

Salt Lake County
Decision Package Summary
 by Form ID

Form ID:	26092	Current Stage	Type	Council Approved	Council Approved Date	Linked Form ID
Name:	Budget & Accounting Support modification	5100 - Organization Staff or Fiscal Manager	Exigency	Yes		26092

Request Description: This adjustment is to change how the budget and accounting support included as part of the Transformational Initiatives is provided. The net impact of all changes would be a reduction in the budget of \$28,684. The time-limited budget and accounting support position that was set to expire at the end of 2024 will be eliminated and the funding instead utilized to bolster other budget and accounting support services arising from Federal COVID funding that are deemed more critical and/or beneficial to the county.

1) The County's external auditor will provide \$70,000 in additional services:

- Due to additional federal funding, the Auditor will perform additional Single Audit testing and certain additional requirements must be met in the performance of these services. These services will be billed at Auditor's hourly rate but is not to exceed \$30,000.
- In coordination with County's Mayors Finance and Administration, Auditor will provide training of the financial reporting manager to draft statements using Wdesk including but not limited to the government-wide statements, budgetary basis statements, footnotes, conversion entries, statistical and supplementary information. These additional services will be billed at their hourly rates in an amount not to exceed \$40,000.

2) Implement a web-based Interactive Budget Book Software solution for \$42,000, dropping to \$35,000 the following year. Vendors have developed solutions that enable local governments to communicate their budgets in easy-to-build, modern, interactive, easy to navigate, cloud-based websites that are seamlessly embedded within a client's existing website. The subscription would enable the county to publish web-based budget books that include narrative, graphics and other desired content utilizing a pre-built template that follows GFOA's best practices for budget publications, and then modifying these sections to suit the County's unique needs. The system would automate the creation of fund summary pages, charts, and tables by pulling data from the existing budget system to update the website, including adding dynamic figures to the narrative on a page to mirror budget updates. The solutions are also designed to be ADA-optimized. Currently, navigating the County's budget documents to find what a user is looking for can be confusing and time-consuming, with budget publications consisting of multiple pdf files for each of the three budget cycles per year, each with a different focus and level of detail.

3) Eliminate the time limited position that was budgeted for \$147,933 in salaries, benefits, and associated operating costs. As the Finance team has worked through the new requirements associated with the additional federal funding, support needs and opportunities have emerged that were originally unanticipated, and other tasks have been absorbed within the existing team.

	Revenues	Expenses	Transfer In and OFS	Transfer Out and OFU	Balance Sheet	Net Change to Fund Balance	FTE
110 - General Fund							
10220000 - Mayor Financial Admin							
1022000300 - Budget							
Project: 0 - Project ID Not Assigned							
601040 - Time Limited Employee	0	(96,900)	0	0	0	96,900	0.00
603005 - Social Security Taxes	0	(7,413)	0	0	0	7,413	0.00
603025 - Retirement Or Pension Contrib	0	(15,543)	0	0	0	15,543	0.00
603040 - Ltd Contributions	0	(402)	0	0	0	402	0.00
603045 - Supplemental Retirement (401K)	0	(388)	0	0	0	388	0.00
603050 - Health Insurance Premiums	0	(20,038)	0	0	0	20,038	0.00
615016 - Computer Software Subscription	0	42,000	0	0	0	(42,000)	0.00



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	Revenues	Expenses	Transfer In and OFS	Transfer Out and OFU	Balance Sheet	Net Change to Fund Balance	FTE
FTETL - FTE Time Limited	0	0	0	0	0	0	(1.00)
Total Mayor Financial Admin	0	(98,684)	0	0	0	98,684	(1.00)
50030000 - General Fund-Statutory & Genl							
5003001000 - Administration							
Project: 0 - Project ID Not Assigned							
639005 - Legal, Auditing, & Acctg Fees	0	70,000	0	0	0	(70,000)	0.00
Total General Fund-Statutory & Genl	0	70,000	0	0	0	(70,000)	0.00
Total General Fund	0	(28,684)	0	0	0	28,684	(1.00)
Budget Year - Grand Total	0	(28,684)	0	0	0	28,684	(1.00)
Future Year Adjustments							
110 - General Fund							
10220000 - Mayor Financial Admin							
1022000300 - Budget							
Project: 0 - Project ID Not Assigned							
615016 - Computer Software Subscription	0	(6,000)	0	0	0	6,000	0.00
Total Mayor Financial Admin	0	(6,000)	0	0	0	6,000	0.00
Total General Fund	0	(6,000)	0	0	0	6,000	0.00
Future Year Adjustments - Grand Total	0	(6,000)	0	0	0	6,000	0.00
Attachments							