Mayor Jenny Wilson

2021 Proposed Budget
Salt Lake County

Presented by Darrin Casper, CFO
October 20, 2020
2021 Budget Goals

• Stay fiscally conservative
  – Analyze structural balance
  – Budgeted General Fund balance at or above $65M

• Prepare for uncertainty amidst COVID 19

• Make data-driven budget decisions

• Continue to focus on county employees

• Build fund balance to handle public health emergency expenditures
2021 Budget Direction

• Stress tests at 5% of County Funding
• New requests considered
• Relief from COVID contra accounts considered new requests
Council, 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

• Slight growth projected County-wide

• Salt Lake County unemployment at 5.9%; national average at 7.9%\(^{(1)}\)

• Construction remains strong but expected to level

• Certain economic segments expected to continue to struggle – travel/entertainment/restaurants

• In conference call with JP Morgan – stunned at relative health of Salt Lake County!

\(^{(1)}\) Source: Bureau of Labor Statistics and Utah Department of Workforce Services, 2020 October 16\(^{th}\) and 19\(^{th}\) reports
COVID-19 Budgeting

• Continue monthly revenue/expense updates
• Expect year-end adjustment in December
  – 2021 Estimated Budget $36 million
  – County to use “presumption” to clear path for 100% of revenue to cover 2021 COVID budget
  – Funds not cleared to County to be delivered to other community partners

(1) Source: Bureau of Labor Statistics, October 21, 2019
Still in the Woods

• No end in sight for COVID-19
  – Vaccine expected by March, but delivery may be in small quantities
  – Brake lights still on for economy

• CARES and federal stimulus in limbo
  – Revenue projections tried to account for this
  – Still may have an unpredictable impact on taxes

(1) Source: Bureau of Labor Statistics, October 21, 2019
Structural Analysis
Unassigned Fund Balance
General Fund

in millions $

<table>
<thead>
<tr>
<th>Year</th>
<th>Fund Balance</th>
<th>% of Expenditures*</th>
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</thead>
<tbody>
<tr>
<td>2015</td>
<td>47.1</td>
<td>15.4%</td>
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<tr>
<td>2016</td>
<td>53.3</td>
<td>16.4%</td>
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<tr>
<td>2017</td>
<td>60.3</td>
<td>17.7%</td>
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<tr>
<td>2018</td>
<td>57.9</td>
<td>15.9%</td>
</tr>
<tr>
<td>2019</td>
<td>66.6</td>
<td>18.0%</td>
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<tr>
<td>2020</td>
<td>82.3</td>
<td>21.7%</td>
</tr>
<tr>
<td>2021</td>
<td>70.0</td>
<td>17.3%</td>
</tr>
</tbody>
</table>

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

County-wide Tax Funds

in millions $

2015: 73.8
2016: 77.1
2017: 81.8
2018: 77.7
2019: 85.1
2020 Projection: 108.3
2021 Budget: 90.7

Revenue & Expense Trend

* 2020 and 2021 are projections based on historical variances to budget. Includes countywide tax rate funds other than the Bond Debt Service Fund.
Revenue & Expense Trend

Zoomed View

- Revenue
- Expense

* 2020 and 2021 are projections based on historical variances to budget. Includes countywide tax rate funds other than the Bond Debt Service Fund.
2021 Proposed Budget
COVID Contra Accounts

• June Ops/Pers. contra cuts taken $33M
• Proposed budget relief $6.4M
  – $3.8M 2020 ongoing type expense cuts restored
    plus $3M in associated revenue
  – $2.7M cuts were only one-time in 2020
• Continue to monitor and adjust in June
# 2021 Tax Revenue Growth

Key Funds—Compared to 2020 Adjusted Budget

<table>
<thead>
<tr>
<th>Fund ($M)</th>
<th>Property Tax New Growth</th>
<th>Sales Tax</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>3.6</td>
<td>7.5</td>
<td>11.1</td>
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<tr>
<td>Flood Control</td>
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<td>0.1</td>
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<td>Health</td>
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<tr>
<td>Planetarium</td>
<td>0.1</td>
<td>0.1</td>
<td>0.1</td>
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<tr>
<td>Capital Improvements</td>
<td>0.2</td>
<td>0.2</td>
<td>0.2</td>
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<tr>
<td>Tax Administration</td>
<td>0.6</td>
<td>0.6</td>
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<tr>
<td><strong>Subtotal</strong></td>
<td><strong>5.0</strong></td>
<td><strong>7.5</strong></td>
<td><strong>12.5</strong></td>
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<tr>
<td>TRCC</td>
<td></td>
<td>10.7</td>
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<tr>
<td>Visitor Promotion</td>
<td></td>
<td>1.2</td>
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<td>ZAP</td>
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<tr>
<td>Library</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>5.9</strong></td>
<td><strong>20.3</strong></td>
<td><strong>26.2</strong></td>
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* Excludes Debt Service Fund and other funds.
2021 Proposed Budget
# Material Fund Transfer Changes

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<th>From Fund</th>
<th>To Fund</th>
<th>For</th>
<th>$M</th>
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<tbody>
<tr>
<td>General</td>
<td>UPACA/Eccles Theater</td>
<td>Operations subsidy</td>
<td>1.7</td>
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<tr>
<td></td>
<td>Arts &amp; Culture</td>
<td>Cultural Core - restore annual transfer</td>
<td>0.25</td>
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<tr>
<td>Visitor Promotion</td>
<td>General</td>
<td>Recreation operations subsidy eliminated (-$6.5 vs. 2020, -$2.0M vs. 2019)</td>
<td>2.0</td>
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<tr>
<td></td>
<td>Rampton Salt Palace Conv Ctr</td>
<td>Operations subsidy (+$2.5M vs. 2020, +0.3M vs. 2019)</td>
<td>2.5</td>
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<tr>
<td>Mountain America Expo Center</td>
<td>Rampton Salt Palace Conv Ctr</td>
<td>Reallocate fund balance for capital projects</td>
<td>1.4</td>
</tr>
<tr>
<td>TRCC</td>
<td>Rampton Salt Palace Conv Ctr</td>
<td>Operations subsidy</td>
<td>2.5</td>
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<tr>
<td></td>
<td>General</td>
<td>Parks &amp; Recreation subsidy reduction (+$0.4 vs. 2020, -$4.2 vs. 2019)</td>
<td>4.2</td>
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<tr>
<td></td>
<td>Arts &amp; Culture</td>
<td>Operations Subsidy (+$0.5 vs. 2020, +$2.7M vs. 2019)</td>
<td>2.7</td>
</tr>
<tr>
<td></td>
<td>Salt Palace, Mtn America Expo C., Arts &amp; Culture, Equestrian Park</td>
<td>Partial restoration - Life and Safety Capital Improvements and Equipment Replacement</td>
<td>1.1</td>
</tr>
</tbody>
</table>
Proposed 2021 Budget
Compensation & Benefits Package

• 1.5% salary/structure increase for General
• 2.0% salary/structure increase for Trades
  – Longevity for Red-Lined Employees – up to 1%
• No health insurance increase to employees
• Additional Sheriff's Office Compensation
  – Sworn
  – Jail – Civilian Environmental Differential Pay
• Living Wage Permanent Employees – $12 / hr
Proposed 2021 Budget
Sheriff

• Sheriff additional compensation $2.6M
  – Jail Sworn Compensation
  – PSB Sworn Compensation
  – Civilian Environmental Pay
• Program shift to county from UPD ($392K)
• Jail bed contracting and grant revenue adjustments $513K
• Elimination of TL CCC Chief Position ($211K)
• Reduction of Corrections Specialist FTE due to reclass ($59K)
• Jail facility maintenance $123K
• UPD request canyon graffiti $25K
Proposed 2021 Budget
District Attorney

• Relief from COVID Contra $1.12M
  – Enable planned phased hiring of prosecutors
  – Continuation of Year End request

• Salary annualization $48K

• Other Justice Courts and technical $33K
Proposed 2021 Budget
Assessor

• In grade/grade advancements $104K
• Commercial Division market competitiveness $94K
• Increase in Fleet vehicle replacement cost $3K
Proposed 2021 Budget
Clerk – Proposed As Requested

- GIS licenses for reapportionment $23K
- Personnel cost increase $47K
- Revenue loss due to COVID-19 $770K
- Rent Increase $5K
Proposed 2021 Budget
Recorder

• Propose 8 FTEs $ 566K
  – Workload in office up 44%
  – Revenue up $3.3 million over 2019
• Proposed phased hiring of FTEs to gauge need and account for possible demand change
• Restore COVID cut to replace server $20K
Proposed 2021 Budget
Elected Offices – Proposed As Requested

- Council – personnel annualization adjustments $17K
- Surveyor – restoration of COVID cuts, technical, and inflationary costs. Offset by new revenue ($ 2K)
- Justice Courts – courtroom remodel, capital purchases $561K
- Auditor No requests
- Treasurer No requests
Proposed 2021 Budget
New Operations

• Parks and Recreation
  – Magna Park
  – Wheeler Farm
  – MSD White City Trail

• Arts & Culture
  – Mid-Valley Performing Arts Center

• Library
  – Granite branch
  – Daybreak branch
Proposed 2021 Budget
Community Services Department

• County-wide roll-up for Community Services shows **decreased** county funding of ($1.6M)
  – Combination of expense reductions and rev increases
  – Some new requests include:
    • 1 FTE for Magna park $140K
    • Wheeler Farm opening $68K
    • Draper Rec Ctr ops $98K
    • Restore Arts operations $121K
    • Cultural Core reinstated $250K
    • Payroll allocations $63K
Proposed 2021 Budget
Community Services Department

• Eccles Theater planned opening Sept 1
  – Operating loss expected of $1.7 M
  – Transfer from General Fund to cover

• Golf – revs up, fund is healthy!

• Library
  – Granite and Daybreak Libraries Opening
  – 28 FTEs $547K
  – Operations $105K
Proposed 2021 Budget
Human Services Department

- 1 FTE HR Generalist transferred from HR
- Fee Reduction to CJS Clients
  - Fees cut in half
  - Policy call – fees pose a significant burden on clients
- Health Revenue Loss $1M
  - Environmental health
  - Travel clinic
Proposed 2021 Budget
Criminal Justice Advisory Council

• Expungement Program Grant funded FTE
• Restoration of COVID cut FTE (Policy & Project Coordinator) $110K
Proposed 2021 Budget
Administrative Services Department

- IT software contractual increases $119K
- Torus tax system 311K
- Mainframe virtual library 100K
- Application monitoring tool 100K
- MS licenses right-sizing 116K
- Forklift repair Records and Archives 7K
- GRAMA Workflow System 69K
- Fiscal Coord. 1 FTE - IT 82K
- Misc. COVID restorations 82K
- Revenue reduction 105K
- Salary adjustments 7K
Proposed 2021 Budget
Regional Development

• Restore Econ Development FTE $ 87K
• Regional projects carryover 190K
• New regional projects 960K
  – Kem Gardner Policy Institute 100K
  – Community Service Navigator Program annual license 40K
  – Transportation and Land Use Connection (TLC) 300K
  – Urban Footprint Modeling Software 15K
  – Astronomy and Art Utah Sky 40K
  – Data and Budget Analyst 1-yr Time Limited FTE 127K
  – Finance and Real Estate Analyst 3-yr Time Ltd. FTE 157K
  – West Bench General Plan 46K
  – HB411 Community Renewable Energy Act 40K
  – eBus Air Monitoring 20K
  – RPT Consulting Support for MSD transition 50K
  – Water Quality Research 25K
Proposed 2021 Budget
Public Works County-wide Funding

- Restore COVID cut Heavy Equip FTE $ 68K
- Restore MISC COVID cuts $171K
- Animal Services County-wide patrol 3 FTEs $400K

- Proprietary Funds
  - Solid Waste
  - Fleet Management
  - Public Works

- All matched expenditures with revenues
  - Reduced 17 vacant positions
Proposed 2021 Budget
Admin Organizations

• Mayor’s Administration
  – AmeriCorps grant transfer from ORD 1FTE (neutral) $ 0K
  – Granicus subscription $ 26K
  – Misc. COVID restoration $125K
  – ODI reorg/reclass $ 15K
  – Intern program upgrade $ 20K

• Mayor’s Finance
  – Restore misc. COVID cuts $ 77K
  – Employee Communication software $ 29K
Proposed 2021 Budget
Human Resources

• Personnel base adj./COVID restore $ 241K
• Transfer FTE to CJS (1 FTE)
• Compensation Mgt System $ 28K
• Applicant Tracking System $290K
Energy Management
2020 Estimated Savings

• Rate adjustments and/or efficiencies from 2017 baseline:
  – Electricity $1,718K
  – Natural Gas $526K

• 2020 savings heavily impacted by COVID shutdowns
  – Savings not fully repeatable in post-COVID shutdown years
Energy Management
2021 Projects

- Advanced Rooftop Controls $100K
- LED & Motion Sensors $500K
- HVAC Upgrades $500K

High IRR, Positive NPV, and Rocky Mtn. Power Incentives
Poor & Poor-Fair HVAC equip. past end of useful life

<table>
<thead>
<tr>
<th>Year</th>
<th>Total</th>
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<tbody>
<tr>
<td>2021</td>
<td>$7,124,249</td>
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<tr>
<td>2022</td>
<td>$796,302</td>
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<tr>
<td>2023</td>
<td>$1,088,343</td>
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<tr>
<td>2024</td>
<td>$10,253,782</td>
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<tr>
<td>2025</td>
<td>$4,831,436</td>
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<td>2026</td>
<td>$18,438,695</td>
</tr>
<tr>
<td>2027</td>
<td>$1,289,757</td>
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<tr>
<td>2028</td>
<td>$27,048,334</td>
</tr>
<tr>
<td>2029</td>
<td>$7,358,791</td>
</tr>
<tr>
<td>2030</td>
<td>$2,230,927</td>
</tr>
</tbody>
</table>
TRCC Proposal

• Mayor’s Proposed Budget aligns with Advisory Board recommendations

• Recommendation includes
  – 37% of TRCC revenues to Parks and Rec ops
  – $1.8M of county funding to capital maintenance
  – Partially restored the equipment replacement program
  – Proposed ending fund balance $3.1M
TRCC Operations & New Requests

- **Operations**
  - Arts & Culture $6.6M
  - Parks & Rec 13.9M
  - Equestrian Park 1.4M
  - C. Rampton Salt Palace Convention Center 2.5M
  - Capital Improvement Transfers 0.7M
  - Equipment Replacement Transfers 0.7M
  - Debt Service Transfers 1.7M

- **Interlocal Agreements** 1.1M
- **Government Contributions** 0.7M
- **Outside Organization Contributions** 0.1M
- **Cultural Facilities Support Program (CFSP)** 0.1M
- **Salt Lake County Capital Projects** 4.4M
- **Salt Lake County Equipment Replacement** 0.7M
- **Revenue Offsets**
  - Miller Family 2.0M
  - Transportation Fund 0.9M
### TRCC Proposed New Requests

**City/Government Requests**
- Sandy Amphitheater: $456.5
- Sugarhouse Park: $220
- Visit Salt Lake: $450
- Taylorsville City Open Space at Taylorsville Plaza: $700
- Murray City Pool Lifeguard: $20

**Outside Organization Requests**
- Friends of Tracy Aviary – Jordan River Nature Center: $100

**Cultural Facilities Support Program Requests**
- CFSP – Murray Theatre Renovation: $121

*in thousands $*
### TRCC Proposed New Capital Project Requests

<table>
<thead>
<tr>
<th>Capital Projects ($3.097M net from TRCC funds)</th>
<th>Expense</th>
<th>Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valley Regional – Softball Complex Ph 1</td>
<td>$3,505</td>
<td>$2,000</td>
</tr>
<tr>
<td>Rose &amp; Yellowfork Canyon Trails</td>
<td>405</td>
<td>405</td>
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<tr>
<td>Jordan River Area Ph 1</td>
<td>245</td>
<td>245</td>
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<tr>
<td>Jordan River Trail Stabilization</td>
<td>150</td>
<td>150</td>
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<tr>
<td>Cardiff By-Pass Trail</td>
<td>100</td>
<td>100</td>
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<tr>
<td>Bonneville Shoreline Trail - Westside Segment</td>
<td>20</td>
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<tr>
<td>JRT Water Hazards</td>
<td>500</td>
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<tr>
<td>ADA Transition Plan – Tranche 2</td>
<td>48</td>
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<tr>
<td>JL Sorenson RC Pool Deck Repair</td>
<td>47</td>
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<tr>
<td>Wheeler Farm Regrade/Gravel Path Surface</td>
<td>53</td>
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<tr>
<td>Gene Fullmer RC Replace Chiller</td>
<td>160</td>
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<tr>
<td>Indirect Costs</td>
<td>158</td>
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<tr>
<td>Parks Equipment Replacement</td>
<td>187</td>
<td>-</td>
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<tr>
<td>Recreation Equipment Replacement</td>
<td>439</td>
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<tr>
<td><strong>Total:</strong></td>
<td><strong>$6,017</strong></td>
<td><strong>$2,920</strong></td>
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Analytics
Parks and Recreation

Funding Sources ($M)

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<tr>
<th></th>
<th>2018 Actual</th>
<th>2019 Actual</th>
<th>2020 Budget</th>
<th>2020 Adjusted Budget</th>
<th>2021 Budget</th>
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<tr>
<td>Operating Revenue</td>
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<tr>
<td>Other Parks &amp; Rec Revenue (Land Sale)</td>
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<tr>
<td>Parks &amp; Recreation Restricted General Fund Sales Taxes</td>
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<tr>
<td>TRCC Transfer to the General Fund(1)</td>
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<tr>
<td>TRCC Transfer to the General Fund for Open Space Maintenance and Other</td>
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<tr>
<td>Visitor Promotion transfer to General Fund for Recreation Operations(2)</td>
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<tr>
<td>Reliance on General Fund</td>
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</table>

(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.
County Population Growth Trend

% Growth Over Prior Year

Population

1,000,000 1,020,000 1,040,000 1,060,000 1,080,000 1,100,000 1,120,000 1,140,000 1,160,000 1,180,000


+1.4% +1.5% +1.6% +1.5% +1.3% +1.2% +1.2% +1.6% +1.0% +1.1%

13.7% Cumulative Population Growth from 2010 to 2020
## 2021 Selected New Capital Maintenance or Construction Projects

*in millions $*

<table>
<thead>
<tr>
<th>Project Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Calvin Rampton Salt Palace Convention Center</td>
<td>$1.4</td>
</tr>
<tr>
<td>TRCC - Capital Projects</td>
<td>$6.0</td>
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<tr>
<td>Capital Improvements Fund</td>
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<td>Mountain America Expo Center</td>
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<td>Flood Control</td>
<td>$2.4</td>
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<td>Clark Planetarium</td>
<td>$0.2</td>
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</table>
## 2021 New Capital Project Request Highlights

<table>
<thead>
<tr>
<th>Project Description</th>
<th>Cost (in millions $)</th>
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<tbody>
<tr>
<td>Salt Palace Parking System</td>
<td>$0.7</td>
</tr>
<tr>
<td>Salt Palace Fire and Security Panel</td>
<td>$0.5</td>
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<tr>
<td>Millcreek Overflow JSL Canal</td>
<td>$0.5</td>
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<tr>
<td>Surplus Canal – Storm Drain Countywide</td>
<td>$1.0</td>
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<tr>
<td>CGC Parks &amp; Recreation Remodel</td>
<td>$0.8</td>
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<td>ADC Water Heat Exchanger</td>
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<tr>
<td>ADC Roof Repair</td>
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<td>Metro Jail Lobby Security Upgrade</td>
<td>$0.6</td>
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<tr>
<td>Shooting Range Sand Trap and Timber Replacement</td>
<td>$0.6</td>
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<tr>
<td>Replace Roof on Christmas Box House</td>
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<tr>
<td>Justice Courts Remodel Additional</td>
<td>$0.5</td>
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## 2021 FTE Changes

<table>
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<tr>
<th>Organization</th>
<th>New</th>
<th>New Time Limited</th>
<th>Time Limited Ended</th>
<th>Time Limited to Non-TL</th>
<th>Vacant Reductions</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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<td>Mayor Administration</td>
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<td>Regional Development</td>
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<td>Criminal Justice Services</td>
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<td>Public Works Operations</td>
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## Fund Summary
### General Fund & Related

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<th>Budget Year 2021</th>
<th>Projected Beginning Balance</th>
<th>Budgeted Ending Balance</th>
<th>Projected Ending Balance</th>
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<td>Flood Control</td>
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*in millions $*
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<tr>
<th>Budget Year</th>
<th>Budget Ending Balance</th>
<th>Actual Ending Balance</th>
<th>Variance to Adopted Budget</th>
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<td>2021</td>
<td>69.9*</td>
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<td>89.9*</td>
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* Projected.
2021 Financing Plans

• MBA Lease Revenue Bonds – Library Projects Tranche 2

• TRANS – June/July timeframe

• On the lookout for refundings
Salt Lake County – Triple-A Rated
Staying Among Financially “Elite”!

SL County included in top 1.4%

Counties Triple-A rated by all 3 rating agencies 1.4%

Other Counties 98.6%
2020 Budget Recap
All Funds

• All funds are balanced
• Opens new facilities for Library, Parks & Recreation, and Arts & Culture
• General fund strongly bolstered to be able to swiftly react to economic deterioration
• Net appropriations at $1.3 B
• Ongoing Monitoring
  – Restoration of COVID contra-accounts
  – COVID operating budgets with corresponding additional revenues
  – TRCC and other capital project restoration
  – Compensation and benefits
Mayor’s Proposed Budget Book, including this presentation, is available online:

http://slco.org/mayor-finance/budget/2021-budget-information/