

RESOLUTION NO. \_\_\_\_\_

DATE: \_\_\_\_\_

**A RESOLUTION OF THE SALT LAKE COUNTY COUNCIL ADOPTING ADJUSTMENTS TO THE FISCAL YEAR 2024 BUDGETS FOR SALT LAKE COUNTY OFFICES, DEPARTMENTS, AND AGENCIES; ADOPTING PROPOSED AD VALOREM TAX RATES ON THE TAXABLE PROPERTY IN THE COUNTY FOR FISCAL YEAR 2024; CERTIFYING COMPLIANCE WITH CERTAIN REQUIREMENTS OF UTAH STATUTE AND SALT LAKE COUNTY ORDINANCE; AND RELATED MATTERS**

WHEREAS, the Salt Lake County Mayor, acting as budget officer for Salt Lake County, has proposed amendments to Salt Lake County's final budget for fiscal year 2024; and

WHEREAS, the Salt Lake County Council has conducted public budget workshops on the proposed amendments to Salt Lake County's final budget for fiscal year 2024; and

WHEREAS, Utah Code Ann. §§ 17-36-23 and 17-36-26, require that any increases or transfers in any of the several budgetary funds of the County be approved and adopted by resolution of the Salt Lake County Council; and

WHEREAS, the Salt Lake County Council finds it expedient to make certain amendments to the previously adopted final fiscal year 2024 budgets for Salt Lake County, to make certain fund transfers that reflect the County's new revenue projections and fund balances in several budgetary accounts of the County, and to effectuate certain budget appropriation adjustments for various County offices, departments, and agencies; and

WHEREAS, the Salt Lake County Council also finds it expedient to make certain adjustments to the contra accounts that it implemented for the 2024 fiscal year, which contra accounts imposed offsets in the amounts of 3% for the personnel appropriation unit and 2% for the operating appropriation unit of certain county offices, departments, and agencies; and

WHEREAS, the Salt Lake County Council also finds it expedient to appropriate certain Coronavirus State and Local Fiscal Recovery Funds received from the federal government of the

United States under the American Rescue Plan Act of 2021, Public Law 117-2 (“ARPA”), which funds and appropriations have been a part of the budget discussions; and

WHEREAS, the Salt Lake County Council intends to make contributions to certain non-profit entities to assist those entities in providing services to Salt Lake County residents; and

WHEREAS, the Salt Lake County Council, as required by Salt Lake County Code of Ordinances § 2.95.100, shall set tax rates for each budgetary fund before June 22 of each year; and

WHEREAS, the Salt Lake County Council, as required by Utah Code Ann. §§ 59-2-909 and 59-2-912, shall adopt proposed ad valorem tax rates on all taxable property in the County before June 22 of each year unless otherwise authorized by the Utah State Tax Commission, the adoption of which is based upon rates that are set, or will be set, by the Commission; and

WHEREAS, the Salt Lake County Council has provided timely public notice for a public hearing on the proposed amendments to Salt Lake County’s final budget for fiscal year 2024 as required by Utah Code Ann. § 17-36-26 and Salt Lake County Ordinance § 2.95.090; and

WHEREAS, on June 18, 2024, at the hour of 6:00 p.m., the Salt Lake County Council held a public hearing on proposed amendments to Salt Lake County’s final budget for fiscal year 2024, and received public comment on the recommended budget, giving all interested persons an opportunity to be heard.

NOW, THEREFORE, be it resolved by the Salt Lake County Council that:

1) The Salt Lake County Council, acting as the County legislative body, hereby adopts adjustments and approves fund transfers in the several budgets of the County for fiscal year 2024, including the effectuation of certain appropriation modifications, as reflected by Council deliberations during regularly scheduled meetings, and particularly on June 4, 2024,

June 11, 2024, and June 18, 2024, hereafter to be memorialized and attached hereto as Exhibit A.

2) The Salt Lake County Council further declares that this budget provides for payment of debt service, including transfers for appropriate fund balances, and that said debt service payments exclude payments from any proceeds of Tax Anticipation Notes or borrowing, consistent with Treasury Department regulations.

3) The Salt Lake County Council hereby adopts certain temporary procedures, effective for the 2024 fiscal year, intended to achieve budgetary reductions realized from contra accounts imposing offsets in the amounts of 3% for the personnel appropriation unit and 2% for the operating appropriation unit of certain county offices, departments, and agencies, as more specifically provided in Exhibit A, and with more particular deviations and exclusions noted therein. The Council hereby provides affected county offices, departments, and agencies with enhanced flexibility to apply additional savings achieved from either their personnel appropriation unit or their operating appropriation unit to satisfy the contra account reductions for the other respective appropriation unit, and any specific adjustments shall be ratified by the Council following the process required by law. The Council does not intend that contra accounts be imposed with respect to the following funds and initiatives: the County Library fund; enterprise funds; internal services funds; the ZAP fund; the TRCC fund; contracts for required indigent legal services; organizations and initiatives that have been specifically designated as deriving from one-time revenue sources such as ARPA projects, transformational initiatives, and grants or contracts; and capital projects. The Council also hereby adjusts certain previously imposed contra account obligations as more specifically provided in Exhibit A.

4) The Salt Lake County Council temporarily authorizes its fiscal manager to approve any interim budget adjustments for fiscal year 2024 equaling \$100,000 or less for the purpose of shifting funds from one appropriation unit to another appropriation unit within the

same respective budget for a particular county office, department, or agency. Such authority shall be exercised in a manner otherwise consistent with Salt Lake Countywide Policy 1050, “Interim Budget Adjustments,” and any specific adjustments shall be ratified by the Council following the process required by law.

4) The Salt Lake County Council appropriates certain Coronavirus State and Local Fiscal Recovery Funds received from the federal government of the United States under the American Rescue Plan Act, as discussed and approved in its budget workshops, for uses currently deemed eligible and as more specifically reflected in Exhibit A. Consistent with the final rule issued by the United States Department of Treasury on January 6, 2022, ARPA funds have been appropriated to support public health expenditures, address negative economic impacts caused by the COVID-19 public health emergency, replace lost public sector revenue, provide premium pay for essential workers, and to invest in certain public infrastructure. The Salt Lake County Mayor is instructed to comply with all applicable reporting and other legal requirements related to ARPA funds expended by Salt Lake County.

5) The Salt Lake County Council has provided for monetary assistance to certain non-profit entities in the community in exchange for which the County will receive fair and adequate consideration in that the assistance, individually and collectively, will contribute to the health, safety and welfare of the community at large through the preservation of its cultural heritage, the encouragement of economic development and tourism, the encouragement of the arts, the increase in capacity for services to the disabled, the disadvantaged, the needy, and those receiving social and human services from county supported agencies, and the development of resources to assist and mentor youth. All such assistance has been approved in a manner consistent with Utah Code Ann. § 17-50-303(3) and shall be administered in a manner consistent with Salt Lake County Ordinance, Policy, and the Council’s legislative intent.

6) The Salt Lake County Council certifies that it has, to the best of its knowledge, exercised due diligence in complying with all public notice and hearing requirements established by the Uniform Fiscal Procedures Act for Counties, Utah Code Ann. § 17-36-1, et seq., and Salt Lake County's County Budget Process Ordinance, Salt Lake County Code of Ordinances, Chapter 2.95.

7) The Salt Lake County Council hereby adopts proposed ad valorem tax rates for fiscal year 2024 on all taxable property in the County, hereafter to be memorialized and attached hereto as Exhibit B. The Utah State Tax Commission has set, or will set, certified tax rates as required by statute. Tax rates adopted hereunder shall be final ad valorem tax rates for fiscal year 2024, pursuant to Utah Code Ann. §§ 59-2-909, 52-9-912, 59-2-918.5, and 59-2-919, subject to any adjustments required by law.

8) The tables of revenues and expenditures and other budgetary data contained in Exhibit A are hereby approved in substantially final form, subject to any revisions that may be necessary to correct purely technical inaccuracies, or to update and memorialize the votes of the Salt Lake County Council, including any votes taken at the public hearing held on June 18, 2024. County budget staff are hereby authorized to make any such necessary revisions prior to the final publication of the amended 2024 budget.

SIGNATURES ON FOLLOWING PAGE

APPROVED and ADOPTED this 18th day of June, 2024.

SALT LAKE COUNTY COUNCIL

By: \_\_\_\_\_  
Laurie Stringham, Chair

ATTEST:

\_\_\_\_\_  
Lannie Chapman  
Salt Lake County Clerk

Reviewed and Advised  
as to Form and Legality

\_\_\_\_\_  
Senior Deputy District Attorney

- Council Member Alvord voting \_\_\_\_\_
- Council Member Bradley voting \_\_\_\_\_
- Council Member Bradshaw voting \_\_\_\_\_
- Council Member Granato voting \_\_\_\_\_
- Council Member Harrison voting \_\_\_\_\_
- Council Member Stewart voting \_\_\_\_\_
- Council Member Stringham voting \_\_\_\_\_
- Council Member Theodore voting \_\_\_\_\_
- Council Member Winder Newton voting \_\_\_\_\_

(Complete as Applicable)

Line item veto(s) issued and dated this \_\_\_ day of \_\_\_\_\_, 2024.

By: \_\_\_\_\_  
Jennifer Wilson, Mayor

Veto override: Yes \_\_\_ No \_\_\_ Date \_\_\_\_\_

Exhibit A

Exhibit B