

RESOLUTION NO. _____

DATE: _____

A RESOLUTION OF THE SALT LAKE COUNTY COUNCIL LEVYING AN AD VALOREM TAX RATE THAT EXCEEDS SALT LAKE COUNTY'S CERTIFIED TAX RATE; ADOPTING A FINAL BUDGET FOR FISCAL YEAR 2020 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 2019 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 2020 on or before December 31, 2019; and

WHEREAS, the Salt Lake County Mayor and the County Council have caused to be prepared three variants of the 2020 budget, respectively: the tentative, the Mayor's proposed, and the Council's recommended budget, each of which have been reviewed and discussed in public meetings, and which have met all legal requirements; 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 22, 2019 – which meeting occurred 14 or more days before the 2019 general municipal election – intent to levy a tax rate that exceeds Salt Lake County's certified tax rate, including the dollar amount of and purpose for additional ad valorem tax revenue, and the approximate percentage increase in additional ad valorem tax revenue (a proposed 8.74% increase); and

WHEREAS, the Salt Lake County Mayor and Council provided timely public notice for a public hearing concerning Salt Lake County's intent to levy a tax rate that exceeds Salt Lake County's certified tax rate on December 3, 2019, 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 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 2020 on December 3, 2019, at the hour of 6:00 p.m., as required by Utah Code Ann. § 17-36-12; and

WHEREAS, the required public hearing concerning Salt Lake County's intent to levy a tax rate that exceeds Salt Lake County'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 2020, pursuant to Utah Code Ann. § 59-2-919(3)(a)(v)(B); and

WHEREAS, on December 3, 2019, 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 2020 that conformed with all necessary requirements of Utah Code Ann. §§ 17-36-13 and 59-2-919(8); and

WHEREAS, at the December 3, 2019, 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 that exceeds Salt Lake County's certified tax rate; and

WHEREAS, the Salt Lake County Council finds it necessary to levy an ad valorem tax rate that exceeds Salt Lake County'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 2020; 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 desires to adopt a salary plan which will provide for compensation adjustments to elected officials and employees, and which is and has been a part of the budget and public hearings and notice concerning that budget; and

WHEREAS, the Salt Lake County Council desires to adopt certain adjustments to the 2019 fiscal year budget; 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.

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

- 1) The Salt County Council, acting as the County legislative body, intends to levy a tax rate in 2020 that exceeds the certified tax rate for the 2020 budget year. The Salt Lake County Council intends to levy additional ad valorem tax revenue for the 2020 budget year that exceeds the 2019 budgeted ad valorem tax revenue for certain countywide funds. The amount of additional ad valorem tax revenue being levied is \$15,950,000.00, 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.
- 2) The Salt Lake County Council, acting as the County legislative body, hereby adopts an overall final budget for fiscal year 2020 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 2020 for Salt Lake County's particular funds and accounts, and also adopts proposed tax revenues for fiscal year 2020 for the funds and accounts indicated above.

- 3) The Salt Lake County Council hereby adopts personnel allocations for County offices, departments, and agencies, effective for fiscal year 2020 as more specifically provided in Attachment A.
- 4) The Salt Lake County Council hereby adopts salary compensation adjustments for elected officials, employees, and exempt employees, effective for fiscal year 2020 as more specifically provided in Attachment A.
- 5) 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.
- 6) The Salt Lake County Council hereby approves final year-end adjustments to the 2019 fiscal year budget, as more specifically described in Attachment B and its Addendum to this Resolution.
- 7) The County Mayor is directed to provide proof of compliance of all legal requirements necessary to levy the tax rate established in paragraph 1, above, to the Salt Lake County Auditor and Utah State Tax Commission.
- 8) The 2020 budgets adopted as provided in paragraph 2, above, shall be in effect for the next fiscal year, 2020, subject to further amendments as provided by law, and the County Auditor 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, County Clerk, and County Auditor for inspection by the public during business hours.

- 9) The final year-end adjustments to the 2019 fiscal year budget adopted as provided in paragraph 6, above, shall be effective for fiscal year 2019.
- 10) 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.
- 11) 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.

APPROVED and ADOPTED this _____ day of December, 2019.

SALT LAKE COUNTY COUNCIL

By: _____
Richard Snelgrove, Chair

ATTEST:

Sherrie Swensen
Salt Lake County Clerk

APPROVED AS TO FORM

Gavin Anderson 3 Dec 2019

Deputy District Attorney Date

RESOLUTION HISTORY

Council Member Bradley voting	_____
Council Member Bradshaw voting	_____
Council Member Burdick voting	_____
Council Member DeBry voting	_____
Council Member Granato voting	_____
Council Member Ghorbani voting	_____
Council Member Jensen voting	_____
Council Member Snelgrove voting	_____
Council Member Winder Newton voting	_____

(Complete as Applicable)

Line item veto(s) issued and dated this ____ day of
December, 2019.

By: _____
Jennifer Wilson, Mayor

Veto override: Yes ____ No ____ Date _____

Attachment A

Attachment B