



**WHITE CITY METRO TOWNSHIP COUNCIL
MEETING AGENDA**

Thursday, June 2, 2022

6:00 PM

*****Amended*****

White City Water Improvement District
999 E Galena Drive, White City 84094

PUBLIC NOTICE IS HEREBY GIVEN that the White City Metro Township Council will hold a regular meeting on the **2nd day of June 2022** at the White City Water Improvement District, 999 E Galena Drive, White City, Utah as follows:

This meeting will be held at the anchor location and electronically for members of the staff and/or public that cannot attend due to continuing concerns regarding the COVID-19 pandemic or other health reasons. Seating may be limited and restricted to the City Council, staff, participants, and limited numbers of the general public. Those interested in attending electronically should follow the information noted at the end of this agenda. **

****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.**

6:00 PM – BUSINESS MEETING

1. Introduction of Chief Burchett, Unified Fire Authority
2. Discussion / Clarification of Agenda Items
3. Discuss Update on Engineering Projects [*Shane Ellis, MSD Engineer*]
4. Discuss Changes to Moderate Income Housing Planning Requirements from HB 462 approved in the 2022 Legislative Session [*Erin O'Kelley, Long Range Planner*]
5. Discuss Modifications to the White City Code Titles 18 Subdivisions and Title 19 Zoning [*Erin O'Kelley, Long Range Planner*]
6. Discuss Emergency Communications Plan [*James Woodward, Emergency Manager*]
7. Close Staff Meeting and Recess until Public Meeting

AFTER UP TO A 10 MINUTE RECESS – OPEN PUBLIC MEETING

1. **Welcome and Determine Quorum**
2. White City Financial Report [*Dave Sanderson, Financial Manager*]
3. Unified Fire Authority – *CPT Ken Aldridge*
4. Unified Police Department – *Chief Randy Thomas and/or Detective Jeff Fenton*

5. **Public Comments** -- (*Limited to 3 minutes per person*) Any person wishing to comment on any item not otherwise scheduled for public hearing on the agenda may address the Council at this point by stepping to the microphone and giving their name for the record. ***Comments should be limited to not more than three (3) minutes unless additional time is authorized by the Governing Body.***

6. **ACTION ITEM**

6.1 Approval of Minutes:

1. *May 5, 2022

7. **COUNCIL REPORTS**

7.1 Mayor Flint

7.2 Council Member Allen Perry

7.3 Council Member Linda Price

7.4 Council Member Phillip Cardenaz

7.5 Council Member Scott Little

8. **ADJOURN**

** GoToMeeting Option

White City Metro Township Council Meeting

Thu, Jun 2, 2022 6:00 PM - 9:00 PM (MDT)

Please join my meeting from your computer, tablet, or smartphone.

<https://meet.goto.com/291862533>

You can also dial in using your phone.

United States: [+1 \(224\) 501-3412](tel:+12245013412)

Access Code: 291-862-533

Upon request with three working days' notice, the MSD for the Metro Township will provide free auxiliary aids and services to qualified individuals (including sign language interpreters, alternative formats, etc.). For assistance, please call (385) 468-7130 – TTY 711.

For Further Information, the website for White City Metro Township is: www.whitecity-ut.org

Posted On: June 1, 2022

**MEMORANDUM: 2022 MODERATE INCOME HOUSING AMENDMENTS PER STATE
STATUTE**

TO: White City Metro Township Council

FROM: MSD Planning Staff

DATE: May 24th, 2022

SUMMARY

During the legislative session this year, the state approved HB 462, which made updates to SB34 (2019). HB 462 Housing Affordability Amendments have made significant changes to the process and requirements for community moderate-income housing plans regarding both implementation and annual reporting on how the community fulfills its housing plan goals. The planning staff has been reviewing the resources provided by ULCT (Utah League of Cities and Towns) and WFRC (Wasatch Front Regional Council) to understand how these changes impact the communities serviced by the Greater Salt Lake Municipal Services District (MSD). The exhibits attached in this memo are a collection of resources from ULCT, WFRC, and the legislation discussed.

ULCT and WFRC, with many other partners, were involved in drafting the bill. During the session, there were four main bill goals (from ULCT).

1. To meet the needs of people of various income levels living, working, or desiring to live or work in Utah communities.
2. To allow people with various incomes to benefit from and fully participate in all aspects of neighborhood and community life.
3. To determine how the jurisdiction will provide a realistic opportunity to meet the need for additional moderate income housing within the next five years.
4. To tie state project and grant funding with communities' demonstrated compliance with the moderate income housing requirements.

The changes discussed further in this memo regarding Moderate Income Housing Changes which modify Utah Code [Section 10-9a-408](#) and [Section 10-9a-403](#), are those that most impact the Metro Townships and will require the most significant staff time. The State Code changes become effective June 1, 2022, and will need to be completed by October 1, 2022.

EXHIBITS

1. Section 10-9a-403 (Effective 6/1/2022)
2. Section 10-9a-408 (Effective 6/1/2022)
3. Section 10-9a-404
4. Section 10-9a-204
5. White City Moderate Income Housing Plan (adopted in 2019).

ANALYSIS

While not all the changes in the legislation impact Metro Townships, the changes made in HB 462 can be broken down into the following sections:

1. **Moderate Income Housing Plan Changes** (discussed in detail below)
2. **Station Area Plan Requirements** – These changes impact communities that have or plan to have station areas with a fixed rail or BRT (Bus Rapid Transit).
3. **Changes to Internal Accessory Dwelling Units** – Prohibits local governments from charging impact fees to IADUs constructed within an existing dwelling.
4. **Changes to the Point of the Mountain** – Applies to changes at the Point of the Mountain area. These changes do not apply to Metro Townships.
5. **Changes to the Olene Walker Board** – Modifies the Olene Walker Housing Board changes. This does not apply to Metro Townships.
6. **Other Changes and Appropriations** – Other changes include rural housing funds, housing affordability data and methodology, public transit hubs, and appropriations.

Moderate Income Housing Plan Changes

These changes most significantly impact the Metro Townships and are where staff are required to focus their time. **The changes outlined in this section will need to be completed by October 1, 2022.**

Change #1: The menu items provided in the bill have been altered and expanded from 17 to 24 options now available for communities. The new options are as follows:

24 Strategy options (2)(b)(iii) (line 679):

- A. Rezone for densities necessary to facilitate the production of moderate-income housing.
- B. Demonstrate investment in the rehabilitation or expansion of infrastructure that facilitates the construction of moderate income housing.
- C. Demonstrate investment in the rehabilitation of existing uninhabitable housing stock into moderate income housing.
- D. Identify and utilize county general fund subsidies or other sources of revenue to waive construction related fees that are otherwise generally imposed by the county/municipality for the construction or rehabilitation of moderate income housing.
- E. Create or allow for, and reduce regulations related to, internal or detached accessory dwelling units in residential zones.

- F. Zone or rezone for higher density or moderate income residential development in commercial or mixed-use zones near major transit investment corridors, commercial centers, or employment centers.
- G. Amend land use regulations to allow for higher density or new moderate income residential development in commercial or mixed-use zones near major transit investment corridors.
- H. Amend land use regulations to eliminate or reduce parking requirements for residential development where a resident is less likely to rely on the resident's own vehicle, such as a residential development near major transit investment corridors or senior living facilities.
- I. Amend land use regulations to allow for single room occupancy developments.
- J. Implement zoning incentives for moderate income housing units in new developments.
- K. Preserve existing and new moderate income housing and subsidized units by utilizing a landlord incentive program, providing for deed restricted units through a grant program, or establishing a housing loss mitigation fund.
- L. Reduce, waive, or eliminate impact fees related to moderate income housing.
- M. Demonstrate creation of, or participation in, a community land trust program for moderate income housing.
- N. Implement a mortgage assistance program for employees of the county/municipality, an employer that provides contracted services for the county/to the municipality, or any other public employer that operates within the county/municipality.
- O. Apply for or partner with an entity that applies for state or federal funds or tax incentives to promote the construction of moderate income housing, an entity that applies for programs offered by Utah Housing Corporation within that agency's funding capacity, an entity that applies for affordable housing programs administered by the Department of Workforce Services, an entity that applies for affordable housing programs administered by an association of governments established by an interlocal agreement under Title 11, Chapter 13, Interlocal Cooperation Act, an entity that applies for services provided by a public housing authority to preserve and create moderate income housing, or any other entity that applies for programs or services that promote the construction or preservation of moderate income housing.
- P. Demonstrate utilization of a moderate income housing set aside from a community reinvestment agency, redevelopment agency, or community development and renewal agency to create or subsidize moderate income housing.
- Q. Demonstrate implementation of any other program or strategy to address the housing needs of residents of the municipality who earn less than 80% of the area median income, including the dedication of a local funding source to moderate

- income housing or adoption of the land use ordinance that requires 10% or more of the new residential development in a residential zone be dedicated to moderate income housing.
- R. Create a housing and transit reinvestment zone pursuant to Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act.
 - S. Eliminate impact fees for any accessory dwelling unit that is not an internal accessory dwelling unit as defined in Section 10-9a-530.
 - T. Create a Program to transfer development rights for moderate income housing.
 - U. Ratify a joint acquisition agreement with another local political subdivision for the purpose of combining resources to acquire property for moderate income housing.
 - V. Develop a moderate income housing project for residents who are disabled or 55 years old or older.
 - W. Develop and adopt a station area plan in accordance with section 10-9a-403.1.
 - X. Create or allow for, and reduce regulations related to, multi-family residential dwellings compatible in scale and form with detached single-family residential dwellings and located in walkable communities within residential or mixed-use zones.

Change #2: Communities must provide implementation as part of their moderate income housing plan.

There are no explicit details about what this implementation plan looks like, but at a minimum, the implementation plan must include a **timeline to implement the required strategies**. If the strategies include adopting new legislation, it would be anticipated that the implementation plan will describe the estimated time of adoption and other milestones as are necessary for adoption.

Change #3: Annual reporting requirements have been modified and the timeline has been adjusted.

Instead of delivering reports on December 1st of every year, reports are now due on October 1st. The reporting period is now tied to the City's fiscal year. The first reporting year for 2022 must include the updated MIH plan with the implementation plan and new strategic choices. Subsequent reporting years must include the community's MIH plan, description of each action and implementation, description of land use regulations adopted, description of barriers encountered, description of how the private sector and market have responded, and information regarding IADUs in the community, as well as recommendations to the state about implementation. The new reporting forms will be released to the staff in July of this year.

Change #4: Prioritization and penalties have been changed.

Priority Consideration: If a community adopts 5 strategies rather than the minimum requirement of 3 strategies and the Department of Workforce Services (DWS) determines the community complies with three of the strategies, the community may receive priority consideration for funding pools such as the Transportation Investment Fund (TIF), Transit Transportation Investment Fund (TTIF), and the COVID-19 local assistance matching grant. If a municipality does not meet these requirements, they will still be able to apply for funding from these programs but will not be given priority status.

Penalties: If a community is found to be in violation of the minimum requirements of HB 462, notice will be sent to the Community, UDOT, and the Governor’s Office of Planning and Budget (GOPB), and that community will not be eligible for any funding from TIF, TTIF, or COVID-19 local assistance matching grants. Once the notice has been delivered to the required agencies, the legislative body of the municipality (Council) has 90 days from the day the notice is sent to cure identified deficiencies or they will lose eligibility for TIF/TTIF funding.

ACTION RECOMMENDATIONS

As a result of the approved legislation that became effective on June 1, 2022, the Metro Townships will need to complete the following actions by October 1, 2022. The MSD planning staff will facilitate this process and perform operations relating to the drafting of documents, public engagement, reviews by the Planning Commission and City Councils, and complete the reporting requirements for the community. The reporting forms will be made available to communities by July 1, 2022.

Action #1 Public Engagement and Education on Updates (June/July)

The moderate income housing plans, as part of the general plans, are created with a built-in public engagement process to let the public understand and weigh in on what strategies the community should take to increase the amount of affordable housing. Depending on the strategies chosen, neighborhoods are impacted differently. Communities that put more emphasis on increasing moderate income housing in commercial areas and new developments may see less change than communities that choose strategies focused on single-family neighborhoods. Some communities, like Metro Townships in Salt Lake County, may have limitations on choices which can put even greater strain on choosing the options in the moderate income housing plans.

Therefore, the MSD planning staff is recommending that some public engagement be completed during the months of June, July, and possibly August to keep the public informed and able to engage in the changes being made to the moderate income housing plan.

There are four goals for the public engagement events that staff would like to accomplish.

1. Educate the public on these changes to build an informed community regarding moderate income housing needs and planning requirements.

2. Help the public understand the pros and cons of different choices related to moderate income housing including the potential impacts the strategies may have on communities.
3. Collect feedback on possible strategies that would be suitable for the community or that the public would support.
4. Collect feedback on ways to implement the possible strategies that could be chosen.

Action #2 Update the moderate income housing plan. (July/August)

Once the public has given feedback on the possible strategies they would support, staff will begin working on updating the plan with these strategies to meet state requirements. MSD planning staff will work with the Commission, Council, and stakeholders to update the Moderate Income Housing Plan with these changes, including the addition of an implementation plan and timeline.

Action #3 Adoption and Reporting (September)

The changes to the Moderate Income Housing Plan will need to be formally adopted before October 1, 2022. This process is similar to making an update or amendment to the General Plan and will be noticed and processed as such. This means it will have at least one public hearing held with the Planning Commission. The public hearing is required to follow Utah Code 10-9a-404 and 10-9a-204. For the planning commission a notice of a public hearing is required at least 10 calendar days before the public hearing. For any subsequent public hearings, a notice is required at least 10 calendar days before the public hearing. For any subsequent ***public meetings***, a notice of 24 hours is required following 10-9a-204.

MSD staff will work on the reporting form that is also due by October 1, 2022. The State's new reporting form will be made available to staff and the public on July 1, 2022.

TIMELINE RECOMMENDATIONS

With the timeline required by state law to complete the following actions by October 1, 2022, staff is recommending the following timeline:

- June and July will be dedicated to public engagement and collecting feedback on the possible strategies.
- August and September will be dedicated to making the updates in the plan, completing the reporting form, and working with the Planning Commission and Metro Township Council on adoption.

CONCLUSION

With the following changes and actions in mind, staff is requesting that the Council review the updates required and provide feedback to staff on the timeline and operations required to complete the changes by October 1, 2022. The MSD planning staff will work closely with the community and modify the process, where requested, to provide quality customer service while trying to adhere to strict deadlines created by the State.

MEMORANDUM: WHITE CITY 2022 ORDINANCE UPDATES

TO: White City Planning Commission and Council

FROM: MSD Planning Staff

DATE: May 24th, 2022

SUMMARY

MSD Planning & Development Services Staff (“PDS”) have been tasked by the Metro Townships and Town of Brighton to lead ordinance update efforts for each respective community. For the remainder of 2022, PDS will be drafting revisions to Titles 18 Subdivisions & 19 Zoning, respectively. Staff will work closely with the Planning Commission and Council to review drafted materials and lead ordinance revisions through the formal adoption process. **This project has an anticipated end date of December 2022.**

Land Use Ordinances determine the use, development, and subdivision of property within a municipality. A municipality’s right to implement land use ordinances is tied to its “Police Power” (or to the essential task of protecting public health, safety, and welfare). Private property rights are balanced with public needs, in order to ensure safe, equitable, and sustainable development.

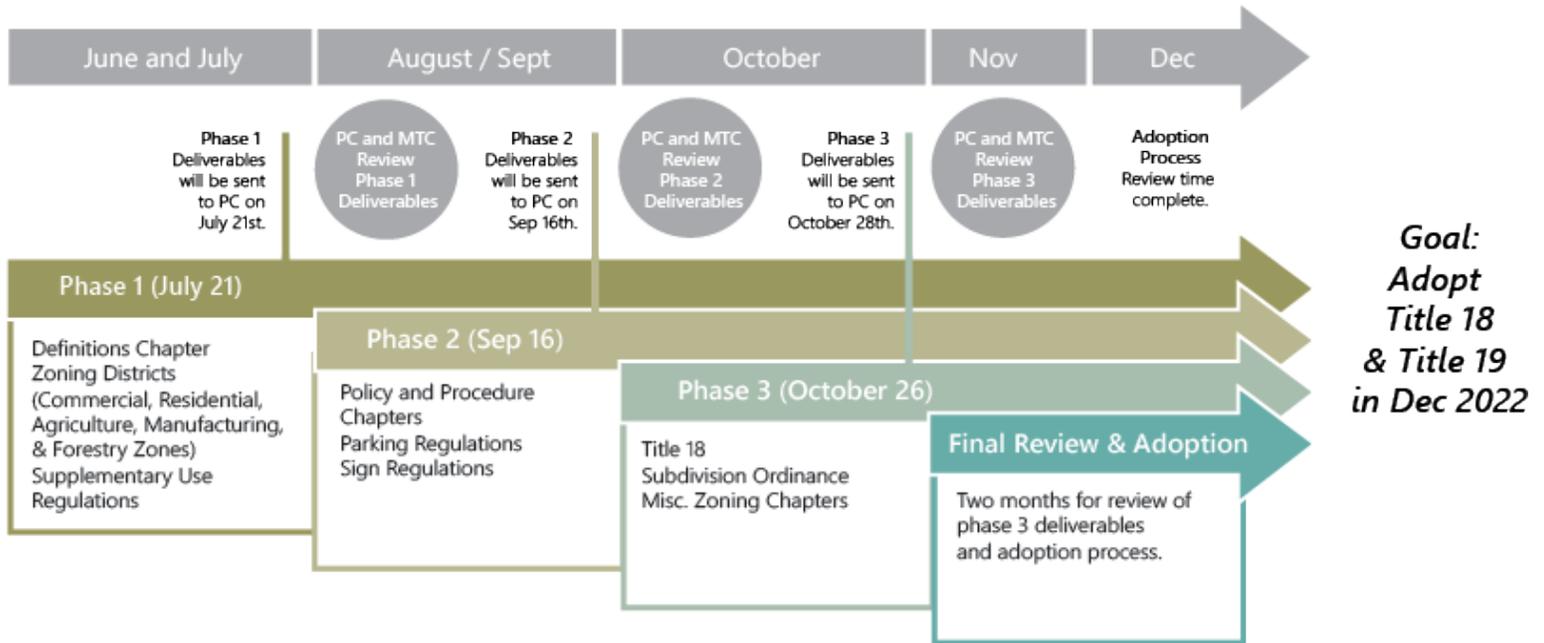
The 2022 Land Use Ordinance revisions are intended to accomplish several **objectives, including:**

- Ensuring compliance with State Legislation.
- Encouraging conformity with adopted General Plans.
- Promoting ease of use for staff and residents.
- Meeting the unique needs and preserving the character of the community.

TIMELINE

Staff has broken the project down into three phases, as shown in Figure 1. At the end of each phase, draft versions of the specified chapters will be delivered to the Planning Commission and Council for their review and feedback. When all of the drafted chapters have been reviewed, a final draft version of Titles 18 & 19, with revisions as applicable, will be presented for adoption.

Figure 1: Proposed Timeline for Ordinance Updates.



Credit: MSD PDS, 2022 (see larger graphic in exhibits).

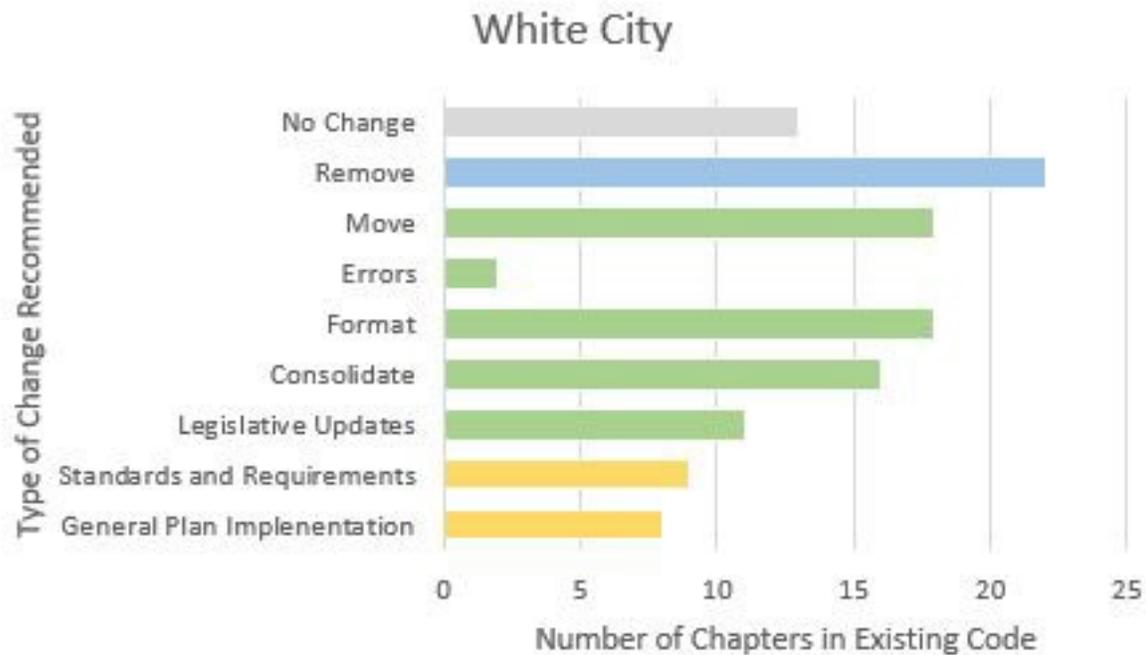
Staff will work hard to prepare a high-quality draft of Titles 18 & 19 that can be considered by the Planning Commission and adopted by the Council in December of 2022. We recognize our communities’ urgency to update its codes before the 2023 State Legislative Session.

TITLE 19 ANALYSIS

In the first quarter of 2022, Erin O’Kelley (Long Range Planner) performed an in-depth analysis of existing Title 19 Ordinances to provide a basis from which the project team could begin their revisions. This analysis helped the team understand how much time needed to be allotted for various tasks, such as removing outdated sections or obsolete zoning districts, consolidating materials for ease of use, and updating language to reflect recent legislative changes and the vision of the General Plan.

The methodology used in the analysis of Title 19 is included as Exhibit A. Figure 2 comprehensively portrays the work that needs to be completed on White City’s Ordinances. This table is an estimate of what will be expected in the coming months but based on the feedback from the community there may be some changes as requested.

Figure 2: Title 19 Recommended Actions.



Credit: MSD PDS, 2022.

The bar chart is color-coded to show changes that staff expect to require a low, medium, or high effort. The low-effort actions include the removal of certain sections of code that are no longer applicable. Medium-effort actions involve moving, reformatting, or consolidating chapters or sections of the ordinance, as well as bringing those sections into compliance with State Code. Finally, high-effort actions are those that require an updating of chapters or sections in order to improve standards and requirements or facilitate General Plan implementation. In addition to greater staff expertise necessary for the high-effort changes, staff anticipate that those actions will trigger a higher level of engagement from the community. **As a general strategy, we have elected to draft the 'High-Effort' ordinance updates first so that the Planning Commission and Council have the most time to look over those sections before adoption. Thus, you will find many of the High-Effort Draft Chapters delivered at the end of Project Phase 1.**

RECOMMENDED UPDATES

As previously outlined, the main objectives of the ordinance update are to:

- Ensure compliance with State Legislation.
- Encourage conformity with adopted General Plans.
- Promote ease of use for staff and residents.
- Meet the unique needs and preserve the character of the community.

We have highlighted a few of the specific updates that are needed in order to meet these objectives. Please note that the following lists are not exhaustive.

Recommended Legislative Updates:

- Update noticing requirements.
- Add language on Critical Infrastructure Materials.
- Revise conditional use language to ensure standards are 'reasonable and objective'.
- Ensure that ordinances meet new restrictions on development agreements and on design standards for residential areas.
- Update subdivision ordinance to reflect recent legislation.

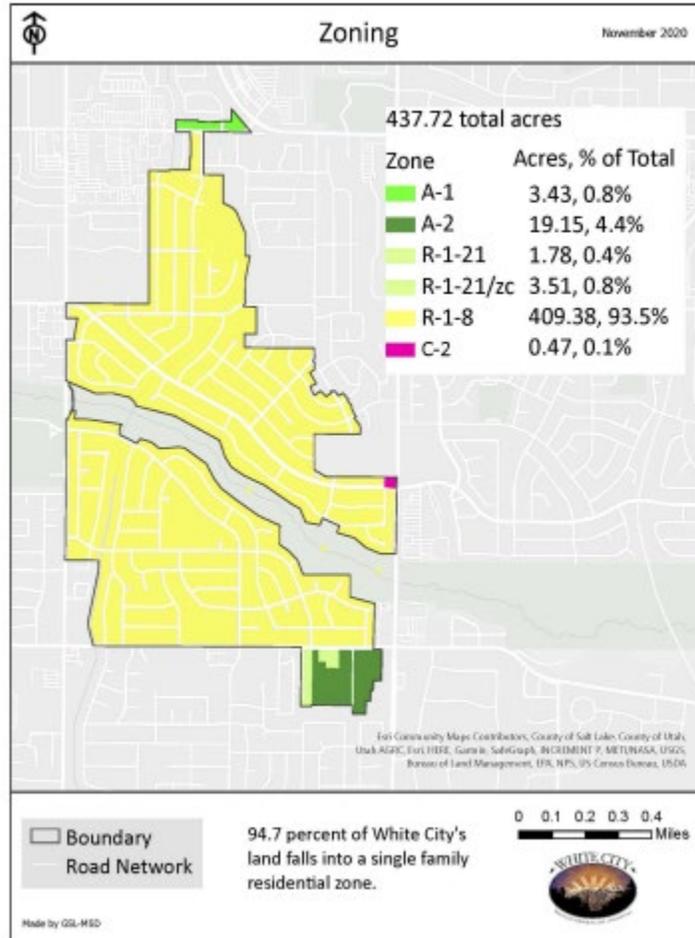
Recommended Procedural Updates:

- Clearly articulate the standards and procedures for applying for / receiving various land use permits.
- Consider the addition of a Conditional Use Administrative Approval (CU).
- Consider the addition of an administrative approval for subdivisions of less than five lots.
- Add a process for approving townhomes and other for-sale units on properties of less than three acres.
- In collaboration with the legal team, update Floodplain Permit procedures.

Recommended Community Priority Updates:

Although there may be some overlap in code changes between MSD Communities, ordinances will need to be customized to each community to best represent the community's overall vision and preferences for regulation and enforcement. For White City, staff is recommending the following changes to the code. The council may add modify, or remove anything, as they see fit.

1. Remove all zoning districts that are no longer applicable or no longer exist in the current zone map. A link to the current zone map can be found [here](#).



2. Adopt a new zone for parks and open space to be applied to Big Bear Park.
3. Correct all errors in the code that were adopted from the previous code which belong to Salt Lake County, including names, dates, applicability etc. An example of this can be found in Section 19.02 when the zoning code is referred to as the "Uniform Zoning Ordinance of Salt Lake County, Utah". [Click here to see.](#)
4. From the remaining zones chapters that will stay in the White City code, review the zones for compatibility with the General Plan, review the code for legislative updates required, and other changes as deemed by the Planning Commission or Council.
5. Review the code for ways to improve language for code enforcement, like changes for parking and property maintenance.
6. Reorganize the code and consolidate chapters to be more user friendly for staff and property owners and residents. This may also involve adding graphics, tables, or flowcharts, where appropriate to help in understanding concepts.

METHODOLOGY (PROCESS & COMMUNICATIONS)

Work on ordinances can be extremely complicated. Staff have designed the following methods to make it easier for all of us to share ideas, communicate with one another, and craft a high-quality land use ordinance. If this methodology does not work for your community, please let our staff know so that we can adjust our process accordingly.

Code Format: Staff anticipates that this ordinance will be a hybrid code (a mix of form-based and Euclidean Zoning). That is, the code will establish both use regulations and design standards, where applicable. To the extent possible, staff will use images and flowcharts to illustrate ideas and facilitate ease of use.

The layout of the code will follow the formatting established by the legal team, through their work on other Titles. Numbering, indentation, and labeling will be consistent throughout the ordinance to improve the user experience.

Draft Deliverables: At the end of each project phase, staff will deliver a package of Chapters to the Planning Commission and Council for their review. These Chapters will be presented as a cleaned-up PDF document that shows only the draft language. The document should facilitate easy reading and review. The preferred approach of staff is to repeal and replace all of Titles 18 and 19 when the time comes to adopt. As such, staff will not be delivering red-lined versions of previous ordinances (the team will be providing new chapters with some direction to the Commission and Council regarding where old sections live in the new draft code).

To the extent possible, the project team asks that the Commission and Council consolidate their comments on packaged draft documents so that staff can review requested revisions all at once. Staff will adopt a versioning system to ensure that changes are adequately recorded and that the most up-to-date versions are being worked on.

Communications: In addition to the deliverables at the end of each project phase, staff anticipates sending monthly reports to the Commission and Council detailing progress on the effort. The project is a team effort, but each community will be assigned 1-2 planners, the assigned planner for White City is:

Erin O'Kelley
Long Range Planner
eokelley@msd.utah.gov

Additionally, when the Commission and Council have finished reviewing Chapters, please send comments and revisions to the planner, who will work with the team on addressing community needs.

Over the course of this project, our team will do our best to maintain a steady presence at Commission and Council meetings and be available to discuss or workshop various sections of the code.

Future Ordinance Work: Comprehensive ordinance updates sometimes take communities several years to complete. We recognize the urgency of our member-communities to complete revisions to Titles 18 & 19 before the 2023 Legislative Session. However, we want to remind you that these ordinances may be amended in the future, as well. If community conditions change to warrant new zoning requirements, or if State Code again dictates amendments, and even if something is later found to not be working for the community, staff will be here to help you amend ordinances. Once we complete the 2022 Ordinance Updates, future clean-up will be much easier to manage.

CONCLUSION

Staff is looking for feedback on the recommended changes outlined in this memo. It is important that the key community priorities best represent the community vision that has been created in the General Plan and upheld in other metro township efforts. Because of the hard deadline, staff intends to continue work on this effort and continue to give monthly updates to the community and planning commission. During public meetings it is anticipated that the planning commission and council will have reviewed the materials ahead of time and come prepared with changes to keep the project on schedule to complete by December 2022.

EXHIBIT A

**For more detailed information on the Title 19 Analysis, please reach out to your points of contact.*

SUMMARY: The project team has reviewed all of Title 19 for the Metro Townships and Town of Brighton Ordinances to determine the degree of changes required for each Title Chapter or Subchapter. In some cases, ordinance chapters have not been amended since the 1980s or before. It is recommended that a municipality's zoning ordinance be updated as frequently as needed to be sure the allowed uses and minimum standards are compatible with the overall vision identified in the community's General Plan, meet all current legal expectations as required by state or federal law, and are fair and appropriate for the municipality's unique situation. Therefore, the types of changes we are recommending are based on each Chapter's subject and are not necessarily indicative of the needed actions for each individual section within that Chapter.

APPROACH: Although there are nonconforming uses and noncomplying structures in all Metro Townships and the Town of Brighton, it is not the intent of staff to increase the likelihood properties may become nonconforming. Therefore, there are **many cases below where staff are not recommending any changes** in the minimum standards for a property or use but are **only recommending that the ordinance be cleaned up**. This includes reformatting to make it **easier to read** by fixing errors, **moving sections to a more appropriate location** in the ordinance, putting unorganized **lists into a table format**, or **consolidating similar topics** into one ordinance chapter to **make it easier for property owners to find their applicable requirements**.

TYPES OF CHANGES RECOMMENDED: To best maximize the resources available to the MSD, Metro Townships, and Town of Brighton, staff have organized the recommended changes by the number of resources, or "amount of effort" needed to accomplish the change. Some changes can be done quicker than others, and it may be recommended that proposed changes to the ordinance be staggered in a way that best uses staff time. It is important to keep in mind, that this is still a comprehensive code update, and all changes should be done with reference and review of each other before being finally adopted. The following changes outlined below are recommended by staff, but it the decision of the Planning Commission, Council, and legal advisers of the Metro Township or Town whether or not to proceed with the recommended changes.

Low effort changes (R)

These changes can be done quickly with minimal staff time.

Remove (R) – Where zones are no longer being used, staff is recommending removal of the Chapter or Sections from Title 19 altogether. This will prevent the zone from being requested in the future and clearly communicate desired uses and zones in ordinances.

Medium effort changes (M, E, F, C, LU)

These changes involve medium effort to make the ordinance cleaner and more organized, but do not involve changing the actual *language originally written in the ordinance*.

Move (M) – It is recommended that certain chapters in Title 19 be consolidated with similar topics. All administrative processes like appeals and conditional use requirements should be in the same spot. All zone requirements that relate to agriculture should be in the same chapter.

Errors (E) – Portions of Title 19 still have errors in the code relating to names, dates, times, or spelling. For example, some parts of Title 19 may still refer to Salt Lake County as the land use authority which is no longer accurate.

Format (F) – Many of the chapters in Title 19 put requirements and standards in a list format. Current best practices for organizing requirements in ordinances is placing them into organized tables wherever possible.

Consolidate (C) – Staff is recommending that all similar zones be consolidated into chapters. For example, currently there are multiple chapters that relate to Forestry and Recreation Zones and Uses; these should be consolidated into one chapter.

Legislative Updates (LU) – Some chapters in Title 19 need to be updated to be compliant with the [Municipal Land Use, Development, and Management Act](#) and all other changes associated with Utah State Code.

High effort changes (S&R, PE)

These changes involve altering *the language of the ordinance* and will require a longer process of review and public engagement.

Standards or Requirements (S&R) – Where minimum requirements for developments are outdated or no longer compatible with the proposed use or a general plan it is recommended that these requirements be changed. The level of public engagement required for this may also be higher than with other sections. For example, it is recommended that all conditional use standards be updated to protect communities from unwanted uses and to ensure that any standards for conditional uses are reasonable and objective.

Public Engagement (PU) – Some changes that are being recommended by staff will require some form of public engagement beyond the standard minimum requirements of land use ordinances and zoning amendments required in [10-9a-502](#). For example, some communities may want to engage residents on design standards for certain districts like a downtown or Town Center.

The White City Metro Township Emergency Communications Plan



2022

TABLE OF CONTENTS

STATEMENT OF PURPOSE	3
CONTEXT AND APPROACH	3
SECTION 1 – ROLES AND RESPONSIBILITIES	4
SECTION 2 – COMMUNICATIONS INTERNAL	4
SECTION 3 – COMMUNICATIONS - EXTERNAL – ECC	4
SECTION 4 – COMMUNICATIONS - EXTERNAL – MEDIA	5
SECTION 5 – COMMUNICATIONS – PUBLIC	5
SECTION 6 – PLAN MAINTENANCE	6
SECTION 7 – RESOURCES	7
EMERGENCY CONTACTS	8
ANNEX A – Emergency Communications Check List	9
ANNEX B – Emergency Situational Awareness	12
ANNEX C – Emergency GO KIT	14
ANNEX D – Public Contact for Metro Township	15
ANNEX E – Sample Press Release Template for MSD	16
ANNEX F = Questions by the EM Duty Officer	17

STATEMENT OF PURPOSE

The purpose of the White City Metro Township Emergency Communications Plan is to provide a guide for the elected officials of White City Metro Township to quickly prepare and respond with timely and accurate communications to internal and external partners during a major emergency or disaster.

Emergencies and disaster situations include, but are not limited to wildfire, flood, storm, earthquake, epidemic, chemical spill, technological hazards created as a byproduct of our modern society, or other calamities threatening life or property.

CONTEXT AND APPROACH

- Most emergencies occur with limited notification or warning and can present an immediate threat to the community.
- Through social media, information and speculation can spread within minutes of the event.
- In consideration of the above, timely and accurate communication is critical for the safety and wellbeing of the community.
- It is critical that White City Metro Township maintains communications with the Greater Salt Lake Municipal Services District (MSD) and the Salt Lake County Emergency Coordination Center (ECC) at the time of a disaster or major emergency.
- During an emergency, whether it is local or countywide, all communications with the public and media shall be handled in conjunction with the Salt Lake County Emergency Management Public Information Officer (EM PIO).

SECTION 1- Roles and Responsibilities

When a major emergency or disaster strikes, the first 12 to 24 hours are vitally important. The purpose of this Emergency Communications Plan is to guide the White City Metro Township Mayor and/or councilmembers.

Prior to an Emergency – Preparedness

Planning, Preparedness, and Training are three of the Goals for the Emergency Communications Plan. This plan recommends the White City Metro Township Mayor, councilmembers, and their designated Communications Liaison Officer (CLO) do the following prior to the emergency:

- White City Metro Township will designate one of the elected officials to act as the Township Communications Liaison Officer (CLO). The CLO can be the Mayor, one of the White City Metro Township members, someone appointed by the council, or the MSD Communications Manager.
- The CLO will work with the Mayor, the Township Council, the Emergency Manager, the MSD Communication Manager, the EM PIO and the Joint Information Center (JIC) if established.

- The White City Metro Township Council will identify a secondary person for the CLO, who will assume the position mentioned above, if the primary person is unable to respond due to illness, injury, vacations, or personal reasons.
- The White City Metro Township CLO, working with the MSD Communications Manager, shall be the spokesperson for the White City Metro Township to the media and the public.
- All messages to the media and the public from the White City Metro Township CLO can or may be reviewed and cleared with the MSD Communications Manager. If the incident becomes large scale and spans multiple jurisdictions, then messages will be coming from the JIC.

Declared Emergency - Local or Countywide Emergency

- The White City Metro Township Mayor or CLO will call the Salt Lake County EM Duty Officer at 801-896-7526. Be prepared to answer questions found in Annex D.
- The White City Metro Township CLO will work directly with the Salt Lake County EM PIO, or JIC, if it is established, in the development and sending of all Integrated Public Alert and Warning System (IPAWS) messages during an emergency or a major disaster.
- The White City Metro Township CLO will work directly with the Salt Lake County EM PIO in the development and sending of all Wireless Emergency Alerts (WEA) for cell phones and emergency Alert System messages (EAS) for radio and television, at the time of an emergency or major disaster.
- The White City Metro Township CLO will use the Pre-Incident/Event or Emergency Response checklist (Annex A.)
- It is recommended that the Township Communications Liaison Officer have a Go Kit (Annex C)

SECTION 2 – Communications – Internal

The White City Metro Township CLO or their designee will:

- Determine if cell and landline phones are available. If available, contact the Mayor, the members of the White City Metro Township Council, and advise them of the situation.
- Determine if internet capability is available. If available, contact the Salt Lake County Emergency Coordination Center (ECC) and the EM Public Information Officer (EM PIO) and advise them of their capability.
- Phones (landlines and cell phones) will be the primary means of communication between ECC and the White City Metro Township. Determine if text messaging is available. It is often the most resilient in a large-scale emergency.

- If unable to contact township mayor or council members, try your GETS number. This number will put you in a priority status above other calls.
- If township or town has radios, ensure they are operable.
- If there is a Ham radio available in your community, where is it located? It is located at _____. The HAM Frequency is _____. Make contact with the HAM operator.

SECTION 3 - Communication Availability with the Emergency Coordination Center (ECC) – External

At the time of a declared local or countywide emergency, the White City Metro Township CLO will:

- Make cell or landline phone contact with the ECC and the EM PIO or JIC. Contact numbers in Section 7 Resources.
- Work directly with the EM PIO or JIC, if established.
- When contacting the ECC, the EM PIO, or JIC, give your name, metro township name, and your callback number. Be prepared to give an assessment of the conditions in your township. Emergency Situation Assessment Checklist (Annex B).
- Ensure that this assessment coordinates with those making entries into WebEOC for White City Metro Township.

SECTION 4 - Communication External – Media

- If the emergency is local, the White City Metro Township CLO will contact the Salt Lake County EM PIO to coordinate with the media.
- If the emergency is large or countywide, media messages will be forwarded to the White City Metro Township CLO from the county EM PIO or JIC if it is established.
- The White City Metro Township CLO will use cell, landline, texting, or satellite phone (if available) to contact the SLCo EM PIO.
- The White City Metro Township CLO media releases, EAS and WEA alerts that are approved and coordinated, with Salt Lake County EM PIO or Joint Information Center (JIC) as necessary.

SECTION 5 – Communications External - Public

- The White City Metro Township CLO will use any messages, press releases, social media posts, etc. for the public that have been authorized by the Salt Lake County EM PIO or JIC. The White City Metro Township CLO will work with the EM PIO/JIC on messages to be given to the public.
- Text messaging, internet, and/or social media sites can be used to reach the public. If the internet is available, the White City Metro Township website, as well as any social media accounts, should be updated for the public regarding the disaster status. Check with the SLCo EM PIO or JIC that all texts, internet posts, or social media posts are approved.

SECTION 6 – Plan Maintenance

1. The White City Metro Township Mayor, Township Council, the CLO, and MSD Communications Manager will review these guidelines yearly.
2. This guide shall be reviewed after every emergency or exercise.

SECTION 7 – Resources

The following is a list of resources located in Salt Lake County with emergency contact numbers.

Salt Lake County Emergency Management- contact for help with issuing a disaster declaration, UFA Wildland Fire Crew status, FEMA, S.A.F.E. Neighborhoods program, Utah Department of Emergency Management.

Red Cross DAT- (Red Cross Disaster Action Team), Blood, Psychological First Aid (for PTSD and other emotional support programs), disaster agency referrals

MARC (Multi-Agency Resource Center)-provides on-site community meeting opportunities with lawyers, medical and home insurance, cleaning companies, construction repairs, etc.

VOAD (Voluntary Organizations Active in Disasters)-Connects with specialized church services such as The Church of Jesus Christ Latter-Day Saints (food, clothing), Southern Baptist Disaster Relief (house cleaning), Salvation Army (housing, food), and agencies like Habitat for Humanity (builders)

Amateur Radio- provides personnel and equipment to operate Ham radios.

Team Rubicon- Military veterans who provide personnel and chainsaws to help with tree and structure failure. In addition, medical personnel may be available.

Salt Lake County Health Department- serves to protect the health and safety of residents in any emergency and provides guidance with flood mitigation, sewage contamination, food protection, housing, and infectious disease.

Salt Lake County Public Works- provides sandbags, issues with downed trees, critical infrastructure, equipment to repair roads and infrastructure.

Salt Lake County Aging and Adult Services- provides resources for housing, transportation, in-home personal care and health insurance.

Salt Lake County Medical Reserve Corps- provides health care volunteers to help with floods, sewage contamination.

Emergency Contacts

Fire/Police/Paramedics 911

MEDICAL

Poison Control Center 800.222.1222

Hospitals

Alta View Hospital 801.501.2600
U of U Emergency Room 801.581.2291
Primary Children's Hosp. 801.662.1000
LDS Hospital 801.408.1100
St. Marks Hospital 801.268.7111
IHC Hospital-Murray 801.507.7000
Care Now 801.943.3300
After Hours Medical 801.509.9425
After Hours Medical-Sandy 801.609.9864

PUBLIC SAFETY

Sheriff Dispatch 801-840-4000
Sandy Fire Department 801.568.7100
UFA Non-emergency 801.743.7200
SLCo Public Works 924x7) 385.468.6101
Sanitation (Trash) 385.468.6325
Watershed 801.483.6884
Forest Service 801.236.3400
Public Lands Info 801.466.6411
Sewer District 801.558.9891
Road Conditions 511
Flood Control 385.468.6600
Trees on Power Lines 888.221.7070

SALT LAKE COUNTY

Emergency Manager – Clint Mecham
801-330-8491 (mobile) - 801-743-7103 (office)
cmecham@unifiedfire.org

Salt Lake County Health Department
385-468-4124
HealthEMB@slco.org

Salt Lake County Aging and Adult Services
385-468-3200
slcoagingservices@slco.org

Emergency Contacts Cont.

NON-GOVERNMENT ORGANIZATIONS – NGO’S

Red Cross Disaster Action Team - Toni Wise
801-440-8757 (mobile) 801-323-7002 (office) Toni.wise@redcross.org

MARC Multi-Agency Resource Center
Toni Wise (see above) or Lisa Bagley (see below)

VOAD Voluntary Organizations Active in Disasters
Lisa Bagley lisabagley@gmail.com

Amateur Radios
Kelly Weldon hcleeyweldon@msn.com

Team Rubicon Noelle.Skilton@teamrubiconusa.org
Or Robert.Toth@teamrubicon.us.org

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ANNEX A

EMERGENCY COMMUNICATIONS CHECK LIST

Pre-Notice of or Eminent Emergency (Events included)

The Mayor and/or Mayor Pro Tem will work with the White City Metro Township CLO and the MSD Communications Manager to help direct information and notifications to the media and the public.

- _____ Ensure all your family members are safe and accounted for
- _____ Gather all essential information on the emergency (if possible)
- _____ Determine map boundaries of the emergency (if possible)
- _____ Check local weather conditions – rain, snow, high winds, heat
- _____ Check on status of Township communications-cell phones, landlines, radios
- _____ Determine Status of utilities-gas, electricity, and water
- _____ Determine status of Township roads-any roadways that will or may be blocked
- _____ Ensure status of all White City Metro Township Council members and personnel
- _____ Advise all White City Metro Township Council members of possible emergency
- _____ Contact Salt Lake County Emergency Manager or the ECC at the 24-hour County Emergency Hot Line for any critical information
- _____ Contact Greater Salt Lake MSD Manager and MSD Communications Manager advising them of the possible or eminent emergency
- _____ Identify location of Incident Command Post in your area and send White City Metro Township representative

Annex A cont.

Emergency or Disaster Strikes – Emergency Declaration

The Mayor and/or Mayor Pro Tem will work with the White City Metro Township CLO and the EM PIO or JIC if established to help direct information and notifications to the media and the public.

- _____ Ensure all your family members are safe and accounted for
- _____ Gather and update all essential information (if possible)
- _____ Determine map boundaries of the emergency (if possible)
- _____ Check local weather conditions – rain, snow, high winds, heat
- _____ Check status of Township communications-check phone and internet capability
- _____ Determine status of utilities-gas, water, electricity
- _____ Determine roadways that are blocked
- _____ Check Emergency Situation Assessment Sheet (Annex B)
- _____ Identify any hazardous conditions-lines down, hazardous materials
- _____ Determine access points into and out of the disaster area
- _____ Decide if an Emergency Declaration for the White City Metro Township is needed
- _____ **Declare a Formal Emergency** if needed using the appropriate form
- _____ Contact Salt Lake County Emergency Manager or the Emergency Coordination Center 24-hour County Emergency and advise them of Emergency Declaration
- _____ Contact all White City Metro Township Council Members and advise them of the declared emergency
- _____ Contact the Greater Salt Lake MSD Manager and the MSD Communications Manager or designee and advise them of the Emergency Declaration
- _____ Determine if you need to activate your Continuity of Operations Plan (COOP). If so, activate your COOP and follow the COOP guideline
- _____ Identify all evacuation routes and relocation sites available within the White City Metro Township

Annex B

Emergency Situation Assessment

1. What is the area affected?

- What are the major crossroads or geographic reference point?
- Residential or commercial area?
 - Residential (single family, condominium/ apartments, trailer, multiplex)?
 - Commercial (types of businesses)?
 - Industrial (types of activities)?
- Hospital or Medical facilities?
- Universities, high schools, middle schools, elementary schools, or private schools?

2. Are people injured?

- How many are injured? Deaths?
- Are additional medical transport assets needed (Public Transit, Para-Transit)?
- Does an Alternate Care Site need to be established?
- Does the hospital require evacuation?

3. Are people displaced?

- How many (population estimate)?
- Vulnerable Populations?
 - Assisted-living homes?
 - Disaster Registry residents?
 - Day care facilities?
 - Senior housing?
- Are temporary reception centers necessary (busses, facilities)?
- Can we expect pets?
- Can we expect unaccompanied minors?

4. Are critical infrastructure or are major transportation hubs threatened?

- Energy (power / natural gas facilities or distribution systems)?
- Telecommunications systems?
- Water / waste-water systems?
- Major fuel storage?
- Port / Airports / Rail?
- Major transportation corridors?
- Hospitals / medical clinics?
- Government buildings (local, state, federal)?
- Schools & shelter facilities?

5. Is commerce disrupted?

- Types of vendors (retail stores, restaurants, warehouse / distribution centers, industrial sites)?
- Disruption of supply chain (roads/airport)?

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Annex C

Emergency Go Kit for White City Metro Townships Officials and CLO

- Vest
- White City Metro Township ID with lanyard
- Driver's License (Personal ID)
- Flashlight
- Clip board with paper and writing utensils
- Several bottle of waters (not full, may freeze)
- Dried food snacks
- Coat and comfortable boots or shoes
- Any medicines

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Annex D

Public Contacts for White City Metro Township

White City Metro Township website: <https://www>.

White City Metro Township does not have its own Facebook or Twitter account.

These are private accounts that are useful for sending out information to White City Metro Township community members:

White City Metro Township xx.xx members

White City Metro Township Supporters xx.xx members

White City Metro Township Residents xx.xx members

White City Metro Township Chamber of Commerce xx.xx members

MSD Communications Manager Contact: Maridene Alexander C. 801.831.7224

Office number: 385.468-6733

Website: <https://msd.utah.gov/>

Facebook: <https://www.facebook.com/GSLMSD/>

Twitter: <https://twitter.com/GreaterSLMSD>

Annex E

Sample Press Release from Municipal Services District

Press Release Template:



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

**Municipal Services
District**



NEWS RELEASE

Date

SALT LAKE CITY, UT. The Greater Salt Lake Municipal Services District (MSD) has been providing services to homeowners and businesses that have reported damage from the 5.7 earthquake we experienced on March 18, 2020.

Salt Lake County Public Works Operations crews and the MSD building inspectors have been carefully inspecting homes, buildings and infrastructure for any earthquake damage.

The MSD is asking community members to conduct a visual assessment of their home or business. Look for cracks in the foundation or damage to exterior or interior walls. Take a photo of any damage.

If you have damage, complete the online form or call one of the numbers listed below.

**Complete the online form at <https://arcg.is/1uGXee> or
on the MSD website main page msd.utah.gov**

**During business hours (8 a.m. to 5 p.m.) call (385) 468-6723
After hours call (385) 468-6690 and leave a message**

###

Maridene Alexander, Communications Manager, 801.831.7224

GSLMSD ♦ 2001 S State Street, #N3-600 ♦ Salt Lake City ♦ UT ♦ 84190 ♦ msd.utah.gov

ANNEX F

Questions by the EM Duty Officer

At the time of an emergency, when the Mayor or the White City Metro Township CLO call the ECC 24-hour number, the Duty Officer may ask the following questions:

- What happened?
- When did it happen?
- Where did it happen?
- What was the cause? (if you know the cause)
- What population is affected?
- How is the population affected?
- What is the extent of the damage?
- What is the current impact on the Metro Township?
- How did you learn of the incident?
- Are there any emergency PIO requirements?



The White City Metro Township

EMERGENCY COMMUNICATIONS PLAN

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

Municipal Services

District

WHAT PLANS DO WE NEED AND WHY?

FEMA and the Department of Homeland Security requires all municipalities have a number of emergency plans to qualify for grant funding and recovery funds:

- Hazardous Mitigation Plan (Passed in 2019)
- Emergency Operations Plan (Passed in 2020)
- Continuity of Operation (Passed 2021)
- Emergency Communications Plan
- Debris Management Plan (presently being worked on at the county level)

Emergency Communications Plan Break Down

- Purpose and Goals
- Context and Approach
- Identifies Roles and Responsibilities
- How to talk with the public, media, and ECC prior to an event, local emergency, or declared emergencies/countywide disasters
- Communications Internally
- Communications Externally with the ECC or Emergency Management Division, the Media, and the Public

The Communications Plan cont.

- Plan maintenance
- Resources and Contacts
- Communications check lists for events and emergencies
- Recommended Emergency Go-Kit for municipality officials
- Public Contacts and a sample Press Release
- Questions that may be asked by the Emergency Management Duty Officer when you call the ECC

Highlights of the Emergency Communications Plan

- White City Metro Township will need to identify a spokesperson or Community Communications Liaison Officer (CLO)
- This could be the Mayor, a council member, or someone designated by the council
- The CLO may work with the MSD Communications Manager at times of **non-emergencies or with events**
- During **emergencies**, the CLO shall work with the Emergency Management Public Information Officer (EM PIO) or the Joint Information Center (JIC) if it is established

Highlights of the Emergency Communications Plan cont.

Events or non-emergencies

- At the request of the municipality, the MSD Communications Manager may work with the CLO as the spokesperson for the municipality to the media and the public.
- The MSD Communications Manager is available as requested to review any communications or statements to the media and the public from the municipal CLO. If the incident becomes large scale and spans multiple jurisdictions, then the CLO should coordinate with the JIC.

Highlights of the Emergency Communications Plan cont.

During Emergencies or Disasters

- The CLO will work directly with the Salt Lake County EM PIO in the development and sending of all Wireless Emergency Alerts (WEA) for cell phones and emergency Alert System messages (EAS) for radio and television, at the time of an emergency or major disaster.
- If the emergency is large or countywide, media messages will be forwarded to the CLO from the county EM PIO or JIC

Highlights of the Emergency Communications Plan cont.

- The CLO will use any messages, press releases, social media posts, etc. for the public that have been authorized by the Salt Lake County EM PIO or JIC. The CLO will work with the EM PIO/JIC on messages to be given to the public.
- Text messaging, internet, and/or social media sites can be used to reach the public. If the internet is available, the Town or Metro Township website, as well as any social media accounts, should be updated for the public regarding the disaster status. Check with the SLCo EM PIO or JIC that all texts, internet posts, or social media posts are approved.

Highlights of the Emergency Communications Plan cont.

- The White City Metro Township Mayor, Township Council, the CLO, and MSD Communications Manager will review these guidelines yearly and after every emergency or exercise
- A list of resources and emergency contacts
- Non-emergency, events, and emergency check lists for the Mayor or CLO giving them steps to follow
- Emergency Situation Assessment check list
- Recommended items for an Emergency Go-Kit

Highlights of the Emergency Communications Plan cont.

- Public contacts for the White City Metro Township
- Sample press release from the MSD
- List of questions that may be asked by the EM 24-Hour Duty Officer at the time of an emergency or disaster

Highlights of the Emergency Communications Plan cont.

The CLO, working with the Mayor and/or Emergency Coordinator will:

- Determine if cell or land line phones are available
- Determine if the internet is available
- If available, contact the ECC to advise them
- I am working with the MSD to obtain a GETS card for each of the CLO's for each municipality

Highlights of the Emergency Communications Plan cont.

- Determine if there are Ham radio operators available in your community. Identify their location and their frequency
- Use your Emergency Situation Assessment Check List to identify the size and impact of the emergency
- When calling the ECC or the 24-hour EM Duty Officer, be prepared to answer several questions. A check list of questions is located in Annex F.

Next Steps

- Review and approval of the Emergency Communications Plan by the MSD Council
- Presentation, review, and adoption by resolution of the Emergency Communications Plan by each member of the MSD
- Meet with White City Metro Township mayor and council to discuss the EOP, COOP, and the Emergency Communications Plan and how they all work together
- Future projects will include the S.A.F.E. Neighborhood Program, WebEOC, and the county's Comprehensive Emergency Management Plan



Questions?

70 White City - 01/01/2022 to 05/24/2022

	Account No.	2021 Actual	2021 Budget	2022 Actual	Original Budget	2023 Proposed Budget
Change In Net Position						
Revenue:						
Taxes						
Sales taxes						
	3100.3	839,668	637,269	267,984	635,000	865,000
		839,668	637,269	267,984	635,000	865,000
		839,668	637,269	267,984	635,000	865,000
Intergovernmental revenue						
Intergovernmental Other						
	3100.35	78,167	57,919	25,494	62,500	81,000
		78,167	57,919	25,494	62,500	81,000
B&C Road Fund Allotment						
	3100.56	228,747	201,941	76,173	218,000	225,000
		228,747	201,941	76,173	218,000	225,000
State liquor fund						
	3100.58	-	2,700	-	2,800	2,800.00
		-	2,700	-	2,800	2,800.00
CARES Act						
	3100.325	6,606	-	-	-	-
		6,606	-	-	-	-
		313,520	262,560	101,667	283,300	308,800
Licenses and permits						

Business licenses						
3100.130 Business Licenses	3100.13	4,194	-	972	2,800	1,000
Total Business licenses		4,194	-	972	2,800	1,000
Building permits						
3100.260 Building Permit	3100.26	32,172	-	16,979	35,000	25,000
Total Building permits		32,172	-	16,979	35,000	25,000
Other license and permits						
3100.261 Other Permits	3100.261	-	-	-	10,000	10,000
3100.263 Sewer and Water Permits	3100.263	-	-	-	-	-
3100.264 Zoning-Land Use Permit	3100.264	1,145	-	(110)	-	-
Total Other license and permits		1,145	-	(110)	10,000	10,000
Total Licenses and permits		37,511	-	17,841	47,800	36,000
Charges for services						
Charges other						
3100.420 Engineering Services	3100.42	4,940	8,492	11,466	500	25,000
3100.450 Planning Services	3100.45	2,240	105,100	350	25,000	1,000.00
Total Charges other		7,180	113,592	11,816	25,500	26,000
Total Charges for services		7,180	113,592	11,816	25,500	26,000
Fines and forfeitures						
Code enforcement fines and fees						
3100.240 Code Enforcement Fines and Fees	3100.24	-	1,600	-	1,500	1,500.00
Total Code enforcement fines and fees		-	1,600	-	1,500	1,500
Justice court fines/forfeitures						
3100.500 Justice Court Fines/Forfeitures	3100.5	24,947	24,500	9,147	40,000	30,000
Total Justice court fines/forfeitures		24,947	24,500	9,147	40,000	30,000
Total Fines and forfeitures		24,947	26,100	9,147	41,500	31,500

Interest						
3600.100 Interest Earnings	3600.1	1,125	-	1,124	2,500	2,200
Total Interest		1,125	-	1,124	2,500	2,200
Miscellaneous revenue						
Miscellaneous other						
3600.900 Other Revenue	3600.9	10	-	-	-	-
3600.950 Non-Interlocal Revenue designated	3600.95	-	-	-	-	-
Total Miscellaneous other		10	-	-	-	-
Total Miscellaneous revenue		10	-	-	-	-
Contributions and transfers						
3800.100 Contribution from GF	3800.1	280,457	280,457	349,551	349,551	349,551
Total Contributions and transfers		280,457	280,457	349,551	349,551	349,551
Total Revenue:		1,504,418	1,319,978	759,130	1,385,151	1,619,051
Expenditures:						
Administration						
4100.100 Wages	4100.1	20,414	29,066	21,313	71,400	71,400
4100.130 Employee Benefits	4100.13	3,436	-	4,181	5,896	5,896
4100.200 Awards, Promotional & Meals	4100.2	489	-	-	-	-
4100.210 Subscriptions/Memberships	4100.21	25	1,070	2,800	1,070	1,070
4100.220 Printing/Publications/Advertising	4100.22	2,754	1,000	961	1,000	1,000
4100.240 Office Expense and Supplies	4100.24	622	1,070	100	1,070	1,070
4100.310 Attorney-Civil	4100.31	39,139	50,000	9,618	60,000	60,000
4100.320 Attorney-Land Use	4100.32	2,548	-	-	-	-
4100.330 Training and Seminars	4100.33	295	1,070	-	1,070	1,070
4100.350 Budget and Auditing	4100.35	-	-	-	-	-
4100.360 Web Page Development/Maintenance	4100.36	2,800	3,210	-	3,210	3,210
4100.370 Software/Streaming	4100.37	506	-	206	-	-
4100.390 Payroll Processing Fees	4100.39	1,041	900	353	900	900

4100.410 Communications	4100.41	-	3,200	-	3,200	3,200
4100.420 Contributions/Special Events	4100.42	10,000	18,200	-	28,000	28,000
4100.470 Credit card and Bank Expenses	4100.47	-	535	-	535	535
4100.510 Insurance	4100.51	9,303	9,951	4,281	10,000	10,000
4100.520 Workers Comp Insurance	4100.52	492	-	-	-	-
4100.590 Postage	4100.59	974	-	1,065	-	-
4100.600 Professional and Technical	4100.6	48,693	104,385	18,000	105,000	105,000
4100.625 UFA Emergency Services	4100.625	10,085	10,000	4,305	10,000	10,000
4100.650 SL (Client) County Support Services	4100.65	10,178	37,500	3,089	37,500	37,500
4100.750 Non-Cap Improvements	4100.75	-	-	-	-	-
4100.850 Justice Court Remediation	4100.85	-	2,700	-	2,700	2,700
4100.870 Rent	4100.87	1,699	2,000	-	2,000	2,000
4100.880 Non-Classified Expenses	4100.88	-	4,600	-	5,000	5,000
4100.900 Sundry Charges	4100.9	-	-	-	-	-
Total Administration		165,493	280,457	70,272	349,551	349,551
CARES Act						
4100.241 COVID Expense and Supplies	4100.241	-	-	-	-	-
4100.242 CARES 2 Expense and Supplies	4100.242	1,078	-	11,933	-	-
4100.929 Contribution to General Fund COVII	4100.929	5,527	-	-	-	-
Total CARES Act		6,605	-	11,933	-	-
Transfers						
4100.928 Contribution to General Fund	4100.928	1,217,355	1,039,521	276,477	1,035,600	1,269,500
4100.930 Contribution to Capital Fund	4100.93	-	-	-	-	-
Total Transfers		1,217,355	1,039,521	276,477	1,035,600	1,269,500
Total Expenditures:		1,389,453	1,319,978	358,682	1,385,151	1,619,051
Total Change In Net Position		114,965	-	400,448	-	-

Administration

White City Township FY 2023

Administration SUMMARY	Actual FY 2021	Final Budget FY 2022	Tentative Budget FY 2023	% Diff.
Account Name				
Wages	\$ 20,414	\$ 71,400	\$ 71,400	0.0%
Employee benefits	3,436	5,896	5,896	0.0%
Subscriptions, memberships	513	1,070	1,070	0.0%
Printing/publications/advertising	2,754	1,000	1,000	0.0%
Office expense and supplies	622	1,070	1,070	0.0%
Attorney-civil	39,138	60,000	60,000	0.0%
Attorney-land use	2,548	-	-	0.0%
Training and seminars	295	1,070	1,070	0.0%
Web page development/maintenance	2,800	3,210	3,210	0.0%
Software/streaming	506	-	-	0.0%
Payroll processing fees	1,041	900	900	0.0%
Communications	-	3,200	3,200	0.0%
Contributions/special events	10,001	28,000	28,000	0.0%
Credit card and bank expenses	-	535	535	0.0%
Insurance	9,795	10,000	10,000	0.0%
Workers comp insurance	-	-	-	0.0%
Postage	974	-	-	0.0%
Professional and technical	48,692	105,000	105,000	0.0%
UFA emergency services	10,085	10,000	10,000	0.0%
SL (Client) county support services	10,177	37,500	37,500	0.0%
Justice court remediation	-	2,700	2,700	0.0%
Rent	1,698	2,000	2,000	0.0%
Non classified expenses	4	5,000	5,000	0.0%
Totals:	\$ 165,493	\$ 349,551	\$ 349,551	0.0%

Administration

White City Township FY 2023

Fund: General	Actual FY 2021	Final Budget FY 2022	Tentative Budget FY 2023	% Diff.
Department: Administration				
Account Name: Employee benefits				
Account Number:				
Line Item Description Detail				
Fica	3,436	4,427	4,427	0.0%
Medicare		1,035	1,035	0.0%
Miscellaneous		434	434	0.0%
Totals:	3,436	5,896	5,896	0.0%
Additions				
	-	-	-	0.0%
Totals:	-	-	-	0.0%
Deletions				
	-	-	-	0.0%
Totals:	-	-	-	0.0%
Net Change in Budget Requests:	-	-	-	0.0%
Proposed New Budget:	3,436	5,896	5,896	0.0%

Administration

White City Township FY 2023

Fund: General	Actual FY 2021	Final Budget FY 2022	Tentative Budget FY 2023	% Diff.
Department: Administration				
Account Name: Contributions/special				
Account Number:				
Line Item Description Detail				
WCTCC Administrative	1	8,000	8,000	0.0%
Southeast Township Days - Event		20,000	20,000	0.0%
	10,000			
Totals:	10,001	28,000	28,000	0.0%
Additions				
	-	-	-	0.0%
Totals:	-	-	-	0.0%
Deletions				
	-	-	-	0.0%
Totals:	-	-	-	0.0%
Net Change in Budget Requests:	-	-	-	0.0%
Proposed New Budget:	10,001	28,000	28,000	0.0%

Administration

White City Township FY 2023

Fund: General	Actual FY 2021	Final Budget FY 2022	Tentative Budget FY 2023	% Diff.
Department: Administration				
Account Name: SL (Client) county su				
Account Number:				
Line Item Description Detail				
SLCO clerk	10,177	30,000	30,000	0.0%
SLCO surveyour		5,000	5,000	0.0%
Elections		2,500	2,500	0.0%
Totals:	10,177	37,500	37,500	0.0%
Additions				
	-	-	-	0.0%
Totals:	-	-	-	0.0%
Deletions				
	-	-	-	0.0%
Totals:	-	-	-	0.0%
Net Change in Budget Requests:	-	-	-	0.0%
Proposed New Budget:	10,177	37,500	37,500	0.0%

Greater Salt Lake Municipal Services District

ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2021

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Greater Salt Lake Municipal Services District

TABLE OF CONTENTS

December 31, 2021

	<u>Beginning on page</u>
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	5
BASIC FINANCIAL STATEMENTS	15
Government-wide Financial Statements:	
Statement of Net Position	17
Statement of Activities	18
Fund Financial Statements:	
Balance Sheet - Governmental Funds	20
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	21
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	22
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	23
Notes to Financial Statements	24
REQUIRED SUPPLEMENTARY INFORMATION	43
Notes to Required Supplementary Information	45
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	46
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Intergovernmental Salt Lake County Fund	47
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Capital Projects Fund	48
Schedule of the Proportionate Share of the Net Pension Liability	49
Schedule of Contributions	50

TABLE OF CONTENTS

December 31, 2021

	<u>Beginning on page</u>
OTHER REPORTS	51
Independent Auditor's Report on Internal control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	53
Independent Auditor's Report on Compliance and Report on Internal Control over Compliance as Required by the <i>State Compliance Audit Guide</i>	55

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Board of Trustees
Greater Salt Lake Municipal Services District

Opinion

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 year ended December 31, 2021, 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 December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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 one year after the date that the financial statements are issued.

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 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, 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.

Emphasis of Matter

As discussed in Note 4 to the basic financial statements, in 2021, the District restated beginning balances of capital assets and changed the presentation of its component units from blended component units to discretely presented component units. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2022, 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.

Orem, Utah
May 31, 2022

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

As management of the Greater Salt Lake Municipal Services District (the District), we offer readers of the District's financial statements this narrative overview and analysis of financial activities of the District for the fiscal year ended December 31, 2021.

The District is a unique governmental organization created by the Utah State Legislature to provide municipal type services, such as capital improvements, road maintenance, planning and development services, permitting and licensing and administrative services, to metro townships, towns and unincorporated Salt Lake County who are unable to effectively provide these services to their respective communities. The District is funded by sales tax, class B&C road funds, SB 136 sales tax, and service fees that are paid to the respective members of the District to cover the cost of the municipal type services. The legislative body of each member is responsible for their respective administrative budgets. The District then funds the approved budgets of each member. Each Member's fund balance grows when they underspend their administrative budget. They may use these funds for special purposes. The Board of Trustees of the District decides on the capital projects and large road maintenance projects to be funded each year by the District.

FINANCIAL HIGHLIGHTS

Total assets and deferred outflows of resources of the District exceeded liabilities and deferred inflows of resources by \$36.5 million. Of this amount, \$36.5 million (unrestricted net position) may be used to meet on the government wide ongoing obligations.

The General Fund's total fund balance increased \$5.8 million or 26 percent.

Revenues

- The District and the members are dependent on Sales Tax, SB 136 Sales Tax and Class B&C road funds. Total revenue from all sources was \$33.1 million, an increase of \$0.8 million over the prior year.
- For the year, expenses were \$26.4 million, an increase of \$0.8 million over the prior year.

Sales Tax receipts for 2021 increased by 15.9% over 2020 receipts. Ten of the twelve (12) months outperformed the corresponding months of the prior year. By comparison, FY2020 receipts increased 4.8% over FY 2019 receipts.

County Highway & Public Transit – Local Portion receipts increased for 2021 by 17.6% over 2020 receipts. All twelve (12) months outperformed the corresponding months of the prior year. This was the first full year comparison since these revenues began in the second half of 2019.

Class B&C Road Funds receipts for 2021 decreased by 2.1% compared to 2020 receipts. By comparison, 2020 receipts decreased by 1.6% compared to 2019 receipts. The 2020 decrease was attributable to the COVID pandemic, while the FY2021 decrease was attributable to the impact of Senate Bill (SB) 150 from the 2020 legislative session. The Class B allocation to the Unincorporated County was expected to be reduced by about 50% starting July 1, 2021 by way of a formula change that reduced population component in the calculation from 14% to 7%. Through June 30 of 2021, the District experienced a 20% increase in Class B&C road fund receipts compared to the first six months of 2020.

When comparing 2022 over 2021, the first half of 2021 still included the pre-SB150 14% formula component.

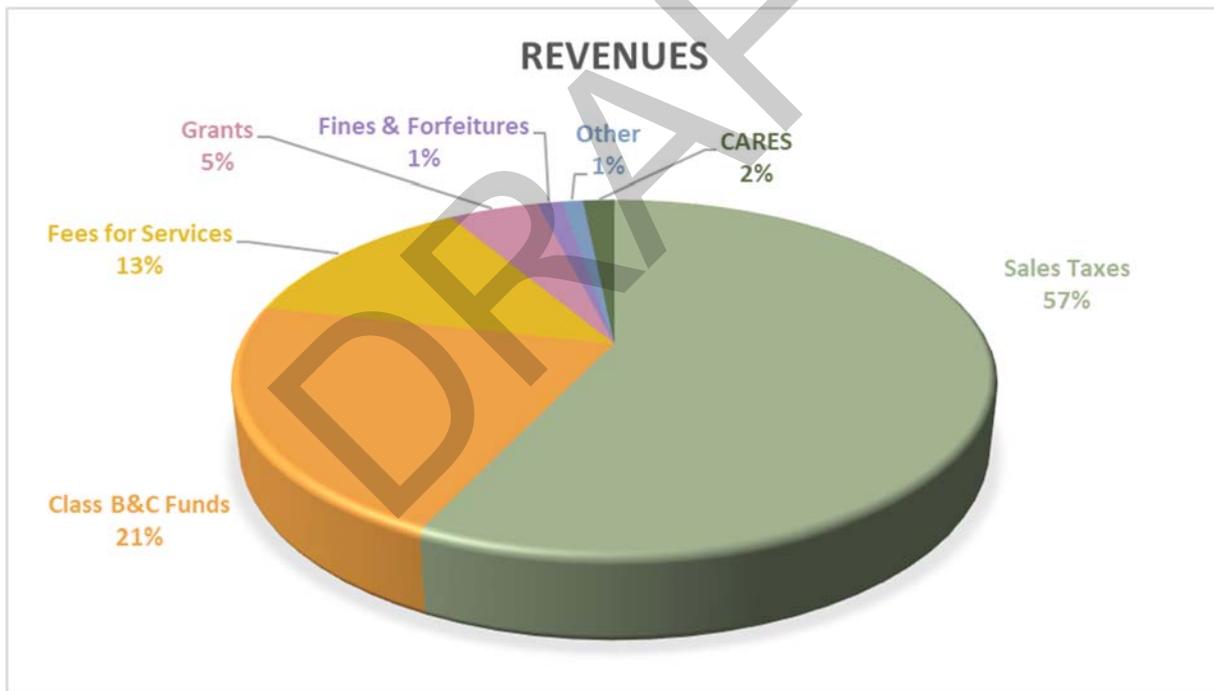
Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

While business license fee receipts were fairly stable, building permit fee receipts were up District-wide 65.3% over FY 2020 receipts. By comparison, FY 2020 receipts were up 53.0% over FY2019 receipts. The primary jurisdictions contributing to this FY 2021 increase over FY2020 receipts were Kearns and Magna—but primarily Magna due to extensive new home building in that metro township.

The five metro townships each received an additional tranche of CARES funds (CARES2) from Salt Lake County in the spring of 2021. The County indicated that they “used their presumption” and transferred these funds from the County’s funds through an interlocal agreement. This CARES2 tranche, which totaled \$3,252,821 among the five metro townships, can be used by each jurisdiction on any legal government purpose. There is now expiration on the use of these funds. About \$423,000 of these funds were spent in 2021.

The five metro townships and the Town of Brighton received their first tranche of ARPA funds in 2021, totaling \$4,245,591 among all six entities. Based on the US Treasury’s Final Rule, it is expected that the revenue loss use category with “standard allowance” selection will allow the jurisdictions to use their ARPA funds on any legal government purpose between now and December 31, 2024. None of these funds were spent in 2021.

The following charts depict those revenue sources for the governmental activities discussed above:



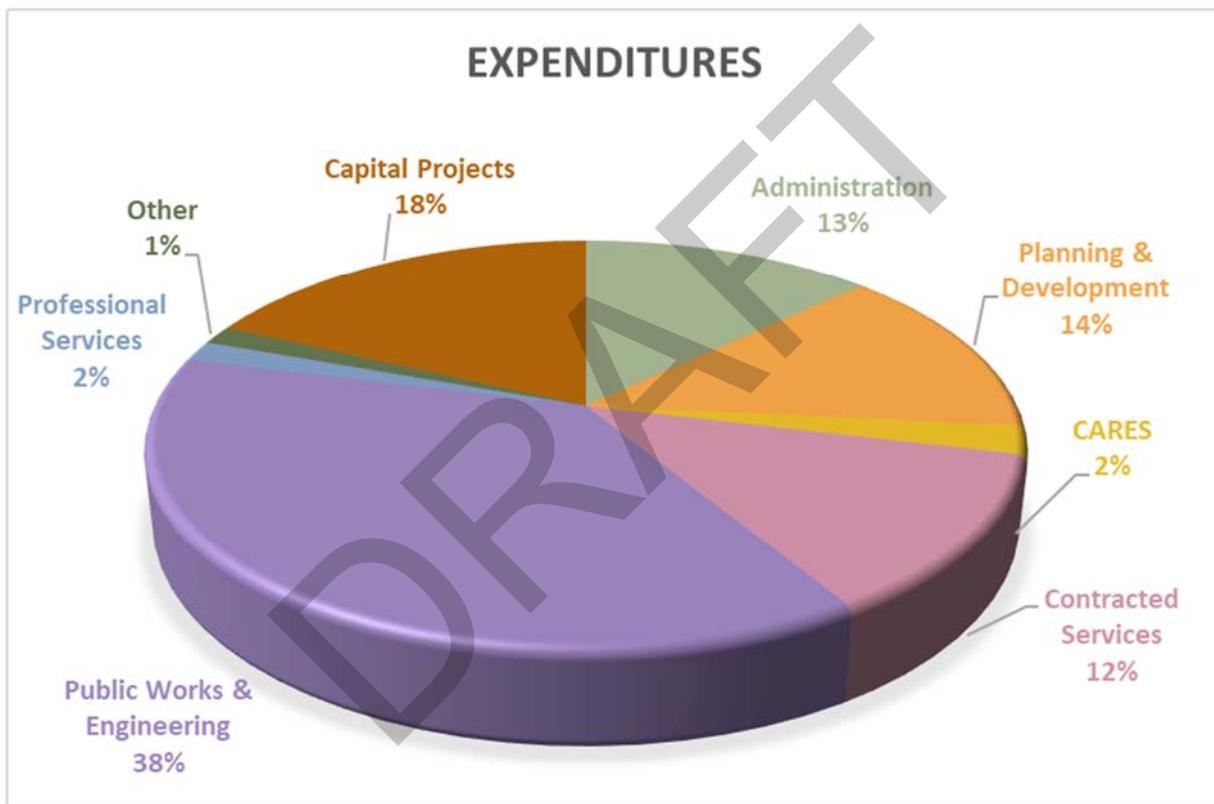
Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Expenses

The General Fund saw most contracted services come in at or under budget. Public Works (PW) Operations and PW Engineering were significantly under budget for 2021 due to lack of snow removal and other maintenance. PW Engineering has numerous projects in the pipeline, so some of this work was carried over into 2022, and likely into 2023 as well. Also, contracted engineering gets charged to the project in the Capital Projects Fund, therefore PW Engineering in the General Fund can be underspent.

The Administration and Planning and Development actuals were within budgets. Each of the metro townships and the Town of Brighton underspent their administrative budgets for the year.

The following charts depict those expenditures for the governmental activities discussed above:



BASIC FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements of the District. The basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

Beginning in 2021, the District changed the presentation of its component units from blended component units to discretely presented component units. The purpose of the change was to clearly reflect the relationship between the members of the District and the government wide financial statements of the District.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

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 District's assets, deferred outflows, liabilities, and deferred inflows, with the difference between them 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 District's net position changed during the fiscal year reported. 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.

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of activities is presented on two pages. The first page reports the extent to which each function or program is self-supporting through fees and intergovernmental aid. The second page identifies the general revenues of the District available to cover any remaining costs of the functions or programs.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District also uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are categorized as governmental funds.

These funds are used to account for the same functions reported as governmental activities in 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 fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for government funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the government fund balance sheet and the government fund statement of the revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three major governmental funds, the General Fund, Intergovernmental Salt Lake County Fund, and Capital Projects Fund.

The District adopts an annual appropriated budget for all its funds. A budgetary comparison schedule has been provided to demonstrate legal compliance with the adopted budget for the general fund.

The basic governmental fund financial statements can be found later in this report; see Table of Contents.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
 December 31, 2021

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are reported later in this report; see Table of Contents.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District.

FINANCIAL ANALYSIS

Greater Salt Lake Municipal Services District's Net Position

	Governmental Activities		Change
	Current Year	Previous Year	
Current and other assets	\$ 40,811,983	33,356,772	7,455,211
Deferred outflows of resources	1,238,417	467,944	770,473
Total assets and deferred outflows	42,050,400	33,824,716	8,225,684
Compensated absences	251,796	237,719	14,077
Other liabilities	4,511,627	3,661,398	850,229
Deferred inflows of resources	773,893	118,415	655,478
Total liabilities and deferred inflows	5,537,316	4,017,532	1,519,784
Net position:			
Restricted	-	79,911	(79,911)
Unrestricted	36,513,084	29,727,273	6,785,811
Total net position	\$ 36,513,084	29,807,185	6,705,899

As noted earlier, net position may serve over time as a useful indicator of financial position. Total assets and deferred outflows of resources exceeded total liabilities and deferred inflow of resources at the close of the year \$36.5 million, an increase of \$6.7 million from the previous year. This change is equivalent to the net income for the year, in private sector terms.

Total unrestricted net position at the end of the year is \$36.5 million , which represents an increase of \$6.7 million from the previous year. Unrestricted net position are those resources available to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
 December 31, 2021

Greater Salt Lake Municipal Services District's Change in Net Position

	Governmental Activities		Change
	Current Year	Previous Year	
Program revenues:			
Charges for services	\$ 548,795	1,102,597	(553,802)
Operating grants and contributions	27,472,953	21,272,805	6,200,148
Capital grants and contributions	-	5,429,830	(5,429,830)
General revenues:			
Property taxes	5,527	4,238	1,289
Sales tax	4,895,049	4,485,503	409,546
Other revenues	136,457	2,076	134,381
Total revenues	33,058,781	32,297,049	761,732
Expenses:			
Municipal services	26,352,881	25,513,353	839,528
Total expenses	26,352,881	25,513,353	839,528
Change in net position	\$ 6,705,899	6,783,696	(77,797)

For the District as a whole, total revenues increased by \$761,732 compared to the previous year, while total expenses increased by \$839,528. The total net change of \$6,705,899 is, in private sector terms, the net income for the year, which is \$77,797 less than the previous year's net change.

BALANCES AND TRANSACTIONS OF INDIVIDUAL FUNDS

Some of the more significant changes in fund balances, and any restrictions on those amounts, is described below:

General Fund

The fund balance of \$22.1 million reflects an increase of \$5.8 million from the previous year.

Total revenues of \$21.5 million increased by \$21.1 million compared to the previous year. This increase is primarily due to an increase in contributions from other governments during the year.

Total expenditures of \$21.1 million decreased by \$3.5 million. This decrease is primarily due to a decrease in interagency contracts during the year.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
 December 31, 2021

GENERAL FUND BUDGETARY HIGHLIGHTS

Revenues for the current year, exclusive of transfers and fund balance appropriations, were originally budgeted in the amount of \$27.0 million. This amount was amended in the final budget to \$27.1 million. Actual revenues, excluding transfers in, amounted to \$21.5 million.

Expenditures for the current year, excluding transfers, were originally budgeted in the amount of \$27.7 million. This amount was amended in the final budget to \$28.0 million. Actual expenditures, excluding transfers out, amounted to \$21.1 million.

Transfers in for the year were originally budgeted in the amount of \$10.2 million, which was equal to the final budget. Actual transfers in were made in the amount of \$9.6 million. Transfers out for the year were originally budgeted in the amount of \$13.9 million, which was equal to the final budget. Actual transfers out were made in the amount of \$4.2 million.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Greater Salt Lake Municipal Services District's Capital Assets (net of depreciation)

The District does not currently own capital assets directly. The discretely presented component units (townships) own and account for capital assets.

Greater Salt Lake Municipal Services District's Long-Term Liabilities

	Current Year	Previous Year	Change
Governmental activities:			
Compensated absences	\$ 251,796	237,719	14,077
Net pension liability	108,766	223,927	(115,161)
Total governmental	\$ 360,562	461,646	(101,084)

Additional information regarding the long-term liabilities may be found in the notes to financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

REQUESTS FOR INFORMATION

The financial report is designed to provide a general overview of Greater Salt Lake Municipal Services District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Greater Salt Lake Municipal Services District, Records Officer, N3-500 2001 South State Street, Salt Lake City, Utah 84190.

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BASIC FINANCIAL STATEMENTS

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Greater Salt Lake Municipal Services District

STATEMENT OF NET POSITION

December 31, 2021

	Primary Government	
	Governmental Activities	Component Units
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Assets:		
Current assets:		
Cash and cash equivalents	\$ 37,269,084	345,194
Accounts receivable, net	1,056	-
Due from other governments	3,446,780	3,527,394
Prepays	-	8,802
Total current assets	40,716,920	3,881,389
Non-current assets:		
Restricted cash and cash equivalents	95,063	6,761,353
Capital assets:		
Not being depreciated	-	110,325,786
Net of accumulated depreciation	-	8,707,418
Total non-current assets	95,063	125,794,557
Total assets	40,811,983	129,675,947
Deferred outflows of resources - pensions	1,238,417	-
Total assets and deferred outflows of resources	\$ 42,050,400	129,675,947
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES		
Liabilities:		
Current liabilities:		
Accounts payable	\$ 4,230,365	100,153
Accrued liabilities	77,433	-
Unearned revenue	-	6,971,122
Performance bonds	95,063	1,358,397
Total current liabilities	4,402,861	8,429,671
Long-term liabilities:		
Compensated absences	251,796	-
Net pension liability	108,766	-
Total long-term liabilities	360,562	-
Total liabilities	4,763,423	8,429,671
Deferred inflows of resources - pensions	773,893	-
Total liabilities and deferred inflows of resources	5,537,316	8,429,671
NET POSITION		
Net investment in capital assets	-	119,033,205
Unrestricted	36,513,084	2,213,071
Total net position	36,513,084	121,246,275
Total liabilities, deferred inflows of resources, and net position	\$ 42,050,400	129,675,947

The notes to the financial statements are an integral part of this statement.

Greater Salt Lake Municipal Services District
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2021

<u>FUNCTIONS/PROGRAMS:</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue (To Next Page)</u>
Primary government:					
Governmental activities:					
Municipal services	\$ 26,352,881	548,795	27,472,953	-	1,668,866
Total governmental activities	26,352,881	548,795	27,472,953	-	1,668,866
Total primary government	\$ 26,352,881	548,795	27,472,953	-	1,668,866
Component units	\$ 23,799,059	4,193,663	5,604,540	-	(14,000,856)

(continued on next page)

The notes to the financial statements are an integral part of this statement.

Greater Salt Lake Municipal Services District
STATEMENT OF ACTIVITIES (continued)
For the Year Ended December 31, 2021

	Primary Governmental Activities	Component Units
CHANGES IN NET POSITION:		
Net (expense) revenue (from previous page)	\$ 1,668,866	(14,000,856)
General revenues:		
Property taxes	5,527	9,371
Sales tax	4,895,049	14,140,829
Unrestricted investment earnings	102,026	17,573
Miscellaneous	34,432	14,518
Total general revenues	5,037,033	14,182,290
Change in net position	6,705,899	181,434
Net position - beginning, as restated	29,807,185	121,064,841
Net position - ending	\$ 36,513,084	121,246,275

The notes to the financial statements are an integral part of this statement.

Greater Salt Lake Municipal Services District
BALANCE SHEET - GOVERNMENTAL FUNDS
December 31, 2021

	General Fund	Intergovernmental Salt Lake County	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 21,169,239	-	16,099,845	37,269,084
Accounts receivable	1,056	-	-	1,056
Due from other governments	260,850	3,185,931	-	3,446,780
Due from other funds	3,131,575	-	-	3,131,575
Restricted cash and cash equivalents	-	95,063	-	95,063
TOTAL ASSETS	\$ 24,562,719	3,280,994	16,099,845	43,943,558
LIABILITIES				
Accounts payable	\$ 2,426,035	-	1,804,330	4,230,365
Accrued liabilities	77,433	-	-	77,433
Performance bonds	-	95,063	-	95,063
Due to other funds	-	3,131,575	-	3,131,575
TOTAL LIABILITIES	2,503,467	3,226,638	1,804,330	7,534,436
FUND BALANCES:				
Assigned	-	54,356	14,295,515	14,349,871
Unassigned	22,059,251	-	-	22,059,251
TOTAL FUND BALANCES	22,059,251	54,356	14,295,515	36,409,122
TOTAL LIABILITIES AND FUND BALANCES	\$ 24,562,719	3,280,994	16,099,845	43,943,558

The notes to the financial statements are an integral part of this statement.

Greater Salt Lake Municipal Services District
**STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2021

	General Fund	Intergovernmental Salt Lake County	Capital Projects Fund	Total Governmental Funds
REVENUES:				
Property taxes	\$ -	5,527	-	5,527
Sales taxes	-	4,895,049	-	4,895,049
License and permits	-	343,414	-	343,414
Intergovernmental revenues	81,052	4,222,309	1,774,300	6,077,661
Charges for services	-	156,221	-	156,221
Fines and forfeitures	-	49,159	-	49,159
Interest	46,581	4,612	50,833	102,026
Miscellaneous revenue	31,865	85	2,482	34,432
Contributions from other governments	21,395,292	-	-	21,395,292
Total revenues	21,554,790	9,676,376	1,827,615	33,058,781
EXPENDITURES:				
Salaries, wages and benefits	4,590,646	-	-	4,590,646
Operation equipment and supplies	388,341	315,296	4,925,856	5,629,493
Professional services	743,787	151,830	-	895,617
Interagency contracts	13,132,224	-	-	13,132,224
Insurance	144,457	-	-	144,457
Rent	169,632	-	-	169,632
Other	5,129	-	-	5,129
Contributions to other governments	2,001,762	-	-	2,001,762
Total expenditures	21,175,978	467,126	4,925,856	26,568,960
Excess (Deficiency) of Revenues over (Under) Expenditures	378,812	9,209,249	(3,098,240)	6,489,820
Other Financing Sources and (Uses):				
Transfers in	9,649,112	459,000	3,800,000	13,908,112
Transfers out	(4,259,000)	(9,649,112)	-	(13,908,112)
Total other financing sources and (uses)	5,390,112	(9,190,112)	3,800,000	-
Net Change in Fund Balances	5,768,924	19,137	701,760	6,489,820
Fund balances - beginning of year	16,290,327	35,219	13,593,755	29,919,302
Fund balance - end of year	\$ 22,059,251	54,356	14,295,515	36,409,122

The notes to the financial statements are an integral part of this statement.

Greater Salt Lake Municipal Services District
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION**
 December 31, 2021

Total Fund Balance for Governmental Funds	<u>\$ 36,409,122</u>
Total net position reported for governmental activities in the statement is different because:	
Deferred outflows of resources - pensions, a consumption of net position that applies to future periods, is not shown in the funds statements.	<u>1,238,417</u>
Long-term liabilities and deferred inflows of resources related to pensions are recorded in the government-wide statements but not in the fund statements.	
Compensated absences	<u>(251,796)</u>
Net pension liability	<u>(108,766)</u>
Deferred inflows of resources - pensions	<u>(773,893)</u>
Total Net Position of Governmental Activities	<u><u>\$ 36,513,084</u></u>

DRAFT

The notes to the financial statements are an integral part of this 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 Year Ended December 31, 2021

Net Change in Fund Balances - Total Governmental Funds	<u>\$ 6,489,820</u>
Amounts reported for governmental activities in the statement of activities are different because:	
The statement of activities show pension benefits and pension expenses as the costs are incurred, while in the funds statements the obligation is recognized when it matures or is paid.	<u>230,156</u>
Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds.	<u>(14,077)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 6,705,899</u></u>

DRAFT

The notes to the financial statements are an integral part of this statement.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A. Reporting entity

The Greater Salt Lake Municipal Services District, Utah (District) was established under the governing code of Utah Code Annotated Title 17B.

The District operates under a Board of Trustees-General Manager form of government and provides the following broad range of services to its customers: roads and streets, financial administration, animal control, planning and development, parks, capital improvements, administrative services operational services, indigent legal and District Attorney prosecution services and planning. The Board of Trustees is comprised of the mayor or a council member of each metro township and a Salt Lake County council member representing the unincorporated Salt Lake County area.

The accompanying financial statements present the District and its component units, entities for which the District is considered to be financially accountable.

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

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

Each metro township is a discretely presented component unit because their resources exclusively benefit the members of the District. The District's budget dictates to a large extent the budget of each metro township. The District appropriates funding to each metro township for administrative expenses. The governing board of each metro township approves their own individual budget. The General Fund is the primary operating fund of the District. This fund is used to provide all services to the Members.

The Townships' individual leaderships (Mayors and Council) are responsible for administering their own administrative budget and passing resolutions and ordinances unique to their entities.

Each entity will approve their individual budgets in their township Council meetings and accept the financial statements for their individual townships.

Fiscal reporting for budgets, transparency reports, taxes etc. are done on the District level and also on the individual township level.

1-B. Government-wide and fund financial statements

Government-wide Financial Statements

The government-wide financial statements, consisting of the statement of net position and the statement of activities, report information on all the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities (if any), which rely to a significant extent on fees and charges for support.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

1-B. Government-wide and fund financial statements (continued)

The statement of net position reports the financial position of the governmental activities of the District and its discretely presented component units at year-end.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses are not allocated. All expenses are included in the applicable function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privilege provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

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

1-C. Measurement focus, basis of accounting and financial statement presentation

The financial statements of the District are prepared in accordance with generally accepted accounting principles (GAAP).

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification of internal activity (between or within funds). However, internal eliminations do not include utility services provided to District departments or payments to the general fund by other funds for providing administrative and billing services for such funds. Reimbursements are reported as reductions to expenses. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when the grantor eligibility requirements are met.

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. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. 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 claims and judgments, are recorded only when payment is due.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

1-C. Measurement focus, basis of accounting and financial statement presentation (continued)

Property taxes, sales taxes, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments, if any, receivable within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Policy regarding use of restricted resources

When faced with a choice, it is the District's policy to use restricted resources first, then committed and assigned amounts before spending unassigned amounts. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities.

1-D. Fund types and major funds

Governmental funds

The District reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Intergovernmental Salt Lake County Fund* is used to account for the revenues and expenditures for services provided to the unincorporated Salt Lake County.

The *Capital Projects Fund* is used to account for the acquisition or construction of major capital facilities of the District.

1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

1-E-1. Deposits and Investments

Investments are reported at fair value. Deposits are reported at cost, which approximates fair value. Investments of the District are accounts at the Utah Public Treasurers Investments Fund. Additional information is contained in Note 3.

Investments are recorded at fair value. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

1-E-2. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

1-E-3. Receivables and Payables

Property tax and intergovernmental receivables are considered collectible.

During the course of operations, there may be transactions that occur between funds that are representative of lending/borrowing arrangements outstanding at year-end. These are reported as either due to or due from other funds.

Property taxes are assessed and collected for the District by Salt Lake County for certain properties located in unincorporated Salt Lake County and remitted to the District shortly after collection. Property taxes become a lien on January 1 and are levied on the first Monday in August. Taxes are due and payable on November 1, and are delinquent after November 30. All dates are in the year of levy.

1-E-4. Restricted Cash

The District carries restricted cash related to performance bonds and unspent grant revenues.

1-E-5. Capital Assets

Capital assets includes property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or at estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure is depreciated.

The cost of normal maintenance and repairs that does not add to the value of an asset or materially extend the assets' life is not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Upon retirement or disposition of capital assets, the cost and related accumulated depreciation are removed from the respective accounts. Depreciation of capital assets is computed using the straight-line method over their estimated useful lives.

Property, plant, and equipment of the primary government, as well as the component units if any, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	10-50
Improvements other than buildings	20-50
Machinery and equipment	5-20
Office furniture and equipment	5-15

1-E-6. Performance Bonds

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

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

1-E-7. *Compensated Absences*

It is the District's policy to permit employees to accumulate earned but unused vacation benefits. The liability for these compensated absences is recorded as a long-term liability in the government-wide statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds (if any) report the liability as incurred.

1-E-8. *Net Position and Fund Balance*

Government-wide Financial Statements

Net position is classified in the government-wide financial statements as net position and is displayed in three components:

Net investment in capital assets - Capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position - Net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Fund Financial Statements

In the fund financial statements governmental fund balance is further classified as nonspendable, restricted, committed, assigned or unassigned. Descriptions of each follow:

Nonspendable fund balance - This classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. Fund balance amounts related to inventories, prepaid expenditures, and endowments are classified as nonspendable.

Restricted fund balance - This classification includes net fund resources that are subject to external constraints that have been placed on the use of the resources either a) imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of the government or b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance - This classification includes amounts that can only be used for specific purposes established by formal action of the District Board, which is the District's highest level of decision-making authority. Fund balance commitments can only be removed or changed by the same type of action (for example resolution) of the District Board. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance - This classification includes amounts that the District intends to use for a specific purpose but are neither restricted nor committed. These are established by the District Board. This category includes the remaining positive fund balances for governmental funds other than the general fund.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

1-E-8. Net Position and Fund Balance (continued)

Unassigned fund balance - Residual classification of the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

1-E-9. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District reports deferred outflows of resources related to pensions.

In addition to liabilities, the statement of net position will sometimes include a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District reports deferred inflows of resources related to pensions.

1-E-10. Pensions

For purposes of measuring the net pension liability, 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 Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

1-E-11. Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and the accompanying notes. Actual results may differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

2-A. Budgetary data

Budgets are adopted on a basis consistent with generally accepted accounting principles. The District maintains legally adopted budgets.

The District Board approves by resolution the total budget appropriation and the individual "township" appropriations. The District Budget Officer is authorized to transfer budget amounts within departments of a fund. Any revisions that alter the total appropriations of any fund must be approved by the District Board. For the District budget, Budgetary control is maintained primarily at the department level.

Each individual township also adopts their individual budget(s). For the Townships, budgetary control is maintained at the discretely presented component unit (township) level.

Unused appropriations for most of the annually budgeted funds lapse at the end of the year. The exceptions are those budgets for long-term capital projects.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
 December 31, 2021

NOTE 3 - DETAILED NOTES

3-A. Deposits and investments

Cash and investments as of December 31, 2021 consist of the following:

	Fair Value
Demand deposits - checking	\$ 1,321,815
State Treasurer's Investment Pool	36,042,332
Total cash	\$ 37,364,147

Cash and investments listed above are classified in the accompanying government-wide statement of net position as follows:

Cash and cash equivalents (current)	\$ 37,269,084
Restricted cash and cash equivalents (non-current)	95,063
Total cash and cash equivalents	\$ 37,364,147

Cash equivalents and investments are carried at fair value.

The Utah Money Management Act (UMMA) establishes specific requirements regarding deposits of public funds by public treasurers. UMMA requires that District funds be deposited with a qualified depository which includes any depository institution which has been certified by the Utah State Commissioner of Financial Institutions as having met the requirements specified in UMMA Section 51, Chapter 7. UMMA provides the formula for determining the amount of public funds which a qualified depository may hold in order to minimize risk of loss and also defines capital requirements which an Institution must maintain to be eligible to accept public funds. UMMA lists the criteria for investments and specifies the assets which are eligible to be invested in, and for some investments, the amount of time to maturity.

UMMA enables the State Treasurer to operate the Public Treasurer's Investment Pool (PTIF). PTIF is managed by the Utah State Treasurer's investment staff and comes under the regulatory authority of the Utah Money Management Council. This council is comprised of a select group of financial professionals from units of local and state government and financial institutions doing business in the state. PTIF operations and portfolio composition is monitored at least semi-annually by the Utah Money Management Council. PTIF is unrated by any nationally recognized statistical rating organizations.

Deposits in PTIF are not insured or otherwise guaranteed by the State of Utah. Participants share proportionally in any realized gains or losses on investments which are recorded on an amortized cost basis. The balance available for withdrawal is based on the accounting records maintained by PTIF. The fair value of the investment pool is approximately equal to the value of the pool shares. The District maintains monies not immediately needed for expenditure in PTIF accounts.

Fair value of investments

The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows: Level 1--Quoted prices for identical investments in active markets; Level 2--Observable inputs other than quoted market prices; and, Level 3--Unobservable inputs. At December 31, 2021, the District had \$36,042,332 invested in the PTIF, which uses a Level 2 fair value measurement.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
 December 31, 2021

3-A. Deposits and investments (continued)

Deposit and investment risk

The District maintains no investment policy containing any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk other than that imposed by UMMA. The District's compliance with the provisions of UMMA addresses each of these risks.

Interest rate risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. All deposits and investments of the District are available immediately.

Credit risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits. At December 31, 2021, \$1,002,434 of the District's demand deposits of \$1,252,434 were uninsured. The book balance at year-end was \$1,321,815.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. This risk is addressed through the policy of investing excess monies only in PTIF.

Concentration of credit risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. PTIF falls under the constraints of UMMA in limiting concentrations of investments.

3-B. Receivables

The allowance policy is described in Note 1-E-3. Receivables as of year-end for the District's funds are shown below:

	General Fund	Inter- governmental Salt Lake County	Total
Customers	\$ 1,056	-	1,056
Intergovernmental	260,850	3,185,931	3,446,781
Total receivables	\$ 261,906	3,185,931	3,447,837

3-C. Capital assets

The District does not currently own capital assets directly. The discretely presented component units (townships) own and account for capital assets.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
 December 31, 2021

3-D. Long-term debt and liabilities

Other long-term liabilities:

	Beginning	Increase (Decrease)	Ending
Compensated absences:			
Governmental	\$ 237,719	14,077	251,796
Total	\$ 237,719	14,077	251,796
Net pension liability:			
Governmental	\$ 223,927	(115,161)	108,766
Total	\$ 223,927	(115,161)	108,766

3-E. Interfund transactions and balances

The District had the following interfund transactions for year ended December 31, 2021:

Interfund receivables and payables:

	Due To	Due From
General fund	\$ 3,131,575	-
Intergovernmental Salt Lake County	-	3,131,575
Total	\$ 3,131,575	3,131,575

The District had the following interfund transfers for the year ended December 31, 2021:

Interfund transfers:

	Transfers In	Transfers Out
General fund	\$ 9,649,112	4,259,000
Intergovernmental Salt Lake County	459,000	9,649,112
Capital projects fund	3,800,000	-
Total	\$13,908,112	13,908,112

The transfer into the general fund of \$9,649,112 represents the sales tax, SB 136, class B&C funds, and permitting and other fees charged for planning and development services that is transferred to the MSD. The transfer out of the general fund of \$4,259,000 represents the administrative budget of \$459,000 to Salt Lake County for their costs of administration for unincorporated salt lake county and \$3,800,000 for capital projects.

3-F. Contribution to/from other governments

The District provides municipal type services to its members. These services are funded through sales tax, class B&C road funds, SB 136 sales tax, and service fees that are paid to the respective members of the District. The members remit these funds to the District for use in providing the municipal type services and capital projects.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
 December 31, 2021

NOTE 4 - OTHER INFORMATION

4-A. Risk management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. It is the policy of the District to purchase commercial insurance for these risks. Various policies are purchased through an insurance agency to cover liability, theft, damage, and other losses. A minimal deductible applies to these policies which the District pays in the event of any loss. There have been no significant reductions in the coverage from the prior year. Settled claims have not exceeded this commercial coverage in any of the three preceding years. The District also has purchased a workers' compensation policy.

4-B. Lease agreement

The District entered into an agreement with Salt Lake County to lease office space. The first term of the lease was for Oct 1, 2019 through Sep 30, 2020, with two one-year extension term options. The last extension term has been agreed to by both parties and thereby extends the lease term through Sep 30, 2022 and is for \$14,485.81 per month.

4-C. Litigation

The District is a defendant in certain legal actions, pending actions, or in the process for miscellaneous claims. The ultimate liability which might result from the final resolution of the above matters is not presently determinable. District management is of the opinion the final outcome of the cases will not have an adverse effect on the District's financial statements.

4-D. Subsequent Events

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through the date of the audit report, which is the date the financial statements were available to be issued.

During February 2022, the District issued \$20,000,000 in revenue bonds for the purpose of financing the cost of construction and maintenance of infrastructure.

4-E. Restatements – Capital assets and change in presentation of component units

The District restated the beginning balances for capital assets. Additionally, beginning in 2021, the District changed the presentation of its component units from blended component units to discretely presented component units. Beginning net position and fund balance has been restated to reflect this changes as follows:

	Total Governmental Funds	Primary Governmental Activities	Discretely Presented Component Units
Beginning fund balance/net position, as previously stated	\$ 31,599,156	152,624,110	-
Restatement of capital assets and accumulated depreciation	-	(1,752,084)	-
Change in presentation	(1,679,854)	(121,064,841)	121,064,841
Beginning fund balance/net positions, as restated	\$29,919,302	29,807,185	121,064,841

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
 December 31, 2021

4-F. Pension Plans

General Information about the Pension Plan

Plan description:

Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following Pension Trust Funds:

Defined Benefit Plans

Public Employees Noncontributory Retirement System (Noncontributory System) is a multiple employer, cost sharing, public employee retirement system;

Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer cost sharing public employee retirement system;

The Tier 2 Public Employees System 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 Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S, Salt Lake District, Utah 84102 or visiting the website: www.urs.org/general/publications.

Benefits provided:

URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percentage per year of service	Cola **
Noncontributory System	Highest 3 Years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Tier 2 Public Employees System	Highest 5 Years	35 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

* with actuarial reductions

** All past-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
 December 31, 2021

4-F. Pension Plans (continued)

Contribution Rate Summary: As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS 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. Contribution rates as of December 31, 2021, are as follows:

Utah Retirement Systems	Employee	Employer	Employer 401(k)
Contributory System			
111 - Local Government Div - Tier 2	N/A	16.07	0.62
Noncontributory System			
15 - Local Government Div - Tier 1	N/A	18.47	N/A
Tier 2 DC Only			
211 - Local Government	N/A	6.69	10.00

Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

For the fiscal year ended December 31, 2021, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 291,479	N/A
Tier 2 Public Employees System	164,528	-
Tier 2 DC Only System	19,464	N/A
Total Contributions	\$ 475,471	-

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Combined Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021, we reported a net pension asset of \$0 and a net pension liability of \$108,766.

	(Measurement Date): December 31, 2020				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share 12/31/2019	Change (Decrease)
Noncontributory System	\$ -	100,162	0.1952693%	0.0585787%	0.1366906%
Tier 2 Public Employees System	-	8,604	0.0598196%	0.0140132%	0.0458064%
Total	\$ -	108,766			

The net pension asset and liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2020 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
 December 31, 2021

4-F. Pension Plans (continued)

For the year ended December 31, 2021, the District recognizes pension expense of \$391,266.

At December 31, 2021, the District reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 134,374	\$ -
Changes in assumptions	-	13,102
Net difference between projected and actual earnings on pension plan investments	-	731,389
Changes in proportion and differences between contributions and proportionate share of contributions	588,366	-
Contributions subsequent to the measurement date	291,479	-
Total	\$ 1,014,220	\$ 744,491

\$291,479 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2020. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2022	\$ 131,002
2023	174,921
2024	(206,417)
2025	(121,256)
2026	-
Thereafter	-

Actuarial assumptions:

The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.25 - 9.75 percent, average, including inflation
Investment rate of return	6.95 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
 December 31, 2021

4-F. Pension Plans (continued)

The actuarial assumptions used in the January 1, 2020, valuations were based on the results of an actuarial experience study for the five-year period ending December 31, 2019.

The long-term expected rate of return on 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. These ranges are combined to produce the long-term expected rate of return by weighting the 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:

Assets class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long Term expected portfolio real rate of return
Equity securities	37%	6.30%	2.33%
Debt securities	20%	0.00%	0.00%
Real assets	15%	6.19%	0.93%
Private equity	12%	9.50%	1.14%
Absolute return	16%	2.75%	0.44%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100.00%		4.84%
	Inflation		2.50%
	Expected arithmetic nominal return		7.34%

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.45% that is net of investment expense.

Discount rate:

The discount rate used to measure the total pension liability was 6.95 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS 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. The discount rate does not use the Municipal Bond Index Rate. The discount rate remained unchanged at 6.95 percent.

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
 December 31, 2021

4-F. Pension Plans (continued)

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate:

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

<u>System</u>	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$ 1,736,511	\$ 100,162	\$ (1,263,981)
Tier 2 Public Employees System	144,775	8,604	(95,564)
Total	\$ 1,881,286	\$ 108,766	\$ (1,359,545)

Pension plan fiduciary net position:

Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Defined Contribution Savings Plan:

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report. The District participates in the following Defined Contribution Savings Plans with the Utah Retirement Systems:

- 401(k) Plan
- 457(b) PlanNote
- Roth IRA Plan

Employee and employer contributions to the Utah Retirement Contribution Savings Plans for fiscal year ended June 30, were as follows:

	2021	2020	2019
401(k) Plan			
Employer Contributions	\$ 112,342	\$ 98,691	\$ 26,877
Employee Contributions	126,539	116,930	32,357
457 Plan			
Employer Contributions	-	-	-
Employee Contributions	2,894	5,862	2,486
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	2,525	2,600	1,410

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

4-G. Discretely presented component units

The District has seven discretely presented component units. The summarized statements of net position as of December 31, 2021 are as follows:

	Keams 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:								
Current assets:								
Cash and cash equivalents	\$ -	7,802	-	108,769	94,270	59,717	74,636	345,194
Due from other governments	1,574,923	1,486,617	113,554	36,059	93,200	-	223,040	3,527,394
Prepays	8,802	-	-	-	-	-	-	8,802
Total current assets	1,583,725	1,494,419	113,554	144,828	187,470	59,717	297,677	3,881,389
Non-current assets:								
Restricted cash and cash equivalents	3,104,552	2,848,631	2,308	72,607	192,926	-	540,329	6,761,353
Capital assets:								
Not being depreciated	45,805,817	53,760,043	513,326	1,171,787	2,739,906	-	6,334,907	110,325,786
Net of accumulated depreciation	1,737,689	5,980,044	-	547,580	-	-	442,106	8,707,418
Total non-current assets	50,648,058	62,588,717	515,635	1,791,974	2,932,832	-	7,317,341	125,794,557
Total assets	\$ 52,231,783	64,083,136	629,189	1,936,802	3,120,302	59,717	7,615,018	129,675,947
LIABILITIES:								
Current liabilities:								
Accounts payable	\$ 36,911	15,432	18,349	1,475	18,335	4,492	5,158	100,153
Unearned revenue	3,126,396	3,053,191	16,096	72,607	163,156	-	539,676	6,971,122
Performance bonds	800,827	527,148	-	-	29,769	-	653	1,358,397
Total current liabilities	3,964,135	3,595,771	34,445	74,082	211,260	4,492	545,487	8,429,671
Total liabilities	3,964,135	3,595,771	34,445	74,082	211,260	4,492	545,487	8,429,671
NET POSITION:								
Net investment in capital assets	47,543,506	59,740,087	513,326	1,719,367	2,739,906	-	6,777,013	119,033,205
Unrestricted	724,143	747,278	81,418	143,353	169,135	55,225	292,518	2,213,071
Total net position	48,267,649	60,487,365	594,745	1,862,719	2,909,041	55,225	7,069,531	121,246,275
Total liabilities and net position	\$ 52,231,783	64,083,136	629,189	1,936,802	3,120,302	59,717	7,615,018	129,675,947

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

4-G. Discretely presented component units (continued)

The summarized statements of activities for the year ended December 31, 2021 are as follows:

	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	\$ 9,491,533	10,820,730	884,728	400,393	757,187	24,937	1,419,553	23,799,059
Program revenues:								
Charges for sales and service	734,049	3,049,546	126,421	15,784	126,662	71,565	69,637	4,193,663
Operating grants and contributions	2,302,447	1,920,944	290,788	197,537	377,015	-	515,809	5,604,540
Total program revenues	3,036,496	4,970,490	417,209	213,321	503,677	71,565	585,446	9,798,203
Net (expense) revenue	(6,455,037)	(5,850,240)	(467,519)	(187,071)	(253,510)	46,628	(834,106)	(14,000,856)
General revenues:								
Property taxes	5,708	-	-	-	3,662	-	-	9,371
Sales taxes	6,564,815	5,717,024	476,418	155,878	308,857	-	917,836	14,140,829
Interest income	6,851	8,224	22	444	905	-	1,125	17,573
Miscellaneous	1,351	12,603	-	554	-	-	10	14,518
Total general revenues	6,578,726	5,737,852	476,441	156,876	313,425	-	918,971	14,182,290
Change in net position	123,689	(112,388)	8,922	(30,195)	59,915	46,628	84,865	181,434
Net position - beginning, as restated	48,143,960	60,599,753	585,823	1,892,915	2,849,127	8,597	6,984,667	121,064,841
Net position - ending	\$ 48,267,649	60,487,365	594,744	1,862,719	2,909,041	55,225	7,069,531	121,246,275

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

4-G. Discretely presented component units (continued)

The summarized balance sheet for the year ended December 31, 2021 are as follows:

	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 cash equivalents	\$ -	7,802	-	108,769	94,270	59,717	74,636	345,194
Due from other governments	1,574,923	1,486,617	113,554	36,059	93,200	-	223,040	3,527,394
Prepays	8,802	-	-	-	-	-	-	8,802
Restricted cash and cash equivalents	3,104,552	2,848,631	2,308	72,607	192,926	-	540,329	6,761,353
TOTAL ASSETS	\$ 4,688,277	4,343,050	115,863	217,435	380,395	59,717	838,005	10,642,742
LIABILITIES								
Accounts payable	\$ 36,911	15,432	18,349	1,475	18,335	4,492	5,158	100,153
Performance bonds	800,827	527,148	-	-	29,769	-	653	1,358,397
Unearned revenue	3,126,396	3,053,191	16,096	72,607	163,156	-	539,676	6,971,122
TOTAL LIABILITIES	3,964,135	3,595,771	34,445	74,082	211,260	4,492	545,487	8,429,671
FUND BALANCES:								
Assigned	724,143	747,278	81,418	143,353	169,135	55,225	292,518	2,213,071
TOTAL FUND BALANCES	724,143	747,278	81,418	143,353	169,135	55,225	292,518	2,213,071
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,688,277	4,343,050	115,863	217,435	380,395	59,717	838,005	10,642,742

Greater Salt Lake Municipal Services District
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

4-G. Discretely presented component units (continued)

The summarized statement of revenues, expenditures and changes in fund balances for the year ended December 31, 2021 are as follows:

	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:								
Property taxes	\$ 5,708	-	-	-	3,662	-	-	9,371
Sales taxes	6,564,815	5,717,024	476,418	155,878	308,857	-	917,836	14,140,829
Franchise fees	-	-	-	-	5,000	-	-	5,000
Licenses and permits	529,411	2,313,682	99,057	5,675	61,678	-	37,511	3,047,013
Intergovernmental revenues	1,848,947	1,309,189	15,338	37,537	155,617	-	235,352	3,601,979
Charges for services	45,256	581,152	26,264	6,440	41,945	71,565	7,180	779,801
Fines and forfeitures	159,383	154,712	1,101	3,669	18,837	-	24,947	362,647
Interest	6,851	8,224	22	444	905	-	1,125	17,573
Other revenue	1,351	12,603	-	554	-	-	10	14,518
Contributions from other governments	453,500	611,755	275,450	160,000	220,600	-	280,457	2,001,762
Total revenues	9,615,221	10,708,341	893,649	370,197	817,102	71,565	1,504,417	23,980,493
EXPENDITURES:								
Salaries, wages and benefits	96,347	58,091	109,462	66,000	71,049	-	23,850	424,798
Operation equipment and supplies	340,638	175,287	49,700	21,327	10,410	24,325	7,641	629,327
Professional services	120,102	316,900	106,810	43,323	56,519	613	115,106	759,372
Interagency contracts	17,433	114,083	-	10,339	12,202	-	10,178	164,234
Insurance	23,046	16,237	5,360	9,263	10,554	-	9,795	74,255
Contributions to other governments	8,830,804	9,928,380	613,396	203,376	596,454	-	1,222,882	21,395,292
Total expenditures	9,428,369	10,608,976	884,728	353,628	757,187	24,937	1,389,452	23,447,277
Net Change in Fund Balances	186,852	99,366	8,922	16,569	59,915	46,628	114,966	533,216
Fund balances - beginning of year	537,291	647,913	72,496	126,784	109,220	8,597	177,553	1,679,855
Fund balance - end of year	\$ 724,143	747,278	81,418	143,353	169,135	55,225	292,518	2,213,071

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

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Greater Salt Lake Municipal Services District
Notes to Required Supplementary Information
December 31, 2020

Budgetary Comparison Schedules

The Budgetary Comparison Schedules presented in this section of the report is for the District's General Fund and other governmental funds. The schedules are presented in a basis that is consistent with GAAP.

Budgeting and Budgetary Control

The budget for the General Fund is legally required and is prepared and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the District Council prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Changes in Assumptions Related to Pensions

There were a number of demographic assumptions (e.g. rates of termination, disability, retirement, as well as an updated mortality and salary increase assumption) updated for use in the January 1, 2020 actuarial valuation. These assumption updates were adopted by the Utah State Retirement Board as a result of an Actuarial Experience Study performed for the Utah Retirement Systems. In aggregate, those assumption changes resulted in a \$201 million increase in the Total Pension Liability, which is about 0.50% of the Total Pension Liability as of December 31, 2019 for all systems combined. The Actuarial Experience Study report as of December 31, 2019 provides detailed information regarding those assumption changes, which may be accessed online at newsroom.urs.org under the "Retirement Office" column using the "Reports and Stats" tab.

Greater Salt Lake Municipal Services District
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND

For the Year Ended December 31, 2021

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental revenues	\$ -	81,052	81,052	-
Interest	202,100	202,100	46,581	(155,519)
Miscellaneous revenue	-	-	31,865	31,865
Contributions from other governments	14,771,196	14,813,152	21,395,292	6,582,141
Total revenues	14,973,296	15,096,304	21,554,790	6,458,487
EXPENDITURES:				
Salaries, wages and benefits	4,819,126	4,819,126	4,590,646	228,480
Operation equipment and supplies	16,342,240	16,497,854	388,341	16,109,512
Professional services	667,000	662,000	743,787	(81,787)
Interagency contracts	3,654,561	3,754,561	13,132,224	(9,377,663)
Insurance	92,000	92,000	144,457	(52,457)
Rent	170,100	170,100	169,632	468
Other	4,000	4,000	5,129	(1,129)
Contributions to other governments	2,001,762	2,001,762	2,001,762	-
Total expenditures	27,750,789	28,001,403	21,175,978	6,825,424
Excess (Deficiency) of Revenues over (Under) Expenditures	(12,777,493)	(12,905,099)	378,812	13,283,911
Other Financing Sources and (Uses):				
Bond proceeds	12,076,000	12,076,000	-	(12,076,000)
Transfers in	10,235,761	10,235,761	9,649,112	(586,649)
Transfers (out)	(13,922,078)	(13,922,078)	(4,259,000)	9,663,078
Total other financing sources and (uses)	8,389,683	8,389,683	5,390,112	(2,999,571)
Net Change in Fund Balances	(4,387,810)	(4,515,416)	5,768,924	10,284,340
Fund balances - beginning of year	16,290,327	16,290,327	16,290,327	-
Fund balance - end of year	\$ 11,902,517	11,774,911	22,059,251	10,284,340

Greater Salt Lake Municipal Services District
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - INTERGOVERNMENTAL SALT LAKE COUNTY FUND

For the Year Ended December 31, 2021

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
REVENUES:				
Property taxes	\$ -	-	5,527	5,527
Sales taxes	4,870,103	4,870,103	4,895,049	24,946
License and permits	177,400	185,710	343,414	157,704
Intergovernmental revenues	4,875,058	4,875,058	4,222,309	(652,749)
Charges for services	216,600	216,600	156,221	(60,379)
Fines and forfeitures	16,600	16,600	49,159	32,559
Interest	80,000	80,000	4,612	(75,388)
Miscellaneous revenue	-	-	85	85
Total revenues	10,235,761	10,244,071	9,676,376	(567,695)
EXPENDITURES:				
Operation equipment and supplies	315,000	315,310	315,296	14
Professional services	144,000	152,000	151,830	170
Total expenditures	459,000	467,310	467,126	184
Excess (Deficiency) of Revenues over (Under) Expenditures	9,776,761	9,776,761	9,209,249	(567,512)
Other Financing Sources and (Uses):				
Transfers in	459,000	459,000	459,000	-
Transfers (out)	(10,235,761)	(10,235,761)	(9,649,112)	586,649
Total other financing sources and (uses)	(9,776,761)	(9,776,761)	(9,190,112)	586,649
Net Change in Fund Balances	-	-	19,137	19,137
Fund balances - beginning of year	35,219	35,219	35,219	-
Fund balance - end of year	\$ 35,219	35,219	54,356	19,137

Greater Salt Lake Municipal Services District
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - CAPITAL PROJECTS FUND

For the Year Ended December 31, 2021

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental revenues	\$ 29,857,964	30,471,248	1,774,300	(28,696,948)
Interest	-	-	50,833	50,833
Miscellaneous revenue	-	-	2,482	2,482
Total revenues	29,857,964	30,471,248	1,827,615	(28,643,633)
EXPENDITURES:				
Operation equipment and supplies	29,857,964	33,559,004	4,925,856	28,633,148
Total expenditures	29,857,964	33,559,004	4,925,856	28,633,148
Excess (Deficiency) of Revenues over (Under) Expenditures	-	(3,087,756)	(3,098,240)	(10,484)
Other Financing Sources and (Uses):				
Transfers in	-	-	3,800,000	3,800,000
Total other financing sources and (uses)	-	-	3,800,000	3,800,000
Net Change in Fund Balances	-	(3,087,756)	701,760	3,789,516
Fund balances - beginning of year	13,593,755	13,593,755	13,593,755	-
Fund balance - end of year	\$ 13,593,755	10,505,999	14,295,515	3,789,516

Greater Salt Lake Municipal Services District
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

December 31, 2021
 Last 10 Fiscal Years*

	As of December 31,	
	2020	2019
Noncontributory Retirement System		
Proportion of the net pension liability (asset)	0.1952693%	0.0585787%
Proportionate share of the net pension liability (asset)	\$ 100,162	\$ 220,775
Covered payroll	\$ 1,561,222	\$ 482,293
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	6.42%	45.78%
Plan fiduciary net position as a percentage of the total pension liability/(asset)	99.20%	93.70%
Tier 2 Public Employees Retirement System		
Proportion of the net pension liability (asset)	0.0598196%	0.0140132%
Proportionate share of the net pension liability (asset)	\$ 8,604	\$ 3,152
Covered payroll	\$ 956,325	\$ 193,518
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	0.90%	1.63%
Plan fiduciary net position as a percentage of the total pension liability/(asset)	98.30%	96.50%

* In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI. The District began participating in URS in 2019. The 10-year schedule will need to be built prospectively.

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Greater Salt Lake Municipal Services District

SCHEDULE OF CONTRIBUTIONS

December 31, 2021

Last 10 Fiscal Years*

	As of fiscal year ended Dec 31,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
Noncontributory Retirement System	2019	\$ 89,079	\$ 89,079	\$ -	\$ 494,748	18.00%
	2020	284,284	284,284	-	1,576,834	18.03%
	2021	291,479	291,479	-	1,625,185	17.94%
Tier 2 Public Employees System**	2019	32,473	32,473	-	200,599	16.19%
	2020	150,838	150,838	-	964,019	15.65%
	2021	164,528	164,528	-	1,031,894	15.94%
Tier 2 Public Employees DC Only System**	2019	2,788	2,788	-	41,677	6.69%
	2020	10,611	10,611	-	158,617	6.69%
	2021	19,464	19,464	-	292,175	6.69%

* Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. The District began participating in URS in 2019. The 10-year schedule will need to be built prospectively.

** Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative issues.

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OTHER REPORTS

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Board of Trustees
Greater Salt Lake Municipal Services District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greater Salt Lake Municipal Services District (the District), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 31, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Orem, Utah
May 31, 2022

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Board of Trustees
Greater Salt Lake Municipal Services District

Report on Compliance

Opinion on Compliance

We have audited Greater Salt Lake Municipal Services District's (the District) compliance with the following applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended December 31, 2021:

- Budgetary Compliance
- Fund Balance
- Restricted Taxes and Other Related Restricted Revenue
- Fraud Risk Assessment
- Government Fees
- Tax Levy Revenue Recognition
- Special and Local Service District Board Members
- Utah Retirement Systems

In our opinion, Greater Salt Lake Municipal Services District complied, in all material respects, with the state compliance requirements referred to above for the year ended December 31, 2021.

Basis for Opinion on Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor. Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the state compliance requirements referred to above.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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, Government Auditing Standards, and the *State Compliance Audit Guide* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the *State Compliance Audit Guide* as a whole

In performing an audit in accordance with GAAS, Government Auditing Standards, and the *State Compliance Audit Guide*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Orem, Utah
May 31, 2022

DRAFT

DATE THURSDAY MAY 5, 2022

THE WHITE CITY METRO TOWNSHIP COUNCIL, STATE OF UTAH, MET ON THURSDAY, MAY 5, 2022, PURSUANT TO ADJOURNMENT ON MONDAY, APRIL 7, 2022, AT THE HOUR OF 6:00 P.M. THE MEETING WAS HELD AT THE WHITE CITY WATER IMPROVEMENT DISTRICT AT 999 EAST GALENA DRIVE, WHITE CITY, 84094.

COUNCIL MEMBERS

PRESENT: ALLAN PERRY
SCOTT LITTLE
PHILLIP CARDENAZ
LINDA PRICE
PAULINA FLINT, Mayor

OTHERS IN ATTENDANCE: PAUL ASHTON, LEGAL COUNSEL
RORI ANDREASON, ADMINISTRATOR
NICHOLE WATT, DEPUTY CLERK



Mayor Paulina Flint, Chair, presided.



Business Meeting

The Council reviewed the following agenda items:

- White City Metro Township Planning Commission Applicants

Rori Andreason stated the White City Metro Township Planning Commission has three vacancies: one alternate and two full-time positions. She has received applications from the following individuals interested in serving: Stephanie Solte, Howard Van Horn, Tyler Huish, Weston Millen, Chris Huntzinger, and Gene Wilson.

The Council gave the applicants that were present the opportunity to introduce themselves.

Chris Huntzinger stated he has served as an alternate for two years and wants to continue serving in a full-time position. He loves how the community is setup and wants to continue representing and speaking up for the community. He grew up in White City and has lived in his current home for 18 years.

Council Member Little asked if Mr. Huntzinger if he is willing to complete the necessary training that is required.

Mr. Huntzinger stated yes, he will attend all required trainings.

DATE THURSDAY MAY 5, 2022

Council Member Little stated he wants to appoint individuals that have pride in the community and will continue to preserve it. He does not want individuals that want to change the community into something else. There is some hesitancy to meet in person, the last meeting was held electronically. He asked Mr. Huntzinger if he is willing to meet in person.

Mr. Huntzinger stated yes, he is willing to meet in person.

Paul Ashton asked Mr. Huntzinger if he is a registered voter.

Mr. Huntzinger stated yes, he is a registered voter.

There were no additional applicants present.

The Business Meeting was closed.

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Public Meeting

White City Metro Township Financial Report

Dave Sanderson, Financial Manager, presented the White City Metro Township Financial Report. The report is up to date through March 31, 2022. Twenty-five percent of the year has passed with fourteen percent of the budget being spent.

Council Member Price, seconded by Council Member Perry, moved to accept the White City Metro Township Financial Report. The motion passed unanimously.

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Unified Fire Authority (UFA)

Captain Ken Aldridge stated construction at station 251 in Eagle Mountain is underway, station 125 in Midvale City is delayed due to supply chain issues. Fire recruit camp 55 is wrapping up and they will graduate on May 19, 2022, at the Jordan Applied Technology Center. Zach Robinson was chosen to fill the Assistant Chief position.

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Unified Police Department (UPD)

Detective Jeff Fenton stated stolen vehicles and traffic cases are currently the high crimes. Drug Take Back Day brought in 94 lbs. of medication. The Citizen Police Academy will be held this fall.

DATE THURSDAY MAY 5, 2022

Commission Members and Weston Millen as an Alternate Member of the Planning Commission with terms ending February 28, 2025.

APPROVED AND ADOPTED in the White City Metro Township, Salt Lake County, Utah this 5th day of May 2022.

By: /s/ PAULINA F. FLINT
Mayor

ATTEST

/s/ SHERRIE SWENSEN
Salt Lake County Clerk
Metro Township Clerk/Recorder

Ordinance No. 2022-05-02 – Agreement with Questar Gas Company d/b/a Dominion Energy Utah

The Council reviewed the following Resolution approving a non-exclusive franchise agreement with Questar Gas Company D/B/A/ Dominion Energy Utah:

RESOLUTION NO. 2022-05-02

Date: May 5, 2022

A RESOLUTION OF THE WHITE CITY METRO COUNCIL APPROVING A NON-EXCLUSIVE FRANCHISE AGREEMENT WITH QUESTAR GAS COMPANY D/B/A/ DOMINION ENERGY UTAH FOR THE CONSTRUCTION, OPERATION, AND MAINTENANCE OF A NATURAL GAS DISTRIBUTION SYSTEM WITHIN THE WHITE CITY METRO TOWNSHIP, STATE OF UTAH.

WHEREAS, the White City Metro Township ("White City") is a Municipality pursuant to Utah Code §§ 10-2a-401 *et seq.*

WHEREAS, Questar Gas Company d/b/a Dominion Energy Utah, a Utah corporation, ("Dominion Energy"), is a regulated public utility that provides natural gas distribution service; and

WHEREAS, Dominion Energy desires to construct, maintain, and operate a natural gas distribution system within the White City Metro Township ("White City" or "Metro Township"); and

WHEREAS, providing a natural gas distribution system requires the installation, operation, and maintenance of pipelines and other gas transmission appurtenances to be located within or near the public rights-of-way; and

WHEREAS, White City, acting pursuant to Utah Code Ann. § 10-8-21, has the authority to regulate natural gas distribution system facilities within its public rights-of-way and to grant to Dominion Energy a general utility easement for the use thereof; and

DATE THURSDAY MAY 5, 2022

WHEREAS, the White City Metro Township Council has determined that it is in the best interest of the Metro Township's citizens to grant a nonexclusive franchise to Dominion Energy to use the roads and streets within the Metro Township for such purpose; and

WHEREAS, the White City Metro Township desires to set forth the terms and conditions by which Dominion Energy will use its public rights-of-way; and

WHEREAS, the White City Metro Township Council desires to enter into a Non-Exclusive Franchise Agreement with Questar Gas d/b/a/ Dominion Energy Utah for the Construction, Operation, and Maintenance of a Natural Gas Distribution System with the White City Metro Township.

NOW, THEREFORE, BE IT RESOLVED by the White City Metro Township Council as follows:

SECTION 1. The White City Metro Township Council hereby authorizes the Mayor to sign the aforementioned Non-Exclusive Franchise Agreement with Questar Gas d/b/a Dominion Energy Utah for the Construction, Operation, and Maintenance of a Natural Gas Distribution System within the White City Metro Township.

SECTION 2. This Resolution shall take effect immediately.

APPROVED AND ADOPTED by the White Metro Township Council this 5th day of May, 2022.

By: /s/ PAULINA F. FLINT
Mayor

ATTEST

/s/ SHERRIE SWENSEN
Salt Lake County Clerk
Metro Township Clerk/Recorder

Council Member Little, seconded by Council Member Perry, moved to adopt Resolution 2022-05-02. The motion passed unanimously.



Council Reports

Unified Fire Authority (UFA) & Unified Fire Service Area (UFSA)

Council Member Perry stated the budget process is underway with the various departments presenting its budgets to the Board. A 7.5 percent increase is being considered to provide for a cost-of-living increase and to maintain a competitive wage. The Finance Committee will review the budget and then present it before the Board this month for a tentative approval.

Unified Police Department (UPD) & Salt Lake Valley Law Enforcement Service Area (SLVLESA)

Mayor Flint stated UPD held a UPD 101 training. Detective Ben Pender received the Attorney General’s Award for Distinguished Service in Community Policing. Detectives Johnny Ngo, Jared Angell, and Ryan Stocking were presented awards from the DEA Narcotics Task Force. The Board is considering a five percent cost-of-living increase for all civilian positions. The White City Metro Township Council has the opportunity to have a one-on-one meeting with UPD to discuss funding. It will be held on May 17, 2022, from 2:30 pm – 4:00 pm at the Sheriff’s Office building. UPD may come to the Council and ask for additional ARPA funds.

South Salt Lake Valley Mosquito Abatement District

Council Member Price stated the District has done maintenance on trapping gear, presenting at schools, improving the GIS program, and is currently hiring for the season. Kassie Draper, Finance and Human Resource Manager, South Salt Lake Valley Mosquito Abatement District, is a big part of the organization. She received her masters and has taken a position with South Jordan; however, she will stay on part-time to handle the finances. Other employees will split her other duties.

Greater Salt Lake Municipal Services District (MSD)

Mayor Flint stated the Board needs to consider making changes to the interlocal agreement between Salt Lake County, MSD, and the Metro Townships.

Wasatch Front Waste and Recycling District (WFWRD)

Council Member Cardenaz stated Chuck Orencole was awarded the 2022 Public Sector Driver of the Year by the National Waste and Recycling Association. The process of moving to a local district will be completed after the Lt. Governor signs the certificate. The Board approved giving Pam Roberts, Executive Director, WFWRD, the authority to approve refunds up to four years back without Board approval. Residents will soon be able to reserve a dumpster for the annual cleanup. A postcard will be delivered to every White City resident.

Salt Lake County Animal Services

DATE THURSDAY MAY 5, 2022

Council Member Little stated the Board received the annual Open and Public Meetings Act training and discussed the annual report. Animal Services will send people to South East Township Days.

Semi-Annual Plant Swap

Council Member Price stated the semi-annual plant swap will be held on May 14, 2022, from 9:00 am to 2:00 pm.

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THERE BEING NO FURTHER BUSINESS to come before the Council at this time, the meeting was adjourned.

MAYOR
WHITE CITY METRO TOWNSHIP COUNCIL

SHERRIE SWENSEN
METRO TOWNSHIP CLERK

By _____
Deputy Clerk

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