

RESOLUTION NO. _____

DATE: _____

A RESOLUTION OF THE SALT LAKE COUNTY COUNCIL ADOPTING A FINAL BUDGET FOR FISCAL YEAR 2024 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; ADOPTING ADJUSTMENTS TO THE FISCAL YEAR 2023 BUDGET; CERTIFYING COMPLIANCE WITH CERTAIN REQUIREMENTS OF UTAH STATUTE AND SALT LAKE COUNTY ORDINANCE; AND RELATED MATTERS

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, 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 2024 on or before December 31, 2023; and

WHEREAS, the Salt Lake County Mayor and the County Council have caused to be prepared the Mayor's proposed 2024 budget and the Council's recommended final 2024 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 2024 on December 5, 2023, at the hour of 6:00 p.m., as required by Utah Code Ann. § 17-36-12; and

WHEREAS, on December 5, 2023, 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 2024 that conformed with all necessary requirements of Utah Code Ann. § 17-36-13; and

WHEREAS, at the December 5, 2023, 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; and

WHEREAS, the Salt Lake County Council has reviewed the recommended budget, has considered any adjustments or revisions to that recommended budget, and now desires to adopt Salt Lake County's final budget for fiscal year 2024; 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 2024 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 finds it expedient to adopt certain temporary procedures 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; 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 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 desires to adopt and ratify certain adjustments to the 2023 fiscal year budget;

NOW, THEREFORE, be it resolved by the Salt Lake County Council, acting as the County Legislative Body for Salt Lake County, that:

- 1) The Salt Lake County Council hereby adopts an overall final budget for fiscal year 2024 for Salt Lake County offices, departments, and agencies, as more specifically described in Attachment A to this Resolution, including specific budgets for fiscal year 2024 for Salt Lake County's particular funds and accounts, and also adopts proposed tax revenues for fiscal year 2024 for the funds and accounts indicated above. Attachment A is hereby incorporated into this Resolution by reference.
- 2) The Salt Lake County Council hereby adopts personnel allocations for County offices, departments, and agencies, effective for fiscal year 2024 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 2024, 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 2024 budget adopted as provided in paragraph 1, above, shall be in effect for the next fiscal year, 2024, 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 and shall also be posted on the Salt Lake County website.

- 6) 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 Attachment A, and with more particular deviations and exclusions noted therein. 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.
- 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 meetings, 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 adopts final year-end adjustments to the 2023 fiscal year budget, as more specifically described in Attachment B, which attachment is hereby incorporated into this Resolution by reference. The final year-end adjustments to the 2023 fiscal year budget shall be effective for fiscal year 2023.
- 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. and Salt Lake County's County Budget Process Ordinance, Salt Lake County Code of Ordinances, Chapter 2.95.
- 11) The tables of revenues and expenditures and other budgetary data contained in Attachments A and B 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 concerning the 2024 budget held on December 5, 2023. County budget staff are hereby authorized to make any such necessary revisions prior to the final publication of the budget as described in paragraph 5, above.

APPROVED and ADOPTED this _____ day of December, 2023.

SALT LAKE COUNTY COUNCIL

By: _____
Aimee Winder Newton, Chair

ATTEST:

Lannie Chapman
Salt Lake County Clerk

Reviewed and Advised
as to Form and Legality:

Deputy District Attorney Date

RESOLUTION HISTORY

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
December, 2023.

By: _____
Jennifer Wilson, Mayor

Veto override: Yes _____ No _____ Date _____

Attachment A

Attachment B