

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

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

**A RESOLUTION OF THE SALT LAKE COUNTY COUNCIL ADOPTING A FINAL BUDGET FOR FISCAL YEAR 2023 FOR SALT LAKE COUNTY OFFICES, DEPARTMENTS, AND AGENCIES, INCLUDING PROPOSED TAX REVENUES, BUDGET APPROPRIATIONS, AND PERSONNEL ALLOCATIONS; ADOPTING COMPENSATION ADJUSTMENTS FOR COUNTY OFFICIALS AND EMPLOYEES; LEVYING AN AD VALOREM TAX RATE FOR THE SALT LAKE COUNTY LIBRARY FUND THAT EXCEEDS ITS CERTIFIED TAX RATE; ADOPTING ADJUSTMENTS TO THE FISCAL YEAR 2022 BUDGET; CERTIFYING COMPLIANCE WITH CERTAIN REQUIREMENTS OF UTAH STATUTE AND SALT LAKE COUNTY ORDINANCE; AND RELATED MATTERS**

WHEREAS, Salt Lake County, as required by the Uniform Fiscal Procedures Act for Counties, Utah Code Ann. § 17-36-15, shall adopt by resolution the final budget for fiscal year 2023 on or before December 31, 2022; and

WHEREAS, the Salt Lake County Council, as required by Salt Lake County's Budget Process Ordinance, Salt Lake County Code of Ordinances Chapter 2.95, is required to adopt by resolution a final budget for Salt Lake County on or before December 10 of each year for the following calendar fiscal year; and

WHEREAS, the Salt Lake County Mayor and the County Council have caused to be prepared the Mayor's proposed 2023 budget and the Council's recommended final 2023 budget, each of which have been reviewed and discussed in public meetings, and which have met all legal requirements; and

WHEREAS, the Salt Lake County Council provided timely public notices for a public hearing on the adoption of Salt Lake County's final budget for fiscal year 2023 on December 6, 2022, at the hour of 6:00 p.m., as required by Utah Code Ann. § 17-36-12; and

WHEREAS, as a part of the budget process and consistent with Utah Code Ann. § 59-2-919(3)(a), the Salt Lake County Mayor stated at a properly noticed public meeting held on October 25, 2022 – which meeting occurred 14 or more days before the 2022 general election –

intent to levy a tax rate for Salt Lake County's library fund that exceeds that fund's certified tax rate, including the dollar amount of additional ad valorem tax revenue (\$11,207,917.00), purpose for additional ad valorem tax revenue (library debt service, continuity of operations, maintenance costs, and recent construction), and the approximate percentage increase in additional ad valorem tax revenue (approximately an 25.65% increase); and

WHEREAS, Salt Lake County has provided timely public notice for a public hearing concerning Salt Lake County's intent to levy a tax rate for Salt Lake County's library fund that exceeds that fund's certified tax rate to occur on December 6, 2022, at the hour of 6:00 p.m., and also provided all necessary additional public notices and legal advertisements concerning the public hearing, as required by Utah Code Ann. § 59-2-919; and

WHEREAS, the required public hearing concerning Salt Lake County's intent to levy a tax rate for Salt Lake County's library fund that exceeds that fund's certified tax rate may be held in conjunction with the required public hearing on the adoption of Salt Lake County's final budget for fiscal year 2023, pursuant to Utah Code Ann. § 59-2-919(3)(a)(v)(B); and

WHEREAS, on December 6, 2022, at the hour of 6:00 p.m., the Salt Lake County Council held a public hearing on Salt Lake County's final budget for fiscal year 2023 that conformed with all necessary requirements of Utah Code Ann. §§ 17-36-13 and 59-2-919(8); and

WHEREAS, at the December 6, 2022, public hearing the Salt Lake County Council received public comment on the recommended budget, and all interested persons had an opportunity to be heard for or against the estimates of revenue and expenditures and performance data or any item in any fund, as well as an opportunity to present oral testimony concerning Salt Lake County's intent to levy a tax rate for Salt Lake County's library fund that exceeds that fund's certified tax rate; and

WHEREAS, the Salt Lake County Council finds it necessary to make certain adjustments to the recommended budget and now desires to adopt a final budget for fiscal year 2023; and

WHEREAS, the Salt Lake County Council finds it necessary to levy a tax rate for Salt Lake County's library fund that exceeds that fund's certified tax rate; and

WHEREAS, the Salt Lake County Council has reviewed a financial plan for the expenditure of bond proceeds and funds for capital improvements projects and related matters, which plan includes reimbursement to the County from bond proceeds for expenditures made or incurred on those projects prior to the issuance of their related bonds; and

WHEREAS, the Salt Lake County Council also now finds it expedient to adopt a salary plan which will provide for compensation adjustments to County employees and which will fix salary and compensation for County elected officials for the 2023 fiscal year, and which plan is and has been a part of the budget discussion and public hearings and notice; and

WHEREAS, the Salt Lake County Council now 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 also desires 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 also desires to adopt and ratify certain adjustments to the final 2022 fiscal year budget; and

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

- 1) The Salt Lake County Council, acting as the County legislative body for Salt Lake County, hereby adopts an overall final budget for fiscal year 2023 for Salt Lake County offices, departments, and agencies, as more specifically described in

Attachment A and its addendum to this Resolution, including specific budgets for fiscal year 2023 for Salt Lake County's particular funds and accounts, and also adopts proposed tax revenues for fiscal year 2023 for the funds and accounts indicated above.

- 2) The Salt Lake County Council hereby adopts personnel allocations for County offices, departments, and agencies, effective for fiscal year 2023 as more specifically provided in Attachment A.
- 3) The Salt Lake County Council hereby adopts salary compensation adjustments for County employees and fixes salaries for Salt Lake County elected officials, effective for fiscal year 2023, as more specifically provided in Attachment A.
- 4) The Salt Lake County Council hereby approves and adopts fee changes presented and approved during its budget meetings and hearings, and as reflected in the revenue totals set forth in Attachment A.
- 5) The Salt County Council, acting as the County legislative body for Salt Lake County, does hereby levy a tax rate for Salt Lake County's library fund that exceeds that fund's certified tax rate. More specifically, the Salt Lake County Council levies additional ad valorem tax revenue for the 2023 budget year that exceeds the 2022 budgeted ad valorem tax revenue for the Salt Lake County library fund. The amount of additional ad valorem tax revenue being levied is \$11,207,917.00, exclusive of new growth. This amount of additional ad valorem tax revenue does not exceed the proposed increased dollar amount and percentage increase that were previously announced and legally noticed by Salt Lake County.
- 6) The 2023 budgets adopted as provided in paragraph 1, above, shall be in effect for the next fiscal year, 2023, subject to further amendments as provided by law, and the County Mayor is directed to file, with the State Auditor not later than thirty (30) days

hence, certified copies of these final budgets and amendments. Copies of these budgets shall be available at the offices of the County Council, County Mayor, and County Clerk for inspection by the public during business hours.

- 7) 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 Attachment 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.
- 8) 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.

- 9) The Salt Lake County Council hereby approves final year-end adjustments to the final 2022 fiscal year budget, as more specifically described in Attachment B and its Addendum to this Resolution. The final year-end adjustments to the 2022 fiscal year budget shall be effective for fiscal year 2022.
- 10) 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., Utah's truth in taxation process, Utah Code Ann. § 59-2-919, and Salt Lake County's County Budget Process Ordinance, Salt Lake County Code of Ordinances, Chapter 2.95.
- 11) Exhibit A may be revised as necessary to finalize updated and accurate calculations of revenues and expenditures as may be reflected in the votes of the Salt Lake County Council at the public hearing held on December 6, 2022.

APPROVED and ADOPTED this \_\_\_\_\_ day of December, 2022.

SIGNATURES ON FOLLOWING PAGE

SALT LAKE COUNTY COUNCIL

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

ATTEST:

\_\_\_\_\_  
Sherrie Swensen  
Salt Lake County Clerk

REVIEWED AS TO FORM

\_\_\_\_\_  
Deputy District Attorney      Date

RESOLUTION HISTORY

Council Member Alvord voting \_\_\_\_\_  
Council Member Bradley voting \_\_\_\_\_  
Council Member Bradshaw voting \_\_\_\_\_  
Council Member DeBry voting \_\_\_\_\_  
Council Member Granato voting \_\_\_\_\_  
Council Member Snelgrove 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  
December, 2022.

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

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

Attachment A



## Attachment B