



COPPERTON COUNCIL MEETING AGENDA

January 15, 2025

Bingham Canyon Lions Club
8725 Hillcrest St.
Copperton, Utah 84006

Wednesday, January 15, 2025 – 6:30 PM

The public is encouraged to attend

PUBLIC NOTICE IS HEREBY GIVEN that the Copperton Council will hold a meeting on the **15th day of January 2025** at the Bingham Canyon Lions Club, 8725 Hillcrest St., Copperton, Utah as follows:

**** Portions of the meetings may be closed for reasons allowed by statute. Motions relating to any of the items listed below, including final action, may be taken.**

1. REGULAR MEETING

- a. Call to Order
- b. Determine Quorum
- c. Pledge of Allegiance

2. COMMUNITY INPUT

- a. Recognize Visiting Officials
- b. Citizen Comment

Please state your name and address for the record. Limit comments to 3 minutes per person.

- c. Unified Fire Authority (UFA)
- d. Unified Police Department (UPD)

3. CONSENT AGENDA (Discussion/Motion)

- a. Approve Council Meeting Minutes – ***Diana Baun, Town Clerk***
 - i) July 17, 2024 Council Meeting Minutes
 - ii) August 24, 2024 Council Meeting Minutes
 - iii) September 18, 2024 Council Meeting Minutes
 - iv) December 18, 2024 Council Meeting Minutes
- b. Fiscal Items - Mayor Clayton
 - i) Approval of expenditures

4. PRESENTATION ITEMS

- a. Audited FY2024 Financial Statements Presentation (Discussion/Motion) – ***Daniel Hoffman, MSD Senior Accountant***
- b. Rio Tinto Annexation Sub-Committee (Discussion/Motion) – ***Council Member Stitzer***
- c. Process to Update Zones to Reflect General Plan Sub-Committee (Discussion Only) - ***Nathan Bracken, City Attorney***
- d. Municipal Employees Ethics Act Training (Discussion Only) – ***Nathan Bracken, City Attorney***
- e. Open and Public Meetings Act Training Requirements (Discussion Only) – ***Nathan Bracken, City Attorney***
- f. 2025 Annual Conflict of Interest Forms for Council Members and staff – ***Diana Baun, Town Clerk*** (5 minutes)

5. COUNCIL BUSINESS (Discussion/Motion)

- a. Consider **Ordinance 2025-O-1** Revising the Council's At-Large Seats and Making Conforming Edits to Chapter 2.04 of the Copperton Code to Implement H.B. 35's Requirement that Copperton Operate as a Five-Member Council Form of Government – ***Nathan Bracken, City Attorney***
- b. Consider **Resolution R2025-01** approving and authorizing the Execution of the Fourth Amendment to the Master Interlocal Agreement among the MSD, Salt Lake County, Town of Copperton, Emigration Canyon, City of Kearns, Magna City and White City for Municipal, Administrative, and Operational Services – ***Nathan Bracken, City Attorney***
- c. State Required Update to General Plan for Water Elements (Discussion/Motion) – ***Bianca Paulino, Long Range Planner***
- d. UPHEAD – Emergency Text and Council Messaging Policy (Discussion/Motion) – ***Council Member Stitzer***

6. STRATEGIC SESSION (Discussion)

7. COMMITTEE/BOARD UPDATES (Discussion/Motion)

- a. Council Board Assignments - ***Council***
- b. Selection of Mayor Pro Tempore – ***Council***
- c. Legislative Research Committee – ***Nathan Bracken, City Attorney***
- d. Bingham Cemetery Board – ***Council Member Stitzer***
- e. Copperton Community Council – ***Council Member Stitzer***
- f. Planning Commission – ***Council Member Severson***

8. COPPERTON COUNCIL REPORTS (Discussion/Motion)

- a. Mayor Clayton
 - i) Greater Salt Lake Municipal Services District (GSLMSD)
 - ii) Council of Governments (COG)
- b. Council Member Olsen
 - i) Unified Police Department (UPD)
 - ii) Salt Lake Valley Law Enforcement Service Area (SLVLESA)
- c. Council Member Bailey
 - i) Unified Fire Authority (UFA)
 - ii) Unified Fire Service Area (UFSA)
- d. Deputy Mayor Stitzer
 - i) Wasatch Front Waste and Recycle (WFWRD)
- e. Council Member Severson
 - i) Salt Lake County Animal Services

9. OTHER ANNOUNCEMENTS (Discussion/Motion)

- a. Public Comment

Please state your name and address for the record. Limit comments to 3 minutes per person.

- b. Announcements
 - i) Other announcements as necessary

10. CLOSED SESSIONS IF NEEDED AS ALLOWED PURSUANT TO UTAH CODE §52-4-205

- a. Discuss the character, professional competence, or physical or mental health of an individual

- (§ 52-4-205(1)(a))
- b. Discuss pending or reasonably imminent litigation (§ 52-4-205(1)(c))
 - c. Discuss the purchase, exchange, or lease of real property (§ 52-4-205(1)(d))
 - d. Discuss the deployment of security personnel, devices, or systems (§ 52-4-205(1)(f))

11. ADJOURN

ZOOM:

Topic: Copperton Council Meeting

Time: January 15, 2025 06:30 PM Mountain Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/89793717527?pwd=yD3RQJf7BU2JcPa5Rix9KH1mzoiVKG.1>

Posted: *January 13, 2025*



COPPERTON COUNCIL COUNCIL MEETING

JULY 17, 2024, 6:30 PM
BINGHAM CANYON LIONS CLUB
8725 HILLCREST STREET, COPPERTON, UTAH 84006

COPPERTON TOWN COUNCIL MEETING MINUTES

****DRAFT MINUTES – UNAPPROVED****

Council Members Present:

Sean Clayton, Mayor
Tessa Stitzer, Deputy Mayor
Kathleen Bailey, Treasurer
Kevin Severson, Council Member
Dave Olsen, Council Member

Staff Present:

Nathan Bracken, Legal Counsel
Nichole Watt, Salt Lake County Deputy Clerk
Steven Kuhlmeier, Salt Lake County Engineering
Nicole Smedley, Municipal Services District Council Clerk/Recorder
Daniel Torres, Municipal Services District Economic Development Director
Jared Johnson, UFA
Detective Harry Holt, UPD

Others Present:

Dakota Pierce, UPHEAD
Ben Shull
Apollo Pazell
Harvey Seal

1. Regular Council Meeting

Mayor Clayton, presiding, called the meeting to order at 6:30 PM.

2. Community Input:

2.1 Recognize Visiting Officials

There were no visiting officials present.

2.2 Citizen Comment

COPPERTON COUNCIL MEMBERS

MAYOR SEAN CLAYTON, DEPUTY MAYOR TESSA STITZER,
COUNCIL MEMBER KATHLEEN BAILEY, COUNCIL MEMBER KEVIN SEVERSON,
COUNCIL MEMBER DAVE OLSEN

Harvey Seal, a member of the Copperton Improvement District Water Board, reported that a proposal for the expansion of the Canyon Apartments has been submitted. He also provided the council with a handout detailing the proposal.

2.3 Unified Fire Authority

Jared Johnson, Engineer at the Copperton Fire Station, reported the last four of eight calls for service were within Copperton City limits. He also shared that the station will be receiving a new fire engine, and a rehabilitation truck will be stationed at their station this fall.

2.4 Unified Police Department

Harry Holt, Unified Police Department, reported 27 calls for service with only two cases, which is a record low number of calls. He mentioned that they are now two weeks into their separation from the County and asked if the council had any questions. No questions were raised by the council.

3. Council Business

3.1 Meeting Minutes Approval (Discussion/Motion) – Mayor Clayton

There were no minutes to approve.

3.2 Fiscal Items (Discussion/Motion)

(i) Approval of expenditure(s)

Mayor Clayton stated the attorney bill from June was \$3,916.

Council Member Bailey moved to approve the expense. Council Member Severson seconded the motion; vote was 5-0, unanimous in favor.

The council changed the order of agenda items to accommodate those needing to present beginning with Item 3.6 and subsequent notes underneath each item with those changes.

3.3 Subdivision Ordinance Update SB 174 (2023) HB 476 (2024) (Discussion/Motion) - Jay Springer, Smith Hartvigsen

Jay Springer, Smith Hartvigsen, presented the mandated change by the Legislature regarding the subdivision approval process, highlighting that the Council's involvement will now be limited to setting policies and statutes, as council members can no longer participate in subdivision approvals. He stated that this update, funded by the state through the Department of Workforce Services, reflects changes adopted by larger cities in February, with additional amendments enacted by the Legislature in 2024.

Council Member Bailey inquired about the intent of the bill.

Mr. Springer explained that making the process administrative provides more certainty, reducing discretion in decision-making and alleviating the awkward position previously faced by the Council when the public perceived they had more influence than they did. He stated the new process also aims to inform developers of all requirements upfront.

Mr. Springer provided a questionnaire to the Council to gauge their preferences on areas where Copperton has discretion, such as whether to hold public hearings on each subdivision. It was emphasized that Mr. Springer's work is funded by the State, rather than the MSD or Copperton. Following Mayor Clayton's recommendation, the Council agreed to return their responses to Mr. Springer by the end of next week and to forward the questionnaire to Wendy Gurr, Municipal Services District Planning Coordinator for review by the planning commission. Mr. Springer noted that the goal is to adopt the changes in October.

Mayor Clayton asked if the apartment expansion mentioned by Mr. Seal earlier would be subject to these new rules.

Mr. Springer responded that no, multi-family developments (apartments) are currently excluded from this.

Mayor Clayton stated he would forward Mr. Springer's email regarding the questionnaire to the Council and the Council can respond to the questionnaire via email directly to Mr. Springer.

3.4 Bingham Lions Club Library Idea (Discussion/Motion) – Mayor Clayton and Ben Scholle, Lions Club Secretary

Ben Shull reported that KIDS Read, a non-profit organization, is interested in placing a small library in town, which would contain curated books. He shared a handout from the organization. The proposal includes leasing one square foot of space in the park for this purpose. The content of the library would be managed by either KIDS Read or the Lions Club.

Mayor Clayton stated that he will send a contract for review, with a focus on ensuring that Copperton will not be held liable for any materials placed in the library.

Council Member Severson stated that, all legality aside, the program was about improving the literacy of children.

City Attorney Nathan Bracken noted that potential liability is likely minimal, but if a challenge were to arise, it would most likely be related to the content of the books. This concern could be addressed through an indemnity provision in the contract which was discussed above.

After this item, the council moved to Item 3.7 – Storm Drain Update

3.5 Discussion of Copperton Park Condition and Future Plan (Discussion/Motion)- Deputy Mayor Stitzer

This item was heard after Item 3.7 – Storm Drain Update

Council Member Stitzer began by addressing an ongoing issue of line of communication regarding Copperton Park. While some believe the County manages Copperton park, she wanted to clarify that Copperton is responsible for the park and that residents with concerns should direct them to the Council, not the County. The Town of Copperton only contracts with the County to maintain the park in terms of mowing, watering, broken equipment, etc. She then shared that trees themselves are a separate issue, noting that a few years ago an arborist was hired to assess the trees, noting there were concerns at that time that the County was placing “left over” trees in Copperton Park to fill in space. This created a monoculture with several of the exact same kinds of trees, and leaving them all susceptible to fungus or another issue that would kill the whole group because there was no variety in the types of trees being planted. The arborist at that time gave a presentation on the types of trees in the park, and their details. Council Member Stitzer noted the park is over 100 years old, and because of that there are much older trees nearing the end of their lifespan. When trees started dying at that time, there were accusations that the trees were poisoned, over-fertilized, or infected with a fungus. She clarified that the hired arborist reported no evidence of poisoning or over-fertilization, explaining how some of the marks on the trees came to be through regular park maintenance and the equipment used over the years. With additional testing on the trees, it was found that several had a fungus similar to a black mold, which if spread could lead to the death of multiple trees. She stated that the decision to hire the arborist was justified as it was less expensive and likely more effective than contracting with the County, which lacks specialized expertise and still charged Copperton for the planting of the “left over” trees. When it came time to remove the dead trees, that also required professional experience that the County lacked, lending more credit to the use of a professional arborist. She also noted that turf and trees require different watering methods, and that brings up the water issue. The Council has requested an increase in the park’s watering schedule due to its current dryness. They have been in a drought for the last few years, and watering was decreased, but last year the watering was completely put on hold. Now that she has been able to establish a proper line of communication for the park, she is asking the Copperton Improvement District (CID) for reports on the park’s water usage to prevent overwatering when they attempt to increase the amount being used.

Mr. Seal from the Copperton Improvement District agreed to provide three years’ worth of watering reports to help the Council determine the appropriate water usage going forward.

Council Member Stitzer additionally highlighted that the grass is dead because the natural canopy from the trees providing shade was removed with all the dead trees. They need to start repairing the sprinkler system, noting they do have a \$15,000 grant appropriation for the park but that amount would not be nearly enough to repair the sprinkler system and replace the turf. Those repairs and the park should be something the council takes seriously going forward.

Mayor Clayton noted that \$50,000 per year is set aside for park improvements, which would include the repairs being discussed, as part of a Capital Reserve Fund. He made it clear that those currently employed to take care of the park should not be harassed by anyone in town, as they are not the ones making the decisions.

Council Member Stitzer noted that with a communication system like the one discussed at the beginning of the meeting, residents would have a central place to ask those questions they have, rather than bothering those solely responsible for the physical caretaking of the park. Regarding ownership throughout the park, portions of the land do still belong to Rio Tinto including the parking lot, basketball court, playground, future pickleball courts, tennis court and hockey/skate/dog area. This has led to the park being split up in terms of land ownership with Copperton not being the main landowner. She would like to find a way to get the entire parcel under the town's control. After speaking with Ryan Perry with Rio Tinto today, she can share that they are willing to work with the town as far as the ownership or lease of public/park land. She brought up the fact that the portion on Rio Tinto's land is the most expensive portion for the taxpayers, and she encouraged continuing that conversation with Rio Tinto if that productive negotiations can't be agreed upon.

Attorney Nathan Bracken noted that when the metro townships incorporated, the deal was that all public land would go to the township. However, the county never actually deeded any of that land over. A few years following that the county did send over some proposed deeds, but for all the townships the deeds included the reversionary clause which stated that if the town ever used the park for a non-public purpose it would revert automatically back to the county. Despite no intention of ever doing that, as an independent local entity the town should have the discretion to determine how the park is used. For instance, a lucrative business is coming into the town and they want to use a section of the park; that could potentially invalidate the agreement. This is an issue for all the previous townships, not just Copperton, and he gave an example of parks in Kearns and how they have handled it. It was suggested that Copperton and other MSD members work through the MSD to address this issue with the County and ask for a deed without the reversionary clause. The final rights to the park will depend on the title history, particularly how Rio Tinto conveyed it to the County.

Mayor Clayton suggested combining with other MSD municipalities and sending the request for the deed without the reversionary clause. Noting that if the county refuses, they should then consider either suing them, or sending a bill for past insurance and other costs as that is what Kearns essentially has done.

Council Member Stitzer noted the city does have an agreement with Rio Tinto for their portion of the park land, they have indicated they are more than willing to work through the process with the town.

Council Member Bailey discussed land and water conservancy issues that come up when the county gives up a park.

Attorney Bracken will research some of the background to see what their options are before they move on to the next step and it will stay on the town's radar while they work through this.

Council Member Bailey discussed the issues with weeds taking over certain areas of the park after the tree removals, and suggested plotting areas for new grass and sprinklers with this year's fund allocation. She will work on developing a Request for Proposals (RFP) to update

the sprinkler system. She also noted the County treats all parks uniformly, which may not suit Copperton's specific needs.

Mayor Clayton agreed that the County treating all parks the same is a big issue, and questioned whether it would be more effective to hire an alternative provider. Mayor Clayton noted that the MSD had an agreement with a landscaping company (Roth) to maintain pocket parks in Magna, which has proven to be more cost-effective and beneficial. He stated that Roth could be considered for Copperton, though they would not handle building maintenance. Council Member Stitzer suggested the possibility of hiring an employee to care for the park structures. Mayor Clayton then reviewed a cost sheet detailing actual expenses, noting that the largest recurring costs are from administration and County overhead, which total approximately \$20K annually. These costs could be eliminated if the Council decided to contract with another provider. He asked to keep this as a standing agenda item for the next few months to follow up and make sure things keep moving.

3.6 Emergency Text and Council Messaging (Discussion/Motion) Deputy Mayor Stitzer, Dakota Pierce, UPAHEAD

This item was heard after 3.2 - Fiscal Items agenda item.

Council Member Stitzer expressed interest in implementing a text messaging service to disseminate important information to the community, suggesting different services might be cost-effective. She introduced Dakota Pierce from UPAHEAD, who presented a slide featuring a QR code that could be added to the Copperton City website. He stated that the QR code would allow residents to subscribe to event alerts, non-emergency alerts, and a text communication program. Mr. Pierce mentioned that an existing subscription list could be integrated as well, and that the city's phone number could be made text-able for residents to report issues such as potholes, water issues, etc.

Council Member Olsen asked about emergency features, including additional noise alerts.

Mr. Pierce said there are no extra emergency noises, however there are other ways to make messaged stand out to include putting them in all caps, etc.

Council Member Stitzer noted this is a secondary notice in addition to reverse 911 and other governmental services. This service would be \$169 a month if approved by July 31 and would not change in the future.

Ben Shull (Resident) – For work he does HR information systems, with part of that being sending out mass messages for open enrollment to employees. This is something that is very easy to set up if you have an email domain already existing. There is a free alternative if you already have an email domain set up and he wanted the council to be aware of that.

Council Member Stitzer noted that this system is more small community focused, which makes it potentially self-sustaining so Copperton doesn't need to rely on MSD or other staff as much. In addition, she appreciates the map feature that would be included.

Mayor Clayton asked if the multi-media policy would apply to these types of text alerts.

Attorney Nathan Bracken responded that yes, it would apply.

Apollo Pazell (Resident) – would these be subject to public information requests?

Attorney Bracken responded yes, they would be subject to GRAMA requests.

Mayor Clayton added that this week Copperton is beginning its move over to a .gov website address.

Council Member Bailey suggested looking at the free options first to see how they compare.

Mayor Clayton expressed concerns with no administrator to run the free options available, and none of the council members could take on that role as it would be considered a bias. This would cost much more than the stated monthly cost to hire an administrator.

Council Member Bailey agreed to look into the free options available.

Dan Torres commented and noted that he used one of these types of tools in his prior position, it was able to be used more as a passive tool once set up and he felt it was an effective tool in his opinion.

Mayor Clayton reminded everyone there is room in the budget for the website to be able to absorb this without needing to change anything in the budget.

Council Member Stitzer noted that one of the biggest complaints in the community they are hearing is communication. As a council they should be using every avenue possible to communicate with the residents for events, emergencies, day to day information, etc.

Ben Shull shared some of the ways he has used these types of programs through email domains and he and Council Member Bailey will meet offline for her to get more information from him on the free options.

Mayor Clayton asked to have any additional proposals submitted by the next meeting on August 19, and all council members agreed to that.

Attorney Bracken advised that three written quotes should be obtained and kept on file before making a final decision.

Council Member Stitzer noted that this system would still be cheaper than flyers, printed newsletters, postage, etc.

The council moved to Item 3.3 – Subdivision Update.

3.7 Storm Drain Update (Discussion) Mayor Clayton and/or Steven Kuhlmeier, SL County Engineering

This item was heard after 3.4 - Bingham Lions Club Library Idea

Steven Kuhlmeier from Salt Lake County Engineering presented the scope of the upcoming storm drain project. He reported that bids were received favorably, allowing all the work to be contracted. He stated the project is scheduled to begin on August 5th, starting on Rio Tinto property and Copperton Circle, with anticipated completion by November 2024; work may extend into Spring 2025 if necessary. He reported that some funding for the project comes from bond funds, with timelines incorporated into the contract. Mr. Kuhlmeier said that road closures are expected during the project, and flyers will be sent to all affected property owners. The information will also be posted on the website, Facebook, and the emergency app.

Mayor Clayton requested that the same information provided to residents be sent to the Council.

Mr. Kuhlmeier stated that the contractor selected for the project is MC Contractors, a new firm to Salt Lake County Engineering, but their references have been verified.

The council moved on to Item 3.5 – Copperton Park Condition/Future Plan

3.8 Committee/Board Updates (Discussion/Motion)

- i. Legislative Research Committee** – Nothing to report
- ii. Bingham Cemetery Board - Deputy Mayor Stitzer** - Nothing to report.
- iii. Copperton Community Council - Deputy Mayor Stitzer**

Town Days on August 23, Movie in the Park at Sundown is Inside Out. August 24 will be the all-day event from about 11am – 4pm. Mayor Clayton asked all the Council Members to be at the town's booth for Town Days. Bingo is at the Lions Club every second Wednesday as an adult event.

- iv. Planning Commission - Council Member Severson**

There is no meeting to report on this month.

3.9 Copperton Metro Township Council Member Reports (Discussion/Motion)

- i. Greater Salt Lake Municipal Services District (GSLMSD)**

Mayor Clayton reported that the GSLMSD has entered a lease for office space in Taylorsville resulting in less overhead costs than the Salt Lake County Building. They have hired a new Human Resource Director who is revising all the human resource policies.

ii. Council of Governments (COG) – Council Member Olsen – Nothing to report

iii. Unified Police Department (UPD) – Council Member Olsen

(a) Salt Lake Valley Law Enforcement Service Area (SLVLESA)

Council Member Olsen shared that because of the split, the month has been very busy with trying to complete the budget process as well. Things are messy but the split has been completed with Jason Mazuran being appointed as Chief of Police for the UPD. There has been an agreement reached with Taylorsville's departure, with the UPD owing around \$800,000. There were concerns around pre-judgment interest, and they settled on the entire allotment set aside, which was about \$1.3 million. He was unable to share any information on the money given to Sheriff Rivera for her new areas. He noted he was against allowing her the money requested, but was out of town and there was a unanimous vote of approval for those funds in his absence.

iv. Unified Fire Authority (UFA)

(a) Unified Fire Service Area (UFSA)

Council Member Bailey shared that most of the meetings were housekeeping items.

v. Deputy Mayor Stitzer

(a) Wasatch Front Waste and Recycle (WFWRD)

Council Member Stitzer noted that every year they discuss the dumpster program in the meetings she attempts to speak up for Copperton, noting their shared driveways and issues with sharing the space for a dumpster one neighbor may not want. Instead of the current program of postcards and applications, for next year she would like to have the council rent all 23 dumpsters over the four available days, and just place them on the roads. There were discussions about some potential board member changes and trucks. She discussed the new dump vouchers she received, noting they can be picked up every third Wednesday of the month, before or after the council meeting. More information on the vouchers can be found on the town's website.

vi. Council Member Severson

(a) SL County Animal Services – Nothing to report.

4. Other Announcements (Discussion/Motion)

4.1 Citizen Comment

Rebecca Fletcher stated the county sprayed "Kills All" around existing trees, as well as newly planted trees. She asked about the monitoring of the park and she would like to see others

involved other than the county in terms of running the park. As the customers the town should be able to get more information on what is being done at the park. She asked what is being paid for the leftover trees from the county, noting they could probably get better quality trees for much less at a small nursery as the trees being planted now are small and will take a long time to mature.

4.2 Announcements

Attorney Nathan Bracken will be on vacation July 15th through July 29th.

5. Closed Session per Utah Code §52-4-205 – None needed.

6. Motion to Adjourn Meeting

Council Member Severson moved to adjourn the July 17 Council Meeting. Council Member Stitzer seconded the motion; vote was 5-0, unanimous in favor.

The July 17, 2024 Council Meeting adjourned at 8:48 PM.

This is a true and correct copy of the July 17, 2024 Town Council Meeting Minutes, which were approved on _____.

Sean Clayton, Mayor

ATTEST:

Diana Baun
Town Clerk



COPPERTON TOWN COUNCIL MEETING

AUGUST 21, 2024, 6:30 PM
BINGHAM CANYON LIONS CLUB
8725 HILLCREST STREET, COPPERTON, UTAH 84006

COPPERTON TOWN COUNCIL MEETING MINUTES

****DRAFT MINUTES – UNAPPROVED****

Council Members Present:

Sean Clayton, Mayor
Tessa Stitzer, Deputy Mayor
Kathleen Bailey, Treasurer
Kevin Severson, Council Member
Dave Olsen, Council Member

Staff Present:

Nathan Bracken, Legal Counsel
Nicole Smedley, Municipal Services District Council Clerk/Recorder
Jared Johnson, UFA

Others Present:

Congressman Burgess Owens
Steven Mascaro
Carlos Moreno
Cheyenne and Jessie Honneker

1. Regular Council Meeting

Mayor Clayton called the meeting to order at 6:30 PM.

The Pledge of Allegiance was recited.

2. Community Input:

A. Recognize Visiting Officials

Mayor Clayton noted that Burgess Owens was on his way to the meeting and will be presenting during Item 3.E.

B. Citizen Comment

COPPERTON COUNCIL MEMBERS

MAYOR SEAN CLAYTON, DEPUTY MAYOR TESSA STITZER,
COUNCIL MEMBER KATHLEEN BAILEY, COUNCIL MEMBER KEVIN SEVERSON,
COUNCIL MEMBER DAVE OLSEN

Carlos Moreno introduced himself as a candidate for the Salt Lake County Council, District 2. He came to the US as an international student in 2009 and became a U.S. citizen in 2022. He expressed his commitment to serving the diverse community that he loves and considers it a great honor.

Cheyenne and Jessie Honneker addressed the Council regarding playground conditions at the park. Jessie reported encountering wooden splinters while playing on the playground equipment. Cheyenne informed the Council that the LDS Ward's Relief Society was willing to perform the necessary maintenance but required the Council's permission. Mayor Clayton stated that he would consult with the Parks and Recreation Staff regarding the matter.

C. Unified Fire Authority

Jared Johnson, UFA Engineer, reported that in July there were 15 responses involving the light rig and 14 responses involving the medic engine. He stated that the station is getting ready for Copperton Town Days. The bathrooms at the station are scheduled to be remodeled in September. Additionally, the hiring and testing process was completed earlier this week in preparation for the hiring they are planning for in October.

D. Unified Police Department

Detective Harry Holt reported 31 calls for service, resulting in nine cases. They are ready for Town Days coming up Saturday, during which he and his team will conduct walk-arounds and engage in meet-and-greet activities instead of setting up a table.

3. COUNCIL BUSINESS

A. Meeting Minutes Approval (Discussion/Motion), *Mayor Clayton*

There were no meeting minutes to approve.

B. Fiscal Items (Discussion/Motion), *Mayor Clayton* **(i). Approval of expenditures**

Mayor Clayton stated the only item needing approval this month was an invoice for legal fees of \$4,472.00.

Council Member Stitzer motioned to approve the above expenditures. Council Member Olsen seconded the motion; Vote was 5-0, unanimous in favor.

C. Washington Update and Q&A (Discussion), Congressman Burgess Owens

Congressman Burgess Owens addressed the Council, expressing pride in Utah's collaborative culture. He reported that the Copperton stormwater appropriation request of \$3 million has been submitted in the appropriations process in the House, though it has not yet passed and will need Senate approval. He committed to fighting for the funding through the process. Congressman Owens discussed the SCORE Act, a bill aimed at addressing situations where

“sanctuary cities” send immigrants to Utah without resources. The SCORE Act would prohibit the use of funds to transport undocumented immigrants to another city without verification of their ability to support themselves. He noted that while this issue does not currently impact Copperton, it could in the future. Congressman Owens also highlighted legislation introduced to rename the Santaquin Post Office in honor of fallen police officer Bill Hooser. He emphasized the importance of education, critical thinking, and respectful dialogue, stating that he is running for the Chair of the House Education and Workforce Committee. He described the current education system as outdated and advocated for greater support for trade skills as viable career paths without the need for a college degree. Congressman Owens praised Utah’s entrepreneurial spirit and emphasized the need to focus on merit over race, address anti-Semitism, close the skills gap, promote school choice, and support women’s sports. He commended the Utah delegation for working well together, even when voting differently, and thanked the Council for its efforts. In response, the Council expressed their appreciation for his attendance. Congressman Owens noted that self-sufficient communities like Copperton often do not receive much attention and suggested they advocate more for their needs as they did with the stormwater appropriation request.

Mayor Clayton thanked Congressman Owens for his support of the \$3 million appropriation for stormwater drains. He invited the public forward for comments.

Steven Mascaro – served in the State Legislature from 2000 to 2010, and has interacted with many other legislators in his time. He has always been impressed with Congressman Owens’ work and involvement in the community. He was especially impressed with his visit to a small town like Copperton, and feels it is extremely admirable. He has some things he would like to discuss with him in the future and he will contact his office to do so in the future.

D. Preserve Honor Connect – Bingham Cemetery (Discussion/Motion), *Deputy Mayor Stitzer and Steve Mascaro*

Council Member Stitzer reported that a non-profit organization has been established to support projects at the cemetery. She introduced Steve Mascaro, who has been actively working on initial ideas for the cemetery’s development.

Steven Mascaro introduced himself, highlighting his long-standing connection to the community through his family’s history in Copperton and Bingham Canyon, and noted that several of his relatives are buried in the cemetery. He expressed his commitment to facilitating improvements for the cemetery. He has identified a landscape planner in Salt Lake City who specializes in cemetery landscaping. He, along with Council Member Stitzer, met with the planner to discuss potential landscaping enhancements, including the use of decorative rock to replace existing vegetation. He mentioned that the vegetation could be permanently removed using a specialized herbicide, minimizing future maintenance. He estimated that the cost of garden and road improvements with water infrastructure could reach \$2 million, which is unacceptable, but shared he was uncertain of the cost for rock landscaping. He expressed interest in meeting with Copperton representatives to discuss potential road improvements and suggested that Kennecott could play a supporting role. Mr. Mascaro also indicated the

possibility of securing federal funding, contingent on having a landscape design to obtain accurate quotes.

Council Member Bailey inquired whether the landscaping company would provide a bid free of charge.

Mr. Mascaro confirmed that there would be no charge unless the project moves forward.

Council Member Bailey reminded Mr. Mascaro that any potential project would need to go through the regular procurement process, including additional bids.

Mr. Mascaro acknowledged Council Member Bailey's comment and shared the landscaping company is ready and willing to go through whatever process the town requires

Mayor Clayton suggested forming a committee and both Council Members Stitzer and Bailey were willing to be a part of that. He asked them to form a committee with the appropriate partners to include Rio Tinto, Mr. Mascaro, and any other residents/partners they feel would be appropriate.

Mayor Clayton moved to form a committee to research landscape upgrades for the Bingham Cemetery, including Council Member Stitzer and Council Member Bailey as council representatives. Council Member Olsen seconded the motion; vote was 5-0, unanimous in favor.

**E. Wasatch Front Waste and Recycle Potential Fee Increase (Discussion/Motion),
*Deputy Mayor Stitzer***

Council Member Stitzer introduced Pam Roberts who sits on the Board of Trustees for Wasatch Front Waste and Recycling District. They meet once a month as a board and recently decided to attend some town and city council meetings for the areas they represent to get more information on the topics being discussed and get feedback.

Pam Roberts shared that they would have a truck and quality assurance inspector at the park during Town Days. They did this last year as well and enjoyed the chance to participate and represent the district. She began sharing her presentation and discussed their seasonal container reservation program, called SCRAP. It had to be revamped back in 2020 for multiple reasons including Covid, staffing issues, etc. Unfortunately, there is still a CDL driver shortage, and it is affecting companies everywhere. They are lucky if they can get at least eight seasonal CDL drivers each year, along with their regular full-time staff drivers, to run the program each year. This year they were able to load over 30 containers in Copperton and working with Council Member Stitzer going into 2025 they will be revamping the reservation program specifically for Copperton, which will no longer be grouped with neighboring areas. Copperton will be given their own specific number of containers per day to be reserved by residents. They can accommodate the shared driveways throughout the town by placing the containers in the street where needed, they would just ask no piles are left behind since they do not have the staff to handle that type of cleanup afterwards. This year the reservations in Copperton were

spread out from July 19 through July 25, and she noted the town can decide if they want to keep the same number of days next year, shorten the number of days, or get all the containers at the same time.

Council Member Stitzer acknowledged it's difficult to get every single city and town on the same page and she appreciated Pam's efforts to get this taken care of for Copperton with their unique situations.

Ms. Roberts also noted that every city/town now has a requirement under HB 107 to report recycling collected, and she shared where that information will be available on their website for the city to use in the future. She brought up the continued increased costs, which were also displayed in her presentation, and noted one of the largest factors in that is wages to ensure they are staying competitive in the market for recruitment and retainment. Another factor of note is the vendor truck costs, which have risen drastically in the past few years, as well as dumping fees which have risen as well. She shared some of the areas they are looking at to help lower costs and raise efficiency, rather than just raising rates, including lease-to-buy trucks, etc. It does look like this year will include a fee increase of up to \$5, but they have hired financial experts to look at other options before that happens. She asked for any questions or concerns.

Council Member Severson asked about replacing blue recycle bins, as his has been crushed.

Council Member Stitzer responded that their website has a specific link for requesting a can replacement if yours is damaged and encouraged Council Member Severson to either use that link or give them a call.

Mayor Clayton appreciated the way this has been presented tonight, and thanked Ms. Roberts for her time discussing this tonight.

Council Member Stitzer spoke in favor of the district's efforts to determine the most cost-effective ways to provide services. After Ms. Roberts' presentation, she asked the council for direction on how they feel she should vote when the time comes. She agrees with Ms. Roberts' approach outlined tonight, noting the efforts she has seen to consolidate expenses and how they have stretched their available resources. She would be in favor of the "unfortunate" increase, noting it is a fee increase, rather than a tax increase. Some of the things driving the cost increases just can't be avoided and personnel is a large part of that cost, but the lean staff already there is necessary to their services.

Council Member Bailey moved to support Council Member Stitzer voting for the fee increase in services. Mayor Clayton seconded the motion; vote was 5-0, unanimous in favor.

Mayor Clayton requested skipping over Item F and moving on to Item G at this time, in the interest of time for those needing to leave. In addition, after Item G he asked to skip Item H and move to Item I for the same reasons.

F. KIDS Read (Discussion/Motion), Mayor Clayton

This Item was heard out of order, following Item I.

Mayor Clayton asked the council members and Attorney Nathan Bracken if they had time to review this item from last month's meeting. The council was in agreement with the program, and Mayor Clayton asked for a motion allowing him to sign an agreement with KIDS Read, if approved by Attorney Nathan Bracken before signing.

Council Member Stitzer moved to approve the agreement for KIDS Read, with the condition that Attorney Nathan Bracken reads and approves the agreement before Mayor Clayton signs. Council Member Bailey seconded the motion; vote was 4-0, unanimous in favor. Council Member Olsen was absent from the vote.

The council moved to Item H.

G. Discussion of Copperton Park Condition and Future Plan (Discussion/Motion), Council Member Bailey.

This item was discussed out of order, directly after Item E.

Council Member Bailey noted the park is looking better, however some of the trees from two years ago are not thriving. If they can't get the watering programmed correctly, it doesn't make sense to continue planting trees until that is done. She doesn't recommend replacing any of the dead trees at this time, despite some being under warranty. She Daniel with Parks to look into the current irrigation system and give his opinion on whether it can be fixed or redone versus being replaced.

Daniel Allen with Super Trees described the current tree situation as devastating. It is challenging to see this occur on his watch, as he was brought on as the expert. However, the aggressive fungus that swept through was unforeseen and took out most of the Sycamore Maples in the park. The disease that killed all those trees is something that can be latent inside a tree for many years, coming to life when a tree is under stress. The evidence here indicates that is most likely what happened here with the stress of the drought. They have continued to see issues with drought stress statewide, and he noted that the period of time between secondary water being shut off and regular precipitation can stretch through warmer weather which stresses trees even more. He has been doing this for over a decade and has a degree in Forestry. Every disease he has researched says the same thing, healthy trees don't get sick, but noted there is no such things as a perfectly healthy tree. There are things that can be done to optimize the health of trees, just like humans. The ongoing issues with drought we have been seeing has pre-disposed trees to various afflictions. He noted that watering is the first issue with the dead and dying trees, saying that trees generally don't need a lot in terms of fertilizer, getting most of what they need from the soil. Given the fact that three of the big pines

have been lost so far, he believes it might be worth considering available injections of insecticide as a preventative measure against beetles. He has spoken with Council Member Bailey and shared that he is willing to provide his services at cost, he believes in the park, what it was, and wants to do what he can to get back to that condition.

Mayor Clayton asked about the best timing for those injections.

Mr. Allen suggested looking into a partnership grant with the state, as there are a lot of funds devoted to urban forestry. He gave some examples of injections and their costs, noting the most common one is \$600 a pint. They usually charge \$15 per inch which works out to about \$375 per tree retail cost. He reiterated that he is happy to provide that service basically at cost and they can discuss that later. There are about 10 trees that could currently benefit from the injection.

Mayor Clayton moved to approve the injections for the remaining specified trees. Council Member Council Member Stitzer seconded the motion; vote was 5-0, unanimous in favor.

Mayor Clayton asked if Mr. Allen would be willing to consult with the council on any RFPs received for a new sprinkler system to ensure the system doesn't just benefit the turf and leave the trees lacking.

Mr. Allen noted that he is not an irrigation expert. He can look at plans and understand terminology and details and can try to help discuss whether the system would be good for trees. Typically, trees do best with deep and infrequent watering, versus the frequent and shallow watering used for turf. In the design there should be a specific provision for trees to provide drop irrigation. He doesn't know how that fits into the general park setting but shared that programming can be set up with soil analysis to set up "soak cycles" depending on the temperatures and time of year.

Mayor Clayton will plan to have an item on the September agenda to introduce an RFP for a landscape study, to include irrigation.

Council Member Bailey will coordinate with Mr. Allen to work on the items discussed tonight.

Mayor Clayton mentioned the public comment at the beginning of the meeting regarding wood splinters in the playground, noting that the Relief Society President was willing to refinish the structure if the town would allow. He asked Council Member Bailey to check with Parks on that issue, and ask them about the possibility of a "soak cycle" as described for the trees until the water is shut off.

Council Member Stitzer asked Council Member Bailey to have the sprinklers turned off this week, and some specific light schedules adjusted to turn off by 8:00 PM to accommodate the movie in the park.

Council Member Bailey noted that Isaac is no longer working for the park and asked everyone to take him off their call list, noting the other two employees are still there.

The council skipped Item H and moved to Item I.

H. Emergency Text and Council Messaging (Discussion/Motion), Deputy Mayor Stitzer

This item was heard out of order, after Item F.

Council Member shared that Google Chat could work as an option since messages are considered texts and not included in data usages when the chat feature is enabled. However, it is not the same as the UPHEAD app being considered, which is extremely user friendly, allowing for people to opt in and out with no additional work from the council or staff.

Mayor Clayton moved to approve a contract with UPHEAD for Emergency Text and Council Messaging. Council Member Stitzer seconded the motion; vote was 5-0, unanimous in favor.

The council moved on to Item J.

I. Outages – Rocky Mountain Power (Discussion), Brett Johanson, Regional Business Manager RMP

This item was discussed out of order, following Item G.

Brett Johanson introduced himself and Jonah Whiteside from Rocky Mountain Power. Mr. Johanson began his report on the outages happening and referred to his handout. He noted that many of the outages are due to wildfire risk. In 2020 an action plan was put together, initiating a wildfire mitigation plan to look at mitigating risks. While implementing those plans, they are trying to do so with minimal impact on power customers. He acknowledged Copperton residents have felt those changes in their plans.

Jonah Whiteside continued reviewing the handout, noting there are three big wildfire risks identified by RMP. The data shows more customers in what they call “buyer high consequence” areas, or areas with higher risks. He shared the ways they are helping to lower risks, including the addition of \$90 million to harden infrastructure this year, going up to \$150 million, and eventually reaching \$200 million after a few years. In the short term, the outages being experienced in Copperton are due to enhanced safety settings, which have a higher sensitivity than other sensors. Many times, when crews come out to investigate those outages there isn’t an obvious reason, meaning the sensor could have been tripped by a gust of wind, some debris on the line, an animal, etc. That sensor automatically de-energizes the line to ensure RMP isn’t the cause of starting a wildfire. Normally, outside of wildfire season, the sensor would continue trying to clear itself and reset itself, but that can create a spark, which can fall on dry vegetation and start a wildfire during the hotter months.

Council Member Stitzer asked if those sensor outages are tracked, and if those can be identified as the causes of the outages being discussed tonight.

Mr. Johanson directed the council to his handout with outage details and said they will be discussed a little later in this presentation.

Mr. Whiteside noted they are erring on the side of caution here, but their methodology is to measure, execute, measure again and adjust accordingly. They are reassessing those sensor settings to see where they can adjust sensitivities to help move away from this process over the long term. Their hope is that next year, after their experiences this year, they will be able to adjust some of those settings to avoid outages next year. The reason it takes so long to have power reestablished is because they send out physical crews to investigate. If they put this much effort into de-energizing the lines and then just flip them back on without a physical inspection, they have no way to know what adjustments are needed and could start a fire by assuming there is nothing there and flipping the power back on when there is an actual issue. The settings have been dialed down, cooler temperatures are coming, and when they are out of fire season they can work to dial in those systems for optimal performance before next year. In addition, he discussed emergency de-energization when there is a wildfire burning close to RMP assets since typically the local fire departments will call and request that when they start working in the area and it saves that extra step. The smoke from fires can also be ionized and create a secondary spark when traveling. The last type of de-energization, which comes with advance notice, is when the National Service issues things like red-flag warnings, and they call those “public safety power shut-offs.” He added that each circuit has a name, with the local circuit in Copperton being “Copper Hills 17 Circuit.”

Council Member Bailey added there are no redundancies in the lines coming into Copperton, and they had hoped with Amazon growing nearby there would be more commitments from them to building up the surrounding areas and therefore creating more places to attach to for the town. She asked if that is even a possibility.

Mr. Whiteside agreed it would be great to have loop system, and he will ask about that and get back to the council. The closer infrastructure gets, the better they can justify those connections in the future.

Council Member Bailey also noted that a resident told her they were just denied homeowner’s insurance because they are living in what is now considered a wildfire area, and she asked if the study through RMP helped to make that determination.

Mr. Whiteside noted those studies are strictly for internal purposes, weather stations and their assets. They are not helping to determine anything for structures and other items outside of their ownership. He also discussed some low hanging wires brought up by residents and the council.

Council moved back to Item F for discussion.

J. Migration from .org to .gov (Discussion/Motion), Mayor Clayton

This item was heard out of order, after Item H.

Mayor Clayton has been working with Michael Duncan at the MSD with their IT to migrate the town's website and emails to Copperton.utah.gov. Once everything is migrated, the MSD will take over the administration of the website and emails. There will be access to the old address for three months and he encouraged everyone to share the new email addresses with everyone and forward the old address to the new one. They will also be working with the MSD to move records from the old website address to the new one and retaining records per the Utah Records Retention schedules. Letterhead and templates will have to be updated as well. The city still owns the Copperton.org address and will continue the small fee to retain the address in the future so searches can be redirected.

4. Committee/Board Reports:

- A. Legislative Research Committee – nothing to report
- B. Bingham Cemetery Board – nothing to report
- C. Copperton Community Council

Council Member Stitzer shared Town Days is coming up. August 23 UFA will be there in the evening for the relay at 6:00 PM. There will be a Movie in the Park, "Inside Out," at sundown. A resident in town (Kara Peterson White) who works with a local company will be donating popcorn as well. Saturday, August 24 is the Town Days and noted that it's a \$10 donation entry for car show entries. Booths are completely full for that day.

- D. Planning Commission – nothing to report

5. Copperton Council Reports:

- A. Mayor Clayton
 - (i) Greater Salt Lake Municipal Services District (GSLMSD)

Mayor Clayton shared The MSD will be starting its own Engineering Department, which he is in favor of and believes will create a better response for the municipalities they serve. They are close to selecting a contractor for the new office space on 4700 South, which is another great move to separate themselves from the County.

- (ii) Council of Governments (COG) – nothing to report

- B. Council Member Olsen
 - (i) Unified Police Department (UPD)

Council Member Olsen reported that Lt. Manwaring out of Magna is heading up a strategic plan workshop, it was exciting to hear his ideas for going forward with the UPD. As a result of the recent separation, as of the meeting last week the UPD has 23 sworn positions open for hire. In addition, the sheriff reported she was short officers as well, even though many officers left the UPD to stay with the Sheriff's Office. As a result, they are expecting another wage war,

similar to what happened a few years ago. In addition, the sheriff has asked everyone to be considerate of search and rescue efforts while hiking, reminding everyone to be prepared with supplies and preparations. There was a proposal shared in the meeting for some forensic equipment they have been subcontracting with the state to use. The cost for the equipment is \$95,000 but UPD currently has 16 backlogged cases with the state awaiting analysis, and the state is not charging the UPD for those services. There are still unfilled positions in the forensic unit, and they are choosing not to fill that position to justify costs and avoid a budget increase. When this was presented, in the moment he voted in favor of it, hearing no money was being paid. However, after some thinking and additional information being shared, he no longer agreed with that decision.

(ii) Salt Lake Valley Law Enforcement Service Area (SLVLESA)

During the SLVLESA Meeting he thought more into the issue and became much more frustrated after Rick Moon came back and wanted the committee to authorize them pursuing Truth in Taxation. Their budget was based on property valuations at the time, and those came in short of the cap and Truth in Taxation is being requested immediately. He was the sole voice on the board that voted against that, understanding pursuing it doesn't cause any harm but noting that every single year they are asking for more money and presenting a consequence ahead if it's not approved. He understands there will always be needs and consequences for not getting the things requested, but he expressed his attempts to be balanced up to this point, siding with UPD on some issues and the council on some, but he thinks this has to stop. The reasons given were the economy and that this is happening everywhere, but he has realized this is the only platform that gives him a voice and he intends to share that. They will be presenting Truth in Taxation to the board, but as of tonight he is no longer in approval of continuing to increase taxes every single year. He also wanted to express his appreciation for Rachel Anderson and the great job she is doing in her position.

C. Council Member Bailey

- (i) Unified Fire Authority (UFA) – nothing to report**
- (ii) Unified Fire Service Area (UFSA)**

During the meeting a resolution was passed allowing the board to determine how they will approach tax discounts requested by developers. There have been issues in the past with conflicts between cities when they aren't given the same deals. This will create a unified process. There will also be a budget meeting with the finance committee in the near future.

D. Deputy Mayor Stitzer

- (i) Wasatch Front Waste and Recycle (WFWRD) – nothing to report**

E. Council Member Severson

- (i) Salt Lake County Animal Services**

Over the years they have had the "Spaghetti and no balls" fundraiser that makes a lot of money annually. Due to a life event, a member of their staff was unable to plan the event, and it has been canceled. They will still hold the "Petpalooza and extravaganza" at Wheeler Farm

on September 14 from 9am to 4pm, they will be trying to adopt 400 various types of pets. Information will be on the town's website regarding pet licensing, which is the majority of their funding, and they have created a new online system for that to make it easier. There was a budget amendment that will inform each city of the cost before the year starts, before the budget approvals. He talked about the fees for different animals in different areas, and the suggestion of a senior discount for pets/animals was suggested but will not be investigated further. There was an incident involving a dog picked up in Salt Lake City on August 8, impounded in Salt Lake City at a shelter for a stray hold. When the owner of the dog came in and was informed he would need ID and to pay fees to get his dog back, he got upset due to his lack of a driver's license. Alternative options were suggested, but he also stated he didn't have any money and got very agitated. He was asked to leave, aggressive towards a deputy and punched two windows on his way out. On August 16, animal services were notified by the Humane Society that the same man had been there and threatened animal service officers. About an hour after that information was shared, an animal control officer saw the man walk around the perimeter of the animal services shelter and UPD worked with the sheriff to arrest the man. On arrest a loaded firearm in a bag was recovered, and he remains in custody at this time. It is the intention of animal services to return the dog upon the man's release with the assistance of the police. He noted a similar incident earlier this year.

Council Member Bailey asked if they are required to use Salt Lake County Animal Services because the town is in the county, or because they contract with them.

Council Member Stitzer said they are contracted with them.

Council Member Bailey asked where the law come from requiring licensing.

Council Member Severson responded that is a countywide requirement.

6. **OTHER ANNOUNCEMENTS** (Discussion/Motion)
 - a. Public Comment - None
 - b. Announcements

Council Member Bailey shared they have looked into carving the tree stump at the end of the park, the cost would be \$2500 unless an artist is willing to donate their time for the project.

Mayor Clayton moved to recess the Town Council Meeting and move to Closed Session. Council Member Stitzer seconded the motion; vote was 5-0, unanimous in favor.

7. **CLOSED SESSIONS IF NEEDED AS ALLOWED PURSUANT TO UTAH CODE §52-4-205**
 - a. Discuss the character, professional competence, or physical or mental health of an individual
(§ 52-4-205(1)(a))
 - b. Discuss pending or reasonably imminent litigation (§ 52-4-205(1)(c))**
 - c. Discuss the purchase, exchange, or lease of real property (§ 52-4-205(1)(d))

d. Discuss the deployment of security personnel, devices, or systems (§ 52-4-205(1)(f))

8. **ADJOURN**

The August 21, 2024 Copperton Town Council Meeting adjourned at 9:10 PM.

This is a true and correct copy of the August 21, 2024 Town Council Meeting Minutes, which were approved on _____.

Sean Clayton, Mayor

ATTEST:

Diana Baun
Town Clerk



COPPERTON TOWN COUNCIL MEETING

SEPTEMBER 18, 2024, 6:30 PM
BINGHAM CANYON LIONS CLUB
8725 HILLCREST STREET, COPPERTON, UTAH 84006

COPPERTON TOWN COUNCIL MEETING MINUTES

Council Members Present:

Sean Clayton, Mayor
Tessa Stitzer, Deputy Mayor
Kathleen Bailey, Treasurer (via Zoom)
Kevin Severson, Council Member
Dave Olsen, Council Member (via Zoom)

Staff Present:

Nathan Bracken, Legal Counsel
Nicole Smedley, Municipal Services District Council Clerk/Recorder
Daniel Torres, Municipal Services District Economic Development Director
Jay Springer, City Attorney
Jared Johnson, UFA
Detective Harry Holt, UPD
Chief Del Craig, UPD

Others Present:

Jay Springer
Tollin Hessel, Salt Lake County

1. REGULAR COUNCIL MEETING

Mayor Clayton, presiding, called the meeting to order at 6:31 PM. Council Member Bailey was not present but was planning to join later in the meeting.

The pledge of allegiance was recited.

2. COMMUNITY INPUT

- A. Recognize Visiting Officials - None
- B. Citizen Comment - None
- C. Unified Fire Authority

COPPERTON COUNCIL MEMBERS

MAYOR SEAN CLAYTON, DEPUTY MAYOR TESSA STITZER,
COUNCIL MEMBER KATHLEEN BAILEY, COUNCIL MEMBER KEVIN SEVERSON,
COUNCIL MEMBER DAVE OLSEN

Jared Johnson shared the station ran 26 calls, 15 of which were on the light apparatus and 11 from the medic engine. The station started on the bathroom remodel, estimated completion in about 2 weeks.

D. Unified Police Department

Detective Holt reported 33 calls for service in October, eight cases with nothing needing to be discussed. There is one apartment beginning to require additional services, and they will try and resolve those issues.

Council Member Stitzer noted that last year around this time there was a good presence for the schools while in session, but she hasn't seen that same presence this year. She understands the shortages in staffing but asked for more coverage near the schools right now.

3. COUNCIL BUSINESS

A. Meeting Minutes Approval (Discussion/Motion), Mayor Clayton

i) June 19, 2024 Council Meeting Minutes

Council Member Severson moved to approve the minutes from the June 19, 2024 Council Meeting. Council Member Stitzer seconded the motion; vote was 4-0, unanimous in favor. Council Member Bailey was absent from the vote.

B. Fiscal Items (Discussion/Motion), Mayor Clayton

i) Approval of expenditures

Mayor Clayton shared an attorney bill of \$2,360.50 for services rendered in August.

Council Member Stitzer moved to approve the attorney bill as stated above. Council Member Severson seconded the motion; vote was 4-0, unanimous in favor. Council Member Bailey was absent from the vote.

C. Consider Ordinance 2024-09-01, Amending Title 18, Subdivision Provisions and Procedures (Discussion/Motion) – *Jay Springer, Smith Hartvigsen*

Jay Springer noted the public hearing has been held, council feedback noted and they have worked with staff. When the council is ready, he would like to adopt and enact the ordinance. Largely the comments are procedural and affect staff, but he emphasized for the council that this is the chance to add any subsequent policies/procedures regarding how things will proceed on subdivisions going forward. No individual subdivision applications can come to the council once this is adopted, with certain limited circumstances as noted in the staff report and meeting packet materials.

Council Member Severson agreed with keeping the timeline similar across the board to avoid confusion.

Mr. Springer noted that at the Planning Commission meeting there were several members of the public in attendance for other items, but there were no public comments or questions for clarification on this matter. In the end, the Planning Commission recommended the draft being presented tonight.

Mayor Clayton noted there were some places where “Copperton City” was referenced, and he would rather see “Town of Copperton.”

Mr. Springer noted that can be done as part of clean-up.

Attorney Nathan Bracken noted that the paperwork has been submitted to change the official name of Copperton and he will cover that more later in the meeting. He suggested adopting the ordinance now, with a change to the resolved clause #4 – Directions: Copperton staff are authorized and directed to make such non-substantive formatting and other minor wording changes as needed to finalize and publish this ordinance.

Council Member Stitzer moved to approve Ordinance 2024-09-01 with an amendment to add paragraph four to the resolved clause as stated above. Council Member Severson seconded the motion; vote was 4-0, unanimous in favor. Council Member Bailey was absent from the vote.

D. Copperton Storm Drain Update (Discussion) – *Tolin Hessell, SLCo Engineering*

Tolin Hessell shared this project was started later than planned due to supply issues but things are going well and the contractor has been easy to work with. They have some work outside the Copperton Circle area and Rio Tinto easement which is basically done. They have another area to work on that should be done in about a week, after which MC Contractors will start installing pipe to the north towards Park Street. They will continue installing pipe until it gets too cold for the asphalt, anticipating stopping around the intersection of Park Street and Apex for winter. They will continue in the Spring on Park Street from the stopping point to Gemmell Club Road and SR 209.

Council Member Stitzer asked if the project was blue staked, and if so, can those be removed.

Mr. Hessell will check into that and let Council Member Stitzer know.

Council Member asked who residents can contact with questions on the project.

Mr. Hessell noted that flyers were handed out, and the information was listed on the town website as well.

E. Capital Improvement Project Selection Process (Discussion/Motion) – *Tolin Hessell, SLCo Engineering*

Mr. Hessell shared that there is a smart sheet where anyone from local jurisdictions can propose Capital Improvement Projects, they just ask only one person have access and submit those requests. The deadline for submission is October 31st. They review current and upcoming grants, talk with MSD Finance about matching funds, and once everything is reviewed and coordinated between departments they create a list of potential projects. That list is brought back to the council and MSD Board to fine tune the list before the MSD Board chooses the projects they will continue with.

Mayor Clayton gave examples of past projects.

Council Member Stitzer suggested council members come up with their suggestions and add this to the agenda for the October meeting to discuss.

F. Discussion of Copperton Park Condition of Trees (Discussion/Motion) - *Council Member Bailey*

Council Member Bailey was still absent from the meeting, council moved on to the next item and will return to this when she arrives.

Council Member Bailey shared the tree injections are happening on the 23rd and there will be four more trees planted in the near future. The Parks Department will be pushing off the water shut offs as long as possible past the normal October deadline to help with the new trees and current landscaping.

G. UPHEAD – Emergency Text and Council Messaging (Discussion/Motion) - *Deputy Mayor Stitzer*

Council Member Stitzer was hoping for a better update, but UPHEAD ran into a technical issue assigning a specific phone number for Copperton. That has been resolved and earlier today she met with Dakota Pierce for an onboarding session. The program is very easy to use and she asked to have this on the agenda next month so she can go through it with the council and discuss policies for the future.

H. Annexation (Discussion/Motion) - *Deputy Mayor Stitzer*

Council Member Stitzer had a meeting with Rio Tinto a few weeks ago to discuss the annexation. The meeting was very productive, and she has assembled a team to include planning and zoning. They discussed Phase 1 of the plan, noting the railway was deeded to UTA at one point and will need to be removed. There are also some EPA issues being worked out on that land which will take quite a bit of money and time to resolve. No concrete plans were made, but a timeline was shared of approximately four to five years, which was well received. They suggested speaking with Progressive Plants, who has been included in the Phase 1 planning. Their property is currently leased from Rio Tinto and information will be passed along, including Dan meeting with Progressive Plants to begin a relationship. They discussed issues brought up by the council including the park's parking lot land and nearby space which is owned by Rio Tinto. Rio Tinto does not want to keep the land, they want it to go back to Copperton. There is an active no fee lease that actively renews every year on that land, and she was informed that Salt Lake County is not the lessee on that lease. Rio Tinto was going to look into that and find out who the lease is with. They can't donate land back to a government agency, so there are some issues they are working out with that. They discussed Copperton's General Plan with Rio Tinto, who helped develop the map for the future. She wanted to ensure that Rio Tinto understood their participation was appreciated, and they will continue to compare plans with Rio Tinto along the way to ensure everyone is on the same page. They discussed way to create other committees for the future, and requested creating a subcommittee be added to the agenda for next month to work through the annexation with Rio Tinto. They discussed the high school property and cleared up some confusion there. The high school property has been a burden for Rio Tinto in the past, and they want to make sure they are doing the right thing with the property. Rio Tinto has evaluated the property, noting they don't know what the best options are but suggesting an additional agreement with Copperton to basically state guidelines for the property. That discussion led to the question of whether Rio Tinto was maintaining the high school property as a whole. The answer was no, but she felt there was some misunderstanding there and asked what would happen if Copperton were to purchase the property. Rio Tinto has positive responses to that and indicated they could include the park land in that deal as they don't want to deal with planning or selling the property to a developer. They have repeatedly said they don't want the controversy or bad press associated with the property and Council Member Stitzer suggested Copperton explore options for that. The group decided they need to meet much more often than they are currently doing and will be meeting

monthly from here on out. Details on the property are confidential and will need to be discussed in a closed meeting.

I. Process to Update Zones to Reflect General Plan (Discussion Only) - *Nathan Bracken, Legal Counsel*

Attorney Bracken reminded the council that Copperton has not gone through the process to rezone anything. The Copperton General Plan was adopted in 2020 with the intention of using that as the lens to update and revise land use ordinances in Titles 18 and 19. They now need to go back and update the zoning to reflect Copperton's vision, noting that the general plan is not binding. He reviewed the current zoning map, acknowledging the current zones do not all match the current uses. Most of historic Copperton will stay the same, with only a few small changes. He reviewed the zoning changes proposed in the meeting packet, with most of the changes being for undeveloped areas. The high school parcel was recommended changing to mixed use, with part being park space. His hope is to find out whether the MSD staff is ready to have the discussions with property owners and going through the Planning Commission to adjust the zoning to reflect the general plan. The present council members agreed to Attorney Bracken's suggestion. A zoning change is a legislative change that involves a public hearing before the Planning Commission, after which the commission will ultimately forward a recommendation to this council. To move forward he recommended having a discussion with staff to see what else needs to be done on that end. Rio Tinto is the biggest landowner for the majority of undeveloped areas, subject to most of these changes. A conversation with staff needs to happen as well since they will be doing the work, to find out what they need. Then a conversation should be had with Rio Tinto, and that can be discussed more in a closed meeting. Once the process begins, they will need to listen to resident and landowner feedback to decide where they ultimately want to make changes. The council and attorney then had a discussion about getting a third planning commissioner appointed. Attorney Bracken would like to get a third commissioner appointed and do training, in addition to developing some rules of order and procedure for the planning commission. He suggested starting by getting an idea of what parcels would be subject to zoning changes under the proposed map, versus what they are now.

4. COMMITTEE/BOARD UPDATES

- A. Legislative Research Committee - None
- B. Bingham Cemetery Board – None
- C. Copperton Community Council

Council Member Stitzer shared that a member resigned, which puts them at two members. They have adopted new bylaws, allowing a true nonprofit status and more residents to participate and help the council grow. Town Days was a great success despite the wind, and the movie was moved indoors to the Lions Club and she thanked the Lions Club for allowing that.

Council Member Bailey joined the meeting via Zoom.

- D. Planning Commission – Council Member Severson

Council Member Severson shared that Del Bennet was seeking to develop a mixed use planned unit development, consisting of 18 total units with 17 residential and one commercial. He has a small section running parallel to the highway and they will have to do a lot line adjustment to join the two pieces of

property for the apartment complex. There were a lot of angry people at the planning commission meeting. The owner, who is not Del Bennet, was in attendance at the meeting and has been making many improvements since buying the apartments two years ago. Many residents noted that this showed they could fix things up to make them nice for the future, but the reality is he met all the requirements to get approval. The planning commission did approve it, and they will be moving forward with that expansion.

Apollo Pazell noted that the property was listed on the Coldwell Banker website as for sale.

Attorney Bracken shared that much of the anger from residents was related to the extra use of services up here including police and fire, one resident in particular was very upset about the dumpsters and drug use in the area. It was a very heated discussion. A new chair was voted in during the meeting as well.

Council Member Stitzer noted that in the planning commission meeting, they were voting on whether the development fit the current zoning. The concerns expressed were valid to those expressing them, but the overflowing dumpsters should be reported to code enforcement, random children running through the park in a diaper saying they live there should be reported to DCFS, if there is crime it should be reported to the UPD. Those reports are shared with the council each month, so they can see where those services are being used, and even with a larger number of residents concentrated in one small area versus the entire town, the majority of calls are not coming from that area.

Attorney Bracken noted he had coordinated ahead of the meeting with Dan and planning staff to address their questions, and they agreed a mixed use was the only appropriate option with the new coding. He discussed conditional use approval, noting that the concerns raised can be mitigated, which is why it was approved.

5. COPPERTON COUNCIL REPORTS

A. Mayor Clayton

i) Greater Salt Lake Municipal Services District (GSLMSD)

Last meeting was very short, met the new accountant they will be working with. January 1 the MSD will be moving from the county building to one in Taylorsville, which will save everyone money and help differentiate the MSD from the county.

ii) Council of Governments (COG) - None

B. Council Member Olsen

i) Unified Police Department (UPD)

UPD meeting was fairly uneventful.

ii) Salt Lake Valley Law Enforcement Service Area (SLVLESA)

Meeting focused on doing Truth in Taxation, which the board agreed to look into. He was the sole voice of opposition because of his frustration with tax hikes. He received a call from a concerned citizen about taxes going up and the ability to keep up with the hikes, which led to a lengthy phone call where he educated the resident on what was going on.

C. Council Member Bailey

- i) Unified Fire Authority (UFA) - None
- ii) Unified Fire Service Area (UFSA)

Last year they had a 12% increase, this year they want to do a 23% Truth in Taxation notice. She believes they have good intentions, but they are not working the way they should. They only need 16% and she suggested only taking the amount they need, rather than requesting more and using it as a fund balance. She was the lone “no” vote. They will be presenting to this council in October.

D. Deputy Mayor Stitzer

- i) Wasatch Front Waste and Recycle (WFWRD)

Council Member Stitzer was unable to attend the meeting due to illness. A caretaker from the park reported concrete in the garbage cans, which was reported to WFWRD. She has asked Pam Roberts for updates from the meeting and will review the minutes when available.

E. Council Member Severson

- i) Salt Lake County Animal Services - None

6. OTHER ANNOUNCEMENTS

A. Public Comment

B. Announcements

Mayor Clayton moved to recess the Town Council Meeting and move to Closed Session. Council Member Stitzer seconded the motion; vote was 5-0, unanimous in favor.

7. CLOSED SESSIONS IF NEEDED AS ALLOWED PURSUANT TO UTAH CODE §52-4-205

- A. Discuss the character, professional competence, or physical or mental health of an individual (§ 52-4-205(1)(a))**
- B. Discuss pending or reasonably imminent litigation (§ 52-4-205(1)(c))**
- C. Discuss the purchase, exchange, or lease of real property (§ 52-4-205(1)(d))**
- D. Discuss the deployment of security personnel, devices, or systems (§ 52-4-205(1)(f))**

8. ADJOURN

Council Member Bailey moved to adjourn the September 18, 2024 Town Council Meeting. Council Member Stitzer seconded the motion; vote was 5-0, unanimous in favor.

This is a true and correct copy of the September 18, 2024 Town Council Meeting Minutes, which were approved on _____.

Sean Clayton, Mayor

ATTEST:

Diana Baun
Town Clerk

DRAFT



COPPERTON TOWN COUNCIL MEETING

December 18, 2024, 6:30 PM
BINGHAM CANYON LIONS CLUB
8725 HILLCREST STREET, COPPERTON, UTAH 84006

COPPERTON TOWN COUNCIL MEETING MINUTES

****DRAFT MINUTES - UNAPPROVED****

Council Members Present:

Sean Clayton, Mayor
Tessa Stitzer, Deputy Mayor (via Zoom)
Kathleen Bailey, Council Member
Kevin Severson, Council Member
Dave Olsen, Council Member

Staff Present:

Nathan Bracken, Legal Counsel
Diana Baun, Municipal Services District Council Clerk/Recorder
Daniel Torres, Municipal Services District Economic Development Director
Brian Tucker, Municipal Services District Planning Manager (via Zoom)
Bianca Paulino, Municipal Services District
Captain DeKorver, UFD
Chief Mazuran, UPD

Others Present:

Apollo Pazell

1. REGULAR COUNCIL MEETING

Mayor Clayton, presiding, called the meeting to order at 6:30 PM.

The pledge of allegiance was recited.

2. COMMUNITY INPUT

- a. Recognize Visiting Officials – None**
- b. Citizen Comment - None**
- c. Unified Fire Authority (UFA)**

COPPERTON COUNCIL MEMBERS

MAYOR SEAN CLAYTON, DEPUTY MAYOR TESSA STITZER,
COUNCIL MEMBER KATHLEEN BAILEY, COUNCIL MEMBER KEVIN SEVERSON,
COUNCIL MEMBER DAVE OLSEN

Captain DeKorver reported on the number of calls dispatched over the past month and mentioned that the station remodel is nearing completion.

d. Unified Police Department (UPD)

Detective Holt reported in November the city had 26 cases, calls for service were 11 cases.

Council Member Bailey noted that six or seven cars were broken into early the previous morning, including her own vehicle. She advised other victims to call 840-4000 to file a report if any items were stolen.

3. CONSENT AGENDA

a. Fiscal Items – Mayor Clayton

i) Approval of expenditures

Mayor Clayton shared an attorney bill for \$1,899.50.

Council Member Bailey, seconded by council member Olsen moved to approve the charges. All voted aye, the motion carried.

4. PUBLIC HEARING

a. Public Hearing on *Ordinance 2024-12-01* to Receive Public Comment Regarding Eliminating Setback Regulations for Accessory Buildings and Eliminating Certain Regulations Limiting Home Occupations.

Attorney Nathan Bracken provided an overview of why Ordinance 2024-12-01 was being brought before the council again, explaining that nonsubstantive changes were made after the first public hearing, prompting the council to voluntarily hold a second public hearing..

Mayor Clayton moved to open the Public Hearing on Ordinance 2024-12-01 to receive public comment. Council Member Severson seconded the motion; vote was 5-0, unanimous in favor.

Brian Tucker presented background information from the Staff Report on the ordinance, which proposes eliminating setback regulations for accessory buildings and removing certain restrictions on home occupations. He noted that staff and the Planning Commission recommended approval.

Council Member Stitzer raised a concern about existing Title 19 language requiring home occupations to be located “in the home or in a detached garage,” which excludes other accessory structures.

Mr. Tucker explained that the proposed revisions expand allowable locations to include attached or detached garages and other described structures. He also discussed proposed changes regarding signage, yard maintenance, and the placement of accessory structures in street-facing side yards on corners. Staff suggested reviewing the 20-foot height restriction for

these structures to maintain alignment with the streetscape and recommended further evaluation of allowable uses for home occupations.

Apollo Pazell from the Planning Commission and Council Member Stitzer expressed appreciation for the detailed review process but did not add further comments.

Mayor Clayton invited the public forward for comments, there were no comments.

Council Member Severson asked about height restrictions.

Mr. Tucker clarified that the current 20-foot limit could be reviewed in the future.

Council Member Bailey moved to close the Public Hearing. Council Member Olsen seconded the motion; vote was 5-0, unanimous in favor.

5. COUNCIL BUSINESS

- a. Consider adopting **Ordinance 2024-12-01** Approving Title 19 Amendments (Discussion/Motion) –

Attorney Bracken reminded the council that Council Member Stitzer had previously declared a conflict of interest regarding Ordinance 2024-12-01. He clarified that, under current rules, the council could authorize her to participate in discussions and work on the ordinance but not vote on it.

Council Member Bailey moved to approve Ordinance 2024-12-01, Title 19 Amendments as published. Council Member Severson seconded the motion. AYE: Mayor Clayton, Council Member Bailey, Council Member Olsen, Council Member Severson. **ABSTAIN:** Council Member Stitzer. **Vote 4-0, motion passes.**

- b. Consider adoption of **Resolution No. 2024-12-01** Approving a 2025 Tax Rate in Excess of the Certified Tax Rate by the Salt Lake Valley Law Enforcement Service Area – Nathan Bracken, Legal Counsel

Attorney Nathan Bracken gave an overview of the resolution being discussed, explaining that SLVLESA had presented to the council twice about the need for additional funding to cover increased law enforcement costs following the separation of the Salt Lake County Sheriff's Office from the Unified Police Department (UPD), prompted by HB 374. He noted that a unanimous vote was not required, as the County Council had already approved the resolution with more than the required two-thirds majority. While the council could still vote on the issue, it would not impact the Truth in Taxation meeting scheduled for the following evening.

Council Member Bailey emphasized that Copperton's vote would not affect the Truth in Taxation meeting, as the County Council had already approved the measure.

Council Member Olsen believed the County Council acted preemptively to secure approval before Copperton's vote and the public hearing. He stated the council should still formally vote to go on record. He also expressed confidence in Rachel from SLVLESA for her professionalism and support. He noted UPD's efforts to cut costs while addressing the financial gap caused by rising inflation and property valuation discrepancies.

Council Member Severson acknowledged UPD's transparency in demonstrating cost-cutting measures but noted that the split between the Sheriff's Office and UPD left unresolved questions about funding.

Council Member Stitzer expressed concern about SLVLESA's history of aiming for tax cap increases without fully addressing council concerns. She appreciated the improved information provided this year but urged the council to consider constituents' repeated concerns about tax increases.

Mayor Clayton clarified that the resolution sought to maximize the existing tax cap set by the State of Utah, not to raise it. Attorney Bracken confirmed this interpretation. Mayor Clayton explained that the proposed increase would cost the average Copperton resident between \$5.00 and \$5.44 monthly, or approximately \$64 annually.

Mayor Clayton expressed appreciation for the presentations and data shared by Chief Mazuran and UPD in previous meetings, highlighting their efforts to reduce costs amid the organizational split. He called for a vote to determine the council's position on the matter, which he would carry to the Truth in Taxation meeting as the potential new SLVLESA and UPD representative.

Mayor Clayton moved to approve Resolution 2024-12-01, a 2025 tax rate in excess of the certified tax rate by SLVLESA. Council Member Severson seconded the motion.

Roll Call Vote

No - Council Member Stitzer

Yes - Mayor Clayton

No - Council Member Bailey

Yes - Council Member Olsen

Yes - Council Member Severson

Vote was 3-2, motion carries.

- c. UPHEAD – Emergency Text and Council Messaging Policy (Discussion/Motion) - Deputy Mayor Stitzer – **No updates**

Mayor Clayton asked to add a “Strategic” Section to the agenda for the next meeting to discuss plans for 2025. He agrees this program will be a great benefit to the city and looks forward to discussing it further at that time.

- d. Rio Tinto Annexation Sub-Committee (Discussion/Motion) - Deputy Mayor Stitzer

Deputy Mayor Stitzer reported attending a December meeting/workshop focused on previously discussed topics, noting that no new information was available regarding annexation. She addressed concerns about a project behind CIT, where heavy equipment was moving dirt to create new wash areas for water and mud. The issue involved dirt being pushed into a ravine behind homes north of State Highway and west of CIT. This raised concerns about disrupting the natural wash and causing debris to move through the flood channel, which is currently

functioning properly. Deputy Mayor Stitzer noted that Rio Tinto, absent from tonight's meeting, had investigated the issue. They identified permitting problems with the drainage project and plan to obtain the necessary permits before resuming construction in January. Rio Tinto ensured that engineers and contractors were informed to prevent further dirt from being pushed into the ravine. They also reviewed additional storm drains not included in the city's original analysis, gaining useful insights into managing water runoff from the mountainside.

Mayor Clayton asked for any updates on a home in the community, but Deputy Mayor Stitzer had no updates.

- e. Process to Update Zones to Reflect General Plan Sub-Committee (Discussion Only)
- Nathan Bracken, Legal Counsel

Attorney Nathan Bracken noted that updating the zoning map inherited from Salt Lake County remains a standing agenda item at the council's request. He explained that Deputy Mayor Stitzer and Apollo from the Planning Commission have been meeting regularly with landowners of specific parcels to discuss potential zoning changes. However, no further discussion occurred this month as the Planning Commission meeting was canceled. Attorney Bracken reminded the council of the need to appoint an additional Planning Commission member to ensure meetings can proceed even if a member is unavailable.

Mayor Clayton discussed potential applications for the Planning Commission and asked Attorney Bracken about the process for appointing a new member. Bracken clarified that the appointment could be handled administratively, with the mayor making the decision. The council agreed that the mayor would share his thoughts on the prospective appointees via email to gather council input.

Mayor Clayton requested that Apollo forward information on applicants so he could include it in his discussion with the council.

- f. Consider adopting **Resolution 2024-12-02** to appoint Sean Clayton to temporarily serve as Copperton's representative to the SLVLESA Board of Trustees
- g. Consider adopting **Resolution 2024-12-03** to appoint Sean Clayton to temporarily serve as Copperton's representative to the UPD Board of Trustees

Attorney Bracken reviewed the reasons for these temporary appointments, noting Council Member Olsen's resignation. In January the council will review their board appointments and make final assignments.

Council Member Bailey moved to approved Resolutions 2024-12-02 and 2024-12-03, temporary appointments to the SLVLESA Board of Trustees and UPD Board of Trustees. Deputy Mayor Stitzer seconded the motion; vote was 5-0, unanimous in favor.

6. COMMITTEE/BOARD UPDATES

a. Legislative Research Committee – Nathan Bracken

Attorney Bracken discussed a bill presented by Senator Culimore for a joint resolution to dissolve the Salt Lake County Justice Court. Copperton is best positioned to contract with someone else due to the town's small size. His concern lies with this not being something on the town's priority list and the county adding something else unexpected to their list. He asked them to keep a few factors in mind, the legislature has created a group to look at changes to the justice court system. The legislature has expressed concerns regarding the operations of some justice courts and there has been talk of doing away with justice courts entirely in the next few years. He doesn't want to see the city spending additional money on this issue when the legislature could just usurp it. In addition, justice courts are optional with cases being heard in the 3rd District Court if a local justice court is not available. The Salt Lake County Attorney's Office confirmed with them they are still willing to prosecute those cases in that court under the current master agreement. He shared what some of the neighboring cities are doing with their cases. With Copperton not having any current criminal cases, the option of sending those to another court would probably be the cheapest option. A decision does not need to be made now, but he would like the council to keep that on their radar.

Attorney Nathan Bracken discussed a bill presented by Senator Culimore proposing a joint resolution to dissolve the Salt Lake County Justice Court. He noted that Copperton, due to its small size, is well-positioned to contract with another entity for court services. However, he expressed concern about this becoming an added priority for the town, especially considering the county's unexpected addition of this to Copperton's priority list.

Attorney Bracken explained that the legislature has formed a group to examine potential changes to the justice court system, including discussions about eliminating justice courts entirely within the next few years. He cautioned against investing additional resources in addressing this issue, given the possibility of the legislature overriding local decisions. He also clarified that justice courts are optional, and cases could be referred to the 3rd District Court if a local justice court is unavailable. The Salt Lake County Attorney's Office confirmed their willingness to continue prosecuting such cases in the district court under the current master agreement. He shared examples of how neighboring cities handle their cases, emphasizing that outsourcing Copperton's limited caseload to another court would likely be the most cost-effective solution. While no immediate decision is required, Bracken asked the council to keep this issue on their radar for future discussions.

b. Bingham Cemetery Board – Deputy Mayor Stitzer

All of the wreaths were covered for each of the veterans in the cemetery, as well as fallen officers, and there was a wonderful ceremony honoring them. In January there will be a cleanup with this wreaths donated. More information can be found on the Copperton website and social media.

Mayor Clayton noted that both Copperton.utah.org and copperton.utah.gov work currently and are tied to the same website.

c. Copperton Community Council - Deputy Mayor Stitzer

Nothing for the month of December.

d. Planning Commission – Council Member Severson

Council Member Severson reiterated that Joel was sick so the meeting was canceled in December and postponed to January.

7. COPPERTON COUNCIL REPORTS

a. Mayor Clayton

- i) Greater Salt Lake Municipal Services District (GSLMSD)**
- ii) Council of Governments (COG)**

Mayor Clayton was out of the country and could not attend the Greater Salt Lake Municipal Services District Meeting in December.

Daniel Torres gave the updated that the GSLMSD is now planning to move into the new building in February 2025.

b. Council Member Olsen

- i) Unified Police Department (UPD)**
- ii) Salt Lake Valley Law Enforcement Service area (SLVLESA)**

Council Member Olsen noted that most of the information from recent meetings had already been discussed earlier in the evening. However, he shared that UPD Board Chair Stevenson, the former Mayor of Midvale, had stepped down from his position last month due to personal reasons. Olsen commended Stevenson for his excellent work on the UPD board. He added that David Brimms had taken over as Chair, with Mayor Silvestrini serving as Vice Chair.

c. Council Member Bailey

- i) Unified Fire Authority (UFA)**
- ii) Unified Fire Service Area (UFSA)**

Council Member Bailey discussed the recent vote on raising taxes, which included a public hearing. She noted that many attendees at the hearing lacked accurate information, and Mayor Silvestrini provided helpful explanations to clarify the details. While she did not favor the higher tax rate, she acknowledged the necessity of opening two new stations and ultimately voted in favor. She highlighted an ongoing issue with the county's reluctance to allocate additional funds to support UFSA services in the canyons for public use. She explained that the county

argued such funding was unnecessary. During a meeting, she and other council members discussed what might happen if the county refused to pay for services, and UFSA indicated that the services would not be provided. The county is planning on mediation with UFSA to resolve the issue. Bailey expressed her belief that the county is avoiding raising taxes directly, instead shifting the responsibility onto UFSA.

Attorney Bracken added that state law allows the county to designate certain areas used by all residents, such as the local canyons, as recreation areas. This designation permits the county to use general fund money to provide fire and first responder services. However, this provision is optional, and the main demand for canyon services arises from out-of-state visitors rather than the towns and cities funding UFSA. Bracken emphasized that it is unfair for UFSA members to bear the full cost of services when they are not primarily responsible for the demand. He is glad they are willing to consider mediation, but the misunderstanding of how special service versus service districts work seems to be the biggest issue here.

d. Deputy Mayor Stitzer

i) Wasatch Front Waste and Recycle (WFWRD)

Council Member Bailey reported on a meeting held on Monday where several topics were discussed. The council adopted a resolution addressing how WFWRD (Wasatch Front Waste and Recycling District) provides services to private lanes, whether part of an HOA or not. They also discussed employee PTO policies and adopted the 2025 budget. Bailey stated she felt confident that WFWRD had done their due diligence on the budget but noted dissatisfaction from several representatives regarding the potential increase. Concerns were raised by other communities about all members paying for services they might not be receiving. Considering these concerns, she chose to abstain from voting on the budget. After her abstention, Council Member Stringham argued that her abstention should be recorded as a "nay" vote. Council Member Bailey has since been in contact with Rachel Anderson to clarify the record and ensure her abstention is correctly documented as such, rather than as a "nay."

e. Council Member Severson

i) Salt Lake County Animal Services

Council Member Severson discussed the Cats versus Dogs competition to raise funds for their injured animal find, raising \$17,545 with dogs leading the funds raised. In addition, they announced the Paws Mobile Clinic, with Copperton being planned for March 24 at Copperton Park for pets to be spayed or neutered for free. He will get that information on the city website in the future for the public to get more information.

8. DAVID OLSEN MIDTERM VACANCY

a. Midterm Vacancy Interviews to Fill a Midterm Vacancy on the Copperton Town Council for Council Seat D – Mayor Clayton (Attachment A)

The council agreed to ask questions to both applicants, alternating who answers each

question first, with Linda answering the first question first, and alternating with Harvey answering question number two first. Each candidate will have two and a half minutes to answer each question.

Question 1 (Council Member Olsen): Tell us about yourself? What qualities make an effective Council Member? What qualities do you have that would help you be an effective Council Member? Why would you like to participate in Copperton's local government by being a member of its council?

Linda McCalmon: She has lived in Copperton for 34 years, fell in love with this town driving through it the first time about 40 years ago. Has lived a very active life, so probably hasn't participated in this community as much as she should have, that does not decrease the amount of love she has for this town. Her ancestors settled here in the late 1800s, and she feels an obligation to them as well to preserve the beauty, charm and uniqueness of this area. She realizes that change is coming, it's on their doorstep, and it needs to be addressed. She would be honored to be able to participate in any of those decisions making processes if she could. She is feeling extremely overwhelmed, in awe of each of the council members here, it is obvious the amount of work they put in for this town and she commends them and apologizes for not appreciating things to the level she should have.

Harvey Seal: Has lived in Copperton for 21 years, grew up in West Jordan, married twice with four kids with one of them living here. He went to Bingham High School, has always been enamored of this town, the way it was kept up and run. He knows a lot of people here, he has served with the South Jordan Police Department setting up the Crime Watch and with West Jordan on the General Land Use Planning Committee. He has learned how to oversight things, has been on the Copperton Improvement District and has learned how to work with their estate agencies.

Question 2 (Council Member Stitzer, read by Mayor Clayton): The Copperton Council must make decisions regarding the implementation of policies and/or programs that may be somewhat difficult. How will you go about making decisions that are best for not only our residents, but the future of Copperton, our services and our budget?

Harvey: He would base decisions on what is most advantageous for the Town of Copperton, keeping in mind the limitations on water and the fact that they can only serve so many citizens, with services that have to be factored in. In general, just make Copperton a happy place.

Linda: It would have to be a team effort always, again because she would be coming in brand new with a lot to learn. She would be willing to learn that and would lean heavily the advice and opinions of the people doing this for a long time. That being said, she has a very strong opinion of her own and she wouldn't back down, but would welcome the opportunity to learn and work as a team with the other council members to best serve the community.

Question 3 (Council Member Severson): How would you feel serving on a board with people who may have different views from your own or different views of your constituents you will be representing? Give an example of a situation where you have had

to work with others who have different views. Describe the situation, what the differing view was, and what you did to effectively work together.

Linda: It's all about teamwork, teamwork makes the dream work. I welcome different opinions. I think it takes many opinions to come to any kind of an agreement. We can all be taught, we can all learn, and we should always have that mindset in her opinion. You never know when you can change your own opinion because someone is passionate and provides the appropriate documentation to make you say you never thought about it that way. It is a team effort and you have to be open and willing to listen to all for the betterment of your community.

Harvey: When I served on the West Jordan General Land Use Planning Committee, they would come to us first. There was some development that the people in West Jordan were against, and between everyone they would hash it out and they would come to a general consensus, even though they may have disagreed behind the scenes they would carry forward as a common front.

Question 4 (Council Member Bailey): The following is a situation that we would like you to respond to:

Imagine you have been appointed to represent Copperton as a Trustee on a service providers Board of Trustees. Your fellow Trustees (who are Mayors, Council Members, etc.) want to change the voting format of the entity from one vote per Trustee to a weighted vote by population. This decision will make Copperton's vote less than 1%.

- How would you approach Trustees you disagree with?
- How do you defend Copperton's vote in this scenario?

Harvey: He would try and swing people to see that even though they are small, they are still part of the county, still pay taxes. They have the canyons out here and it would be advantageous to work with them.

Linda: The town is much cuter and has a lot to offer as well. She agreed with Harvey, she doesn't know the legalities and she would have to study up on that and learn, but she would never back down to taking a lesser vote just because they are smaller. They have many things to be proud of and she would again have to hear all points to make a conscientious decision.

Question 5 (Mayor Clayton): This is a question very similar to Council Member Bailey's question and he gave a short backstory behind the question. There is at least one board you could sit on that is a weighted vote. The MSD Board, that he sits on, is usually a one-to-one vote, but can go to a weighted vote if needed. How would each of you, knowing you have to deal with this weighted vote situation, go about working with other trustees to have them hear and understand your voice and convince them to follow you.

Linda: That's a good question and she doesn't know if she's qualified to answer that. Again, she would need more information on what she was fighting for and what they are trying to agree on. What's at stake, you have to be passionate in your delivery always

about defending and promoting your community. Without knowing what that would be entailing it's hard to give a specific, but it all goes back to teamwork, getting their opinions and trying to defend themselves, even though they are small in number, with what their assets are and what they bring to the table.

Harvey: I would find out what the agenda is first, go out and talk to as many residents of Copperton as he could and run the idea past them, see what they say. Then, when faced with a weighted vote he would explain Copperton's advantages, how they are limited by Rio Tinto, and the pluses like having their own water system, a nice park. He would also go back to predecessors and have them tutor him along as to what the other committee members' thoughts are and how the meeting goes.

b. Voting Process for Selection of Copperton Town Council Member for Council Seat D – Mayor Clayton

Voting rubrics were collected by the Town Clerk and votes tabulated. While votes were added up, the council moved to Item 9 and opened up the public comment portion of the meeting. Linda McCalmon was announced as the candidate with the most votes.

c. Consider *Resolution 2024-12-04* Appointing Linda McCalmon to serve as Copperton Council Member for Council Seat D for the Remaining Term of Office Commencing December 18, 2024, and concluding December 31, 2025 – Mayor Clayton

Mayor Clayton moved to approve Resolution 2024-12-04, Appointing Linda McCalmon as a Council Member for the Town of Copperton. Council Member Severson seconded the motion; vote was 5-0, unanimous in favor.

d. Administration of Oath of Office – Nicole Smedley, Clerk

e. Consider *Resolution 2024-12-05*: A Resolution of Appreciation for Council Member David Olsen – Mayor Clayton

Chief Mazuran presented David Olsen with a plaque to recognize his service, expressing his appreciation for his support and friendship. He has always been there, engaged and asking questions, but he also always spoke from the heart. He has always considered doing what was right and best for the town.

David Olsen shared that he considers his relationship with the UPD a friendship as well, and called this “one hell of an honor.”

Mayor Clayton moved to approve Resolution 2024-12-05, A Resolution of Appreciation for Council Member David Olsen. Council Member Bailey seconded the motion; vote was 5-0, unanimous in favor.

David Olsen noted what an honor it has been to serve with and to get to know everyone.

9. OTHER ANNOUNCEMENTS

a. Public Comment

Apollo Pazell – asked to have the council consider a discussion during a future meeting regarding changing the form of government in the town, which is currently a “five member council” with the mayor as part of the council.

Grant Howarth (Herriman Resident) – Here tonight to share an opportunity to have the town establish a Religious Freedom Day. He shared the background of that day, including the first law established being to support freedom of religion. This is a time in our lives that efforts and reminders to be good citizens need to be supported, a time for a greater understanding, greater civility and freedom of conscience to be established. That original law passed in Virginia because the basis for the First Amendment. He has been doing this for about five years with five cities who have already adopted the day, he is trying to add one each year. Those five cities are South Jordan, West Jordan, Bluffdale, Riverton, Taylorsville. The State of Utah also has a Freedom of Religion Day, established in 2015. He shared the paperwork with the city (Attachment B) and encouraged the City Attorney to look at that paperwork and potentially make it the first resolution of the year at the next meeting.

After public comments the meeting returned to Item 8.c., announcing the candidate with the most votes.

b. Announcements - None

Council Member Olsen moved to adjourn the December 18, 2024 Town Council Meeting. Mayor Clayton seconded the motion; vote was 5-0, unanimous in favor.

The December 18, 2024 Town Council Meeting adjourned at 8:27 P.M.

**GREATER SALT LAKE
MUNICIPAL SERVICES DISTRICT**

Financial Statements

Six Month Period Ended June 30, 2024

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT
Table of Contents

	Page
Independent Auditor's Report	1
Management's Discussion and Analysis	4
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements:	
Balance Sheet - Governmental Funds	12
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	13
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:	
<i>General Fund</i>	16
<i>Intergovernmental Salt Lake County Fund</i>	17
<i>Capital Projects Fund</i>	18
Notes to the Basic Financial Statements	19
Required Supplementary Information:	
Schedules of the District's Proportionate Share of Net Pension Liability (Asset) - Utah Retirement Systems	34
Schedules of District Contributions - Utah Retirement Systems	35
Notes to the Required Supplementary Information	36
Other Information:	
Combining Statement of Net Position - Component Units	37
Combining Statement of Activities - Component Units	38
Combining Balance Sheet - Component Units	39
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Component Units	40



Board of Trustees
Greater Salt Lake Municipal Services District

Report on the Audit of the Basic Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, and each major fund of Greater Salt Lake Municipal Services District (the District) as of and for the six month period ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, and each major fund of Greater Salt Lake Municipal Services District as of June 30, 2024, and the respective changes in financial position for the six month period then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Greater Salt Lake Municipal Services District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Greater Salt Lake Municipal Services District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Audit Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Greater Salt Lake Municipal Services District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Greater Salt Lake Municipal Services District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedules of the District's proportionate share of the net pension liability (asset) – Utah Retirement Systems, the schedules of District contributions – Utah Retirement Systems, and the related notes to the required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the required supplementary information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the combining statement of net position—component units, the combining statement of activities—component units, the combining balance sheet—component units, and the combining statement of revenues, expenditures, and changes in fund balances—component units but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2024 on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Squin & Company, PC

Orem, Utah
December 4, 2024

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.

The District maintains three individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in funds balance for the *General Fund*, *Unincorporated Salt Lake County Fund*, and *Capital Projects Fund*, which are considered to be a major funds.

The District adopts an annual appropriated budget for its major funds. A budgetary comparison statement is provided for the *General Fund*, *Unincorporated Salt Lake County Fund*, and *Capital Projects Fund* to demonstrate compliance with these budget.

Notes to the Basic Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$37.6 million at the close of the most recent period.

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT'S

Net Position
June 30, 2024

	Governmental Activities
Current and other assets	\$ 57,828,016
Capital assets	77,951
Total assets	57,905,967
Total deferred outflows of resources	1,071,651
Current and other liabilities	4,165,340
Long-term liabilities outstanding	17,204,304
Total liabilities	21,369,644
Total deferred inflows of resources	11,123
Net position:	
Net investment in capital assets	38,979
Restricted	9,318,575
Unrestricted	28,239,297
Total net position	\$ 37,596,851

A portion of the District's net position (\$0.1 million) reflects its investment in capital assets, net of accumulated depreciation and less any related outstanding debt that was used to acquire those assets. The District uses these capital assets to provide a variety of services. Accordingly, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other resources, since capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position (\$9.3 million) is restricted. Restricted fund balance is reported to comply with provisions in contract and agreements with outside entities which dictate these amounts must be used for specific purposes or to comply with other legal requirements. The remaining balance of net position is unrestricted (\$28.2 million). Unrestricted net position may be used to meet the District's ongoing obligations and to honor next year District's budget.

Governmental Activities

The District's net position increased by \$2.8 million during the current period. The key elements of the increase in the District's net position for the six month period ended June 30, 2024 is as follows:

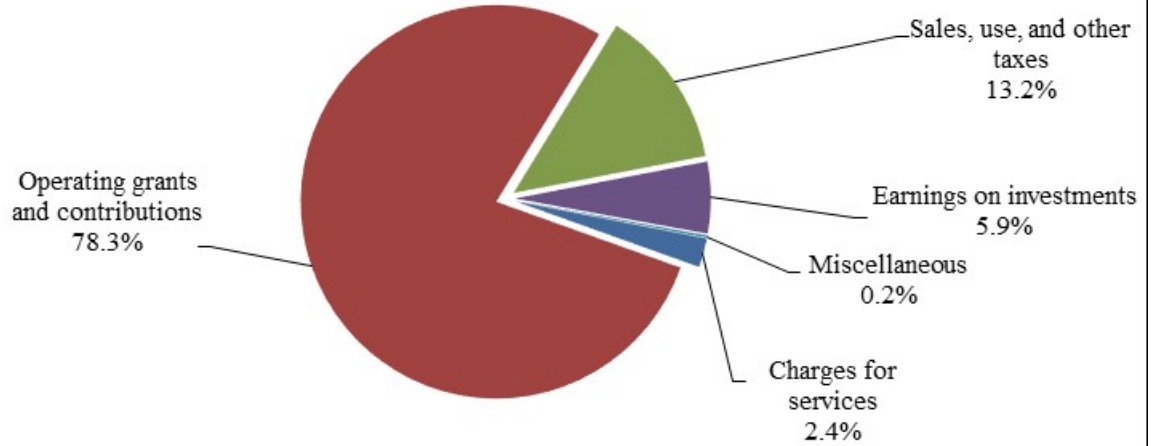
**GREATER SALT LAKE MUNICIPAL
SERVICES DISTRICT'S
Changes in Net Position
For the Six Month Period Ended June 30, 2024**

	<u>Governmental Activities</u>
Revenues:	
Program revenues:	
Charges for services	\$ 530,354
Operating grants and contributions	17,467,817
General revenues:	
Sales, use, and other taxes	2,934,056
Earnings on investments	1,309,251
Miscellaneous	42,341
Total revenues	<u>22,283,819</u>
Expenses:	
Governmental activities:	
Municipal services	19,341,885
Interest on long-term debt	142,338
Total expenses	<u>19,484,223</u>
Changes in net position	2,799,596
Net position, beginning	<u>34,797,255</u>
Net position, ending	<u><u>\$ 37,596,851</u></u>

- Revenues totaled \$22.3 million for the six month period ended June 30, 2024.

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

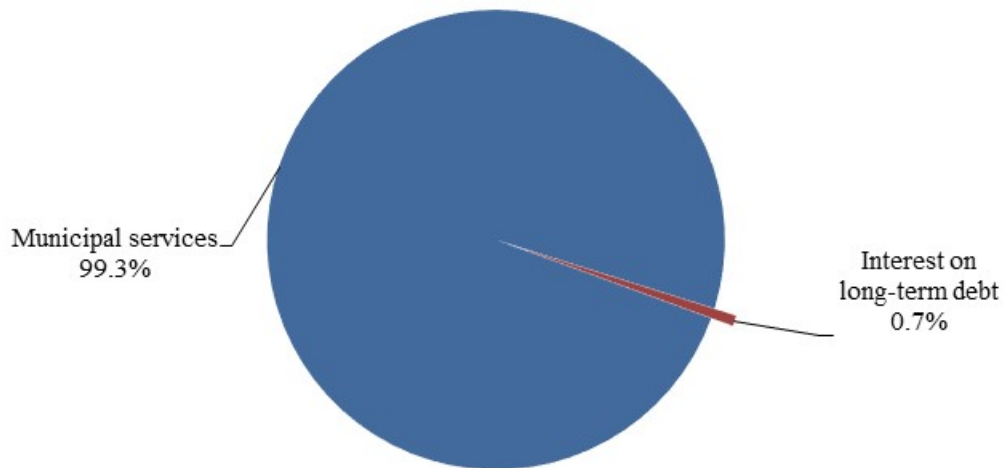
Revenues by Source - Governmental Activities
For the Six Month Period Ended June 30, 2024



- Expenses totaled \$19.5 million for the six month period ended June 30, 2024.

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

Expenses by Function - Governmental Activities
For the Six Month Period Ended June 30, 2024



GOVERNMENTAL FUND FINANCIAL ANALYSIS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District’s financing requirements. At June 30, 2024, the District’s combined fund balance of its governmental funds totaled \$53.7 million. The following information on revenues and expenditures should be noted:

- Revenues totaled \$22.3 million for the six month period ended June 30, 2024. Contributions from other governments represent 64.5% of total revenue.
- Expenditures totaled \$19.3 million for the year. Interagency contracts represents 66.2% of total expenditures.

Governmental funds report the differences between their assets and liabilities as fund balance, which is divided into restricted and unrestricted portions. *Restricted* includes net fund resources of the District that are subject to external constraints due to state or federal laws, or externally imposed conditions by grantors or creditors. The unrestricted fund balance is, in turn, subdivided between committed, assigned, and unassigned portions. *Committed* balances in the general fund are those resources that the Board of Directors has established by formal action for specific purposes. *Assigned* balances in the general fund are resources that management intends to be used for specific purposes. *Unassigned* balances in the general fund are all other available net fund resources. At June 30, 2024, the District’s governmental fund balances is \$53.7 million (\$9.3 million is restricted, \$3.6 is committed, \$10.9 is assigned, and \$29.9 million is unassigned).

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

GREATER SALT LAKE MUNICIPAL SERVICES
DISTRICT'S
June 30, 2024
(net of accumulated depreciation)

	Governmental Activities
Subscription asset	\$ 77,951

Additional information on the District’s capital assets can be found in Note 3 to the basic financial statements.

The District’s discretely presented component units own and account for their capital assets. Additional information on the discretely presented component units’ capital assets can be found in Note 8 to the basic financial statements.

Debt Administration

At June 30, 2024, the District has total bonded debt outstanding of \$16.2 million. The remainder of the District's long-term obligations is comprised of a subscription liability.

**GREATER SALT LAKE MUNICIPAL SERVICES
DISTRICT'S
Outstanding Debt
June 30, 2024**
(net of unamortized bond premiums and discounts)

	<u>Governmental Activities</u>
Revenue bonds	\$ 16,230,000
Subscription liability	<u>38,972</u>
Total	<u><u>\$ 16,268,972</u></u>

Additional information on the District's long-term debt can be found in Note 4 to the basic financial statements.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the period, the Board did not revise the District's budget. Actual revenues were \$5.9 million less than budgeted amounts due primarily to a decrease in contributions. Similarly, actual expenditures were \$2.8 million less than budgeted amounts due primarily interagency contracts.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

No significant economic changes that would affect the District are expected for the next year. Budgets have been set using essentially the same factors as the current year being reported.

REQUESTS FOR INFORMATION

This financial report is designed to provide citizens, taxpayers, customers, and investors and creditors with a general overview of the finances of the District and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District N3-500 2001 South State Street, Salt Lake City, Utah 84190.

Basic Financial Statements

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
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
Statement of Activities
For the Six Month Period Ended June 30, 2024

Activities / Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Primary Governmental Activities	Component Units
Primary government:					
Governmental activities:					
Municipal services	\$ 19,341,885	\$ 530,354	\$ 17,467,817	\$ (1,343,714)	
Interest on long-term debt	142,338	-	-	(142,338)	
Total governmental activities / primary government	<u>\$ 19,484,223</u>	<u>\$ 530,354</u>	<u>\$ 17,467,817</u>	(1,486,052)	
Component units	<u>\$ 17,020,183</u>	<u>\$ 2,049,010</u>	<u>\$ 4,036,723</u>		\$ (10,934,450)
General revenues:					
				2,934,056	9,457,892
Sales, use, and other taxes				1,309,251	436,315
Earnings on investments				42,341	305,644
Other				-	4,317,275
Contributions				<u>4,285,648</u>	<u>14,517,126</u>
Total general revenues				2,799,596	3,582,676
Change in net position				<u>34,797,255</u>	<u>145,627,712</u>
Net position - beginning				<u>\$ 37,596,851</u>	<u>\$ 149,210,388</u>
Net position - ending					

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

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT
Balance Sheet
Governmental Funds
June 30, 2024

	Major Funds			
	General	Unincorporated Salt Lake County	Capital Projects	Total Governmental Funds
Assets:				
Cash and investments:	\$ 27,529,643	\$ 84,163	\$ 12,958,432	\$ 40,572,238
Receivables:				
Accounts	1,200	-	-	1,200
Due from other governments	-	4,011,417	-	4,011,417
Due from component units	3,251,973	-	-	3,251,973
Due from other funds	4,011,417	-	-	4,011,417
Restricted cash and cash equivalents	-	84,578	9,870,425	9,955,003
Deposits	36,185	-	-	36,185
Total assets	\$ 34,830,418	\$ 4,180,158	\$ 22,828,857	\$ 61,839,433
Liabilities:				
Accounts and contracts payable	\$ 2,436,618	\$ -	\$ 1,351,196	\$ 3,787,814
Accrued salaries and benefits	230,463	-	-	230,463
Performance bonds	-	84,578	-	84,578
Due to other funds	-	4,011,417	-	4,011,417
Due to other governments	37,193	-	-	37,193
Total liabilities	2,704,274	4,095,995	1,351,196	8,151,465
Fund balances:				
Restricted for:				
Capital projects	-	-	9,318,575	9,318,575
Committed to:				
Capital projects	-	-	1,319,830	1,319,830
Other purposes	2,254,400	-	-	2,254,400
Assigned to:				
Capital projects	-	-	10,839,256	10,839,256
Other purposes	-	84,163	-	84,163
Unassigned	29,871,744	-	-	29,871,744
Total fund balances	32,126,144	84,163	21,477,661	53,687,968
Total liabilities and fund balances	\$ 34,830,418	\$ 4,180,158	\$ 22,828,857	\$ 61,839,433

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

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2024

Total fund balances - governmental funds \$ 53,687,968

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Subscription asset, net of \$38,976 accumulated depreciation 77,951

Long-term employee benefit obligations and related deferrals are not due and payable in the current period and therefore are not reported in the funds; these accounts are reported in the statement of net

Deferred outflows of resources related to pensions	\$ 1,071,651	
Net pension liability	(567,563)	
Deferred inflows of resources related to pensions	(11,123)	
Compensated absences payable	<u>(367,769)</u>	125,196

Long-term liabilities and related accounts that pertain to governmental funds, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds; these accounts are reported in the statement of net position.

Revenue bonds	(16,230,000)	
Accrued interest on bonds	(25,292)	
Subscription liability	<u>(38,972)</u>	<u>(16,294,264)</u>

Total net position - governmental activities \$ 37,596,851

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

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

	Major Funds			
	General	Unincorporated Salt Lake County	Capital Projects	Total Governmental Funds
Revenues:				
Sales, use, and other taxes	\$ -	\$ 2,934,056	\$ -	\$ 2,934,056
Licenses and permits	-	241,976	-	241,976
Intergovernmental	-	2,649,937	444,286	3,094,223
Charges for services	525	244,273	-	244,798
Fines and forfeitures	-	43,580	-	43,580
Earnings on investments	694,106	-	615,145	1,309,251
Other	29,440	12,901	-	42,341
Contributions	12,523,594	-	1,850,000	14,373,594
Total revenues	13,247,665	6,126,723	2,909,431	22,283,819
Expenditures:				
Current:				
Municipal services:				
Salaries and wages	2,223,312	-	-	2,223,312
Employee benefits	1,025,073	-	-	1,025,073
Professional services	673,971	134,718	-	808,689
Interagency contracts	8,781,457	-	3,961,787	12,743,244
Other	387,204	129,427	-	516,631
Contributions to other governments	1,762,358	-	-	1,762,358
Debt service:				
Principal retirement	38,255	-	-	38,255
Interest and other charges	142,338	-	-	142,338
Total expenditures	15,033,968	264,145	3,961,787	19,259,900
Excess (deficiency) of revenues over (under) expenditures	(1,786,303)	5,862,578	(1,052,356)	3,023,919
Other financing sources (uses):				
Transfers in	6,126,724	305,753	-	6,432,477
Transfers out	(305,753)	(6,126,724)	-	(6,432,477)
Total other financing sources (uses)	5,820,971	(5,820,971)	-	-
Net change in fund balances	4,034,668	41,607	(1,052,356)	3,023,919
Fund balances - beginning	28,091,476	42,556	22,530,017	50,664,049
Fund balances - ending	<u>\$ 32,126,144</u>	<u>\$ 84,163</u>	<u>\$ 21,477,661</u>	<u>\$ 53,687,968</u>

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

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Six Month Period Ended June 30, 2024

Net change in fund balances - governmental funds \$ 3,023,919

The change in net position reported for governmental activities in the statement of activities is different because:

In the statement of activities certain assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. The net effect of transactions involving capital assets decreased net position in the current period.

Depreciation expense	\$ (19,488)	(19,488)
----------------------	-------------	----------

Bond and subscription proceeds provide current financial resources to governmental funds by issuing debt which increases long-term liabilities in the statement of net position. Repayment of bonds and subscription liability is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the

Subscription liability	38,255	38,255
------------------------	--------	--------

In the statement of activities, certain operating expenses for compensated absences and pension benefits are recorded as costs are incurred during the year. In the governmental funds, these obligations are recorded when they mature or when they are paid.

Compensated absence expense	(60,906)	
Pension expense	(182,184)	(243,090)

Change in net position - governmental activities		\$ 2,799,596
---	--	---------------------

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

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual -

General Fund

For the Six Month Period Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ 525	\$ 525
Earnings on investments	375,000	375,000	694,106	319,106
Other	25,000	25,000	29,440	4,440
Contributions	18,716,686	18,716,686	12,523,594	(6,193,092)
Total revenues	19,116,686	19,116,686	13,247,665	(5,869,021)
Expenditures:				
Current:				
Municipal services:				
Salaries and wages	2,416,708	2,416,708	2,223,312	193,396
Employee benefits	1,246,940	1,246,940	1,025,073	221,867
Professional services	291,500	291,500	673,971	(382,471)
Interagency contracts	10,687,121	10,687,121	8,781,457	1,905,664
Other	553,931	553,931	387,204	166,727
Contributions to other governments	1,762,358	1,762,358	1,762,358	-
Debt service:				
Principal retirement	-	-	38,255	(38,255)
Interest and other charges	1,102,376	1,102,376	142,338	960,038
Total expenditures	18,060,934	18,060,934	15,033,968	3,026,966
Excess (deficiency) of revenues over (under) expenditures	1,055,752	1,055,752	(1,786,303)	(2,842,055)
Other financing sources (uses):				
Transfers in	-	-	6,126,724	6,126,724
Transfers out	(1,055,755)	(1,055,755)	(305,753)	750,002
Total other financing sources (uses)	(1,055,755)	(1,055,755)	5,820,971	6,876,726
Net change in fund balances	(3)	(3)	4,034,668	4,034,671
Fund balances - beginning	28,091,476	28,091,476	28,091,476	-
Fund balances - ending	\$ 28,091,473	\$ 28,091,473	\$ 32,126,144	\$ 4,034,671

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

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual -

Unincorporated Salt Lake County Fund

For the Six Month Period Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Sales, use, and other taxes	\$ 12,575,000	\$ 12,575,000	\$ 2,934,056	\$ (9,640,944)
Licenses and permits	230,000	230,000	241,976	11,976
Intergovernmental	1,752,500	1,752,500	2,649,937	897,437
Charges for services	110,000	110,000	244,273	134,273
Fines and forfeitures	52,500	52,500	43,580	(8,920)
Earnings on investments	39,000	39,000	-	(39,000)
Other	-	-	12,901	12,901
Total revenues	14,759,000	14,759,000	6,126,723	(8,632,277)
Expenditures:				
Current:				
Municipal services:				
Professional services	187,944	187,944	134,718	53,226
Other	209,883	209,883	129,427	80,456
Total expenditures	397,827	397,827	264,145	133,682
Excess (deficiency) of revenues over (under) expenditures	14,361,173	14,361,173	5,862,578	(8,765,959)
Other financing sources (uses):				
Transfers in	305,754	305,754	305,753	(1)
Transfers out	(5,663,663)	(5,663,663)	(6,126,724)	(463,061)
Total other financing sources (uses)	(5,357,909)	(5,357,909)	(5,820,971)	(463,062)
Net change in fund balances	9,003,264	9,003,264	41,607	(9,229,021)
Fund balances - beginning	42,556	42,556	42,556	-
Fund balances - ending	\$ 9,045,820	\$ 9,045,820	\$ 84,163	\$ (9,229,021)

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

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual -
Capital Projects Fund****For the Six Month Period Ended June 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$ 3,099,232	\$ 3,099,232	\$ 444,286	\$ (2,654,946)
Earnings on investments	4,875,000	4,875,000	615,145	(4,259,855)
Contributions from other governments	14,886,687	14,886,687	1,850,000	(13,036,687)
Total revenues	22,860,919	22,860,919	2,909,431	(19,951,488)
Expenditures:				
Current:				
Municipal services:				
Interagency contracts	19,583,468	19,583,468	3,961,787	15,621,681
Excess (deficiency) of revenues over (under) expenditures	3,277,451	3,277,451	(1,052,356)	(4,329,807)
Other financing sources (uses):				
Transfers in	14,886,687	14,886,687	-	(14,886,687)
Net change in fund balances	18,164,138	18,164,138	(1,052,356)	(19,216,494)
Fund balances - beginning	22,530,017	22,530,017	22,530,017	-
Fund balances - ending	<u>\$ 40,694,155</u>	<u>\$ 40,694,155</u>	<u>\$ 21,477,661</u>	<u>\$ (19,216,494)</u>

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

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.1 Services and Form of Government—Greater Salt Lake Municipal Services District (the District) was established under Utah Code Annotated Title 17B. The District is governed by a Board of Trustees (the Board). The District serves its member communities and the residents in each town, metro township, and unincorporated areas of Salt Lake County. The District contracts with other agencies to provide services including public works, animal services, planning and development, engineering, justice courts, municipal prosecution, and indigent legal services.

The Board contracts with Salt Lake County for Animal, District Attorney Prosecution, Justice Court, Parks Maintenance, Public Works Engineering, and Public Works Operation services and contracts with third party providers for other services. The Board sets service levels, allocates funding, and establishes policies. The District's General Manager carries out the direction of the Board.

1.2 Reporting Entity—The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. The District changed its fiscal year end from December 31 to June 30. This change was made to align the fiscal year with that of the townships in the state. As a result of the change in fiscal year end, these financial statements include transition period from January 1, 2024 through June 30, 2024 (six month period ended June 30, 2024).

1.3 Component Units—Component units are entities for which the District is financially accountable. The District's component units are reported as *discretely presented component units*. Discretely presented component units are legally separate organizations that benefit the primary government's constituents and for which the District is financially accountable. Their relationship with the District is such that excluding them from the financial statements would cause the District's financial statements to be misleading or incomplete. The financial statements of the discretely presented component units are reported in the government-wide financial statements of the District.

The significant discretely presented component units of the District are as follows:

- *Kearns Metro Township (Kearns)*
- *Magna Metro Township (Magna)*
- *Town of Brighton (Brighton)*
- *Copperton Metro Township and Cemetery (Copperton)*
- *Emigration Canyon Metro Township (Emigration Canyon)*
- *Pleasant Green Cemetery (Pleasant Green Cemetery)*
- *White City Metro Township (White City)*

1.4 Government-wide and Fund Financial Statements—While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds.

1.4.1 Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes are reported as general revenues.

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

1.4.2 Fund Financial Statements

Major individual governmental funds are reported as separate columns in the fund financial statements.

1.5 Measurement Focus, Basis of Accounting, and Financial Statement Presentation—The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as economic resources or current financial resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

1.5.1 Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The use of financial resources to acquire general capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of general long-term debt are recorded as a liability in the government-wide financial statements, rather than as an other financing source. Amounts paid to reduce long-term debt of the District are reported as a reduction of the related liability in the government-wide financial statements, rather than an expenditure.

1.5.2 Governmental Fund Financial Statements

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District generally considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. An exception to this policy is expenditure-driven grant revenues, which generally are considered to be available if the eligible expenditures have been made. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and pension benefits are recorded only when payment is due or contributions are made. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt is reported as other financing sources.

Sales taxes are considered measurable and recognized as revenue when received by merchants and will be remitted to the District in time to be used to pay current obligations. Grant revenue is recognized when qualified expenditures are incurred and a contractual claim exists with the grantor agency. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

- *General Fund*—The General Fund is the District's primary operating fund and accounts for all activities not accounted for by other funds of the District.
- *Unincorporated Salt Lake District Fund*—This special revenue fund is used to account for revenues and expenditures related to services provided to the unincorporated areas of Salt Lake District.
- *Capital Projects Fund*—This capital projects fund is used to account for the acquisition or construction of major capital facilities of the District.

1.6 Interfund and Intrafund Transactions—During the course of operations the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. Further, certain activity occurs during the period involving transfers of resources between funds reported at gross amounts as transfers in/out. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

1.7 Budgets and Budgetary Accounting—The District has legally adopted budgets for governmental funds. The District’s procedures for establishing the budgetary data reflected in these financial statements are as follows:

1.7.1 The District follows statutory guidelines regarding budgetary matters listed in various titles of the *Utah Code*.

1.7.2 The budget officer submits the proposed budget to the Board which makes appropriation decisions and adopts a budget on or before June 30 preceding the fiscal year.

1.7.3 Public hearings are conducted to obtain citizen comments and to comply with legal requirements. For 2024, the budget was adopted, by a resolution of the Board, in October 2023 because the change from a calendar to a fiscal year accounting period was adopted by resolution on March 27, 2024. The budget included proposed expenditures and the means of financing them.

1.7.4 The budget is organized by fund and function, and department. Management is authorized to reallocate funds within a department. Transfers of appropriations between departments and funds require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditure may not legally exceed appropriations) is at the department level.

1.7.5 Final budgeted amounts include amendments by the Board. Unencumbered appropriations lapse at year-end for all budgeted funds. Encumbered appropriations at year end are reported on the balance sheet as fund balance restrictions or commitments. Encumbrances remain outstanding until they are either recognized as expenditures in conformity with GAAP or canceled.

1.8 Cash and Investments—Cash and investment management in the District is administered by the District Treasurer in accordance with the State Money Management Act, Title 51-7 of the *Utah Code* (see Note 3). The District maintains a cash and investment pool that is available for use by all funds. Income from the investment of pooled cash is allocated based upon each fund’s portion of the pool. Restricted cash consists of that portion of pooled cash that is restricted for a specific use due to constraints imposed by external parties or enabling legislation, or is cash held in trust in compliance with bond covenants, terms, and conditions.

Investments with original maturities of less than three months from the date of acquisition are considered cash equivalents.

1.9 Unearned Revenue—In each of the financial statements, *unearned revenue* is recorded when cash or other assets are received prior to when a claim to those resources is obtained.

1.10 Performance Bonds—The District holds funds in the form of performance bonds that are returned when projects are completed within the specified period of time. If the project is not completed, then the funds revert to the District and are used to complete the project. The District has segregated these funds in a separate bank account.

1.11 Subscription-Based Information Technology Arrangements—Subscription-Based Information Technology Arrangements (SBITA) defines as a contract that conveys control of the right-to-use another party’s information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction. For each SBITA the District recognizes a right-to-use a subscription asset and a corresponding subscription liability.

At the commencement of a SBITA, the subscription liability is initially measured at the present value of subscription payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is measured as the sum of the initial subscription

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

liability amount, the payments made to the SBITA vendor before commencement of the subscription term, and the capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. Subsequently, the subscription asset is amortized on a straight-line basis over the subscription term.

Key estimates and judgments related to SBITAs include how the District determines (a) the discount rate it uses to discount the expected subscription payments to present value, (b) subscription term, and (c) subscription payments.

- The District uses its estimated incremental borrowing rate as the discount rate for subscription liabilities.
- The subscription term includes the noncancelable period of the SBITA.

The District monitors changes in the circumstances that would require a remeasurement of its SBITA and will remeasure the subscription liability and asset if certain changes occur that are expected to significantly affect the amount of the subscription liability.

1.12 Long-term Debt—In the government-wide financial statements long-term debt is reported as a liability.

In the fund financial statements, governmental funds recognize bond-related transactions during the current period. The face amount of debt issued is reported as an other financing source. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

1.13 Pensions—For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by the URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Pension investments are reported at fair value.

1.14 Compensated Absences—The District permits employees to accumulate earned, but unused, vacation while they are working for the District. When an employee terminates or retires, the District pays that employee 100% of his or her accrued vacation leave. Accrued vacation are recorded in the government-wide financial statements as a liability. The liability for compensated absences includes salary-related benefits, where applicable.

1.15 Deferred Outflows of Resources—In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

1.16 Deferred Inflows of Resources—In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

1.17 Net Position/Fund Balances—The residual of all other elements presented in a statement of *net position* is net position on the government-wide and proprietary fund financial statements and the residual of all other elements presented in a balance sheet on the governmental fund financial statements is *fund balance*.

Net position is divided into three components: net investment in capital assets (capital assets net of accumulated depreciation and related debt), restricted, and unrestricted. Net position is reported as restricted when constraints are placed upon it by external parties or are imposed by constitutional provisions or enabling legislation.

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

The governmental fund financial statements present fund balances based on a hierarchy that shows, from highest to lowest, the level or form of constraints on fund balance resources and the extent to which the District is bound to honor them. The District first determines and reports nonspendable balances, then restricted, then committed, and so forth.

Fund balance classifications are summarized as follows:

- *Nonspendable*—This category includes fund balance amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact.
- *Restricted*—This category includes net fund resources that are subject to external constraints that have been placed on the use of the resources either 1) imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments (such as specific tax levies) or 2) imposed by law through constitutional provisions or enabling legislation.
- *Committed*—This category includes amounts that can only be used for specific purposes established by formal action of the Board. Fund balance commitments can only be removed or changed by the same type of action (for example, resolution) of the District Council. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- *Assigned*—This category includes fund balance amounts that the District intends to be used for a specific purpose but are neither restricted nor committed. This intent is expressed by approval of the District management.
- *Unassigned*—Residual balances in the General Fund are classified as unassigned. Also, if a governmental fund other than the General Fund was to have a nonspendable, restricted, and committed fund balance in excess of total fund balance, the difference is reported as negative unassigned fund balance.

1.18 Net Position Flow Assumption—Sometimes the District will fund outlays for a particular purpose from both restricted (e.g. restricted tax revenue and restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to generally consider restricted net position to have been depleted before unrestricted net position is applied.

1.19 Fund Balance Flow Assumption—Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to generally consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

1.20 Contributions—The District provides municipal services to its member communities and the residents in each town, metro township, and unincorporated areas of Salt Lake County. These services are funded through sales tax, class B&C road funds, Senate Bill 136 sales tax, and service fees that are collected by various entities and then remitted to the District for use in providing municipal services and related capital projects.

NOTE 2 – DEPOSITS AND INVESTMENTS

2.1 Cash and Investments—It is the District's policy to follow the requirements of the State Money Management Act (*Utah Code*, Title 51, Chapter 7) (the Act) in handling its depository and investment transactions. The Act creates a State Money Management Commission (the Commission), a five-member body, appointed by the Governor of the State, which exercises oversight of public deposits and investments.

The District maintains a cash and investment pool that is used by all funds. Each major fund's portion of this pool is displayed on the balance sheet for governmental funds "cash and investments." Total nonfiduciary cash and investments is also reflected on the government-wide statement of net position. Income from the investment of the pooled cash and

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

investments is allocated based on each fund's average daily balance in the pool. In addition, cash may be separately held by individual funds.

2.2 Cash Deposits with Financial Institutions—The Act requires the depositing of public funds only in a qualified depository or a permitted depository. A *qualified depository* is a Utah depository institution which complies with capital ratios and public deposit limits established by rule of the Commission and which has been certified by the State Commissioner of Financial Institutions for deposit of public funds. A *permitted depository* is an out-of-state financial institution that meets quality criteria established by rule of the Commission. All District deposits are held in qualified depositories.

2.2.1 Custodial Credit Risk of Deposits

In the case of deposits, custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. The District's deposit policy for custodial credit risk is to comply with the Act. At June 30, 2024, the District's bank balance was \$2,112,894 with \$1,862,894 of that amount being exposed to custodial credit risk because it was uninsured and not collateralized. At June 30, 2024, the Component Units's bank balance was \$1,984,538 with \$1,734,538 of that amount being exposed to custodial credit risk because it was uninsured and not collateralized. State law does not require uninsured deposits to be collateralized.

2.3 Investments—Investments are recorded at fair value.

The Act also defines the types of securities allowed as appropriate investments for the District and the conditions for making investment transactions. Investment transactions are to be conducted through qualified depositories, certified dealers, or directly with the issuer of the securities. The Act authorizes the District to invest in the State of Utah Public Treasurers' Investment Fund (the PTIF), certificates of deposit, U.S. Treasury obligations, U.S. agency issues, first-tier commercial paper, banker's acceptances, repurchase agreements, corporate bonds, money market mutual funds, and obligations of governmental entities within the State. All District investments comply with the Act.

At June 30, 2024, the District and Component Units had investments totaling \$49,437,649 and \$17,262,143, respectively, invested in the PTIF.

The PTIF is a voluntary governmental external investment pool available to state and local government public treasurers in Utah. The PTIF is sponsored by the Utah State Treasurer to improve investment efficiency and yield. Participant accounts with the PTIF are not insured or otherwise guaranteed by the state. Participants in the PTIF share proportionally in the income, costs, gains, and losses from investment activities. The degree of risk of the PTIF depends upon the underlying portfolio, which consists of debt securities held by the State or in the State's name by the State's custodial banks, including investment-grade corporate bonds and notes, money market mutual funds, first-tier commercial paper, and certificates of deposit. The majority of the PTIF's corporate bonds and notes are variable-rate securities, which reset every three months to the prevailing market interest rates. The PTIF is not rated. The PTIF has no debt securities with more than 5% of its total investments in a single non-governmental issuer. The reported value of the pool is the same as the fair value of the pool shares and is not required to be reported in the fair value hierarchy.

2.3.1 Interest Rate Risk of Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's policy for managing interest rate risk is to comply with the Act. Section 11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on investments in commercial paper, bankers' acceptances, and fixed-rate securities from 270 days to 15 months. In addition, variable rate securities may not have a remaining term to final maturity exceeding three years.

2.3.2 Custodial Credit Risk of Investment

For an investment, custodial credit risk is the risk that, in the event of a failure of the counter party, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The District

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

complies with the custody requirements of the Act and Rules of the Commission. Investment securities are required to be held by the public treasurer, in safekeeping by a bank or trust company, or in a book-entry-only record maintained by a securities depository, in the federal book entry system or in the book-entry records of the issuer of the security in the name of the public entity. The District's investment securities are held in a qualified depository certified by the Commissioner of Financial Institutions as adhering to the rules of the Commission or in the book-entry records of the issuer of the security.

2.3.3 Concentration of Credit Risk of Investments

Concentration of credit risk is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. The District's policy for reducing this risk of loss is to comply with the Rules of the Commission. Rule 17 of the Commission limits investments in a single issuer of commercial paper and corporate obligations to between 5% and 10% depending upon the total dollar amount held in the portfolio. The Commission limitations do not apply to securities issued by the U.S. government and its agencies. The District complies with the concentration limits of Rule 17.

2.4 **Total Cash and Investments**—Total cash and investments at June 30, 2024 consist of the following:

	Primary Government	Component Units
Investments	\$ 49,437,649	\$ 17,262,143
Cash deposits	1,089,592	2,076,880
Total cash and investments	<u>\$ 50,527,241</u>	<u>\$ 19,339,023</u>

Total cash and investments reported in the financial statements at June 30, 2024 are summarized as follows:

	Primary Government	Component Units
Cash and investments	\$ 40,572,238	\$ 17,457,447
Restricted cash and investments	9,955,003	1,881,576
Total cash and investments	<u>\$ 50,527,241</u>	<u>\$ 19,339,023</u>

2.5 **Restricted Cash and Investments**—Proceeds from bonded debt issues (limited by bond covenants, terms, and conditions) are funds restricted by constraints imposed by external parties or enabling legislation are classified as restricted assets.

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the primary government for the six month period ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets being depreciated:				
Subscription asset	\$ 116,927	\$ -	\$ -	\$ 116,927
Accumulated depreciation for:				
Subscription asset	(19,488)	(19,488)	-	(38,976)
Total capital assets being depreciated, net	<u>\$ 97,439</u>	<u>\$ (19,488)</u>	<u>\$ -</u>	<u>\$ 77,951</u>

Depreciation expense was \$19,488 for the six month period ended June 30, 2024.

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

NOTE 4 – LONG-TERM LIABILITIES

The following is a summary of transactions affecting long-term liabilities for the six month period ended June 30, 2024:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Revenue bonds	\$ 16,230,000	\$ -	\$ -	\$ 16,230,000	\$ 1,900,000
Subscription liability	77,227	-	(38,255)	38,972	38,972
Compensated absences	306,863	204,870	(143,964)	367,769	239,050
Net pension liability	380,111	836,963	(649,511)	567,563	-
Total long-term liabilities	<u>\$ 16,994,201</u>	<u>\$ 1,041,833</u>	<u>\$ (831,730)</u>	<u>\$ 17,204,304</u>	<u>\$ 2,178,022</u>

Compensated absences are generally liquidated by the fund to which the employee is assigned. The net pension liability is liquidated by the fund where participating retirees worked, primarily the General Fund.

4.1 Debt Service Requirements of Bonds—Debt service requirements of bonds (long-term debt) at June 30, 2024 are as follows:

Years Ending June 30,	Revenue Bonds		Total
	Principal	Interest	
2025	\$ 1,900,000	\$ 285,736	\$ 2,185,736
2026	1,935,000	249,879	2,184,879
2027	1,970,000	213,367	2,183,367
2028	2,010,000	176,154	2,186,154
2029	2,045,000	138,240	2,183,240
2030-2032	6,370,000	180,081	6,550,081
Total	<u>\$ 16,230,000</u>	<u>\$ 1,243,457</u>	<u>\$ 17,473,457</u>

4.2 Revenue Bonds—Revenue bonds at June 30, 2024 consist of the following:

Series	Type	Purpose	Original Amount	Remaining Interest Rates to Maturity	Final Maturity Date	Current Outstanding Balance
2022	Excise tax revenue	Capital improvements	\$ 20,000,000	1.9%	2032	<u>\$ 16,230,000</u>

4.2.1 Excise Tax Revenue Bonds

The District issues excise tax revenue bonds to provide fund for the acquisition, construction, and expansion of major capital facilities. These bonds are not considered general obligations of the District, but are special limited obligations secured by and payable solely from the District's pledged excise tax receipts.

4.3 Subscription Liability—The District has recognized a subscription liability for operational based software. As of June 30, 2024, the value of the liability was \$38,972. The District is required to make annual principal and interest payments in the amount of \$39,701. The subscription liability has an interest rate of 1.87%. The subscription asset has an estimated useful life over the estimated term of the agreement of 3 years. The value of the right-to-use subscription asset as of June 30, 2024 was \$116,927 and had accumulated depreciation of \$38,976.

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

The annual requirements to amortize the subscription liability outstanding as of June 30, 2024, including interest payments are as follows:

Year Ending June 30,	Subscription Liability		Total
	Principal	Interest	
2025	\$ 38,972	\$ 729	\$ 39,701

NOTE 5 – STATE RETIREMENT PLANS

5.1 Description of Plans—Eligible employees of the District are provided with the following plans through the Utah Retirement Systems (the URS) administered by the URS:

Defined Benefit Pension Plans (multiple-employer, cost-sharing retirement systems):

- *Public Employees Noncontributory Retirement System* (Tier 1 Noncontributory System)
- *Tier 2 Public Employees Contributory Retirement System* (Tier 2 Contributory System)

Defined Contribution Plan (individual account plan):

- *Tier 2 Public Defined Contribution Plan* which includes the *Tier 2 Public Employees Defined Contribution Only System*

District employees qualify for membership in the public employees systems if 1) employment normally requires an average of 20 or more hours per week and the employee receives benefits normally provided by the District as approved by the Utah State Retirement Board or 2) the employee is an appointed officer whose position is full time as certified by the District. An employee qualifies for membership in the public safety systems if employment normally requires an average of 2,080 hours of employment per year in a recognized public safety department.

The Tier 2 systems became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the systems, are members of the Tier 2 systems.

The plans are established and governed by the respective sections of Title 49 of the *Utah Code*. The plans are amended statutorily by the Utah State legislature. Title 49 provides for the administration of the plans under the direction of the Utah State Retirement Board, whose members are appointed by the Governor.

The URS (a component unit of the State of Utah) issues a publicly available financial report that can be obtained at www.urs.org.

5.2 Benefits Provided—The URS provides retirement, disability, and death benefits to participants in the defined benefit pension plans.

Retirement benefits are determined from 1.50% to 2.50% of the employee's highest 3 or 5 years of compensation times the employee's years of service depending on the pension plan; benefits are subject to cost-of-living adjustments up to 2.50% or 4.00%, limited to the actual Consumer Price Index increase for the year. Employees are eligible to retire based on years of service and age.

Defined contribution plans are available as supplemental plans to the basic retirement benefits of the defined benefit pension plans and as a primary retirement plan for some Tier 2 participants. Participants in the defined contribution plans are fully vested in employer and employee contributions at the time the contributions are made, except Tier 2 required contributions and associated earnings are vested during the first four years of employment. If an employee terminates prior to the vesting period, employer contributions and associated earnings for that employee are subject to forfeiture. Forfeitures are used to cover a portion of the plan's administrative expenses paid by participants. Benefits depend on amounts contributed to the plans plus investment earnings. Individual accounts are provided for each employee and are available at termination, retirement, death, or unforeseeable emergency.

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

5.3 Contributions—As a condition of participation in the plans, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability.

For the six month period ended June 30, 2024, required contribution rates for the plans were as follows:

	<u>Defined Benefit Plans Rates</u>		<u>District Rates for 401(k) Plan</u>	<u>Totals</u>
	<u>District Contribution *</u>	<u>Amortization of UAAL **</u>		
Tier 1 Noncontributory System	11.86%	6.11%	-	17.97%
Tier 2 Contributory System	17.77%	0.00%	0.18%	17.95%
Tier 2 Defined Contribution Plan	7.95%	0.00%	10.00%	17.95%

* County contribution includes 0.08% of covered payroll of the Tier 2 plans for death benefits.

** Required contributions include an additional amount to finance any unfunded actuarial accrued liability in the Tier 1 plans.

Employees can make contributions to defined contribution plans, up to applicable plan and Internal Revenue Code limits.

For the six month period ended June 30, 2024, District and employee contributions to the plans were as follows:

	<u>District Contributions *</u>	<u>Employee Contributions</u>
Tier 1 Noncontributory System	\$ 137,584	\$ -
Tier 2 Contributory System	154,121	-
Tier 2 Defined Contribution Plans	20,133	-
401(k) Plan	82,429	77,292
457 Plan and other individual plans	-	9,853

* A portion of required contributions in the Tier 2 plans is used to finance the unfunded actuarial accrued liability in the Tier 1 plans.

5.4 Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At June 30, 2024, the District reported an asset of zero and a liability of \$380,111 for its proportionate share of the net pension liability (asset) for the following plans:

	<u>Net Pension Asset</u>	<u>Net Pension Liability</u>
Tier 1 Noncontributory System	\$ -	\$ 437,220
Tier 2 Contributory System	-	130,343
Total	<u>\$ -</u>	<u>\$ 567,563</u>

The net pension liability (asset) was measured as of December 31, 2023, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of January 1, 2023, rolled-forward using generally accepted actuarial procedures. The District's proportion of the net pension liability (asset) is equal to the ratio of the District's actual contribution compared to the total of all employer contributions during the plan year. The

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

following presents the District's proportion (percentage) of the collective net pension liability (asset) at December 31, 2023 and the change in its proportion since the prior measurement date for each plan:

	Proportionate Share	
	2023	Change
Tier 1 Noncontributory System	0.1884922 %	0.0053628 %
Tier 2 Contributory System	0.0669670 %	0.0059355 %

For the year period ended June 30, 2024, the District recognized pension expense for the plans as follows:

	Pension Expense
Defined benefit pension plans:	
Tier 1 Noncontributory System	\$ 317,488
Tier 2 Contributory System	85,299
Total	<u>\$ 402,787</u>
Defined contribution plan:	
Tier 2 Defined Contribution Plan	\$ 77,061
401(k) Plan	41,215
Total	<u>\$ 118,275</u>

At June 30, 2024 the District reported deferred outflows of resources related to defined benefit pension plans from the following sources:

	Deferred Outflows of Resources		
	Tier 1 Noncontributory System	Tier 2 Contributory System	Total
Differences between expected and actual experience	\$ 306,146	\$ 41,748	\$ 347,894
Changes of assumptions	131,200	74,608	205,808
Net difference between projected and actual earnings on pension plan investments	142,180	14,719	156,899
Changes in proportion and differences between District contributions and proportionate share of contributions	673	22,238	22,911
Contributions subsequent to the measurement date	149,528	188,611	338,139
Total	<u>\$ 729,727</u>	<u>\$ 341,924</u>	<u>\$ 1,071,651</u>

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

At June 30, 2024, the District reported deferred inflows of resources related to defined benefit pension plans from the following sources:

	Deferred Inflows of Resources		
	Tier 1 Noncontributory System	Tier 2 Contributory System	Total
Differences between expected and actual experience	\$ -	\$ 2,135	\$ 2,135
Changes of assumptions	-	103	103
Changes in proportion and differences between District contributions and proportionate share of contributions	6,332	2,553	8,885
Total	\$ 6,332	\$ 4,791	\$ 11,123

The \$338,139 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date of June 30, 2024 will be recognized as a reduction of the net pension liability (asset) in the year ending June 30, 2025.

The other amounts reported as deferred outflows of resources and deferred inflows of resources related to defined benefit pension plans will be recognized in pension expense as follows:

	Recognition of Deferred Outflows (Inflows) of Resources		
Year Ending June 30,	Tier 1 Noncontributory System	Tier 2 Contributory System	Total
2025	\$ 186,479	\$ 12,658	\$ 199,137
2026	179,797	17,849	197,646
2027	267,308	30,438	297,746
2028	(59,716)	10,353	(49,363)
2029	-	14,119	14,119
Thereafter	-	63,105	63,105

5.5 Actuarial Assumptions—The total pension liability (asset) in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.50% to 9.50%, average, including inflation
Investment rate of return	6.85%, net of pension plan investment expense, including inflation

Mortality rates were based on actual experience and mortality tables, considering gender, occupation, and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2023 valuation were based on an experience study of the demographic for the period ending December 31, 2022. The wage inflation assumption increased by 0.25% to a range of 3.50% to 9.50% from the prior measurement date.

The long-term expected rate of return on defined benefit pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity securities	35%	2.40%
Debt securities	20%	0.31%
Real assets	18%	0.98%
Private equity	12%	1.18%
Absolute return	15%	0.58%
Cash and cash equivalents	0%	0.00%
Total	100%	

5.6 Discount Rate—The discount rate used to measure the total pension liability (asset) was 6.95%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rates and that contributions from all participating employers will be made at contractually required rates, actuarially determined and certified by the Utah State Retirement Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

5.7 Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate—The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.85%, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.85%) or 1-percentage-point higher (7.85%) than the current rate:

	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
County's proportionate share of the net pension liability (asset):			
Tier 1 Noncontributory System	\$ 2,269,148	\$ 437,220	\$ (1,096,896)
Tier 2 Contributory System	447,841	130,343	(115,876)
Total	\$ 2,716,989	\$ 567,563	\$ (1,212,772)

5.8 Pension Plan Fiduciary Net Position—Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

5.9 Payables to the Pension Plans—At June 30, 2024, the District reported payables of \$86,503 for contributions to defined benefit pension plans and defined contribution plans.

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6 – RISK MANAGEMENT

6.1 Property and General Liability Insurance—The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. The District purchased various policies through an insurance agency to cover general insurance coverage. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

6.2 Litigation—There are several lawsuits pending in which the District is involved. The District’s legal counsel and insurance carriers estimate that the potential claims against the District, not covered by insurance, resulting from such litigation would not significantly affect the financial statements of the District.

6.3 Compliance—The District receives significant financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the District’s independent auditors and other governmental auditors. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable fund. Based on prior experience, District administration believes such disallowance, if any, would not be significant.

NOTE 7 – INTERFUND BALANCES AND ACTIVITY

7.1 Interfund Balances—Interfund receivables and payables at June 30, 2024 consist of the following:

	<u>Due to Other Funds General</u>
Due from other funds:	
Unincorporated Salt Lake County	\$ 4,011,417
Totals	<u>\$ 4,011,417</u>

Interfund balances result primarily from the time lags between the dates that 1) interfund goods and services are provided or reimbursable expenditures occur; 2) transactions are recorded in the accounting system; and 3) payments between funds are made. Interfund receivables and payable have been eliminated from the government-wide statement of net position.

7.2 Interfund Transfers—The following table provides a reconciliation of all interfund transfers for the six month period ended June 30, 2024:

	<u>Transfers In</u>		
	<u>General</u>	<u>Unincorporated Salt Lake County</u>	<u>Totals</u>
Transfers out:			
General	\$ 6,126,724	\$ 305,753	\$ 6,432,477
Unincorporated Salt Lake County	305,753	6,126,724	6,432,477
Totals	<u>\$ 6,432,477</u>	<u>\$ 6,432,477</u>	<u>\$ 12,864,954</u>

Transfers to the General Fund represent sales tax, Senate Bill 136, class B&C road funds, and other fees. The transfer out of the general fund represents the costs of administrative service for unincorporated areas of Salt Lake County.

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 – DISCRETELY PRESENTED COMPONENT UNITS

8.1 Capital Assets—Capital assets for the discretely presented component units include land, rights of way, buildings and improvements, and equipment, infrastructure (roads), and construction in progress. These assets are reported in the government-wide financial statements on the statement of net position under governmental activities. Capital assets acquired by governmental funds are recorded as expenditures in the governmental fund financial statements. The capitalization threshold is defined to be assets that cost \$5,000 or more and have an estimated useful life of greater than two years. The District capitalizes costs related to new construction, major replacements, and improvements that increase the capacity and/or efficiency of roads. Assets purchased or constructed are generally recorded at cost. If precise cost is not available (as is the case with certain infrastructure), the capital asset is recorded at estimated acquisition cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation. When constructing capital assets, interest expense incurred relating to governmental activities is not capitalized.

Depreciation of all exhaustible capital assets is charged as an expense to the various functional expenses in the government-wide statement of activities. Depreciation is provided over the estimated useful lives using the straight-line method. Estimated useful lives are as follows:

Buildings and improvements	25-50 years
Machinery and equipment	3-10 years
Infrastructure (roads)	40 years

Capital asset activity for the Discretely presented component units for the six month period ended June 30, 2024, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 31,809,092	\$ -	\$ -	\$ 31,809,092
Roads	85,917,535	-	-	85,917,535
Construction in progress	12,770,186	2,558,425	-	15,328,611
Total capital assets not being depreciated	130,496,813	2,558,425	-	133,055,238
Capital assets being depreciated:				
Buildings and improvements	6,881,386	-	-	6,881,386
Infrastructure	7,074,272	-	-	7,074,272
Total capital assets being depreciated	13,955,658	-	-	13,955,658
Accumulated depreciation for:				
Buildings and improvements	(3,517,909)	(841,203)	-	(4,359,112)
Infrastructure	(2,264,921)	(83,117)	-	(2,348,038)
Total accumulated depreciation	(5,782,830)	(924,320)	-	(6,707,150)
Total capital assets being depreciated, net	8,172,828	(924,320)	-	7,248,508
Total capital assets, net	<u>\$ 138,669,641</u>	<u>\$ 1,634,105</u>	<u>\$ -</u>	<u>\$ 140,303,746</u>

8.2 Construction Commitments—The District’s discretely presented component units are obligated at June 30, 2024 under construction commitments for various projects for total cost of \$39,379,976. Costs to date as of June 30, 2024 for these projects are \$15,328,612, leaving \$24,051,364 of costs to complete the projects. These costs will be financed with other fund balance resources that are either restricted or committed.

Required Supplementary Information

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT
Schedules of the District's Proportionate Share of the Net Pension Liability (Asset)
Utah Retirement Systems
Last Five Plan (Calendar) Years

	2023	2022	2021	2020	2019
Tier 1 Noncontributory System:					
District's proportion of the net pension liability (asset)	0.1884922%	0.1831294%	0.2011457%	0.1952693%	0.0585787%
District's proportionate share of the net pension liability (asset)	\$ 437,220	\$ 313,655	\$ (1,153,768)	\$ 100,162	\$ 220,775
District's covered payroll	\$ 1,401,741	\$ 1,465,830	\$ 1,614,928	\$ 1,561,222	\$ 482,293
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	31.2%	21.4%	(71.4)%	6.4%	45.8%
Plan fiduciary net position as a percentage of the total pension liability	96.9%	97.5%	108.7%	99.2%	93.7%
Tier 2 Contributory System:					
District's proportion of the net pension liability (asset)	0.0669670%	0.0610315%	0.5560710%	0.0598196%	0.0140132%
District's proportionate share of the net pension liability (asset)	\$ 130,343	\$ 66,457	\$ (23,535)	\$ 8,604	\$ 3,152
District's covered payroll	\$ 1,731,323	\$ 1,329,793	\$ 1,031,894	\$ 956,325	\$ 193,518
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	7.5%	5.0%	(2.3)%	0.9%	1.6%
Plan fiduciary net position as a percentage of the total pension liability	89.6%	92.3%	103.8%	98.3%	96.5%

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT

Schedules of District Contributions

Utah Retirement Systems

Last Six Reporting (Fiscal) Years

	2024*	2023	2022	2021	2020	2019
Tier 1 Noncontributory System:						
Contractually required contribution	\$ 275,167	\$ 248,736	\$ 254,791	\$ 291,479	\$ 284,284	\$ 89,079
Contributions in relation to the contractually required contribution	(275,167)	(248,736)	(254,791)	(291,479)	(284,284)	(89,079)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 1,591,776	\$ 1,388,461	\$ 1,465,830	\$ 1,625,185	\$ 1,576,834	\$ 494,748
Contributions as a percentage of covered payroll	17.3%	17.9%	17.4%	17.9%	18.0%	18.0%
Tier 2 Contributory System:						
Contractually required contribution	\$ 308,242	\$ 278,231	\$ 213,653	\$ 164,528	\$ 150,838	\$ 32,473
Contributions in relation to the contractually required contribution	(308,242)	(278,231)	(213,653)	(164,528)	(150,838)	(32,473)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 1,925,305	\$ 1,737,856	\$ 1,332,254	\$ 1,031,894	\$ 964,019	\$ 200,599
Contributions as a percentage of covered payroll	16.0%	16.0%	16.0%	15.9%	15.6%	16.2%
Tier 2 Defined Contribution Plan:						
Contractually required contribution	\$ 40,265	\$ 34,666	\$ 20,545	\$ 19,464	\$ 10,611	\$ 2,788
Contributions in relation to the contractually required contribution	(40,265)	(34,666)	(20,545)	(19,464)	(10,611)	(2,788)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 650,493	\$ 560,030	\$ 317,792	\$ 292,175	\$ 158,617	\$ 41,677
Contributions as a percentage of covered payroll	6.2%	6.2%	6.5%	6.7%	6.7%	6.7%

* The District changed its fiscal year end from December 31 to June 30, as a result this schedule includes a transition period from January 1, 2024 through June 30, 2024 (six month period ended June 30, 2024).

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE A – CHANGES IN ASSUMPTIONS – UTAH RETIREMENT SYSTEMS

The information presented was determined as part of actuarial valuations performed. Over time the actuarial assumptions are periodically changed. Amounts reported in the current and prior plan years include the following significant actuarial assumption changes:

<u>Plan Year</u>	<u>Discount Rate</u>	<u>Payroll Growth Rate</u>	<u>Wage Inflation Rate</u>	<u>Inflation Rate</u>
2023	6.85%	2.90%	3.50 to 9.50%	2.50%
2022	6.85%	2.90%	3.25 to 9.25%	2.50%
2021	6.85%	2.90%	3.25 to 9.25%	2.50%
2020	6.95%	2.90%	3.25 to 9.25%	2.50%
2019	6.95%	3.00%	3.25 to 9.25%	2.50%

NOTE B – SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) – UTAH RETIREMENT SYSTEMS

These schedules only present information for the 2019 and subsequent measurement periods of the plans; the District began participating in Utah Retirement Systems in 2019.

NOTE C – SCHEDULES OF DISTRICT CONTRIBUTIONS – UTAH RETIREMENT SYSTEMS

These schedules only present information for the 2019 and subsequent reporting periods of the plans; the District began participating in Utah Retirement Systems in 2019.

Contributions as a percentage of covered payroll may be different than the Utah State Retirement Board certified rate due to rounding or other administrative issues. A portion of the required contributions in the Tier 2 plans is used to finance the unfunded actuarial accrued liability of the Tier 1 plans.

Other Information

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 Activities
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
Expenses	\$ 7,647,071	\$ 6,902,074	\$ 876,934	\$ 279,844	\$ 382,091	\$ 34,365	\$ 897,804	\$ 17,020,183
Program revenues:								
Charges for services	340,416	1,478,123	86,014	8,065	54,456	30,223	51,713	2,049,010
Operating grants and contributions	2,477,557	1,315,380	10,642	20,004	81,049	-	132,091	4,036,723
Net (expense) revenue	(4,829,098)	(4,108,571)	(780,278)	(251,775)	(246,586)	(4,142)	(714,000)	(10,934,450)
General revenues:								
Sales, use, and other taxes	3,646,756	3,226,886	1,821,900	81,261	175,229	-	505,860	9,457,892
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	910,513	2,020,536	237,925	219,484	495,482	-	433,335	4,317,275
Total general revenues	4,714,781	5,632,892	2,203,693	308,074	678,996	-	978,690	14,517,126
Change in net position	(114,317)	1,524,321	1,423,415	56,299	432,410	(4,142)	264,690	3,582,676
Net position - beginning	56,298,393	70,048,120	4,467,673	2,383,535	3,806,685	135,777	8,487,529	145,627,712
Net position - ending	<u>\$ 56,184,076</u>	<u>\$ 71,572,441</u>	<u>\$ 5,891,088</u>	<u>\$ 2,439,834</u>	<u>\$ 4,239,095</u>	<u>\$ 131,635</u>	<u>\$ 8,752,219</u>	<u>\$ 149,210,388</u>

GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT
Combining Balance Sheet
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
Restricted cash and investments	647,206	1,201,885	2,640	-	29,192	-	653	1,881,576
Receivables:								
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
Total assets	<u>\$ 6,809,111</u>	<u>\$ 7,958,636</u>	<u>\$ 5,367,200</u>	<u>\$ 361,286</u>	<u>\$ 415,511</u>	<u>\$ 139,877</u>	<u>\$ 1,683,865</u>	<u>\$ 22,735,486</u>
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
Fund balances:								
Assigned to:								
Other purposes	876,622	1,112,741	214,670	184,163	133,041	135,777	509,380	3,166,394
Unassigned	187,709	345,077	5,059,612	16,352	66,870	(4,142)	68,770	5,740,248
Total fund balances	<u>1,064,331</u>	<u>1,457,818</u>	<u>5,274,282</u>	<u>200,515</u>	<u>199,911</u>	<u>131,635</u>	<u>578,150</u>	<u>8,906,642</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,809,111</u>	<u>\$ 7,958,636</u>	<u>\$ 5,367,200</u>	<u>\$ 361,286</u>	<u>\$ 415,511</u>	<u>\$ 139,877</u>	<u>\$ 1,683,865</u>	<u>\$ 22,735,486</u>

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	<u>\$ 1,064,331</u>	<u>\$ 1,457,818</u>	<u>\$ 5,274,282</u>	<u>\$ 200,515</u>	<u>\$ 199,911</u>	<u>\$ 131,635</u>	<u>\$ 578,150</u>	<u>\$ 8,906,642</u>

Municipal Officers' and Employees' Ethics Act


[UCA §§ 10-3-1301 – 10-3-1313](#)

January 15, 2025



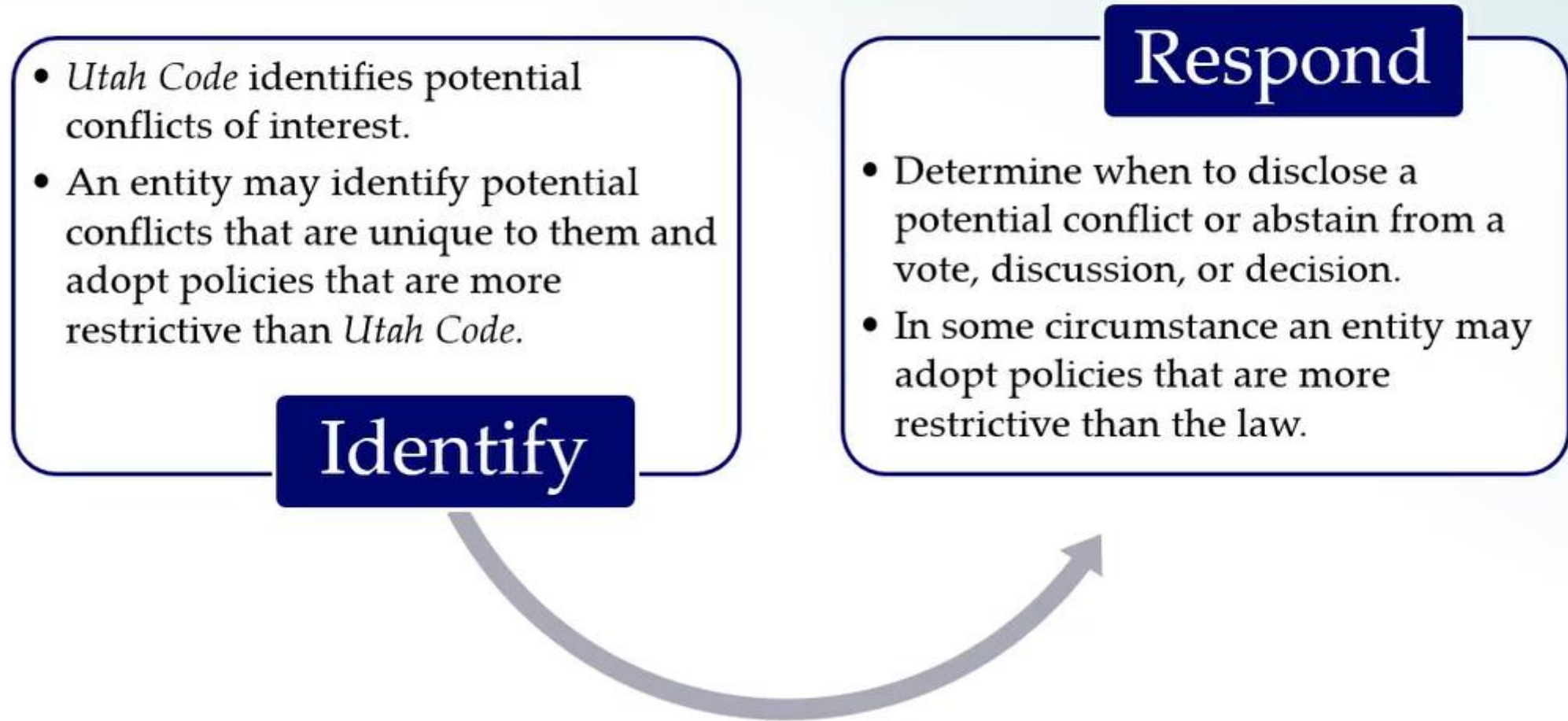
Nathan S. Bracken, City Attorney

Ethics Act – General Principles

- 
- 1 Balance establishing the faith and confidence of the people in the integrity of their government without denying a public officer or employee opportunities available to all other citizens.
 - 2 Generally do not require a public official or employee to abstain from a vote or discussion where a real perceived conflict may exist.
 - 3 Generally nothing would prevent an individual from choosing to abstain from a vote or discussion.
 - 4 Local governments are free to enact more restrictive policies than provided by law.

<https://training.auditor.utah.gov/courses/take/introductory-training-for-municipal-officials-2025/pdfs/61260432-ethics-laws-table-municipalities>

Ethics Laws



Conflicts of Interest

Allowed with Disclosure

- Having a “substantial interest” or working for a business that is regulated by Copperton ([UCA 10-3-1306](#))
- Owning a “substantial interest” or working for a business that does business with Copperton ([UCA 10-3-1307](#))
- Receiving compensation for assisting a person or business with a transaction involving Copperton ([UCA 10-3-1305](#))
- Personal investments that create a conflict of interest ([UCA 10-3-1308](#))

Forbidden ([UCA 10-3-1304](#))

- Disclosing private, controlled, or protected information for personal gain or the benefit of others
- Use your position to further your personal economic interests or secure privileges for others
- Solicit or accept gifts, with some exceptions
- Employ, appoint, or supervise a relative, with some exceptions

Conflicts of Interest – Gifts, Cont.



Acceptance of
gifts is forbidden
for all types of
local
government
entities.

- Exceptions:
 - Occasional non-monetary gift valued at less than \$50.
 - A publically presented award.
 - A bona fide loan made in the ordinary course of business.
 - A political campaign contribution.

<https://training.auditor.utah.gov/courses/take/introductory-training-for-municipal-officials-2025/pdfs/61260432-ethics-laws-table-municipalities>

Conflicts of Interests – Relatives (State Law)

No public officer may employ, appoint, vote for, or recommend a relative for employment. Additionally, no public officer may directly supervise an appointee who is a relative.

Relative means:

- Father, Mother
- Husband, Wife
- Son, Daughter
- Sister, Brother
- Aunt, Uncle
- Nephew, Niece
- First Cousin
- Mother-In-Law, Father-In-Law
- Brother-In-Law, Sister-In-Law
- Son-In-Law, Daughter-In-Law
- Grandfather, Grandmother
- Grandson, Granddaughter

<https://training.auditor.utah.gov/courses/take/introductory-training-for-municipal-officials-2025/pdfs/61260432-ethics-laws-table-municipalities>

Conflicts of Interest – Disclosure Methods

- **Sworn Statement Disclosing Conflict – General Process**

- Employees and elected officials must file the statement with Mayor, who must provide a copy to the Council within 30 days
- Sworn statements from elected officials must also be filed with the Recorder, who shall post it to:
 - Copperton website until officer leaves office
 - Ensure that it is available for examination by the public
- Filed upon being hired or elected or within 10 days of a conflict arising

- **Statement at Open Meeting**

- Employees and elected officials must disclose conflicts immediately before Council discussion in an open meeting ([MMC 2.01.030](#))

Conflicts of Interests

Copperton-Specific Requirements

“Public officials of [Copperton] who...have a conflict of interest shall disclose the conflict prior to any public meetings on the matter presenting the conflict, shall not vote on the matter, and shall not speak during the meeting on the matter under consideration, unless the majority of the remaining Council Members...determine that adequate consideration of the matter requires responses from the public official with the conflict” (emphasis added).

Section 2.01.070.C.1 of the Copperton Council’s Rules of Order and Procedure

Potential Penalties

Potential Penalties

Removal from officer or dismissal from employment.

Being charged with a felony or misdemeanor depending upon the value of compensation, conflict of interest, or assistance.

Depending on the violation, the rescinding or voiding of a contract without returning any part of consideration received by the entity.

Conflict	Requirements for Municipalities	Penalty
<i>Conflict between public duty and personal interests.</i>	Nothing specifically stated in statute	Depends upon specifics, but generally:
<i>Disclose or use private or protected information to benefit self or others.</i>	Not allowed	<ul style="list-style-type: none"> • Removal from office • Dismissal from employment
<i>Gifts</i>	Not allowed, with some exceptions for occasional small gifts	<ul style="list-style-type: none"> • Misdemeanor to felony, depending upon amount and type of offense
<i>Compensation for assisting person or business with a transaction involving the government.</i>	Allowed with proper disclosure	<ul style="list-style-type: none"> • Rescind or void contract without returning any part of consideration received by government entity.
<i>Being an officer, agent, employee or owner of a business subject to regulation by the government.</i>	Allowed with proper disclosure	
<i>Interest in a company that does business with the governmental entity.</i>	Allowed with proper disclosure	
<i>Personal investments that create conflict between personal interest and public duty.</i>	Allowed with proper disclosure	
<i>Use or attempt to use official position to further personal economic interest or secure special privileges for self or others.</i>	Not allowed	
<i>Outside employment that might interfere with ethical performance of public duties.</i>	Nothing stated in statute	
<i>Demanding or accepting a donation, payment, or service as a condition of granting a permit, approval, authorization, etc. (seeking and offering a bribe).</i>	Nothing stated in statute	

New Annual Conflict of Interest Disclosure

- Between January 1 and January 31 of each year, each elected official must prepare a written statement that responds to a list of information as set forth in [UCA 20A-11-1604\(6\)](#)
- The statement must be filed with the Recorder who must:
 - Post the statements on the Copperton website; and
 - Provide a link of the electronic posting to the Lt. Gov's office
- An elected officer who does not comply:
 - Is guilty of a Class B misdemeanor;
 - Shall be reported by the recorder to the Attorney General; and
 - Subject to a civil fine of \$100

Additional Information & Trainings

- State Auditor – Local Government Resource Center Materials:
<https://training.auditor.utah.gov/enrollments>.
- Utah Municipal Officers' and Employees' Ethics Act:
https://le.utah.gov/xcode/Title10/Chapter3/10-3-P13.html?v=C10-3-P13_1800010118000101
- MMC Chapter 2.01 – Ethics of City Employees and Officials:
<https://Copperton.municipal.codes/Code/2.01>

Questions



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

COPPERTON TOWN COUNCIL

ORDINANCE NO. 2025-O-01

DATE: January 15, 2025

AN ORDINANCE REVISING THE COPPERTON TOWN COUNCIL’S AT-LARGE SEATS AND ENACTING CONFORMING EDITS TO TITLE 2 OF THE COPPERTON MUNICIPAL CODE TO COMPLY WITH H.B 35

WHEREAS, the municipality of Copperton (“**Copperton**”) incorporated as a metro township on January 1, 2017; and

WHEREAS, the laws governing metro townships required: (a) the Copperton Council (“**Council**”) to consist of five members who were elected at large; and (b) for the Council, rather than the voters of Copperton, to elect one Council member to serve as the Mayor of Copperton; and

WHEREAS, in 2019, the Council subsequently adopted revisions to the Copperton Municipal Code, now found in Section 2.04.030, that specified that all Council elections shall be held on a per-seat, single member at large basis, and assigned each Council member an individual seat known as Seats A, B, C, D, and E; and

WHEREAS, during the 2024 legislative session, the Utah Legislature passed H.B. 35, which converted the metro townships of Copperton, Kearns, Emigration Canyon, Magna, and White City into cities and towns based on their population effective May 1, 2024; and

WHEREAS, on May 1, 2024, Copperton became a town pursuant to Utah Code § 10-2-301(2)(f); and

WHEREAS, among other things, H.B. 35 required: (a) Copperton and the other former metro townships to operate as a five-member council forms of government under Title 10, Chapter 3b, Part 4 of the Utah Code until such time as they elect (if they elect) to convert to a different form of municipal government; and (b) for the then-existing Mayor to stand for election at-large at the next municipal election in 2025, meaning that the position of Mayor will be separate from the at-large Council seats; and

WHEREAS, to comply with H.B. 35, the Council must reduce its at-large seats from five to four pursuant to its authority under Utah Code § 10-1-103; and

WHEREAS, the Council desires to revise the at-large voting seats to comply with H.B. 35 and to make conforming edits to repeal and replace Chapter 2.04 of the Copperton Municipal Code, which governs Copperton’s form of government and related matters involving Council administration, to reflect Copperton’s status as a five-member council form of municipal government.

NOW, THEREFORE, BE IT ORDAINED BY THE COPPERTON TOWN COUNCIL AS FOLLOWS:

1. Enactment: The Council's at-large voting seats are revised and renumbered as follows, provided that nothing in this Ordinance shall change the term of a Council member, with the exception of the Mayor, whose term shall conclude on December 31, 2025, pursuant to H.B. 35 and Utah Code § 10-1-201.5(5)(b)(ii):

- a. Mayor: Sean Clayton with a term ending December 31, 2025
- b. At-Large Seat A: Kathleen Bailey with a term ending January 31, 2027
- c. At-Large Seat B: Tessa Stitzer with a term ending January 31, 2027
- d. At-Large Seat C: Kevin Severson with a term ending January 31, 2025
- e. At-Large Seat D: Linda McCalmon with a term ending January 31, 2025

2. Modifications to Chapter 2.04 of the Copperton Municipal Code: Chapter 2.04 of the Copperton Municipal Code is repealed and replaced in its entirety with the ordinance attached hereto as **Exhibit 1**.

3. Severability: If a court of competent jurisdiction determines that any part of this ordinance is unconstitutional or invalid, then such portion of this ordinance, or specific application of this ordinance, shall be severed from the remainder, which shall continue in full force and effect.

4. Direction to Mayor and Staff: The Mayor and staff are authorized and directed to take such steps as may be needed: (a) for this ordinance to become effective under Utah law, including but not limited to compliance with the requirements of Utah Code § 10-3-711; and (b) to finalize and post the ordinance to Municode, including but not limited to making non-substantive edits to correct any scrivener's, formatting, and numbering errors.

5. Effective Date: This Ordinance shall go into effect on February 1, 2025.

[Execution on following page]

ADOPTED AND APPROVED at a duly called meeting of the Copper Council on this 15th day of January 2025.

COPPERTON TOWN COUNCIL

By: _____
Sean Clayton, Mayor

ATTEST:

By: _____
Diana Baun, Clerk

COPPERTON TOWN COUNCIL VOTE:

Council Member Bailey voting _____
Council Member Clayton voting _____
Council Member McCalmon voting _____
Council Member Severson voting _____
Council Member Stitzer voting _____

(Complete as Applicable)

Date ordinance summary was published on the Utah Public Notice Website per Utah Code §10-3-711: _____

Effective date of ordinance: February 1, 2025

**SUMMARY OF
TOWN OF COPPERTON**

ORDINANCE NO. 2025-O-01

On January 13, 2025, the Copperton Town Council enacted Ordinance No. 2025-O-01 to modify the at-large seats of the Council and enacting conforming edits to Chapter 2.04 of the Copperton Municipal Code to comply with H.B. 35, effective February 1, 2025, pursuant to Utah Code §§ 10-1-103, 10-3b-401, et seq., and 10-3-205.5.

COPPERTON TOWN COUNCIL

By: _____
Sean Clayton, Mayor

ATTEST:

By: _____
Diana Baun, Clerk

COPPERTON TOWN COUNCIL VOTE:

Council Member Bailey voting	_____
Council Member Clayton voting	_____
Council Member McCalmon voting	_____
Council Member Severson voting	_____
Council Member Stitzer voting	_____

A complete copy of Ordinance No. 2025-O-01 is available in the office of the Copperton Town Clerk, 2001 South State Street, N2-700, Salt Lake City, Utah.

EXHIBIT 1

CHAPTER 2.04 -- CITY COUNCIL

2.04.010 Form of Government

Copperton operates as a five-member council form of municipal government pursuant to applicable state law, and the powers of municipal government are vested in a council consisting of five members, one of which is the Mayor.

2.04.020 Powers and Duties

The Council shall be the governing body of Copperton and may exercise those powers and authorities and be bound by those duties and responsibilities set out in state law and in Copperton' ordinances.

2.04.030 Eligibility and Voting Districts

The Council shall consist of a Mayor elected at-large and four Council members, elected by district as provided in state law. Voting districts shall be determined pursuant to state law.

2.04.040 Term Of Office

Council members shall be elected at the next municipal election preceding the expiration of the term of office of incumbents. Council members shall be elected for four-year terms pursuant to state law. Each Council member shall hold office for the term of which elected and until a successor is elected and has qualified as provided in state law.

2.04.050 Vacancies

When a vacancy occurs in the Council, through ineligibility, resignation or death of an incumbent or of an officer-elect before qualifying, or refusal to act, or for any other reason, the vacancy shall be filled as provided in state law.

2.04.060 Mayor Pro Tempore and Appointment of Staff

- A. With the consent of the Council, the Mayor shall designate a Council member at a duly noticed and open Council meeting to serve as the Mayor Pro Tempore to carry out all duties and responsibilities of the Mayor when the Mayor is absent or unable to perform his or her duties.

The recorder shall enter in the minutes of the Council meeting the appointment of a Council member as Mayor Pro Tempore.

- B. The Council may make such staff appointments as are necessary for the proper conduct of its business.
- C. The Mayor shall be responsible for the conduct of all meetings, overseeing the preparation of the agenda by the recorder for all meetings, and meeting the needs of the Council between meetings, including the providing of assistance and the gathering of information for the Council and the performance of duties assigned by the Council or by ordinance, the plan or by law.
- D. If the Mayor or Mayor Pro Tempore are unable to act, the remaining Council members present at a duly noticed open meeting shall, by an order entered in their minutes, select one of the members to act as Mayor temporarily.
- E. The recorder shall administer oaths to any person when necessary in the performance of official duties.

2.04.070 Powers And Duties of Mayor

- A. The Mayor shall:
 - 1. Be the chief executive officer of Copperton and shall have such powers and duties as are prescribed by state law and Copperton' ordinances;
 - 2. Be a regular and voting member of the Council;
 - 3. Serve as the Chair of the Council and preside at all Council meetings;
 - 4. Exercise ceremonial functions on behalf of Copperton; and
 - 5. Except as otherwise limited by state law or Copperton ordinance, have the powers and duties described in Utah Code §§ 10-3b-104 and 10-3b-402 or applicable successor statute.
- B. The Mayor may not veto any ordinance, tax levy, or appropriation passed by the Council.

2.04.080 Powers and Duties of Council

- A. The Council shall exercise any executive or administrative power and perform or supervise the performance of any executive or administrative duty or function of Copperton that has not been given to the Mayor under state law and Copperton' ordinances.
- B. The Council may by ordinance:
 - 1. Pursuant to state law and Copperton' ordinances, remove from the Mayor any power, duty, or function of the Mayor pursuant to state law, excluding the Mayor's legislative powers, judicial powers, ceremonial functions, position as Chair of the Council, and any ex officio position the Mayor may hold;
 - 2. Reinstate to the Mayor any power, duty, or function previously removed under this Section;
 - 3. Delegate to the Mayor any executive or administrative power, duty, or function of the Council;
 - 4. Assign any or all Council members, including the Mayor, to supervise one or more administrative departments of Copperton;
 - 5. As provided in state law and this Title, appoint a City Manager to perform executive and administrative duties or functions that the Council by ordinance designates to the City Manager; and
 - 6. Dismiss a City Manager appointed by the Council.
- C. Removing or reinstating to the Mayor a power, duty, or function under this Section requires the affirmative vote of the Mayor or all Council members except the Mayor.

2.04.090 Recorder-Minutes

- A. The Copperton recorder, or designee, shall provide copies of the minutes of all meetings of the Council to Council members in a manner and within the times as established by the Council and agreed upon by the recorder.

- B. In accordance with state law, the books, records and accounts of the Council must be maintained at the office of the recorder and open at all times during usual business hours for public inspection.
- C. The records and minutes of the Council must be signed by the Mayor and the recorder.

2.04.100 Council Meeting

- A. All meetings of the Council must be public, except as provided in this chapter and by state law. Official action may be taken by the Council only in open public meetings unless otherwise permitted by state law.
- B. The Council shall conduct its business in accordance with the Utah Open and Public Meetings Act, Chapter 4 of Title 52. Utah Code Annotate, 1953, as amended, as it now exists or as it may hereinafter be amended.
- C. The Council conducts the following types of meetings:
 - 1. Regular Meetings;
 - 2. Special Meetings;
 - 3. Closed Meetings;
 - 4. Work and other Meetings; and
 - 5. Emergency Meetings.
- D. The Council shall give public written notice at least once each year of its annual meeting schedule for regular meetings. The public notice shall specify the date, time and place of such meetings.
- E. The Council, by majority vote of the members present, may direct the removal of any person who willfully disrupts a Council meeting to the extent that orderly conduct is seriously compromised.
- F. The attorney and auditor or their designees may attend and assist the Council at all meetings but shall attend and assist the Council at all meetings when requested.

2.04.110 Work Meetings

- A. The Council shall conduct its regular work sessions at the hour and place designated by the Mayor.
- B. Work meetings shall be scheduled or cancelled as the public business requires and shall consist of discussion, review, testimony, requests and information from Copperton' officers and staff, presentations by the public, review of regular meeting agendas, preparation for regular meetings, and such other matters and activities as may be necessary or scheduled by the Mayor in consultation with the Council.
- C. Work meetings shall be open to the public in accordance with state law and public notice shall be given of all meetings in the same manner as required for regular meetings.
- D. A quorum of Council members is necessary to conduct work meetings.

2.04.120 Regular/Special Meetings

- A. The Council shall:
 - 1. By ordinance prescribe the time and place for holding its regular meeting; and
 - 2. Hold a regular meeting at least once each month.
- B. The Mayor or two Council members may order the convening of a special meeting of the Council.
 - 1. Each order convening a special meeting of the Council shall:
 - i. be entered in the minutes of the Council; and
 - ii. provide at least three hours' notice of the special meeting.
 - 2. The recorder shall serve notice of the special meeting on each Council member who did not sign the order by delivering the notice personally or by leaving it at the Council member's usual place of abode.

3. The personal appearance by the Council member at a special meeting of the Council constitutes a waiver of the notice required under this Section.

2.04.130 Closed Meeting

- A. A closed meeting of the Council may be held upon the affirmative vote of two-thirds of the members present at an open meeting for which notice has been given in accordance with state law; provided, however, that a quorum must be present.
- B. No closed meeting is allowed except for matters exempted from open meetings under the Utah Open and Public Meetings Act, as it now exists or as it may hereinafter be amended.
- C. No official action may be taken at a closed meeting.
- D. The reason or reasons for holding a closed meeting and the vote thereon shall be entered in the minutes of the meeting.

2.04.140 Emergency Meetings

When, because of unforeseen circumstances, it is necessary for the Council to hold an emergency meeting to consider matters of an emergency or urgent nature, the normal notice requirements for a meeting may be disregarded and the best notice practicable given to the Council members and the public. No such emergency meeting of the Council shall be held unless an attempt has been made to notify all Council members and a majority of the Council votes in the affirmative to hold the meeting. Action may not be taken at an emergency meeting unless a quorum is present. A record shall be kept of the means utilized to contact the members and the number voting and names of the members voting to hold the meeting.

2.04.150 Additional Committees

- A. The Council may establish additional committees as it deems appropriate and may convene committee meetings at any time for the purpose of study, discussion, investigation, formal hearings or inquiries, workshops, training, or presentations by or responses from citizens or other interested persons or groups.

- B. No official action may be taken in committee meetings other than the adoption of non-binding recommendations to the Council.
- C. Committee meetings shall be open to the public in accordance with state law and public notice shall be given of all committee meetings in the same manner as required for regular meetings.

2.04.160 Agenda

- A. An agenda shall be prepared by the recorder in consultation with the Mayor or the Mayor Tempore in the Mayor's absence in advance of each meeting, including emergency meetings to the extent possible. The agenda shall be published as provided by state law at least twenty-four hours in advance of the meeting.
- B. Matters received from any member of the Council or the Mayor shall be placed on the agenda. Requests for matters to be placed upon the agenda by persons other than Council members or Mayor, shall be placed on the agenda at the discretion of the Mayor.
- C. The Council, for its regular, special and committee meetings, shall announce and post its agenda and provide notice of such meetings, in accordance with the provisions of state law, at least twenty-four hours prior to the convening of the Council meeting and posted on the Utah Public Notice Website. Written notice of the agenda and meeting shall be posted at the office of the Council or the meeting location, as the case may be. For an emergency meeting, public notice and notice to the news media shall be given as may be practical under the circumstances.
- D. The agenda may be changed by a majority vote of the Council, but no action may be taken on new matters introduced to the agenda unless twenty-four hours' notice has been duly given to the public or unless the matter is of an emergency nature, as approved by a separate majority vote of Council members present.
- E. All agenda items pertaining to pending or proposed actions shall be considered as proposals for adoption. In the absence of a motion to adopt, postpone, or table pending or proposed actions, the Mayor shall, upon the conclusion of discussion on the matter, declare that the proposal fails adoption or, at the Mayor's discretion, declare the matter to be held over for a subsequent meeting.

2.04.170 Public Hearing§.

- A. Public hearings shall be deemed to include only those hearings specifically noticed and required to be conducted by the Council by state law or otherwise for the purposes of providing opportunities for the general public to comment upon and make inquiries or presentations with respect to specific proposals or matters under consideration by the Council including, but not limited to, planning and zoning, ordinances, budget hearings, hearings on the proposed issuance of bonds or debt, or other matters of significant public interest. The Council at its discretion may schedule public hearings for other matters under consideration.
- B. Public hearings may be held as part of a regular special, committee, emergency or other meeting of the Council. The decision to conduct a public hearing shall be made by the Council at a regular, special or emergency meeting.
- C. Schedules for public hearings shall be announced by the Mayor and public notice shall be given in the manner required for any public meeting of the Council as required by law and this chapter. The notice shall include the specific subject matter of the public hearing as well as the time, date and place thereof.
- D. At the beginning of any public hearing, the Mayor may publicly state the rules of conduct for such public meetings including any time limits on speakers' presentations, any requirement of submitting materials in writing with sufficient copies for all Council members and the recorder, and such other rules as may be reasonably necessary for the proper and expeditious conduct of the public hearing.
- E. Public hearings shall be opened upon the declaration of the Mayor that the Council is at that time in a public hearing and the Mayor shall state the specific purpose of that public hearing. Upon the conclusion of the public hearing and a motion duly made, seconded, and carried by a majority of the Council, the Mayor shall declare the public hearing concluded or continued to another date, if permitted by law. The Mayor shall state the conditions of any continuance.
- F. Where permitted by state law, the Council may rehear any matter decided after a public hearing where an aggrieved person files a written request for rehearing that includes new evidence which the Council determines to justify reconsideration of its decisions. A request for rehearing shall be filed within ten days from the date of the original

decision. If a request for rehearing is granted by the Council, the rehearing shall follow the same procedures as the original hearing. No rehearing shall be allowed on any matter where a rehearing would be contrary to state law.

2.04.180 Form Of Action

The Council may take action in the form of ordinances, policies, resolutions, motions upon requests or memorials.

A. Ordinances.

1. The Council, except as expressly limited by statute, shall exercise its legislative powers through ordinances and may adopt any ordinance to regulate, require, prohibit, govern, control or supervise any activities, business, conduct, or condition.
2. All ordinances must be in written form before a vote is taken.
3. Any ordinance passed by the Council shall contain and be in substantially the following order and form:
 - i Ordinance number and date;
 - ii A title which indicates the nature of the subject matter of the ordinance;
 - iii An explanation stating the need or reason for the ordinance and summarizing its contents;
 - iv An ordaining clause which states “The Copperton Town Council ordains as follows;”
 - v The body or subject of the ordinance;
 - vi When applicable, a statement indicating the penalty for violation of the ordinance;
 - vii A statement indicating the effective date of the ordinance;
 - viii A signature line for the Mayor;

- ix An attestation line for the recorder;
 - x The votes of the Council members;
 - xi A space to indicate when the ordinance is posted pursuant to state law; and
 - xii An ordinance summary if required by statute.
4. Except in exigent circumstances, or when directed by a majority of Council members present, all ordinances, including ordinances relating to planning and zoning matters, shall be introduced in writing and read or described to the Council prior to the Council's consideration for adoption of the ordinance. Copies of the proposed ordinance shall be noticed and posted in accordance with state law, along with the agenda for the meeting at which the ordinance is to be considered.
 5. Upon adoption, each ordinance shall be signed as required within five days.

B. Resolutions.

1. The Council may exercise all administrative powers by resolution, including, establishing fees and rates for municipal services, administrative policies and guidelines, and the use and operation of Copperton property.
2. Resolutions shall be considered and adopted in those matters required by law or otherwise and may be used for policy declarations and proposals not appropriately addressed by ordinance and may be used to exercise Council authority in matters of statements of policy and communication.
3. Resolutions shall be in a form and contain sections substantially similar to that prescribed for ordinances, excluding those requirements that pertain to the posting of ordinances and ordinance summaries.
4. The Council may not impose a punishment, fine, or forfeiture by resolution.

C. Memorials.

1. Memorials shall be adopted in the form of resolutions or motions, as may be deemed appropriate, and shall be used as a statement of policy to respond to or commend persons or groups for notable activities which have been called to the attention of the Council.
2. Memorials may be considered and adopted at the same meeting in which they have been proposed and, in all events, shall be recorded in the minutes.

D. Policies, Procedures, Rules and Regulations.

1. Policies, procedures, rules and regulations shall be considered and adopted in those matters determined to be appropriate by the Council and not prohibited by statute.
2. Policies, procedures, rules and regulations shall be presented, considered and given notice in the same manner as prescribed for ordinances and shall be in such form as directed by the Council.

E. All resolutions, policies, procedures, rules, regulations and ordinances shall be numbered, recorded and maintained in accordance with provisions of state law.

2.04.190 Quorum

The number of Council members necessary to constitute a quorum is three.

2.04.200 Rules Of Order and Procedure-General

Procedural rules or order and procedure not specifically provided herein or by state law, or Copperton ordinance, shall be regulated, interpreted and construed in accordance with the Council's Rules of Order and Procedure as may be adopted by resolution from time to time by the Council.

2.04.201 Board Appointment Duties and Responsibilities

Pursuant to and in accordance with all applicable provisions of these

ordinances, of the plan, and of the laws of the state, the appointment and reappointment of members of boards within the jurisdiction and under the appointment or consent power of the Council shall be as herein provided.

- A. All board appointments or reappointments of Council members shall be made annually with the consent of a majority of the Council.
- B. The following shall apply to board appointments involving individuals who are not members of the Council:
 - 1. Boards whose members hold terms of three years or less, board members may be reappointed to a consecutive term on their respective boards with the consent of a majority of the Council; and
 - 2. For boards whose members hold terms of longer than three years, no board member shall be reappointed to a consecutive term on the same board unless, for good cause shown and to prevent significant disruption of current board activities, the Council approves such reappointment.

The restrictions upon the reappointment of board members, as provided under this section, shall be limited to the extent that this section may be in direct conflict with federal or state law and where the appointment of board members is set out by or limited under the laws of the United States or the state of Utah.

- C. When representing Copperton or the Council on any board or similar organization, Council members shall vote according to the will of the Council on those matters for which the Council has taken an official position. In the absence of an official position by the Council, Council members shall exercise their best judgment to determine how best to vote in accordance with the best interests of Copperton.

COPPERTON TOWN COUNCIL

RESOLUTION NO. R2025-01

DATE: January 15, 2025

**A RESOLUTION APPROVING AND AUTHORIZING THE
EXECUTION OF THE FOURTH AMENDMENT TO THE
MASTER INTERLOCAL AGREEMENT AMONG THE MSD,
SALT LAKE COUNTY, TOWN OF COPPERTON,
EMIGRATION CANYON, CITY OF KEARNS, MAGNA CITY
AND WHITE CITY FOR MUNICIPAL, ADMINISTRATIVE,
AND OPERATIONAL SERVICES**

WHEREAS, the Greater Salt Lake Municipal Services District (the “**District**”), Salt Lake County (the “**County**”), the Town of Copperton (“**Copperton**”), Emigration Canyon, City of Kearns, Magna City, White City, and the Town of Brighton (collectively the “**Municipalities**”) are “public agencies” as defined by the Interlocal Cooperation Act, Utah Code Ann. §§ 11-13-101 *et seq.* (the “**Interlocal Act**”) and, as such, are authorized by the Interlocal Act to enter into agreements to act jointly and cooperatively on the basis of mutual advantage;

WHEREAS, on or about January 25, 2018, all of the Parties except the Town of Brighton entered into an Interlocal Agreement (the “**Agreement**”) for the provision of municipal, administrative, and operational services by the County to unincorporated areas of the County and to five of the Municipalities which, at that time, were known as the Copperton Metro Township, the Emigration Canyon Metro Township, the Kearns Metro Township, the Magna Metro Township and the White City Metro Township;

WHEREAS, subsequent to the approval of the Agreement, the previously unincorporated area known as Brighton incorporated as a town;

WHEREAS, the Town of Brighton desires to be admitted as a Party to the Agreement, as amended, and the original Parties to the Agreement are willing to add the Town of Brighton as a Party to the Agreement;

WHEREAS, effective May 1, 2024, four of the metro townships became cities and one became a town as provided in Utah Code Ann. § 10-1-201.5 with the proviso that “a contractual or other obligation of the incorporated township, including a contractual or other obligation with another governmental entity, becomes the contractual or other obligation of the converted municipality” and a “converted municipality succeeds to the position of the incorporated township with respect to the incorporated township's participation or inclusion in a special district or special service district, including a municipal services district,” *Id.* § 10-1-201.5(6)(vi) and (7);

WHEREAS, Section 1.2 of the Agreement provides that the provision of services may transition away from the County to the District pursuant to the terms of a separate agreement; and

WHEREAS, the County and the Municipalities desire the public works engineering services referenced in the Agreement, which have been provided by the County, to transition to and be performed by the District as provided in the Fourth Amendment to the Agreement (the “**Amendment**”), a copy of which may be attached to this Resolution.

NOW, THEREFORE, be it resolved by the Copperton Town Council as follows:

1. That the Fourth Amendment to the Master Interlocal Agreement among the District, the County and the Municipalities for municipal, administrative, and operational services be and is approved, including the addition of the Town of Brighton as a Party to the Agreement as amended, and that the Mayor, or her designee, is authorized, empowered and directed to execute and deliver the same on behalf of Copperton.
2. The City Recorder is authorized and instructed to keep an executed copy of the Fourth Amendment to the Master Interlocal Agreement as part of Copperton's records.
3. That this Resolution has been placed on the agenda of an official meeting and this action has been taken by the Copperton Town Council during that meeting in compliance with the Utah Open and Public Meetings Act.
4. That this Resolution shall be effective immediately upon its adoption, but the Fourth Amendment to the Master Interlocal Agreement will become effective as and when stated in Section 6 of the said Fourth Amendment in harmony with the requirements of the Interlocal Cooperation Act.

APPROVED and ADOPTED this 15th day of January 2025.

COPPERTON TOWN COUNCIL

By: _____
Sean Clayton, Mayor

ATTEST:

By: _____
Diana Baun, Clerk

COPPERTON TOWN COUNCIL VOTE:

Council Member Bailey	voting	___
Council Member Clayton	voting	___
Council Member McCalmon	voting	___
Council Member Severson	voting	___
Council Member Stitzer	voting	___

FOURTH AMENDMENT OF THE MASTER INTERLOCAL AGREEMENT

BETWEEN

**GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT, SALT LAKE COUNTY,
TOWN OF COPPERTON, EMIGRATION CANYON, CITY OF KEARNS, MAGNA
CITY, TOWN OF BRIGHTON, AND WHITE CITY FOR MUNICIPAL,
ADMINISTRATIVE, AND OPERATIONAL SERVICES**

This Fourth Amendment of the Master Interlocal Agreement (the “Amendment”) is entered into on the date the Amendment is signed by all the Parties, and is effective as provided in Section 3 below, between and among the GREATER SALT LAKE MUNICIPAL SERVICES DISTRICT, a local district and political subdivision of the state of Utah (the “District”), SALT LAKE COUNTY, a body corporate and politic and a political subdivision of the State of Utah (the “County”), TOWN OF COPPERTON, a municipal corporation, EMIGRATION CANYON, a municipal corporation, CITY OF KEARNS, a municipal corporation, MAGNA CITY, a municipal corporation, TOWN OF BRIGHTON, a municipal corporation, and WHITE CITY, a municipal corporation. All of these entities collectively shall be referred to hereafter as the “Parties” and individually as a “Party.”

RECITALS

- A. On or about January 25, 2018, the District, the County, and the prior Metro Townships of Copperton, Emigration Canyon, Kearns, Magna, and White City entered into a Master Interlocal Agreement for the provision of municipal, administrative, and operational services by the County to unincorporated areas of the County and each of the Metro Townships on behalf of the District (as previously amended, the “Agreement”).
- B. Subsequent to the Agreement, the Town of Brighton incorporated and the Metro Townships became cities and a town (together hereafter “Municipal Member(s)"). The Municipal Members and the County (respecting unincorporated areas) may be referred to as the “District Members”.
- C. The Town of Brighton desires to be admitted as a Party to the Agreement, as amended, on an equal footing with the other Municipal Members, and the original Parties to the Agreement are willing to add the Town of Brighton as a Party to the Agreement.
- D. Section 1.2 of the Agreement provides that the provision of services may transition away from the County to the District pursuant to the terms of the Agreement.

- E. The Parties desire the Public Works Engineering Services referenced in the Agreement, which were provided by the County to the District, to transition to and be performed by the District for the District Members. However, the Parties acknowledge that the County will continue to provide public works operations services to the District and the County will remain responsible for providing and funding the administrative duties associated with the UPDES Media Campaign Agreement (as hereinafter defined).
- F. The transfer of assets related to the Public Works Engineering Services transition hereunder, and County provision of support services to the District, may also be governed by agreements that are separate from this Amendment.

THEREFORE, the Parties agree to amend the Agreement as follows:

1. The District hereby assumes responsibility for the Public Works Engineering Services (as hereinafter defined), and the County shall no longer have responsibility to perform said services under the Agreement, pursuant to the terms hereof. To effectuate this change, the Agreement is amended as follows:
 - a. Recital A. The final sentence of this paragraph is replaced with the following language: “These services include (1) road and street construction and maintenance and engineering; (2) animal control; (3) planning and development; and (4) municipal parks maintenance; along with related administrative services and Capital Projects (collectively “Municipal Services”).
 - b. Article I, Section 1.1(A). This paragraph is replaced with the following language: “The County agrees to provide road and street construction and maintenance services (the “Road and Street Construction and Maintenance Services”) (as more fully delineated in Attachment “A” to the District for the benefit of its Members, including, but not limited to, construction, repair, curb, gutter, sidewalk, street lighting, traffic control lights and signage, striping, snow removal, and local storm drain construction and maintenance. Construction services provided by County are limited to projects that County can accommodate in-house and that are less than the public works project bid limit under Utah Code § 11-39-101; other projects will be engineered by the District pursuant to this Agreement and constructed by contractors with which the District contracts. The provision of Road and Street Construction and Maintenance Services shall include the use of County personnel, equipment, buildings, supplies, assets, and other County resources. The Road and Street Construction and Maintenance Services, budget, and overhead (accounting) to be provided are more fully delineated in Attachment ‘A.’ The Parties specifically acknowledge that the Road and Street Construction and Maintenance Services do not include Public Works Engineering Services (as hereafter defined).

The District agrees to provide the following services (collectively, the “Public Works Engineering Services”), in-house or via third party contractors, for the benefit of District Members: roadway and infrastructure design and engineering, and municipal UPDES compliance services as more fully delineated in Attachment ‘A-1’, except that the County will continue to provide public works operations services to the District, and the County will also remain responsible for providing and funding the administrative duties associated with the Interlocal Cooperation Agreement between the District and the County for Cost Sharing 2024-2028 UPDES Media Campaign which bears an execution date of on or about September 25, 2024 (the “UPDES Media Campaign Agreement”), while the District will continue to participate in the cost-sharing outlined in the UPDES Media Campaign Agreement. It being further understood that the UPDES municipal minimum control measures (“MCM’s”) components covered under the UPDES Media Campaign Agreement will continue to be provided by the County as long as the District remains a participant in the UPDES Media Campaign Agreement; all other MCM’s will be provided by the District as provided in this Agreement. The provision of Public Works Engineering Services shall include the use of District personnel, equipment, buildings, supplies, assets, and other District resources.” The Public Works Engineering Services budget and overhead (accounting) to be provided are more fully delineated in Attachment ‘A-1’.

- c. Add Article I, Section 1.1(H) as follows: “The various services outlined in subsections 1.1(A) – (G) shall be referred to hereafter collectively and singularly as “Services.”
- d. Add Article I, Section 1.2.2 as follows: “The District shall perform the Public Works Engineering Services hereunder in a professional, reasonable and responsive manner in compliance with all applicable laws, ordinances, rules and regulations (including but not limited to all applicable environmental and safety regulations) and consistent with the agreement of the applicable Parties, and other applicable requirements and standards of performance.

Subject to the foregoing and the following paragraph, the exact nature of how Public Works Engineering Services are to be provided, the discipline of personnel, the maintenance of District assets and any other matters incidental to providing Public Works Engineering Services shall remain with the District in its sole discretion after consultation with the County and/or the impacted Municipal Member(s), as applicable. Subject to paragraphs 5.1 and 5.2 of this Agreement, the applicable Parties further agree to acknowledge in writing, prior to the end of each calendar year during the term of this Agreement, which Public Works Engineering Services will continue to be provided by the District for an additional calendar year and which Public Works Engineering Services will be discontinued upon expiration of the then current calendar year. In addition, each of the Public Works Engineering Services covered by this Agreement may be modified or extended with a minimum of ninety (90) days advance notice, provided that the

parties reach written agreement on the particulars of the modification, cancellation or extension.

- e. Add Article I, Section 1.3.2 as follows: “As provided herein, the provision of Public Works Engineering Services hereunder shall include the use of all District equipment, buildings (as applicable), supplies, assets (including vehicles), and other resources (“public works engineering assets”) necessary to provide Public Works Engineering Services. The District shall at all times retain management authority and control over its public works engineering assets. The responsibility to insure, maintain, and repair said public works engineering assets shall at all times remain obligations solely of the District.”
- f. Add Article I, Section 1.4.2 as follows: “With respect to Public Works Engineering Services, the relationship of the District, and of any District employee, with the County or Municipal Members under this Agreement shall be that of an independent contractor. The District has the entire responsibility to discharge all of the obligations of an independent contractor under federal, state, and local laws, including, but not limited to, those obligations relating to employee supervision, benefits and wages, taxes, unemployment compensation and insurance, social security, worker’s compensation, and disability pensions and tax withholdings, including the filing of all returns and reports and the payment of all taxes, assessments and contributions, and other sums required of an independent contractor. Nothing contained in this Agreement shall be construed to create the relationship between the District or its employees and the County or any of the Municipal Members of employer and employee, partners, or parties to a joint venture. Should the County or Municipal Members have any criticism, concern, or recommendation regarding any District employee, specifically or generally, the County or Municipal Members may raise it directly with the District General Manager. The District shall diligently and appropriately address an issue raised by the County or Municipal Member and report back to the County or Municipal Member, as appropriate.

In performing the Public Works Engineering Services, the District shall furnish and supply all necessary labor, supervision, equipment communication facilities, uniforms, badges, and other items necessary and incident to the provision of Public Works Engineering Services in compliance with the requirements of the law, including the Americans with Disabilities Act, and all rules and regulations adopted or promulgated in furtherance thereof, as understood by the District. As provided herein, the Public Works Engineering Services shall be provided and supervised by District employees.”

- g. Article I, Section 1.5 is hereby deleted and replaced with a new Article I, Section 1.5 as follows:

“A. REPORTS. The District and the County, with respect to the respective Services that each provide hereunder, shall provide financial, operational, or other information reasonably requested by any of the Parties.

B. COMPLAINTS AND EXCEPTIONAL BEHAVIOR. All complaints regarding Public Works Engineering Services or planning and development services shall be referred to the District, and all complaints regarding other Services to be provided by the County hereunder shall be referred to the County. The District shall be responsible for resolution of Public Works Engineering Services and planning and development services complaints in consultation with the County and Municipal Member, and the County shall be responsible for resolution of complaints related to all other Services to be provided by the County hereunder, as appropriate. On a regular basis, the District shall provide to the County and Municipal Members copies of any written complaint(s) received regarding the applicable Party's Public Works Engineering Services or planning and development services, and the County shall provide to the District and the applicable Municipal Member the same related to other Services performed by the County. The District and County need not provide such information if either (as applicable) reasonably deems such notice to be a violation of any merit provision or any applicable privacy law, or that such notice would jeopardize any ongoing investigation or the safety of any person. Notwithstanding the foregoing, the District or County (as applicable) may share this information with any of the Parties upon request if appropriate restrictions are put into place, such as redacted complaints and related information, with private, controlled or protected information deleted. Further, the District shall provide to the County or the applicable Municipal Member copies of any written documents demonstrating commendable behavior regarding the provision of Public Works Engineering Services or planning and development services to the applicable Party, and County shall provide the same for all other Services performed by the County. These documents may be used to help measure the performance of the District or County (as applicable) in fulfilling its respective obligations under this Agreement.

C. SERVICE EMERGENCIES. All service complaints or requests, including those of an emergency nature, shall be resolved by the division or department of the County or District, as applicable, that is providing the service in accordance with standards employed by a modern, well equipped division or department.

D. ADDITIONAL DISCLOSURE AND POLICY DEVELOPMENT. From time to time, the County or District (as applicable), upon reasonable request of any of the Parties, shall provide controlled or protected information under the provisions of the Government Records Access and Management Act. The Parties agree to jointly develop and implement a policy for communicating and safeguarding such information.”

- h. Add Article I, Section 1.6.2 as follows: “District agrees to cooperate, communicate and work closely with the County and each Municipal Member to ensure the timely performance of Public Works Engineering Services, including follow up with all Parties as the need may require or as requested.”
- i. Amend and replace Article II, Section 2.1 as follows: “Subject to available funding and resources and Section 1.2.1 and 1.2.2 hereof, the Parties acknowledge and agree that, after considering input from District Members (including the County), the District shall retain final decision-making authority with regard to the type, scope, priority and quality of the Municipal Services provided under this Agreement, provided, however, that, except as provided in subsection 2.1.1 or 2.1.2, the District will pay to the County not less than the minimum amount required for the budgeted level of service consistent with each of the Attachments to this Agreement other than Attachments “A-1” and “C”.
- j. Add Article II, Section 2.1.2 as follows: “With respect to Public Works Engineering Services, the District will provide to the County and each Municipal Member not less than the minimum services required consistent with Attachment “A-1” to this Agreement.”
- k. Add Article II, Section 2.3.2 as follows: “Subject to available funding, the minimum contract amount to be used by the District for Public Works Engineering Services, as set forth in the District budget, which, under generally acceptable fiscal practices, will necessarily include a fund balance, is based on actual District costs to purchase, own, operate and maintain the equipment and materials and to employ the personnel necessary to provide the budgeted level of Public Works Engineering Services. The District agrees to use the budgeted contract amount identified by the District Budget to cover these base costs plus income attributable to Public Works Engineering Services received by the District, its Members, and the County. Actual costs for Public Works Engineering Services will be tracked by the District monthly.

The Parties agree to cooperate with each other to bring Public Works Engineering Services costs in line with estimated budgeted amounts. Subject to the terms of this Agreement, the District shall cover the actual full costs of the Public Works Engineering Services work performed, including labor, equipment, and materials, as outlined in this Agreement.”

- l. Add Article II, Section 2.4.2 as follows: “The County or any Municipal Member may modify (increase or decrease) the level of Public Works Engineering Services, or accelerate the timing of any component of the same if the County or any Municipal Member provides at least ninety (90) days prior written notice to the District of such change and, in the event of an increase, the District approves such change or modification and a modified rate schedule. The District shall use its best efforts to provide any increase in Public Works Engineering Services requested by the County or any Municipal Member. The amount due for such

increase or decrease shall be agreed to by the District and County or Municipal Member in good faith and shall accrue as of the date the modified Public Works Engineering Services become effective and shall be paid as provided in Article IV below.”

- m. Add Article III, Section 3.1.2 as follows: “To facilitate the provision of Public Works Engineering Services, and recognizing the District’s reliance on applicable local laws and regulations in the performance of those services, each Municipal Member and the County agrees to provide District representatives with copies of current resolutions, ordinances, rules and regulations that pertain to said Party’s respective Public Works Engineering Services as well as provide timely amendments and updates to resolutions, ordinances, rules and regulations. The County and each Municipal Member shall retain its respective policy decision-making power and authority with regard to enacting county or municipal ordinances, land use regulations, decisions or actions and other police powers, as provided pursuant to law.”
- n. Add Article III, Section 3.2.2 as follows: “The County and each Municipal Member agrees that the District shall be responsible for funding all costs associated with Public Works Engineering Services from the funds received under Article IV.

Municipal Members and the County will provide timely input to the District’s General Manager, not less than annually and more often as appropriate, regarding the District’s budget to address the type, scope and priority of Public Works Engineering Services anticipated to meet the reasonable public works engineering service needs of the County and each Municipal Member (as applicable).

“The Parties agree to cooperate with each other to bring costs in line with estimated budgeted amounts. Subject to the terms of this Agreement, the District shall fund the total actual costs of the work performed, including labor, equipment, materials, and other costs for Public Works Engineering Services, as outlined in this Agreement.”

- o. Add Article IV, Section 4.5.2 as follows: “The District shall collect, on behalf of the County and Municipal Members, all fees and charges established by each Municipal Member or by the County for Public Works Engineering Services performed by the District. The District shall retain all such fees and charges to fund Public Works Engineering Services to the County and Municipal Members (as applicable). To the extent necessary, the County and Municipal Members authorize the District to pursue the efficient collection and enforcement of all fees, assessments, and fines within the District service area for Public Works Engineering Services. The County and Municipal Members shall maintain in effect valid fee ordinances for Public Works Engineering Services. When necessary, each of the County and Municipal Members shall pass a resolution delegating authority to the District to collect such fees. Copies of these

resolutions shall be maintained by the District and shall be made available to any person upon request.”

- p. Add Article IV, Section 4.6.2 as follows: “Any and all grants, donations, and contributions applicable to Public Works Engineering Services for use in the District service area shall be collected and accounted for by the District to fund the provision of the applicable Public Works Engineering Services.”
- q. Add Article IV, Section 4.7.2 as follows: “Subject to all limitations herein, the District shall fund the cost of Public Works Engineering Services as reasonably determined by the District and as set forth in the annual District budget and subsequent amendments to that budget, as approved by the District Board. The District shall fund the cost of the work performed for the County and Municipal Members, including labor, equipment, materials, and indirect costs, if any, as outlined in the approved budget and provided herein.

The Parties recognize, understand and agree that Public Works Engineering Services to be provided by the District to the County and Municipal Members pursuant to this Agreement are not to be a “profit center” for the District but, rather, are intended to cover the District’s reasonable actual costs incurred in providing Public Works Engineering Services. The Parties further recognize, understand and agree that the District’s annual budget must be balanced as required by the Utah Code, particularly Section 17B-1-606(3).”

- r. Add Article IV, Section 4.9.2 as follows: “The process for determining full cost for Public Works Engineering Services shall be as follows: The District will budget for Public Works Engineering Services, recognizing that County and Municipal Member needs and available funding will fluctuate from year to year. During the year, the District will maintain accurate records of Public Works Engineering Services provided.”
- s. Add Article VII, Section 7.1.2 as follows: “The District shall be responsible for insuring all of its employees, assets, and activities including, but not limited to, comprehensive all risk insurance, commercial general liability insurance, worker’s compensation insurance, motor vehicle liability coverage for owned and non-owned vehicles, and umbrella liability insurance, for the benefit of the District, County, and Municipal Members in such amounts as may be prudent or legally required to protect against any and every risk, loss, cost, damage and/or liability respecting the provision of Public Works Engineering Services, the District’s employees and/or the District’s assets, including, without limitation, the assets described in the County and District’s Agreement for Transfer of Assets in Conjunction with Transition of Public Works Engineering Services executed concurrently herewith.

The District shall indemnify and hold harmless the County and Municipal Members and their respective officers, agents, and employees against any actual

or threatened claims, losses, damages, injuries, and liabilities resulting directly or indirectly or arising out of any acts or omissions of the District, its agents, representatives, officers, employees, or subcontractors in connection with the District's provision of Public Works Engineering Services under this Amendment. This duty to indemnify includes all litigation and court costs, expert witness fees, and any sums expended by or assessed against County or Municipal Members for the defense of any claim or to satisfy any settlement, arbitration award or verdict paid or incurred by or on behalf of County or Municipal Members (respectively).

In the event of an audit of the UPDES services that the District provides for the County and Municipal Members after the date of this Amendment, the District shall indemnify and hold harmless the County and each of the Municipal Members from any claims or penalties brought against the County or any of the Municipal Members arising from such services to the same extent as outlined in the prior paragraph. The County and Municipal Members shall cooperate in providing information in their possession required by the District in responding to such audits."

- t. Add Article VII, Section 8.2.2 as follows: "Claims, disputes, and other issues between any of the Parties arising out of or related to Public Works Engineering Services which cannot otherwise be resolved by the applicable Parties shall be first submitted to mediation as mutually agreed by the applicable Parties. Each applicable Party shall be responsible to pay a proportionate share of the costs of the Mediator. In the event mediation is unsuccessful, the claim or dispute may be decided by litigation in the Third Judicial District Court of Salt Lake County, Utah. Unless the provision of Public Works Engineering Services is otherwise terminated pursuant to the provisions hereof or as otherwise agreed to by the applicable Parties in writing, during litigation of any such dispute the District shall continue to provide Public Works Engineering Services in accordance with the terms of this Agreement. The County and Municipal Members shall continue to perform their commitments under this Agreement."
- u. Amend and replace Article IX, Section 9.1(D) as follows: "The District may be funded by Sales Tax Revenues, by class B and C roads account revenues, by cable franchise fees, by grants and by fines, fees, charges, levies, property taxes, or other available funds. Such funds will be the District's source of funds to make payments to the County or provide Public Works Engineering Services and planning and development services required by this Agreement and, in the event and to the extent such funds are not timely provided to the District, the District's obligations to make payment to the County or provide Public Works Engineering Services and planning and development services hereunder shall be proportionately abated until such time as the required funding is provided to the District. The District shall be responsible for formulating and approving its annual budget and the County shall be responsible for formulating and approving its annual budget and, in particular, the annual budget of each County division

and department that will or may provide any Service to the District as provided in this Agreement.

v. Amend Attachment “A-1” as follows:

The first paragraph related to services provided is retained in its entirety.

The second paragraph entitled “Budget” is replaced with the following language: “Subject to available funds, the District shall fund the actual cost of Public Works Engineering Services as set forth in the annual District budget and subsequent amendments to that budget, as approved by the District Board. NOTE: The District General Manager will retain the authority, to the extent delegated by the District Board, to approve all field change orders and other budgetary matters impacting the cost of the project services within the approved budget.”

The “Overhead” paragraph is hereby deleted.

Add a paragraph with the following language. The “county engineer” and “public works engineer” referenced in the Salt Lake County Code shall be the Salt Lake County Division Director of Flood Control Engineering (“Director”). Notwithstanding sections 1.2.2, 1.4.2, and 2.1 of this Amendment, the Director shall have the discretion to provide direction to the District regarding any area of responsibility that the Salt Lake County Code assigns to the county engineer and/or the public works engineer for the unincorporated county. Additionally, the District shall regularly report to the Director its day-to-day actions in such areas of responsibility assigned to the county engineer and/or public works engineer. The County will invoice the District for personnel costs related to the engineering work performed by the Director for the unincorporated county.

2. To accomplish the transition of Public Works Engineering Services from the County to the District, the Parties agree to the following additional terms:
 - a. “The District will need to lease from the County that office space at the Salt Lake County Government Center depicted in the attached Exhibit 1 from January 1 – 31, 2025 (“Engineering Leased Space”). The Engineering Leased Space shall include use of the computer equipment, copiers, and small office machines located therein. The lease rate for the Engineering Leased Space during this one-month term shall be \$6,524.25 (\$17.21/sq.ft., 4,462 sq.ft., + \$125/month parking fees). If needed, the District may lease the Engineering Leased Space thereafter at the same rate on a month-to-month basis in accordance with the Lease Agreement between the County and District, dated September 15, 2022 (“MSD Planning & Development Lease”); the District shall provide the County notice of the same by January 15, 2025 in accordance with the MSD Planning & Development Lease. The Engineering Leased Space shall be leased upon the same terms and conditions as the MSD Planning & Development Lease. To the

extent any inconsistencies exist between this Amendment and the MSD Planning and Development Lease, this Amendment shall govern.

Rent for the Engineering Leased Space will be billed by the Salt Lake County Facilities at the same time and manner as the space subject to the MSD Planning and Development Lease.

- b. The County and District acknowledge that County employees who become District employees as part of the transition of engineering services outlined in this Amendment will need to retain their key cards to the Salt Lake County Government Center and agree to the same so long as the District leases the Engineering Leased Space from the County. The District will return these key cards to the County at the time it vacates the Engineering Leased Space.
- c. As part of the transition of Public Works Engineering Services from the County to the District, the County will be assigning contracts, work orders, task orders, and the like to the District for various services performed by contractors for the County (collectively "Contracts"). Many of those Contracts have retainage provisions wherein the County retains certain moneys from contractors until services are completed, after which the retainage is paid to contractors. For these retainage amounts, as of January 1, 2025, and thereafter, the District will assume the retainage liability as of January 1, 2025, and will make payments to contractors for these payment types as and when due.

Additionally, work on assigned Contracts will be performed by contractors for County in 2024 but billed to the County in 2025. Beginning in January 2025, County will continue to process payments for invoices for work performed under assigned Contracts through December 31, 2024. Consistent with current County billing practice, County will submit these invoices- to District for reimbursement in January and February 2025.

Following December 31, 2024, the District will take full responsibility for all payments and reimbursements for engineering services rendered, with the County forwarding any relevant invoices it receives for such payments to the District.

- d. The District agrees that the County has the right to bill the District for the following items, some of which will be billed after the January-February 2025 closeout period:
 - i. Indirect overhead costs incurred in 2024, as outlined in the original Exhibit A-1 to the Agreement;
 - ii. Reasonable costs for the accounting work needed to close out the County's Public Works Engineering books, including the fiscal team's

time to finalize payments and conclude transactions with Salt Lake County Mayor's Finance;

- iii. Reasonable costs incurred by Flood Control Engineering staff through January 31, 2025, to complete the transition; and
 - iv. The actual Public Works Engineering personnel and operating expenses through December 31, 2024.”
- 3. The Parties covenant and agree that, from and after the effective date of this Assignment, the Town of Brighton is and shall be a Party to the Agreement as previously amended and as amended by this Amendment the same as each of the other Municipal Members.
 - 4. Should, for any reason, this Amendment not be effective under the Interlocal Cooperation Act, it is nevertheless the intent and agreement of the Parties that the Agreement, as previously amended, shall be incorporated herein by reference and shall be effective separate and apart from the Interlocal Cooperation Act to the maximum extent allowed by law. It is also the intent and agreement of the parties that, once two or more parties have satisfied the requirements stated in paragraph 6 below, this Amendment shall be fully effective and binding upon those Parties and, as additional parties satisfy the requirements of paragraph 6 below, they shall also be bound by this Amendment.
 - 5. All other provisions of the Agreement and all amendments thereto shall remain in full force and effect.
 - 6. As required by the Interlocal Cooperation Act, Title 11, Chapter 13 of the Utah Code (the “Interlocal Act”), this Amendment shall be effective on December 31, 2024 so long as the following have taken place:
 - a. This Amendment shall be approved by the governing body of each Party, pursuant to Section 11-13-202.5 of the Interlocal Act;
 - b. This Amendment shall be reviewed as to proper form and compliance with applicable law by a duly authorized attorney on behalf of each Party, pursuant to Section 11-13-202.5 of the Interlocal Act;
 - c. A duly executed counterpart of this Amendment shall be filed with the keeper of records of each Party, pursuant to Section 11-13-209 of the Interlocal Act.

IN WITNESS WHEREOF, the Parties execute this Amendment on the respective dates stated below.

SALT LAKE COUNTY

By: **Lisa Hartman** Digitally signed by Lisa Hartman
Date: 2024.12.23 11:23:49
-07'00'

Mayor or Designee

Date: _____

REVIEWED AS TO FORM/LEGALITY
Zachary D. Digitally signed by Zachary D.
Shaw
Date: 2024.12.23 07:40:01
-07'00'
Shaw

Attorney representing Salt Lake County

**GREATER SALT LAKE MUNICIPAL
SERVICES DISTRICT**

By: _____
Chair

Date: _____

APPROVED AS TO FORM

Attorney representing Greater Salt Lake
Municipal Services District

TOWN OF COPPERTON

By: _____
Mayor

Date: _____

APPROVED AS TO FORM

Attorney representing Town of Copperton

EMIGRATION CANYON

By: _____
Mayor

Date: _____

APPROVED AS TO FORM

Attorney representing Emigration Canyon

CITY OF KEARNS

By: _____
Mayor

Date: _____

APPROVED AS TO FORM

Attorney representing City of Kearns

MAGNA CITY

By: _____
Mayor

Date: _____

APPROVED AS TO FORM

Attorney representing Magna City

WHITE CITY

By: Caroline F. Hunt
Mayor

Date: 1-2-25

APPROVED AS TO FORM

Paul H. Hilt
Attorney representing White City

TOWN OF BRIGHTON

By: _____
Mayor

Date: _____

APPROVED AS TO FORM

Attorney representing Town of Brighton

■ Integrated Water and Land use in the General Plan

CITY GRANT CONTRACT CHECKLIST

THE WATER ELEMENT NEEDS TO INCLUDE:

- ☐ The effect of permitted development or development patterns on water demand and water infrastructure. This is asking you to develop a water budget.
- ☐ Methods of reducing water demand and per capita water use for existing development.
- ☐ Methods of reducing water demand and per capita water use for future development.
- ☐ Modifications that can be made to a local government's operations to reduce and eliminate wasteful water practices.
- ☐ If the city is located within the Great Salt Lake Watershed, they must consider how their general plan water element will impact Great Salt Lake.
- ☐ How regional water conservation goals will be achieved through the general plan water element.
- ☐ If your community is required to adopt a water conservation plan, the Planning Commission must recommend the following:
 - Water conservation policies to be determined by the municipality.
 - Landscaping options within a public street for current and future development that do not require the use of lawn or turf in a parkstrip.
 - Changes to an ordinance that promotes the inefficient use of water.
 - Low water use landscaping standards for a new:
 - Commercial, industrial or institutional development.
 - Common interest community.
 - Multifamily housing project.

THE FOLLOWING COORDINATION NEEDS TO INCLUDE:

- ☐ The city will consult with the Division of Water Resources, the Division of Drinking Water, and the Department of Agriculture and Food through email, phone calls, meetings, or planning comments.
- ☐ Provide the Division of Water Resources a final general plan water element with all aforementioned elements prior to receiving their entire grant award.
- ☐ *If the city awardee is receiving funding specifically related to coordinated planning, the city will provide the Division of Water Resources a report on how funding was used to support coordinated planning for a general plan's integrated land and water use element.*



Contact: CityCountyPlanning@utah.gov
For more information, visit Water.utah.gov/water-general-plan