

SL COUNTY BUDGET REQUEST / ADJUSTMENT FORM

Executive Summary

Reference No: 502300YE01
 Requesting Organization: 50230000 UNINCOR MUN SVCS
 Budget Adjust Type(s): New Revenue or Expense
 For Fiscal Year: 2018
 Date of Request: 9-Oct-18
 Ongoing (Y or N): N
 If Yes, next year's CF impact: \$0
 Net FTE Change: 0.00

Description and Justification:

Increase in Interest and Class B Funds: First, Interest revenue on fund balance for fund 235 was not budgeted as part of the 2018 budget process. This is to record a budget for interest already earned and to budget for the remainder of 2018. Second, the hold harmless provision on Class B Roads for unincorporated counties with population less than 14% of total County population was expected to be changed in statute at the beginning of 2018. However, this provision was not changed until July 1st. The increase in Class B funds to Unincorporated County meant that the budget is not accurate. The original budgeted number for 2018 was \$421,012. With the increase in Class B funds the projected year end budgeted number is \$6,016,703. This budget adjustment accounts for the increase in Class B funds to accurately represent the amount that will be received. Third, with the increase in revenues comes an increase in expense line items since all revenues will be passed on to the Municipal Services District. This budget adjustment increases the appropriate expense line items.

Fund Impact

SUMMARY OF FUND IMPACT BY FUND:

Fund Impact (Budgetary)
 Fund Impact (Transfers)
 TOTAL FUND IMPACT

SUMMARY OF CNTY FUNDING IMPACT BY DEPT

DEPT	REVENUE	EXPENSE	BAL SHEET	CNTY FUNDING
5023000000 UNINCORP MUN SVCS STAT AND GEN PRGM	5,715,474	5,715,474	0	0
TOTALS	5,715,474	5,715,474	0	0

Approvals

Division Director:

Date: _____

Dept. or Elected Fiscal Mgr:

Date: 10-9-18

Dept. Dir. or Elected Official:

Date: 10 Oct 2018

Facilities Division Director:
 (Capital Projects Only)

Date: _____

Chief Financial Officer:

Date: 10/11/18

Mayor or Designee:

Date: 10/11/18

Council Action:

Date: _____

Approve

Budget Adjustment Detail

Budget Year: 2018 * Requesting Department: 50230000 UNINCOR MUN SVCS STATUTORY AND GENERAL
 Budget Period: Post June Year-End * Req Item No: 502300YE01 * Adjustment Title: Increase in Interest and Class B Funds
 Adjustment Type(s): New Revenue or Expense

Expense Budget String(s):

FUND	SUB-DEPT ID	EXPENSE ACCOUNT	PROG/ACT ID (OPT)	PROJECT ID (CAP)	AMOUNT
235	5023000000	629020			5,595,691
235	5023000000	639055			119,783

TOTAL EXPENDITURES Page 1: \$5,715,474
 TOTAL EXPENDITURES ALL PAGES: \$5,715,474

Revenue Budget String(s):

FUND	SUB-DEPT ID	REVENUE ACCOUNT	PROG/ACT ID (OPT)	PROJECT ID (CAP)	AMOUNT
235	5023000000	411000			5,595,691
235	5023000000	429005			119,783

TOTAL REVENUES Page 1: \$5,715,474
 TOTAL REVENUES ALL PAGES: \$5,715,474

Balance Sheet/Fund Unrestriction String(s):

Bal sheet strings only required for Proprietary Fund adjustments or fund unrestrictions; check if applicable.

FUND	SUB-DEPT ID	BAL. SHEET ACCOUNT	AMOUNT
		BAL_SHT or 499999	
		BAL_SHT or 499999	
		BAL_SHT or 499999	

TOTAL BALANCE SHEET CHANGE: \$0

* Ongoing (Y or N): N No. of New FTEs: 0.00 (2)
 If Yes, next year's CF impact: \$0 No. of New Time Limited FTEs: 0.00 (2)
 No. of Transferred FTEs: 0.00 (2)
 No. of Abolished FTEs: 0.00 (2)

Fund Balance Transfers:

From Fund	From Dept ID	To Fund	To Dept ID	Amount

Description and justification: (Attach additional pages as needed.)*

First, Interest revenue on fund balance for fund 235 was not budgeted as part of the 2018 budget process. This is to record a budget for interest already earned and to budget for the remainder of 2018. Second, the hold harmless provision on Class B Roads for unincorporated counties with population less than 14% of total County population was expected to be changed in statute at the beginning of 2018. However, this provision was not changed until July 1st. The increase in Class B funds to Unincorporated County meant that the budget is not accurate. The original budgeted number for 2018 was \$421,012. With the increase in Class B funds the projected year end budgeted number is \$6,016,703. This budget adjustment accounts for the increase in Class B funds to accurately represent the amount that will be received. Third, with the increase in revenues comes an increase in expense line items since all revenues will be passed on to the Municipal Services District. This budget adjustment increases the appropriate expense line items.

(1) If the request is for a grant, include the dates the grant will expire and what obligations are required of the County after the grant expires.

MSD and Metro Townships 5-year Budget Projections

Line Item	2018 Expected	2019 Request	2019 MSD Adjustment	2019 Revised	2020	2021	2022	2023
Revenues								
403010 - Sales Tax								
Copperton	\$ 90,140	\$ 92,394	\$ -	\$ 92,394	\$ 94,703	\$ 97,071	\$ 99,498	\$ 101,985
Emigration	\$ 196,813	\$ 201,733	\$ -	\$ 201,733	\$ 206,777	\$ 211,946	\$ 217,245	\$ 222,676
Kearns	\$ 4,309,861	\$ 4,417,608	\$ -	\$ 4,417,608	\$ 4,528,048	\$ 4,641,249	\$ 4,757,280	\$ 4,876,212
Magna	\$ 3,608,341	\$ 3,698,550	\$ -	\$ 3,698,550	\$ 3,791,013	\$ 3,885,789	\$ 3,982,933	\$ 4,082,507
White City	\$ 622,916	\$ 638,489	\$ -	\$ 638,489	\$ 654,451	\$ 670,812	\$ 687,583	\$ 704,772
Unincorporated County	\$ 6,771,929	\$ 6,941,227	\$ -	\$ 6,941,227	\$ 7,114,758	\$ 7,292,627	\$ 7,474,943	\$ 7,661,816
	\$ 15,600,000	\$ 15,990,000	\$ -	\$ 15,990,000	\$ 16,389,750	\$ 16,799,494	\$ 17,219,481	\$ 17,649,968
405005 - Cable TV Franchise								
Copperton	\$ 3,023	\$ 3,023	\$ -	\$ 3,023	\$ 3,023	\$ 3,023	\$ 3,023	\$ 3,023
Emigration	\$ 5,795	\$ 5,795	\$ -	\$ 5,795	\$ 5,795	\$ 5,795	\$ 5,795	\$ 5,795
Kearns	\$ 133,613	\$ 133,613	\$ -	\$ 133,613	\$ 133,613	\$ 133,613	\$ 133,613	\$ 133,613
Magna	\$ 104,006	\$ 104,006	\$ -	\$ 104,006	\$ 104,006	\$ 104,006	\$ 104,006	\$ 104,006
White City	\$ 21,758	\$ 21,758	\$ -	\$ 21,758	\$ 21,758	\$ 21,758	\$ 21,758	\$ 21,758
Unincorporated County	\$ 42,306	\$ 42,306	\$ -	\$ 42,306	\$ 42,306	\$ 42,306	\$ 42,306	\$ 42,306
	\$ 310,500	\$ 310,500	\$ -	\$ 310,500	\$ 310,500	\$ 310,500	\$ 310,500	\$ 310,500
411000 - Class B & C								
Copperton	\$ 31,838	\$ 32,475	\$ -	\$ 32,475	\$ 33,124	\$ 33,787	\$ 34,462	\$ 35,152
Emigration	\$ 83,521	\$ 85,191	\$ -	\$ 85,191	\$ 86,895	\$ 88,633	\$ 90,405	\$ 92,214
Kearns	\$ 1,182,818	\$ 1,206,475	\$ -	\$ 1,206,475	\$ 1,230,604	\$ 1,255,216	\$ 1,280,321	\$ 1,305,927
Magna	\$ 938,768	\$ 957,544	\$ -	\$ 957,544	\$ 976,694	\$ 996,228	\$ 1,016,153	\$ 1,036,476
White City	\$ 204,366	\$ 208,454	\$ -	\$ 208,454	\$ 212,623	\$ 216,875	\$ 221,213	\$ 225,637
Unincorporated County	\$ A 6,016,703*	\$ 625,360.81	\$ -	\$ 625,361	\$ 637,868	\$ 650,625	\$ 663,638	\$ 676,911
	\$ 8,458,014	\$ 3,115,498	\$ -	\$ 3,115,498	\$ 3,177,808	\$ 3,241,364	\$ 3,306,192	\$ 3,372,316
Fees and Fines								
Copperton	\$ 15,627	\$ 15,783	\$ -	\$ 15,783	\$ 15,941	\$ 16,101	\$ 16,262	\$ 16,424
Emigration	\$ 29,951	\$ 30,251	\$ -	\$ 30,251	\$ 30,553	\$ 30,859	\$ 31,167	\$ 31,479
Kearns	\$ 690,657	\$ 697,564	\$ -	\$ 697,564	\$ 704,539	\$ 711,585	\$ 718,700	\$ 725,887
Magna	\$ 537,617	\$ 542,993	\$ -	\$ 542,993	\$ 548,423	\$ 553,907	\$ 559,446	\$ 565,041
White City	\$ 112,467	\$ 113,592	\$ -	\$ 113,592	\$ 114,728	\$ 115,875	\$ 117,034	\$ 118,204
Unincorporated County	\$ 279,358	\$ 282,152	\$ -	\$ 282,152	\$ 284,073	\$ 287,823	\$ 290,701	\$ 293,608
	\$ 1,665,677	\$ 1,682,334	\$ -	\$ 1,682,334	\$ 1,699,157	\$ 1,716,149	\$ 1,733,310	\$ 1,750,643
Interest								
Copperton	\$ 869	\$ 869	\$ -	\$ 869	\$ 869	\$ 869	\$ 869	\$ 869
Emigration	\$ 897	\$ 897	\$ -	\$ 897	\$ 897	\$ 897	\$ 897	\$ 897
Kearns	\$ 9,533	\$ 9,533	\$ -	\$ 9,533	\$ 9,533	\$ 9,533	\$ 9,533	\$ 9,533
Magna	\$ 7,943	\$ 7,943	\$ -	\$ 7,943	\$ 7,943	\$ 7,943	\$ 7,943	\$ 7,943
White City	\$ 1,452	\$ 1,452	\$ -	\$ 1,452	\$ 1,452	\$ 1,452	\$ 1,452	\$ 1,452
Unincorporated County	\$ 109,783	\$ 109,783	\$ -	\$ 109,783	\$ 109,783	\$ 109,783	\$ 109,783	\$ 109,783
MSD	\$ 261,509	\$ 261,509	\$ -	\$ 261,509	\$ 261,509	\$ 261,509	\$ 261,509	\$ 261,509

MSD and Metro Townships 5-year Budget Projections

Line Item	2018 Expected	2019 Request	2019 MSD Adjustment	2019 Revised	2020	2021	2022	2023
	\$ 391,986	\$ 391,986	\$ -	\$ 391,986	\$ 391,986	\$ 391,986	\$ 391,986	\$ 391,986
S8277	\$ 833,333	\$ 1,667,500	\$ -	\$ 1,667,500	\$ -	\$ -	\$ -	\$ -
S8136	\$ -	\$ 850,000	\$ -	\$ 850,000	\$ 1,734,000	\$ 1,768,680	\$ 1,804,054	\$ 1,840,135
Motor Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater Fee	\$ -	\$ 2,045,720	\$ -	\$ 2,045,720	\$ 3,083,923	\$ 3,099,343	\$ 3,114,839	\$ 3,130,413
Property Tax	\$ -	\$ 2,500,000	\$ 500,000	\$ 3,000,000	\$ 3,015,000	\$ 3,030,075	\$ 3,045,225	\$ 3,060,452
Total Revenues	\$ 27,259,510	\$ 28,553,538	\$ 500,000	\$ 29,053,538	\$ 29,802,124	\$ 30,357,590	\$ 30,925,587	\$ 31,506,412
Expenses								
MSD Administration	\$ 490,459	\$ 788,995	\$ 100,000	\$ 888,995	\$ 788,995	\$ 788,995	\$ 788,995	\$ 788,995
Copperton	\$ 168,019	\$ 135,648	\$ -	\$ 135,648	\$ 135,648	\$ 135,648	\$ 135,648	\$ 135,648
Emigration	\$ 158,480	\$ 153,666	\$ -	\$ 153,666	\$ 153,666	\$ 153,666	\$ 153,666	\$ 153,666
Kearns	\$ 219,932	\$ 315,000	\$ -	\$ 315,000	\$ 315,000	\$ 315,000	\$ 315,000	\$ 315,000
Magna	\$ 260,825	\$ 354,625	\$ -	\$ 354,625	\$ 354,625	\$ 354,625	\$ 354,625	\$ 354,625
White City	\$ 189,187	\$ 200,750	\$ -	\$ 200,750	\$ 200,750	\$ 200,750	\$ 200,750	\$ 200,750
Unincorporated County	\$ 49,212	\$ 49,212	\$ -	\$ 49,212	\$ 49,212	\$ 49,212	\$ 49,212	\$ 49,212
	\$ 1,536,114	\$ 1,997,896	\$ 100,000	\$ 2,097,896	\$ 1,997,896	\$ 1,997,896	\$ 1,997,896	\$ 1,997,896
Outreach	\$ 540,014	\$ 336,772	\$ -	\$ 336,772	\$ 336,772	\$ 336,772	\$ 336,772	\$ 336,772
Planning	\$ 4,302,976	\$ 5,369,133	\$ -	\$ 5,369,133	\$ 5,369,133	\$ 5,369,133	\$ 5,369,133	\$ 5,369,133
Animal Services	\$ 872,863	\$ 872,863	\$ -	\$ 872,863	\$ 872,863	\$ 872,863	\$ 872,863	\$ 872,863
Public Works Ops	\$ 7,412,508	\$ -	\$ (3,707,450)	\$ (3,707,450)	\$ (3,707,450)	\$ (3,707,450)	\$ (3,707,450)	\$ (3,707,450)
General Cut		\$ -	\$ (3,707,450)	\$ (3,707,450)	\$ (3,707,450)	\$ (3,707,450)	\$ (3,707,450)	\$ (3,707,450)
Admin		\$ 1,235,210	\$ -	\$ 1,235,210	\$ 1,235,210	\$ 1,235,210	\$ 1,235,210	\$ 1,235,210
Shared Building Costs		\$ 171,424	\$ -	\$ 171,424	\$ 171,424	\$ 171,424	\$ 171,424	\$ 171,424
Crows		\$ 2,030,194	\$ -	\$ 2,030,194	\$ 2,030,194	\$ 2,030,194	\$ 2,030,194	\$ 2,030,194
Sweepers		\$ 1,225,805	\$ -	\$ 1,225,805	\$ 1,225,805	\$ 1,225,805	\$ 1,225,805	\$ 1,225,805
Vactors		\$ 734,363	\$ -	\$ 734,363	\$ 734,363	\$ 734,363	\$ 734,363	\$ 734,363
Landscape		\$ 584,020	\$ -	\$ 584,020	\$ 584,020	\$ 584,020	\$ 584,020	\$ 584,020
Traffic Signals and ATMs		\$ 1,390,835	\$ -	\$ 1,390,835	\$ 1,390,835	\$ 1,390,835	\$ 1,390,835	\$ 1,390,835
Street Lighting		\$ 1,005,766	\$ -	\$ 1,005,766	\$ 1,005,766	\$ 1,005,766	\$ 1,005,766	\$ 1,005,766
Traffic Signs	\$ -	\$ 777,816	\$ -	\$ 777,816	\$ 777,816	\$ 777,816	\$ 777,816	\$ 777,816
Traffic Striping		\$ 648,296	\$ -	\$ 648,296	\$ 648,296	\$ 648,296	\$ 648,296	\$ 648,296
Paving/Chipping/Milling	\$ -	\$ 7,654,774	\$ -	\$ 7,654,774	\$ 7,654,774	\$ 7,654,774	\$ 7,654,774	\$ 7,654,774
Concrete Construction		\$ 1,848,947	\$ -	\$ 1,848,947	\$ 1,848,947	\$ 1,848,947	\$ 1,848,947	\$ 1,848,947
Engineering								

MSD and Metro Townships 5-year Budget Projections

Line Item	2018 Expected	2019 Request	2019 MSD Adjustment	2019 Revised	2020	2021	2022	2023
Admin/Project Mgt	\$ 2,083,253	\$ 1,912,718	\$ -	\$ 1,912,718	\$ 1,912,718	\$ 1,912,718	\$ 1,912,718	\$ 1,912,718
Capital Projects	\$ 14,732,503	\$ 4,477,560	\$ (2,785,000)	\$ 1,692,560	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ 1,257,972	\$ 1,257,972	\$ -	\$ 1,257,972	\$ 1,257,972	\$ 1,257,972	\$ 1,257,972	\$ 1,257,972
Capital Projects	\$ -	\$ 1,495,000	\$ (575,000)	\$ 920,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Indigent Legal	\$ 162,442	\$ 162,442	\$ -	\$ 162,442	\$ 162,442	\$ 162,442	\$ 162,442	\$ 162,442
District Attorney	\$ 356,625	\$ 356,625	\$ -	\$ 356,625	\$ 356,625	\$ 356,625	\$ 356,625	\$ 356,625
Justice Courts	\$ 1,603,634	\$ 1,359,634	\$ -	\$ 1,359,634	\$ 1,359,634	\$ 1,359,634	\$ 1,359,634	\$ 1,359,634
Stat and General	\$ 137,006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Overhead	\$ 62,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 33,524,345	\$ 36,908,169	\$ (7,067,450)	\$ 29,840,719	\$ 30,428,159	\$ 30,428,159	\$ 30,428,159	\$ 30,428,159
Total Expenses	\$ 35,060,459	\$ 38,906,065	\$ (6,967,450)	\$ 31,938,615	\$ 32,426,055	\$ 32,426,055	\$ 32,426,055	\$ 32,426,055
Over/Under Revenues vs Expenses	\$ (7,800,949)	\$ (10,352,527)	\$ 7,467,450	\$ (2,885,077)	\$ (2,623,931)	\$ (2,068,465)	\$ (1,500,468)	\$ (919,643)
 Fund Balance	 \$ 19,652,801	 \$ 11,851,852	 \$ 1,499,324	 \$ 8,966,774	 \$ 6,342,843	 \$ 4,274,378	 \$ 2,773,910	 \$ 1,854,268
5% Reserve	\$ 1,362,975	\$ 1,427,677		\$ 1,452,677	\$ 1,490,106	\$ 1,517,880	\$ 1,546,279	\$ 1,575,321
Over/Under Reserve	\$ 10,488,876	\$ 71,647		\$ 7,514,097	\$ 4,852,737	\$ 2,756,499	\$ 1,227,631	\$ 278,947

Run Date: 9/14/2018
Report ID: PB400

Salt Lake County
Listing of Revenues vs. Budget (Organization Level)
For Budget Year 2018
As of 08/31/2018

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Percent of year received: 66.60000000000001%

Account	Description	Current Period Revenue Recognized	YTD Revenue Recognized	Revenue Budget	Unrecognized Revenue Balance	Percent Received
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Fund: 235 Unincorporated Municipal Service Fund
Agency: 040 Public Works & Municipal Services
Organization: 5023000000 Unincorporated Municipal Services Stat and General

Revenues

403010	Sales Tax	445,193.04	3,203,703.54	B 6,792,200.00	3,588,496.46	47.2%
Category 4030 Sales Taxes		445,193.04	3,203,703.54	6,792,200.00	3,588,496.46	47.2%
405005	Cable TV Franchise Tax	0.00	31,755.56	B 84,611.00	52,855.44	37.5%
Category 4050 Franchise Taxes		0.00	31,755.56	84,611.00	52,855.44	37.5%
411000	State Government Grants	3,543,766.51	5,150,777.77	421,012.00 A	-4,729,765.77	1223.4%
Category 4100 Operating Grants & Contributions		3,543,766.51	5,150,777.77	421,012.00	-4,729,765.77	1223.4%
409025	Bldg, Plumbing, Elect Permits	0.00	0.00	175,558.00	175,558.00	0.0%
409030	Sewer And Water Permits	1,125.00	1,562.50	0.00	-1,562.50	0.0%
409040	Special Events Permit	0.00	250.00	0.00	-250.00	0.0%
421280	Engineering Fees	0.00	0.00	16,350.00	16,350.00	0.0%
423000	Local Gov't/Private Grants	0.00	0.00	0.00	0.00	0.0%
423405	MSD Contract Revenue	0.00	0.00	32,833.00	32,833.00	0.0%
425015	J P Court Fines	0.00	0.00	87,450.00	87,450.00	0.0%
Category 4200 Charges For Services		1,125.00	1,812.50	B 312,191.00	310,378.50	0.6%

budget for \$6,106,703

Run Date: 9/14/2018
Report ID: PB400

Salt Lake County
Listing of Revenues vs. Budget (Organization Level)
For Budget Year 2018
As of 08/31/2018

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Percent of year received: 66.60000000000001%

Account	Description	Current Period Revenue Recognized	YTD Revenue Recognized	Revenue Budget	Unrecognized Revenue Balance	Percent Received
Back to Table of Contents						
429005	Interest - Time Deposits	11,477.62	62,394.60	0.00	-62,394.60	0.0%
	Category 4290 Investment Earnings	11,477.62	62,394.60	0.00	-62,394.60	0.0%
499999	Prior Year Fund Balance	0.00	0.00	581,884.00	581,884.00	0.0%
	Category 4990 Prior Year Fund Balance	0.00	0.00	581,884.00	581,884.00	0.0%
	Total Revenues	4,001,562.17	8,450,443.97	8,191,898.00	-258,545.97	103.2%
	Total for 5023000000	4,001,562.17	8,450,443.97	8,191,898.00	-258,545.97	103.2%
	Total for Fund 235 Unincorp Municipal Service Fnd	4,001,562.17	8,450,443.97	8,191,898.00	-258,545.97	103.2%

budget for 119,743 B

Run Date: 9/14/2018
Report ID: PB600

Salt Lake County
Listing of Obligations vs. Budget(Organization Level)
For Budget Fiscal Year 2018
As of 08/31/2018

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Percent of Year Expired: 66.60000000000001%

Account	Description	Current Period	YTD Expense	Pre Encum- brances	Encum- brance	Total Obligations	Budget	Available Budget	Percent Used	Prior Year
<u>Back to Table of Contents</u>										
Fund: 235 Unincorp Municipal Service Fnd							Agency: 040 Public Works & Municipal Svcs			
Organization: 5023000000 Unincorp Mun Svcs Stat and Gen										
Expenditures										
235-040-5023000000										
601030	Permanent And Provisional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.0%	0.00
Total for 000100 Salaries and Benefits		0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.0%	0.00
235-040-5023000000										
629020	Maintenance - Roads & Streets	0.00	0.00	0.00	0.00	0.00	421,012.00	421,012.00	0.0%	0.00
639055	Interlocal Agreements	0.00	0.00	0.00	0.00	0.00	6,559,846.00	6,559,846.00	0.0%	0.00
667005	Contributions	0.00	10,748.00	0.00	0.00	10,748.00	32,833.00	22,085.00	32.7%	0.00
Total for 000200 Operations		0.00	10,748.00	0.00	0.00	10,748.00	7,013,691.00	7,002,943.00	0.2%	0.00
235-040-5023000000										
663010	Council Overhead Cost	0.00	0.00	0.00	0.00	0.00	1,943.00	1,943.00	0.0%	0.00
663015	Mayor Overhead Cost	0.00	0.00	0.00	0.00	0.00	8,524.00	8,524.00	0.0%	0.00
663025	Auditor Overhead Cost	0.00	0.00	0.00	0.00	0.00	1,322.00	1,322.00	0.0%	0.00
663040	Info Services Overhead Cost	0.00	0.00	0.00	0.00	0.00	1,871.00	1,871.00	0.0%	0.00
663070	Mayor Finance Overhead Cost	0.00	0.00	0.00	0.00	0.00	2,719.00	2,719.00	0.0%	0.00
Total for 000400 Indirect Costs		0.00	0.00	0.00	0.00	0.00	16,379.00	16,379.00	0.0%	0.00
Total Expenditures for 5023000000		0.00	10,748.00	0.00	0.00	10,748.00	7,030,070.00	7,019,322.00	0.2%	0.00
Total for 235-040-5023000000		0.00	10,748.00	0.00	0.00	10,748.00	7,030,070.00	7,019,322.00	0.2%	0.00

Budget for \$6,010,703

A

Budget for \$7,308,785

Gabriel Anguiano

From: Jared C Steffey
Sent: Thursday, October 11, 2018 8:39 AM
To: Gabriel Anguiano; Darrin Casper
Cc: Scott Baird; Rick Graham
Subject: RE: Emailing: Interest and Class B Increase for Unincorporated County.pdf
Attachments: Combined 2018.xlsx

Gabe and Darrin,

I understand there was a question regarding the budget adjustment to increase interest and Class B revenue that I submitted this week. In my conversation with Gabe earlier today the question revolves around why is Class B revenue being increased so significantly. The answer to this question revolves around a hold harmless clause that was build into the statue for Class B funds. Following is the explanation:

Class B funds are allocated at 50% population and 50% weighted road miles. According to the Class B legislation there is a clause that says that if the Unincorporated County is not at least 14% of the total county population then the formula will be re-worked to bring the unincorporated county population up to the 14% level. Before the MSD was created the Salt Lake County Unincorporated population was close to the 14% threshold. However, after the MSD was created and the Metro Townships were no longer part of the Unincorporated County, it dropped the population percentage for Unincorporated Salt Lake County to approximately 1%. This meant that the hold harmless clause kicked in for Unincorporated County and instead of receiving between \$400k and \$500k for Unincorporated County we received \$ 5.9MM in calendar year 2017. When this was brought to the attention of the legislators it caused a great deal of concern. Their understanding was that Unincorporated Salt Lake County should have never benefitted from this clause. They informed us that they were going to change the legislation in January of 2018 to remove this and therefore the Unincorporated County would only be receiving the \$400k to \$500k that would be based on the true population and weighted road miles. Because it was the intent to change this, Randy only budgeted 2018 at the expected (lower level). However, the legislative change did not make it through in January and was done at a later time. Since it didn't make it in for the January session they decided to make the change effective July 1st. This meant that Unincorporated County received half a year at the higher rate. The total that has been received through August 2018 for Unincorporated County is \$5,836,702 (see attached spreadsheet) The amount that is expected for Sept - Dec is \$180,001. The combined numbers is the total expected for Calendar Year 2018 of \$6,016,703 ($5,836,702 + 180,001 = \$6,016,703$). The amount that will be budgeted for 2019 is \$625,361. This is our best estimate based on population and road miles. If this needs to be adjusted in 2019 then we will do a true up in June.

I have copied Kara on this in case she wants to add to or correct any of my information. If you have any further questions please let me know.

Thank you,

Jared Steffey
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-----Original Message-----

From: Gabriel Anguiano
Sent: Thursday, October 11, 2018 8:14 AM
To: Jared C Steffey <JSteffey@slco.org>