%
3100.450 Planning Services	3,980.00	0.00	5,000.00	5,000.00	0.00%
Total Charges other	4,762.00	0.00	5,000.00	5,000.00	0.00%
Total Charges for services	4,762.00	0.00	5,000.00	5,000.00	0.00%
Fines and forfeitures					
Code enforcement fines and fees					
3100.240 Code Enforcement Fines and Fees	0.00	0.00	6,000.00	6,000.00	0.00%
Total Code enforcement fines and fees	0.00	0.00	6,000.00	6,000.00	0.00%
Justice court fines/forfeitures					
3100.500 Justice Court Fines/Forfeitures	5,987.22	1,693.46	0.00	(1,693.46)	0.00%
Total Justice court fines/forfeitures	5,987.22	1,693.46	0.00	(1,693.46)	0.00%
Total Fines and forfeitures	5,987.22	1,693.46	6,000.00	4,306.54	28.22%
Miscellaneous revenue					
Interest					
3600.100 Interest Earnings	10,343.51	3,395.28	6,500.00	3,104.72	52.24%
Total Interest	10,343.51	3,395.28	6,500.00	3,104.72	52.24%
Miscellaneous other					
3600.900 Other Revenue	60.63	0.00	0.00	0.00	0.00%
3600.902 Other Revenue - Declaration of Candidate	100.00	100.00	0.00	(100.00)	0.00%
Total Miscellaneous other	160.63	100.00	0.00	(100.00)	0.00%
Total Miscellaneous revenue	10,504.14	3,495.28	6,500.00	3,004.72	53.77%
Contributions and transfers					
3800.100 Contribution from GF	169,761.00	282,347.00	282,347.00	0.00	100.00%
Total Contributions and transfers	169,761.00	282,347.00	282,347.00	0.00	100.00%
Total Revenue:	410,186.94	336,663.66	525,847.00	189,183.34	64.02%
Expenditures:					
Administration					
4100.100 Wages	60,380.85	15,327.45	60,000.00	44,672.55	25.55%
4100.150 Social Security Tax	3,743.61	950.29	3,000.00	2,049.71	31.68%
4100.160 Medicare	875.55	222.26	1,000.00	777.74	22.23%
4100.200 Awards, Promotional & Meals	680.00	1,656.00	1,000.00	(656.00)	165.60%

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	2025 Year-End Actual	2026 YTD Actual	2026 Budget	Unearned/ Unused Budget	% Earned/ Used
4100.210 Subscriptions/Memberships	2,053.00	500.00	4,000.00	3,500.00	12.50%
4100.220 Printing/Publications	0.00	0.00	500.00	500.00	0.00%
4100.230 Travel/Mileage	0.00	0.00	500.00	500.00	0.00%
4100.240 Office Expense and Supplies	0.00	0.00	200.00	200.00	0.00%
4100.255 Computer Equip/software	1,011.00	0.00	0.00	0.00	0.00%
4100.280 Cell phone and Telephone	1,053.36	263.34	1,200.00	936.66	21.95%
4100.310 Attorney-Civil	42,724.50	4,523.50	40,000.00	35,476.50	11.31%
4100.360 Web Page Development/Maintenance	1,303.16	1,323.00	1,200.00	(123.00)	110.25%
4100.370 Software/Streaming	3,608.44	993.11	2,100.00	1,106.89	47.29%
4100.380 Internet Connections	0.00	0.00	1,000.00	1,000.00	0.00%
4100.390 Payroll Processing fees	1,163.35	271.00	1,200.00	929.00	22.58%
4100.420 Contributions/Special Events	0.00	2,500.00	20,000.00	17,500.00	12.50%
4100.421 Copperton City Celebration	0.00	0.00	20,000.00	20,000.00	0.00%
4100.430 City Elections and Voting	200.00	0.00	0.00	0.00	0.00%
4100.510 Insurance	8,866.62	9,175.27	12,000.00	2,824.73	76.46%
4100.520 Workers Comp Insurance	0.00	636.30	1,000.00	363.70	63.63%
4100.590 Postage	498.89	0.00	300.00	300.00	0.00%
4100.600 Professional and Technical	0.00	0.00	2,000.00	2,000.00	0.00%
4100.635 Election Support Services	0.00	0.00	6,447.00	6,447.00	0.00%
4100.650 SL (Client) County Support Services	156.72	0.00	0.00	0.00	0.00%
4100.870 Rent	5,400.00	0.00	2,700.00	2,700.00	0.00%
4100.880 Non-Classified Expenses	0.00	0.00	1,000.00	1,000.00	0.00%
Total Administration	133,719.05	38,341.52	182,347.00	144,005.48	21.03%
Contracted Services					
Parks maintenance					
4110.863 Park Maintenance Copperton	0.00	0.00	100,000.00	100,000.00	0.00%
Total Parks maintenance	0.00	0.00	100,000.00	100,000.00	0.00%
Total Contracted Services	0.00	0.00	100,000.00	100,000.00	0.00%
Transfers					
4100.928 Contribution to General Fund	240,360.63	54,316.66	243,500.00	189,183.34	22.31%
48450.001 Operational Transfers out	65.31	0.00	0.00	0.00	0.00%
Total Transfers	240,425.94	54,316.66	243,500.00	189,183.34	22.31%
Total Expenditures:	374,144.99	92,658.18	525,847.00	433,188.82	17.62%
Total Change In Net Position	36,041.95	244,005.48	0.00	(244,005.48)	0.00%

Greater Salt Lake Municipal Services District**Standard Financial Report****31 Copperton Cemetery - 07/01/2025 to 09/30/2025****25.00% of the fiscal year has expired**

	2025 Year-End Actual	2026 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10200 Cash - PTIF	69,026.24	67,704.51
10750 Undeposited Receipts	(0.01)	(0.01)
Total Cash and cash equivalents	69,026.23	67,704.50
Total Current Assets	69,026.23	67,704.50
Total Assets:	69,026.23	67,704.50
Liabilites and Fund Equity:		
Liabilities:		
Current liabilities		
21000 Accounts Payable	2,078.51	0.00
Total Current liabilities	2,078.51	0.00
Total Liabilities:	2,078.51	0.00
Equity - Fund Balance		
29000 Unassigned Net Position (Fund Bal)	66,947.72	67,704.50
Total Equity - Fund Balance	66,947.72	67,704.50
Total Liabilites and Fund Equity:	69,026.23	67,704.50
Total Net Position	0.00	0.00

Greater Salt Lake Municipal Services District

Standard Financial Report

31 Copperton Cemetery - 07/01/2025 to 09/30/2025

25.00% of the fiscal year has expired

	2025 Year-End Actual	2026 YTD Actual	2026 Budget	Unearned/ Unused Budget	% Earned/ Used
Change In Net Position					
Revenue:					
Charges for services					
Charges other					
3600.200 Sale of Lots	0.00	0.00	2,000.00	2,000.00	0.00%
3600.300 Grave Opening Revenues	5,600.00	0.00	5,000.00	5,000.00	0.00%
Total Charges other	5,600.00	0.00	7,000.00	7,000.00	0.00%
Total Charges for services	5,600.00	0.00	7,000.00	7,000.00	0.00%
Miscellaneous revenue					
Interest					
3600.100 Interest	2,508.12	756.78	500.00	(256.78)	151.36%
Total Interest	2,508.12	756.78	500.00	(256.78)	151.36%
Total Miscellaneous revenue	2,508.12	756.78	500.00	(256.78)	151.36%
Total Revenue:	8,108.12	756.78	7,500.00	6,743.22	10.09%
Expenditures:					
Administration					
4100.100 Grave opening expenses	0.00	0.00	5,000.00	5,000.00	0.00%
4100.250 Vehicle & Equip Supplies and Maintenance	3,743.51	0.00	0.00	0.00	0.00%
4100.600 Professional and Technical	0.00	0.00	2,500.00	2,500.00	0.00%
Total Administration	3,743.51	0.00	7,500.00	7,500.00	0.00%
Total Expenditures:	3,743.51	0.00	7,500.00	7,500.00	0.00%
Total Change In Net Position	4,364.61	756.78	0.00	(756.78)	0.00%

Greater Salt Lake Municipal Services District
Standard Financial Report
32 Copperton Beer Tax Special Fund - 07/01/2025 to 09/30/2025
25.00% of the fiscal year has expired

	<u>2025 Year-End Actual</u>	<u>2026 YTD Actual</u>
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10100 Cash - Zions Checking	1,019.51	1,019.51
Total Cash and cash equivalents	<u>1,019.51</u>	<u>1,019.51</u>
Total Current Assets	<u>1,019.51</u>	<u>1,019.51</u>
Total Assets:	<u>1,019.51</u>	<u>1,019.51</u>
Total Net Position	<u>1,019.51</u>	<u>1,019.51</u>

Greater Salt Lake Municipal Services District
Standard Financial Report
32 Copperton Beer Tax Special Fund - 07/01/2025 to 09/30/2025
25.00% of the fiscal year has expired

	2025 Year-End Actual	2026 YTD Actual	2026 Budget	Unearned/ Unused Budget	% Earned/ Used
Change In Net Position					
Revenue:					
Intergovernmental revenue					
State liquor fund					
3100.580 State Liquor Fund Allotment	1,019.51	0.00	600.00	600.00	0.00%
Total State liquor fund	1,019.51	0.00	600.00	600.00	0.00%
Total Intergovernmental revenue	1,019.51	0.00	600.00	600.00	0.00%
Total Revenue:	1,019.51	0.00	600.00	600.00	0.00%
Expenditures:					
Administration					
4100.850 Beer Funds	0.00	0.00	600.00	600.00	0.00%
Total Administration	0.00	0.00	600.00	600.00	0.00%
Total Expenditures:	0.00	0.00	600.00	600.00	0.00%
Total Change In Net Position	1,019.51	0.00	0.00	0.00	0.00%

Greater Salt Lake Municipal Services District
Standard Financial Report
35 Copperton Council Designated Fund - 07/01/2025 to 09/30/2025
25.00% of the fiscal year has expired

	2025	2026
	Year-End	YTD
	Actual	Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10101 Cash - Zions CARES	65.31	65.31
10202 Cash - PTIF 9074 CARES	23,275.02	23,524.32
Total Cash and cash equivalents	23,340.33	23,589.63
Total Current Assets	23,340.33	23,589.63
Total Assets:	23,340.33	23,589.63
Liabilities and Fund Equity:		
Liabilities:		
Deferred revenue		
23455 CARES2 Deferred Revenue	21,465.70	21,465.70
Total Deferred revenue	21,465.70	21,465.70
Total Liabilities:	21,465.70	21,465.70
Equity - Fund Balance		
29000 Unassigned Net Position (Fund Bal)	1,874.63	2,123.93
Total Equity - Fund Balance	1,874.63	2,123.93
Total Liabilities and Fund Equity:	23,340.33	23,589.63
Total Net Position	0.00	0.00

Greater Salt Lake Municipal Services District
Standard Financial Report
35 Copperton Council Designated Fund - 07/01/2025 to 09/30/2025
25.00% of the fiscal year has expired

	2025 Year-End Actual	2026 YTD Actual	2026 Budget	Unearned/ Unused Budget	% Earned/ Used
Change In Net Position					
Revenue:					
Intergovernmental revenue					
CARES Act					
3100.322 ARPA Funding	98,823.00	0.00	0.00	0.00	0.00%
Total CARES Act	98,823.00	0.00	0.00	0.00	0.00%
Total Intergovernmental revenue	98,823.00	0.00	0.00	0.00	0.00%
Miscellaneous revenue					
Interest					
3600.100 Interest Earnings	1,809.32	249.30	1,000.00	750.70	24.93%
Total Interest	1,809.32	249.30	1,000.00	750.70	24.93%
Total Miscellaneous revenue	1,809.32	249.30	1,000.00	750.70	24.93%
Contributions and transfers					
3100.001 Operating transfers in	65.31	0.00	0.00	0.00	0.00%
Total Contributions and transfers	65.31	0.00	0.00	0.00	0.00%
Total Revenue:	100,697.63	249.30	1,000.00	750.70	24.93%
Expenditures:					
COVID Related Expenses					
4100.243 ARPA Act Expense and Supplies	98,823.00	0.00	0.00	0.00	0.00%
Total COVID Related Expenses	98,823.00	0.00	0.00	0.00	0.00%
Total Expenditures:	98,823.00	0.00	0.00	0.00	0.00%
Total Change In Net Position	1,874.63	249.30	1,000.00	750.70	24.93%



Total Fees	\$2,643.00
Total Expenses	\$0.00
Total New Charges	\$2,643.00
Retainer	\$0.00
Balance owing	\$2,643.00
Previous Balance Due	\$2,531.00
Total Due	\$5,174.00

Town of Copperton
PO Box 125
Copperton, UT 84006

October 31, 2025

Invoice: 71984

Re: co067-001; General Matters

INVOICE

FEES Date	Description	Fee Earner	Hours	Amount
10/1/2025	Call with Chief Mazuran regarding SLCo request to Rep. Teuscher regarding legislation to leave SLVLESA; connect Chief Mazuran with Rep. Teuscher; update to Mayor regarding the same [split two ways]	NSB	0.20	63.00
10/8/2025	Follow up with UPD regarding information for camera resolution	NSB	0.10	31.50
10/13/2025	Call with Town Clerk, Diana Baun, regarding agenda items for October 15 Council meeting; email to Council and Diana regarding suggestions for agenda and status of outstanding projects	NSB	0.80	252.00
10/15/2025	Attend Town Council meeting; discussion with United Fire Authority regarding Urban-Wildland Interface requirements under H.B. 48; travel to and return	CG	3.00	780.00
10/20/2025	Call with Claire Gillmor regarding results of City Council meeting and development of ordinance to adopt Wildland Urban Interface map to comply with H.B. 48	NSB	0.20	63.00
10/21/2025	Review SLCo proposal regarding legislation to dissolve SLVLESA by 2028; call from Chief Mazuran regarding the same [split two ways]	NSB	0.40	126.00
10/21/2025	Draft email to facilitator for SLVLESA/UFSA County discussion on October 22 with proposed options for potential resolution; update to other municipal members of SLVLESA [split two ways]; update to Mayor Clayton, Council member Stitzer, and Marla Howard regarding possible opportunities involving the same	NSB	1.20	378.00
10/21/2025	[Split with Kearns] Conference with Nathan S. Bracken regarding SLVLESA meeting and talking points	CHP	0.20	54.00
10/23/2025	[SOLIT] SLVLESA meeting regarding budget balancing and County withdrawal proposal	CHP	2.80	756.00
10/23/2025	[Split] Conference with Nathan S. Bracken regarding update from SLVLESA meeting	CHP	0.40	108.00
10/27/2025	Call from LeGrand Bitter regarding SLVLESA issues and statues of related legislation [split two ways]	NSB	0.10	31.50
Total FEES			9.40	\$2,643.00

New Charges	\$2,643.00
Previous Balance	\$2,531.00
Balance Due	\$5,174.00

CC:
Bracken, Nathan S
AR-Invoices
Greater Salt Lake Municipal

South Salt Lake Valley Mosquito Abatement District

2026 Proposed Tax Increase

Public Hearing December 8th, 2025 at 6:00 p.m. (District Offices)

Virtual Link (Zoom: <https://us02web.zoom.us/j/81630315463>)

Proposed Increase: \$320,000

Proposed 2026 Property Tax Revenue: \$1,420,000

Background Points

- No change in rate since 2012
- No effective change in rate since 2002 (prior to tax increase and tax lower for building construction)
- Population growth of over 200,000 individuals and 72,000 homes with same tax rate
- Inflation and price increase (over 6% in 2024)
- Innovation stagnation

Tax Increase Utilization

Cost Stabilization for Essential Services:

\$160,000

- Sustain current service levels without interruption (assessed at 4 years)
- Operate above negative net position.
- Integrate Public Relations and Black Fly Programs back into operation.
- Maintain Financial Health

Operational Enhancements:

\$100,000

- Expand to drone-based surveillance and treatment.
- Upgrading data system for faster response and better tracking.
- Implementing ecologically conscious targeted control measures.

Capital Increase:

\$60,000

- Meet the needs of future capital projects
- Modernize fleet and equipment
- Expand laboratory

Cost To Average Home Owner

Average Home Cost: \$600,000

Current Tax Rate: \$2.64 (yearly)

Proposed Tax Rate: \$3.41 (yearly)

Tax Increase:

\$.77 increase (yearly)

Paid with residential property taxes

Cost to Business Owners

Average Business Property: \$600,000

Current Tax Rate: \$4.80 (yearly)

Proposed Tax Rate: \$6.20 (yearly)

Tax Increase:

\$1.40 increase (yearly)

Paid with business property taxes

NOTICE OF PROPOSED TAX INCREASE

SOUTH SALT LAKE VALLEY MOSQUITO ABATEMENT DISTRICT

The SOUTH SALT LAKE VALLEY MOSQUITO ABATEMENT DISTRICT is proposing to increase its property tax revenue.

The SOUTH SALT LAKE VALLEY MOSQUITO ABATEMENT DISTRICT tax on a \$600,000 residence would increase from \$2.64 to \$3.41, which is \$0.77 per year.

The SOUTH SALT LAKE VALLEY MOSQUITO ABATEMENT DISTRICT tax on a \$600,000 business would increase from \$4.80 to \$6.20, which is \$1.40 per year.

If the proposed budget is approved, SOUTH SALT LAKE VALLEY MOSQUITO ABATEMENT DISTRICT would receive an additional \$320,000 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, SOUTH SALT LAKE VALLEY MOSQUITO ABATEMENT DISTRICT would increase its property tax budgeted revenue by 29.09% above last year's property tax budgeted revenue excluding eligible new growth.

The SOUTH SALT LAKE VALLEY MOSQUITO ABATEMENT DISTRICT invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or online.

PUBLIC HEARING

Date/Time: 12/8/2025 6:00 pm

Location: District Offices Conference Room
7308 Airport Road
West Jordan

Virtual Meeting Link: <https://us02web.zoom.us/j/81630315463>

To obtain more information regarding the tax increase, citizens may contact the SOUTH SALT LAKE VALLEY MOSQUITO ABATEMENT DISTRICT at 801-255-4651 or visit sslvmad.utah.gov

Tax Increase Instructions

The advertisement shall be published be published **for at least 14 days before** the day on which the taxing entity conducts the public hearing in the following locations:

- 1) Electronically in accordance with Section 45-1-101: on a website established by the collective efforts of Utah newspapers. **www.utahlegals.com**
- 2) On the Utah Public Notice Website under Section 63A-16-601
www.utah.gov/pmn/
- 3) As a Class A notice under Section 63G-30-102.
- 4) Publish the public notice on the entitiy's official website.

The advertisement shall state that the taxing entity will meet on a certain day, time, and place in the advertisement. The exact wording for the advertisement can be found in 59-2-919.

The scheduled hearing shall not be held less than **ten (10) days after** the mailing of the "Notice of Property Valuation and Tax Change" by the county auditor.

The scheduled meeting on the proposed tax increase may coincide with the hearing on the proposed budget.

The hearing shall begin at or after **6:00 PM**

The public hearing must be open to the public and held at a meeting with no other items on the agend other than discussion and action on the taxing entity's intent to levy a tax rate that exceeds the taxing entity's certified tax rate, budget,or a special districts fee implementation.

The public hearing needs to be available for individuals to attend or participate either in person or remotely through electronic means.

If another meeting is needed to finalize the tax increase, the details of the meeting (place, date, time) must be announced at the end of the public hearing.

Please see our website for more information.

<https://propertytax.utah.gov/tax-increases/>