Mayor Jenny Wilson

2023 Proposed Budget
Salt Lake County

Presented by Darrin Casper, CFO
October 25, 2022
2023 Budget Goals

• Stay fiscally conservative
  – Scrutinize structural balance
    • One time v. ongoing expenses
    • Understand impact of federal $ on structure
  – Budgeted General Fund balance above $180M

• Focus on capital maintenance/improvements and employee compensation
2023 Budget Direction

• Stress tests at 5% of County Funding
• Requested organizations absorb cost increases where possible
• One-time capital requests considered
• ARPA requests considered
Committees and Boards

- Board of Health
- Total Rewards Advisory Committee
- TRCC Advisory Board
- Technology Advisory Board
- Capital Projects Prioritization Committee
- Revenue Committee
- And Others
Economic Outlook

• Slow growth projected County-wide
• Salt Lake County unemployment at 2.0%; national average at 3.5%\(^{(1)}\)
• Construction remains strong but expected to level
• Inflation elevated (8.2% for West Urban CPI for August)
• Choppy waters ahead

(1) Source: Bureau of Labor Statistics and Utah Department of Workforce Services, September 2022 reports
Structural Analysis
Grant and Tax Admin Funds

• Grant fund transfers in from GF
  – 2022  $32.2 M
  – 2023  $36.6 M

• Tax Administration fund from GF
  – 2022  $250 K
  – 2023  $670 K
Purchasing Power Erosion Due to Inflation
(Since last Countywide property tax increase)

INFLATION INDEX: WEST URBAN CONSUMER PRICE INDEX - ALL URBAN CONSUMERS
Library Fund

10 Year Compound Annual Growth Rates

- Wages: 3.2%
- Expense: 4.9%
- Property Tax: 2.0%
Purchasing Power Erosion Due to Inflation
(Since last Library property tax increase)

INFLATION INDEX: WEST URBAN CONSUMER PRICE INDEX - ALL URBAN CONSUMERS
Library Fund

- Library structural deficit $10.1M
  - Debt service $3.7M
  - New library operations $2.3M
  - Inflation component $4.1M

Proposing a 25.65% tax increase to yield $11.2M in additional revenue
Ending Unassigned Fund Balance

General Fund

in millions $

<table>
<thead>
<tr>
<th>Year</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022 Projection</th>
<th>2023 Budget</th>
<th>2023 Projection</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>57.9</td>
<td>66.6</td>
<td>145.0</td>
<td>155.6</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>2022</td>
<td>284.0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>2023</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-99.4</td>
<td>184.6</td>
<td>211.4</td>
</tr>
</tbody>
</table>

* Fund balance as a % of total expenditures, including fund transfers out to other funds. Includes only Fund 110.
General Fund Structure Analysis

- Reconciling $99.4M draw
  - One-time transformational initiatives $60.3M
  - One-time comp/retention 6.1M
  - Open Space transfer 2.5M
  - Other one-time items 4.2M
  - Budgeted structural deficit (26.3M)
  - Average underspend pre-pandemic 23.7M
  - Estimated structural deficit ($2.6M)
# 2023 New Growth Summary

Key Funds—Compared to 2022 Adjusted Budget

<table>
<thead>
<tr>
<th>Fund ($M)</th>
<th>Property Tax</th>
<th>Sales Tax</th>
<th>Motor Veh Fee In Lieu</th>
<th>Total New Growth</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>3.1</td>
<td>4.7</td>
<td>(0.37)</td>
<td>7.4</td>
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<tr>
<td>Flood Control</td>
<td>0.1</td>
<td>(0.02)</td>
<td></td>
<td>0.1</td>
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<tr>
<td>Health</td>
<td>0.3</td>
<td>(0.04)</td>
<td></td>
<td>0.3</td>
</tr>
<tr>
<td>Planetarium</td>
<td>0.1</td>
<td>(0.01)</td>
<td></td>
<td>0.1</td>
</tr>
<tr>
<td>Capital Improvements</td>
<td>0.2</td>
<td>(0.02)</td>
<td></td>
<td>0.1</td>
</tr>
<tr>
<td>Tax Administration</td>
<td>0.6</td>
<td>(0.06)</td>
<td></td>
<td>0.5</td>
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<tr>
<td><strong>Subtotal</strong></td>
<td><strong>4.3</strong></td>
<td><strong>4.7</strong></td>
<td><strong>(0.51)</strong></td>
<td><strong>8.5</strong></td>
</tr>
<tr>
<td>TRCC</td>
<td></td>
<td>3.5</td>
<td></td>
<td>3.5</td>
</tr>
<tr>
<td>Visitor Promotion</td>
<td></td>
<td>1.6</td>
<td></td>
<td>1.6</td>
</tr>
<tr>
<td>ZAP</td>
<td></td>
<td>1.2</td>
<td></td>
<td>1.2</td>
</tr>
<tr>
<td>Municipal Services</td>
<td></td>
<td>(0.1)</td>
<td></td>
<td>(0.1)</td>
</tr>
<tr>
<td>Transportation</td>
<td></td>
<td>0.8</td>
<td></td>
<td>0.8</td>
</tr>
<tr>
<td>Library</td>
<td>0.7</td>
<td>(0.09)</td>
<td></td>
<td>0.6</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5.1</strong></td>
<td><strong>11.8</strong></td>
<td><strong>(0.61)</strong></td>
<td><strong>16.3</strong></td>
</tr>
</tbody>
</table>

*Excludes Debt Service Fund as well as funds that have immaterial amounts.*
Tax Revenue Growth in Context

- Starting Point: 0
- Tax Revenue Growth: 16.3
- Health Insurance: -6.6
- Comp & Benefits Δ: -19.5
- 1-Time Retention Pmt: -10.9

Total Change: -20.7
Unassigned Fund Balance
County-wide Tax Funds

in millions $

2023 Proposed Budget
Tale of Two Budgets

- Tax funds are bordering on structural imbalance, however the beginning balance is experiencing record health
- Ample money for capital projects and deferred maintenance
- Extremely limited funding for new ongoing requests beyond comp and benefits
Tackling Deferred Maintenance From Major Sources

- Transformational Initiatives: $53.5M
- Capital Improvement: $8.7M
- TRCC: $14.4M
- TRCC capital transfers: $2.9M
- Visitor Promotion Fund: $2.9M
- Flood Control: $2.2M
- Library: $1.5M
## ARPA Funding

### 2023 Budget and Multi-Year Plan

<table>
<thead>
<tr>
<th>in millions $</th>
<th>2021 Actual</th>
<th>2022 Budget</th>
<th>2023 Proposed</th>
<th>2024 Plan</th>
<th>TOTAL</th>
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</thead>
<tbody>
<tr>
<td>Prior Approved ARPA Projects</td>
<td>2.9</td>
<td>20.3</td>
<td>39.7</td>
<td>11.3</td>
<td>74.3</td>
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<tr>
<td>New ARPA Project Proposed</td>
<td></td>
<td></td>
<td>1.4</td>
<td>1.4</td>
<td>2.8</td>
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<tr>
<td>Revenue Replacement – Library Fund</td>
<td></td>
<td></td>
<td>10.0</td>
<td></td>
<td>10.0</td>
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<tr>
<td>Revenue Replacement – General Fund</td>
<td>59.3</td>
<td>65.0</td>
<td>13.6*</td>
<td></td>
<td>137.9</td>
</tr>
<tr>
<td>Total Charge to ARPA</td>
<td>62.3</td>
<td>95.3</td>
<td>54.7</td>
<td>12.7</td>
<td>225.0</td>
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<tr>
<td>Total w/o GF Rev. Repl.</td>
<td>2.9</td>
<td>30.3</td>
<td>41.2</td>
<td>12.7</td>
<td>87.1</td>
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</table>

* Not included in the 2023 Proposed Budget. To be assessed in 2023.
ARPA Funding

Next Steps

- Determine allocation between revenue replacement and projects
- Revenue is recognized as eligible expenses are incurred
- Monitor Federal / legislative changes
- Ongoing quarterly reporting on projects and use of funds
## Transformational Initiatives

### 2023 Budget and Multi-Year Plan

<table>
<thead>
<tr>
<th>in millions $</th>
<th>2022 Estim.</th>
<th>2023 Proposed</th>
<th>2024 Plan</th>
<th>TOTAL</th>
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</thead>
<tbody>
<tr>
<td>Prior Approved Transformational Initiatives</td>
<td>48.0</td>
<td>2.2</td>
<td>2.0</td>
<td>52.2</td>
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<tr>
<td>New Transformational Initiatives Proposed</td>
<td>58.4</td>
<td>0.8*</td>
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<td>59.2</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>48.0</td>
<td>60.6</td>
<td>2.8</td>
<td><strong>111.4</strong></td>
</tr>
</tbody>
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* Potentially 27M+
## 2023 New Capital Project Request Highlights

<table>
<thead>
<tr>
<th>Project Description</th>
<th>Cost (in millions $)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salt Palace Chiller Replacement</td>
<td>$12.5</td>
</tr>
<tr>
<td>Salt Palace Replace Main Cooling Towers</td>
<td>$1.9</td>
</tr>
<tr>
<td>Salt Palace Interior Paint Project</td>
<td>$0.5</td>
</tr>
<tr>
<td>Clark Planetarium MARS Exhibit</td>
<td>$0.4</td>
</tr>
<tr>
<td>Flood Control Sewage Canal Improvement</td>
<td>$5.0</td>
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<td>Flood Control Copper Midas Confluence Repair</td>
<td>$0.5</td>
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<tr>
<td>Capital Improvements Sheriff’s Office Shooting Range</td>
<td>$1.2</td>
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<tr>
<td>Capital Improvements ADC Jail Kitchen Remodel &amp; Equip Replacement</td>
<td>$7.6</td>
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<tr>
<td>Capital Improvements ADC Jail Waste Tank, Probe &amp; Panel Upgrade</td>
<td>$0.9</td>
</tr>
<tr>
<td>Capital Improvements DA Building Security Enhancements</td>
<td>$1.6</td>
</tr>
<tr>
<td>Capital Improvements Tenth East Senior Center Remodel</td>
<td>$9.8</td>
</tr>
<tr>
<td>Fleet Managed Capital Projects Concrete Repair &amp; Car Wash</td>
<td>$0.6</td>
</tr>
<tr>
<td>Public Works Operations Salt Storage &amp; Sweeper Debris</td>
<td>$6.0</td>
</tr>
<tr>
<td>TI Youth Svcs Water Efficient Landscaping</td>
<td>$2.1</td>
</tr>
<tr>
<td>Aging Svcs – TI Senior Center projects</td>
<td>$7.8</td>
</tr>
<tr>
<td>Animal Services Community Adoption Center &amp; Pet Park</td>
<td>$0.5</td>
</tr>
</tbody>
</table>
TRCC Proposal

- Mayor’s Proposed Budget aligns with Advisory Board recommendations
- Recommendation includes
  - 40% of TRCC revenues to Parks and Recreation ops
  - Reduction of the equestrian subsidy due to the agreement for the USU Bastion Agricultural Center
  - Fully funded the equipment replacement programs
  - Use of one-time funds to increase capital projects and outside contributions
TRCC Transfers

- Arts & Culture $6.5M
- Parks & Rec $23.4M
- Equestrian Park $0.9M
- Capital Improvement Transfers $2.9M
- Equipment Replacement Transfers $0.9M
- Debt Service Transfers $1.7M
- Open Space Transfer $2.5M*

* To match General Fund Open Space Transfer
**TRCC Proposed New Requests**

<table>
<thead>
<tr>
<th>in thousands $</th>
<th>Expense</th>
</tr>
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<tbody>
<tr>
<td><strong>Outside Contributions (New)</strong></td>
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<tr>
<td>Parks &amp; Trails (13 projects)</td>
<td>$4,569</td>
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<tr>
<td>Cultural (12 projects)</td>
<td>$4,898</td>
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<tr>
<td>Convention (1 project)</td>
<td>$500</td>
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<tr>
<td>Tourism (1 project)</td>
<td>$5</td>
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<tr>
<td><strong>Total:</strong></td>
<td><strong>$9,972</strong></td>
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<tr>
<td><strong>Outside Contributions (Continued / Rebudgeted)</strong></td>
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<tr>
<td>Long-term Interlocal Agreements (3 projects)</td>
<td>$1,140</td>
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<tr>
<td>Parks &amp; Trails (5 projects)</td>
<td>$2,017</td>
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<tr>
<td>Cultural (3 projects)</td>
<td>$7,137</td>
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<tr>
<td><strong>Total:</strong></td>
<td><strong>$10,293</strong></td>
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<tr>
<td><strong>Capital Projects</strong></td>
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<tr>
<td>Transfer Out to Equestrian Park Capital</td>
<td>$4</td>
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<tr>
<td>Transfer Out to Arts &amp; Culture Fund Capital Improvements</td>
<td>$2,166</td>
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<tr>
<td>Transfer Out to Open Space</td>
<td>$2,500</td>
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<tr>
<td>Transfer Out to Clark Planetarium Fund Exhibits &amp; Capital</td>
<td>$764</td>
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<tr>
<td>Transfer Out for Equipment Repair &amp; Replacement</td>
<td>$947</td>
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<tr>
<td>TRCC Capital Projects</td>
<td>$14,400</td>
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<tr>
<td><strong>Total:</strong></td>
<td><strong>$20,781</strong></td>
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</table>
Proposed 2023 Budget
Compensation & Benefits Package

- Salary/structure increase applied to structure and pay, effective 1/1/2023
  - 4% Merit, time-limited, elected, appointed, exempt
  - 7% Sworn employees (Sheriff & District Attorney)

- Multi-tiered one-time compensation/retention, split into 2 tranches (Jan 2023 & July 2023)

<table>
<thead>
<tr>
<th>Grade Range</th>
<th>Salary Increase</th>
<th>Notes</th>
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<tbody>
<tr>
<td>Grades 8-14</td>
<td>4%</td>
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<tr>
<td>Grades 14-18</td>
<td>3%</td>
<td></td>
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<tr>
<td>Grades 15-17</td>
<td>2%</td>
<td></td>
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<tr>
<td>Grades 23-32</td>
<td></td>
<td></td>
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<tr>
<td>Grades 37-39</td>
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<td></td>
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</tbody>
</table>

- $3M Set-aside for market/equity adjustments in General Fund Statutory and General

- 13% Health insurance increase (employees in the High Deductible Plan will experience no increase)
Proposed 2023 Budget
Compensation & Benefits Package

<table>
<thead>
<tr>
<th>Compensation and Benefits</th>
<th>Amount</th>
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<tr>
<td>Structure Increase with Pay Increase</td>
<td>$16.0</td>
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<tr>
<td>One-time Retention/Compensation</td>
<td>10.9</td>
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<tr>
<td>Set-aside in Stat. &amp; Gen. for Market Adj.</td>
<td>3.0</td>
</tr>
<tr>
<td>LDA Market Adjustment</td>
<td>0.8</td>
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<tr>
<td>Health Insurance</td>
<td>6.6</td>
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</tbody>
</table>
Proposed 2023 Budget
Sheriff

- Jail Investigations Sgt. & vehicle (1 FTE) $200K
- Jail Inv Sgt. Offset (UPD contract reduction) ($187K)
- New PSB Deputy for Aging Services support (1 FTE) $137K
- Jail Internal Affairs vehicle $44K
- PSB Sergeant reclassification $32K
- PSB revenue true-up (increase) $118K
Proposed 2023 Budget
District Attorney

- eProsecutor Case Mgt System – additional funding $219K
- Camp Hope partnership (one-time) $90K
- DA-Tax compensation adjustment annualization $58K
- Grant-funded FTE reduction (-0.5 FTE) ($24K)
- Gov’t Immunity property insurance premium increase $250K
Proposed 2023 Budget
Clerk

Proposed As Requested:

• Compensation adjustments annualization $164K
• Voter information cards & confirmations $51K
• Replacement credit card readers $5K
Proposed 2023 Budget
Other Elected Offices

- Assessor – PUMA tax system $732K, personnel annualization $748K
- Auditor – Audit software, peer review, postage, & annualization $96K
- Council – travel increase, hearing officer comp adjustment $40K
- Justice Courts – Comp adjustments, courtroom remodel $110K
- Recorder – Software true-ups, services adjustments $70K
- Surveyor – TI reduction, operations adjustments ($17K)
- Treasurer – Tax notice postage/printing increase $20K
Proposed 2023 Budget
Admin Organizations

Mayor’s Administration Highlights

- The Other Side Village Homeless Housing (TI) $2M
- High Needs/Medical Services Housing (c/o from ‘22) $6M
- ODI Smart Government initiative (TI) $500K
- Convert COC Temp to Time Limited position (1 FTE) $69K
- ODI Transformational project true-up (TI) ($25K)
Proposed 2023 Budget
Admin Organizations [cont.]

Criminal Justice Advisory Council
- Reentry & Reintegration Project true-up (TI) $8K

Human Resources
- Organizational Development Specialists (2 TL FTE) $239K
- Pay Equity Tool $88K
Proposed 2023 Budget
Human Services Dept

Highlights:

- **Aging Svcs** – Compensation adjustment annualization $300K
- **BHS** – HMHI Receiving Center ($1.0M from restriction) $0 net
- **CJS** – Compensation adjustment annualization $135K
- **Health**
  - Utah AIDS Foundation contribution (Transformational Init.) $2.0M
  - Grant true-up reductions (-40 TL FTEs, -0.5 FTE) ($180K)
  - Fee revenue increase proposal ($486K)
  - ARPA Vaccination Needs Project Reduction (-16 TL FTEs) ($2.1M)
  - NFP/TCP expansion ($258K Rev/$258K Exp, 4 TL FTEs) $0 net
Proposed 2023 Budget
Human Services Dept

Highlights (cont.):

- Indigent Legal
  - Contract & compensation increases $1.0M
  - ARPA project true-up $217K
  - Rule 8 contracts rebudget ($575K Rev/$575K Exp) $0 net

- Youth Services
  - Compensation adjustment annualization $250K
Proposed 2023 Budget
Administrative Services Department

Highlights:
• Facilities Services
  – Energy Management Projects $860K
  – Employee equity adjustments $363K
  – Grade increase for Labor and Carpenter Trade $134K
  – Request to Eliminate Personnel Contra Account $188K
  – Downtown Security Assessment $50K
• Information Technology
  – Cyber Security Analyst (1 FTE) $131K
  – Identity Access Management System $310K
• Telecommunications
  – 8800 Series Phones $225K
  – County-Wide Video Conferencing Equipment $350K
Proposed 2023 Budget
Administrative Services Department [cont.]

Technology Advisory Board Projects Not Approved:

- Cloud Data Protection $165K
- Hardware & Software Maintenance & Subscription $207K
- Network Team 1 FTE $130K
- Enterprise Justice Case Management 1 FTE $190K
- Addressing System Consulting Support $11K
- Purchasing Card Auditing Software $25K
- Website Enhancements $77K
- HR Case Management Tool $50K
- Environmental Data Collection 1 FTE $171K
Proposed 2023 Budget
Regional Development

- SLCo Pre-Apprenticeship Program - NEW (1 FTE; ARPA) $1.4M
- Accountant Position - Grade 15 (1 FTE) $129K
- Data Capture & Analysis to Facilitate Energy Efficiency Conservation Block Grant Allocation $12.2K
- Transfer Position to Records Management (-1 FTE) ($68.7K)
- Reduction in GF Expense due to New Grant ($29.9K)
- Grant Revenue True-Up to Reflect Actuals $383K
- Revenue True Up Non-Grant $78K
- Community Outreach Specialist FTE Reduction (-1 FTE) (position previously funded by the MSD) ($0)
Proposed 2023 Budget
Regional Development [cont.]

• Regional Projects Fund
  – Kem C. Gardner Policy Institute Membership $50K
  – Kem C. Gardner Policy Institute Collaboration $50K
  – Transportation & Land Use Connection (TLC) Grant Program $300K
  – SAMi software expansion $200K
  – Public Finance Collaboration $195K
  – SLCo Growth Conversations Support $76.5K
  – Research on Opportunity Costs of Inefficient TOC Development $110K
  – Utah Foundation Research & Program Evaluation $50K
  – Transfer to RE Division to support SLCo's Public RE Asset Initiative $75K
  – GIS Projects with the SLCo Surveyor's Office $15K
  – ESRI HUB Subscription $31K
  – National Assoc. for County Community & Econ. Dev. Conf. $25K
  – Utah Housing Coalition Annual Conference $7.5K
## Proposed 2023 Budget

### Transportation “Choice” Fund

<table>
<thead>
<tr>
<th>Project Description</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>3900 S Widening &amp; Reconstruction buffered bike lanes</td>
<td>$3,000</td>
</tr>
<tr>
<td>3900 South multi-use Commuter Trail</td>
<td>$800</td>
</tr>
<tr>
<td>3900 South multi-use path/sidewalk (13-16&quot;)</td>
<td>$100</td>
</tr>
<tr>
<td>Jordan River Water Trail and Parkway Trail Maintenance</td>
<td>$100</td>
</tr>
<tr>
<td>Onyx Lane Safe Sidewalk</td>
<td>$405</td>
</tr>
<tr>
<td>Phase 1 Welby Jacob Canal Trail</td>
<td>$2,000</td>
</tr>
<tr>
<td>Primavera Trail Connection multi-use trail to JRP</td>
<td>$100</td>
</tr>
<tr>
<td>S. Birch Drive sidewalks and bike lanes</td>
<td>$800</td>
</tr>
<tr>
<td>6200 South pedestrian sidewalk connection</td>
<td>$50</td>
</tr>
<tr>
<td>Rose Creek Trail Connector</td>
<td>$850</td>
</tr>
<tr>
<td>Midas Creek Trail Extension</td>
<td>$800</td>
</tr>
<tr>
<td>Juniper Canyon Trail Head</td>
<td>$420</td>
</tr>
<tr>
<td>Wasatch Blvd Shared Use Path</td>
<td>$4,500</td>
</tr>
<tr>
<td>Wasatch Blvd Buffered Bike Lane</td>
<td>$600</td>
</tr>
<tr>
<td>Bengal Blvd Protected Pedestrian Trail</td>
<td>$600</td>
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<tr>
<td>Highland Drive Protected Pedestrian Trail</td>
<td>$500</td>
</tr>
<tr>
<td>FLAP Match for Upper Millcreek Canyon Road</td>
<td>$3,000</td>
</tr>
<tr>
<td>Contingency</td>
<td>$1,562</td>
</tr>
<tr>
<td>SLC Co Trail Maintenance (ongoing)</td>
<td>$1,299</td>
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</tbody>
</table>
Proposed 2023 Budget
Public Works

Highlights:

- **Countywide Funding**
  - Surplus Canal Rehab (Transformational Initiative re-budget) $11M
  - Sewage Canal and Tributary Improvement (Transformational Initiative) $5M
  - Canals and Drainage Infrastructure Projects $6M
  - UFA Emergency Mgmt Salary and COLA Increase $33K
  - Reduce Canyon Contribution ($647K)
  - Countywide UPDES Transfer to Flood Control (1 FTE) ($166K)
  - Eliminate Flood Control personnel contra-account $128K
  - All Other Requests

- **Proprietary Funds**
  - Animal Services
    - Mobile Community Pet Support Program (TI, 3 TL FTE) $739K
    - Community Adoption Center and Pet Park (TI) $500K
    - Fee schedule revenue increase (contract) ($261K)
Proposed 2023 Budget
Public Works [cont.]

- Public Works
  - Salt storage and sweeper debris at 3 sites (TI) $6.0M
  - Accountant 1 FTE (Rev $105K, Exp $99K) $6K
  - Increase in materials, subcontracted services and temp. employees $904K
  - Increases for Vehicle & Equipment costs $285K
  - Increase for Equity Adjustments & Insurance True-ups $266K
  - Personnel/Operational Under Expend ($500K)
  - Market Salary Request - Vacant Positions (Rev/Exp $65K) $0 net

- Solid Waste
  - Proposed Rate Increases ($554K)
  - Revenue and Expense Adjustments (Rev $1.1M Exp $1.3M) $223K
  - Owners Distributions (ongoing) $960K

- Fleet Management
  - Concrete repair outside fleet shops and replace car wash (TI) $600K
Proposed 2023 Budget
Community Services Department

Operations Request Highlights:

• SLCo Arts and Culture
  – Cultural Core (spend accumulated fund balance from prior transfers) $50K
  – Centro Civico Matching Grant (Transformational Initiative) $350K

• UPACA / Eccles Theater
  – Arts for All $111K
  – Pilot Projects (Venue Activation, Public Art, Arts Venue Util.) $62K

• Parks
  – Senior Project Manager (1 TL FTE) $160K
  – Bingham Creek Regional Park Annual Budget True-up $134K
  – Project Managers (2 TL FTE TI Project) $275K
  – Trail Maintenance (6 FTE) $80K

• Library
  – Time-Limited Project Manager (1 FTE) $114K
  – Reduction in custodial FTE (-2 FTE) $112K
Parks and Recreation

Funding Sources ($M)

- **2019 Actual**
- **2020 Actual**
- **2021 Actual**
- **2022 Adjusted Budget**
- **2023 Proposed Budget**

1. TRCC fund transfers to Parks & Recreation operations, currently at the maximum recommended by the TRCC Advisory Board.
2. Visitor Promotion fund transfer to the General Fund for Recreation operations subsidy.
3. Of the amounts shown, ARPA funded $10.0M in 2021 and is estimated to be approximately $8.5M in 2022.
Technical Adjustment
GASB 96 Subscription-Based Information Technology Arrangements (SBITA)

• Technical accounting entries with net zero impact, $4.5M in total appropriations, offset by $4.5M in revenue
• Goes into effect 1/1/2023, impacting 15 organizations in the county
• Required to recognize an asset and liability for subscription-based IT arrangements
• Three parts:
  1) Add right-to-use-subscription assets
  2) Appropriation unit shift (operations to capital)
  3) SBITA amortization expense
Analytics
County Population Growth Trend

% Growth Over Prior Year

Population

12.9% Cumulative Population Growth from 2012 to 2022
Declining Trend in Property Tax Rates
Countywide and Assessing & Collecting

Excluding Bond Debt Service and Judgment Levies

Including Bond Debt Service and Judgment Levies
Declining Trend in Property Tax Rates

County Library Levy

Excluding Judgment Levies
# 2022 Year-End FTE Changes

<table>
<thead>
<tr>
<th>Organization</th>
<th>County Funding</th>
<th>Time Limited</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mayor Administration</td>
<td>1</td>
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<td>Brand Manager</td>
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<tr>
<td>Mayor Financial Admin</td>
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<td>Accounting &amp; Budget Support</td>
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<tr>
<td>Regional Development</td>
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<td>Loan &amp; Compliance Analyst</td>
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<tr>
<td>Sheriff - Jail</td>
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<td>Utah Dept of Health – COVID Mitigation grant</td>
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<td>Youth Services</td>
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<td>Youth Service ASP Coordinators (4 TL)</td>
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<td>Health</td>
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<td>MPS (6), .75 Suicide Prevention Prgm</td>
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<tr>
<td><strong>Totals</strong></td>
<td>7</td>
<td>5.75</td>
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## 2023 Proposed Budget FTE Changes

<table>
<thead>
<tr>
<th>County Funding</th>
<th>Enterprise Funds</th>
<th>Time Limited</th>
<th>Transfer</th>
<th>Notes</th>
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</thead>
<tbody>
<tr>
<td>Mayor Administration</td>
<td></td>
<td>1</td>
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<td>Convert temp to Time-Limited</td>
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<tr>
<td>Regional Development</td>
<td>1</td>
<td>0</td>
<td>-1 TL</td>
<td>Accountant 1, Community Outreach Specialist -1 TL (MSD funded), Pre-Apprentice TL 1 (ARPA), transfer 1 TL to Records Mgt</td>
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<tr>
<td>Millcreek Canyon</td>
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<td>Tollbooth attendant .75 funded by tolls</td>
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<tr>
<td>Parks</td>
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<td>3</td>
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<td>Sr Project Mgr 1, TI Proj Mgr 2, Trail Maint. 6</td>
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<tr>
<td>Recreation</td>
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<td>On-boarding &amp; retention</td>
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<td>Information Technology</td>
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<td>Cyber Security Analyst</td>
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<td>Org Development Specialist 2</td>
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<td>Records Management</td>
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<td>+1 TL</td>
<td>Transfer from ORD</td>
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<td>Auditor</td>
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<td>Move position from GF to Tax Admin Fund</td>
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<td>Assessor</td>
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<td>TL Transformational Initiative</td>
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<td>District Attorney</td>
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<td>Reduce grant funded FTE</td>
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<td>Jail Investigations Sergeant 1, PSB Deputy for Aging Services 1</td>
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<td>Youth Services</td>
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<td>TL Position -1</td>
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<td>Aging &amp; Adult Services</td>
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<td>Public Nurse change from TL to Merit 0.5, TL Intake Worker Grant 1</td>
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<td>EMT Supervisor</td>
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## 2023 Proposed Budget FTE Changes [cont.]

<table>
<thead>
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<th>County Funding</th>
<th>Enterprise Funds</th>
<th>Time Limited</th>
<th>Transfer</th>
<th>NotesSheriff</th>
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<tbody>
<tr>
<td>Animal Services</td>
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<td>Mobile Pet Support ARPA 3</td>
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<td>Public Works Engineering</td>
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<td>Flood Control</td>
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<td>UPDES Transfer</td>
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<td>Library</td>
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<td>Custodial -2, Project Mgr TL 1</td>
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<td>Health</td>
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<td>NFP Expansion (grant) TL 2, Tobacco Control TL 2, FTE TL -1, FTE Reduction -0.5, Contract Tracers TL -39, ARPA Vaccination Project TL -16; ARPA: Health TL -21.5 expiring</td>
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<tr>
<td>Planetarium</td>
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<td>CP Education 1, CP Guest Services 2.5 FTEs</td>
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<td>Arts for All 1</td>
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<tr>
<td>Solid Waste</td>
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<td>FTEs 2</td>
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<tr>
<td><strong>Totals</strong></td>
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<td><strong>3.75</strong></td>
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</tbody>
</table>

Total FTE from 2023 Budget: -47.75
Total FTE from 2022 Year-End Budget Adjustments: 12.75
Total FTE in 2023 June Adjusted Budget: 4,285.12
Total FTE in 2023 Proposed Budget: 4,250.12
## Fund Summary

### General Fund & Related

- **Budget Year 2023**
- **Projected Beginning Balance**
- **Budgeted Ending Balance**
- **Projected Ending Balance**

### Table

<table>
<thead>
<tr>
<th>Budget Year 2023</th>
<th>Projected Beginning Balance</th>
<th>Budgeted Ending Balance</th>
<th>Projected Ending Balance</th>
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<tbody>
<tr>
<td>General Fund</td>
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<td>Health</td>
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<td>Grant</td>
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<td>.2</td>
<td>1.9</td>
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<tr>
<td>Tax Admin</td>
<td>6.6</td>
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</tbody>
</table>
Salt Lake County – Triple-A Rated
Staying Among Financially “Elite”!

SL County included in top 1.3%

Counts Triple-A rated by all 3 rating agencies 1.3%

Other Counties 98.7%
2023 Budget Recap

All Funds

- All funds are balanced
- General fund strongly bolstered to be able to swiftly react to economic deterioration
- Net appropriations at $1.9B
- Additional room to consider one-time projects
Mayor’s Proposed Budget Book, including this presentation, is available online:

http://slco.org/mayor-finance/budget/2023-budget-information/