



Mayor Jenny Wilson

2022 Proposed Budget Salt Lake County



Presented by Darrin Casper, CFO
October 21, 2021



2022 Budget Goals

- Stay fiscally conservative
 - Scrutinize structural balance
 - One time v. ongoing expenses
 - Understand impact of federal \$ on structure
 - Budgeted General Fund balance at or above \$100M
- Continue to prioritize COVID 19
- Make data-driven budget decisions
- Focus on county employees/compensation



2022 Budget Direction

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

- Slight growth projected County-wide
- Salt Lake County unemployment at 2.5%; national average at 5.2%⁽¹⁾
- Construction remains strong but expected to level
- Challenges persist in hard-hit economic segments like travel/entertainment, but recovery is proceeding
- Inflation elevated (5.0% for West Urban CPI for August)



COVID-19 Budgeting

- Continue monthly revenue/expense updates
- Contra cuts made for COVID restored
- Significant funding from ARPA for COVID
- Still in the woods on COVID

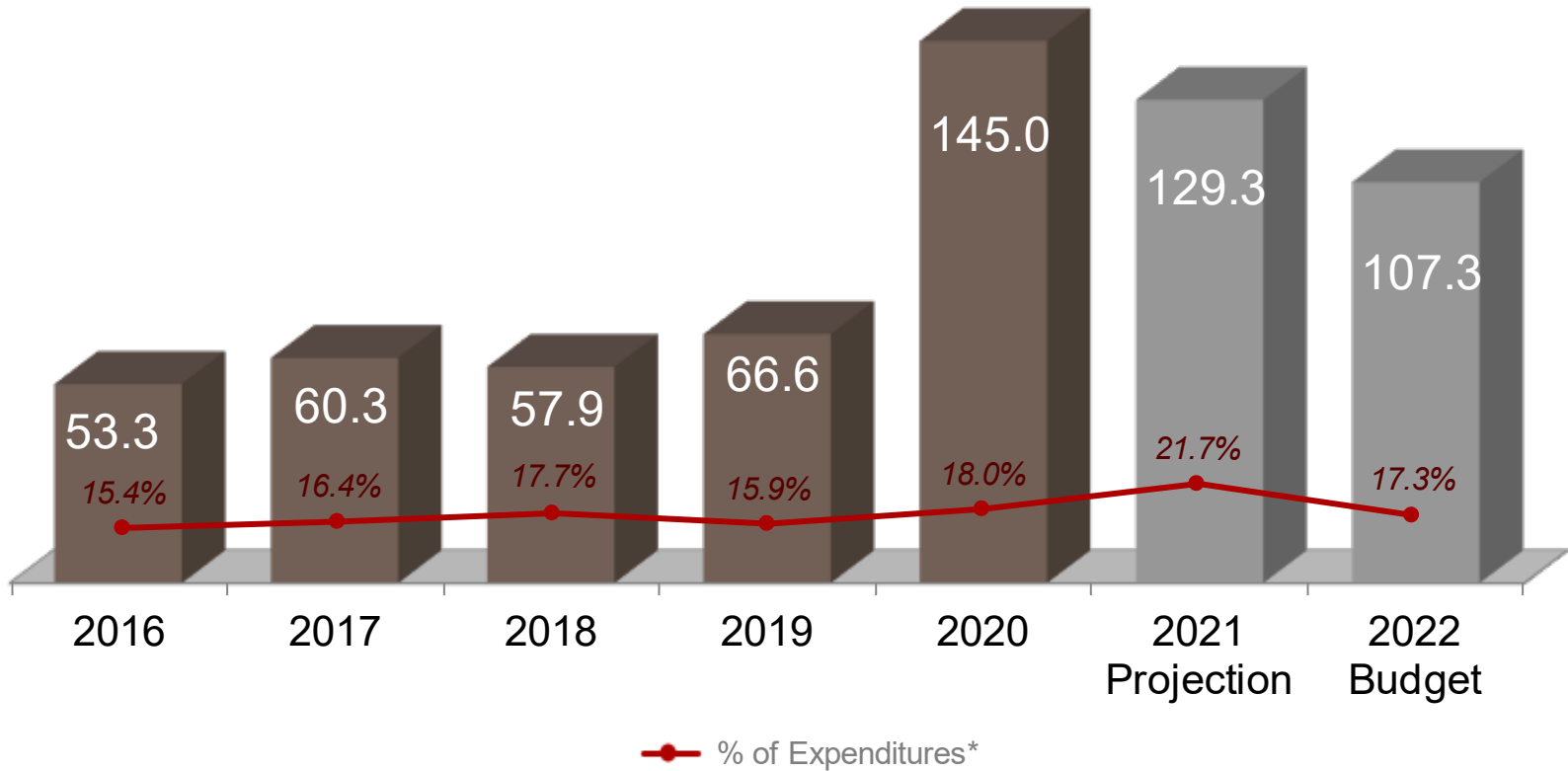
Structural Analysis





Unassigned Fund Balance General Fund

in millions \$



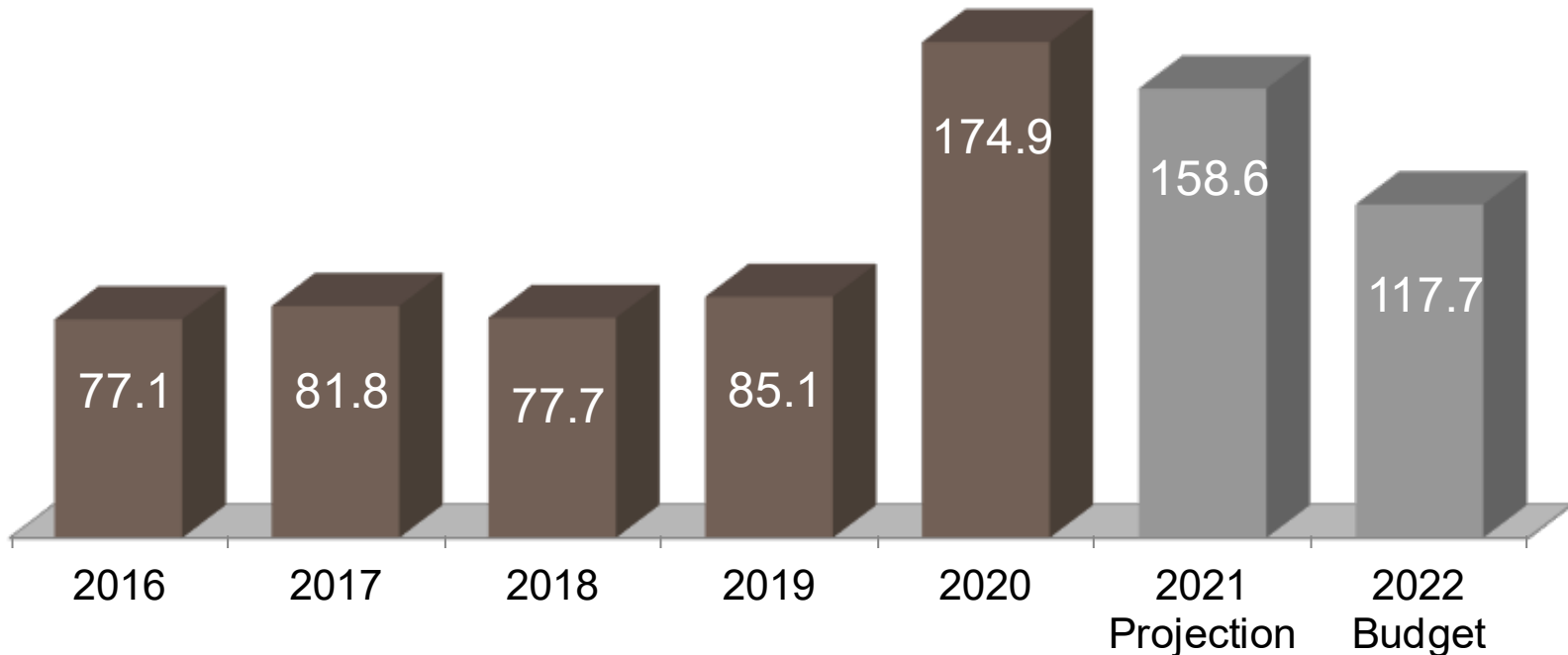
* Fund balance as a % of total expenditures, including fund transfers out to other funds. Includes only Fund 110.



Unassigned Fund Balance

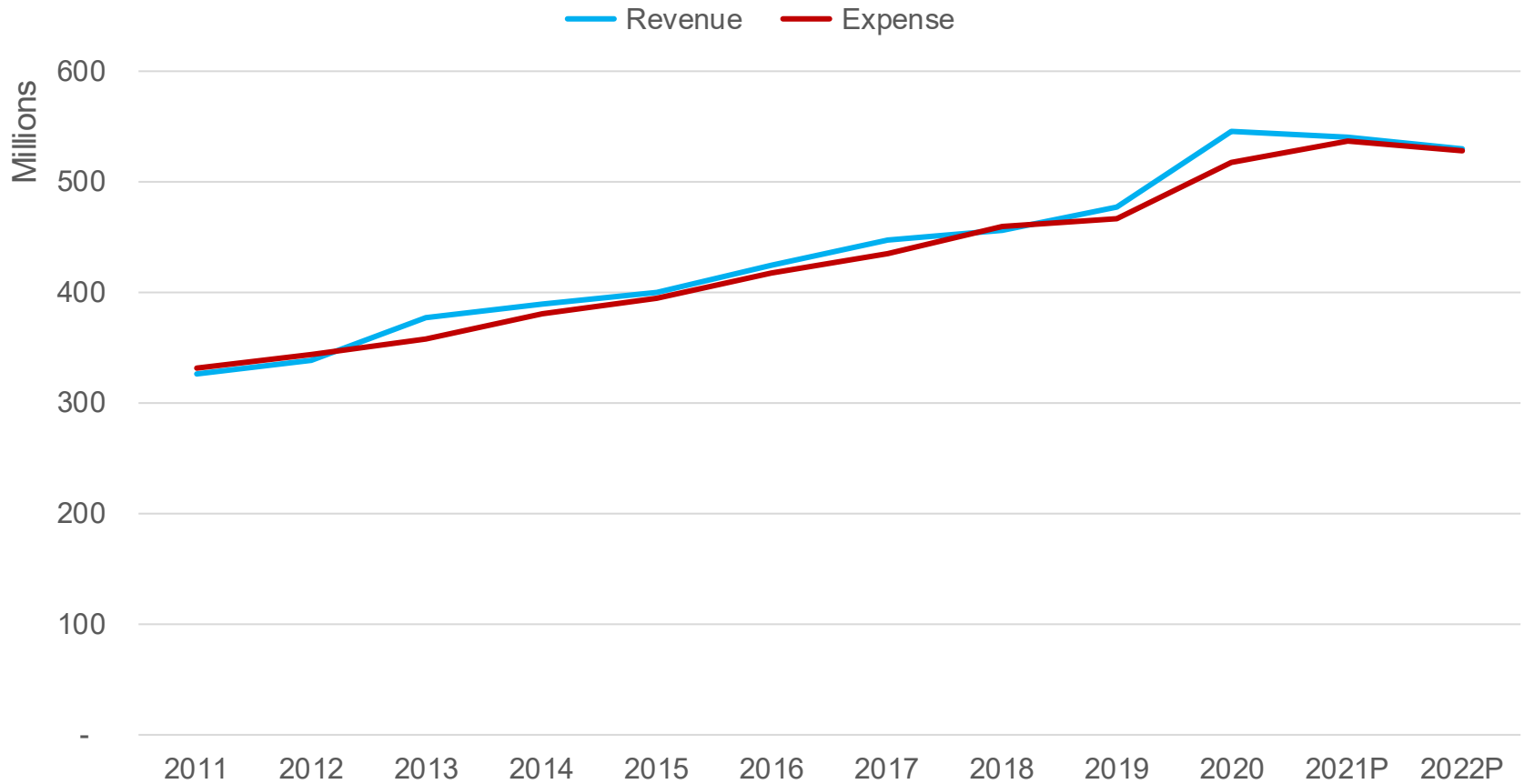
County-wide Tax Funds

in millions \$





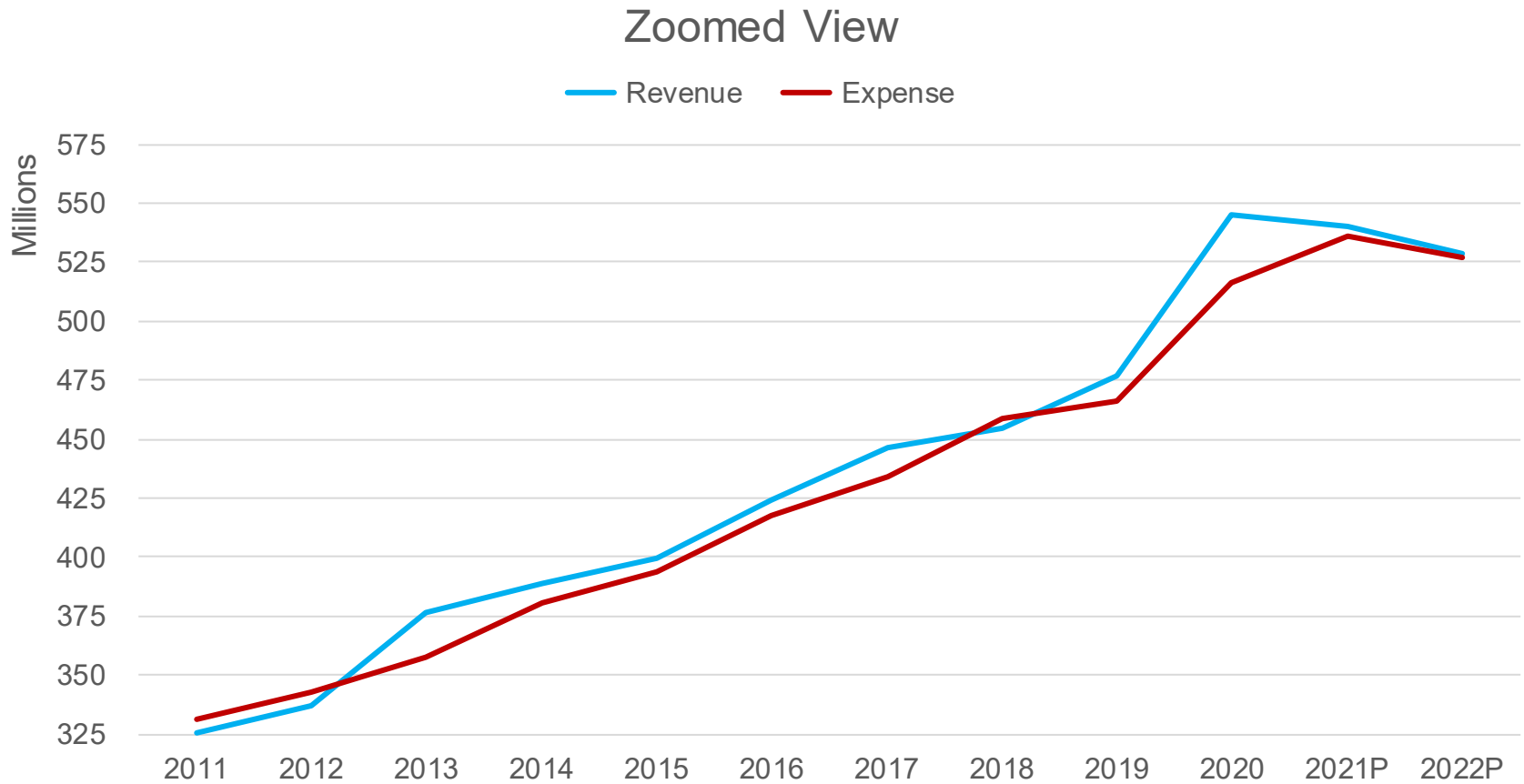
Revenue & Expense Trend



* 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



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



2022 New Growth Summary

Key Funds—Compared to 2021 Adjusted Budget

Fund (\$M)	Property Tax	Sales Tax	Motor Veh Fee In Lieu	Total New Growth
General	3.5	7.1	(0.43)	10.2
Flood Control	0.1		(0.02)	0.1
Health	0.3		(0.04)	0.3
Planetarium	0.1		(0.01)	0.1
Capital Improvements	0.2		(0.02)	0.2
Tax Administration	0.6		(0.07)	0.5
Subtotal	4.8	7.1	(0.59)	11.3
TRCC		8.6		8.6
Visitor Promotion		4.0		4.0
ZAP		2.3		2.3
Municipal Services		0.3		0.3
Transportation		1.6		1.6
Library	0.9		(0.13)	0.8
Total	5.7	23.9	(0.72)	28.9



2022 Proposed Budget





Significant Fund Transfer Changes

From Fund	To Fund	For	\$M
General	Capital Improvements	Parks & Rec projects	\$3.75
	Open Space	Land acquisition	1.25
	Grant	Compensation and other	4.6
Gov. Immunity	General Fund	True-up	3.5
Visitor Promotion	General	Recreation operations subsidy	2.0
	Mtn America Expo Ctr	Cap proj +1.0M; Ops subsidy +0.2M	1.0
	Salt Palace Conv Ctr	Cap proj +5.4M; Ops subsidy +0.8M	6.2
TRCC	Salt Palace Conv Ctr	Operations subsidy	(2.5)
	General	Parks & Recreation subsidy	5.7
	Arts & Culture	Operations subsidy (SVO grant)	(1.8)
	Open Space	Restore routine transfer	(0.75)



Proposed 2022 Budget Compensation & Benefits Package

- 2.0% salary/structure increase for General and Trades. Applies to structure and pay
- 2.75% merit increase for General and Trades. Performance appraisal rating of 3+
- Longevity of 1% if structure does not apply
- \$15/hr Living Wage for merit employees
- Multiple market adjustments
- Temp employee increases
- \$1M set-aside for future market adjustments in Statutory and General
- No health insurance increase to employees



Proposed 2022 Budget Compensation & Benefits Package

Compensation	Amount
Structure Increase (General and Trades)	\$5.10M
Merit (General and Trades)	\$6.56M
Living Wage Adjustment	\$296K
Sheriff Sworn Market	\$7.28M
Sheriff Temp Market	\$16K
DA Sworn Market	\$285K
DA Market	\$724K
LDA Market	\$680K



Proposed 2022 Budget Compensation & Benefits Package

Compensation	Amount
Parks & Recreation Temp Pay	\$2.2M
Other Temp Pay	\$33K
Recreation & HR Equity Adjustments	\$275K
Other Equity and Market Adjustments	\$216K



COVID Cuts Restoration

• Assessor	\$16K
• Auditor	\$8K
• Clerk	\$1M
• Council	\$66K
• District Attorney	\$30K
• Mayor Admin Orgs	\$475K
• Mayor - Admin Services	\$465K
• Mayor - Community Services	\$2.87M
• Mayor - Human Services	\$1.03M
• Mayor - Public Works	\$644K
• Surveyor	\$17K
• Treasurer	\$100K
TOTAL	\$6.72M



ARPA & Significant Proposals





American Rescue Plan Act (ARPA) Funding

- ARPA Award to Salt Lake County \$226M
- Tranche 1 \$113M

Proposed from Tranche 1	FTE	Amount
Employee vaccination incentive (2021, max)	-	\$3.5M
One-time projects or funding (2022)	2.5	\$31.3M
Operational multi-year recommendations (2022)	138.5	\$32.5M
Total	141.0	\$67.3M

- Potential T1 future appropriations \$45.7M



2022 ARPA Funding

by Category

	Amount	FTE
Support Public Health Response	\$ 19,707,248	85.50
Services to Disproportionately Impacted Communities	28,492,505	13.50
Address Negative Economic Impacts	2,286,532	23.00
Infrastructure	3,500,835	1.00
Revenue Replacement	9,181,925	14.00
Administrative	623,854	4.00
Total	\$ 63,792,899	141.00



2022 ARPA Funding

by Fund

	Amount	FTE
General Fund	\$ 33,943,748	46.50
Health Fund	19,612,083	85.50
Capital Improvements Fund	5,361,375	-
TRCC Tourism Rec Cultrl Conven Fund	3,082,950	-
Flood Control Fund	1,000,000	-
Public Works and Other Services Fund	405,399	2.00
Tax Administration Levy Fund	249,999	5.00
Grant Programs Fund	87,345	1.00
SLCo Arts and Culture Fund	50,000	1.00
Total	\$ 63,792,899	141.00



ARPA Funding

- ARPA requests were over \$650M and 375 initiatives
- Request list and details of projects are available
- Next steps
 - All projects selected will need to be entered in the ARPA Funds Request Form application that was developed by ODI and Finance
 - Projects selected will need a final legal approval, the development of appropriate outcome measures, etc. before receiving funding



Proposed 2022 Budget

Sheriff

- Sheriff compensation \$7.3M
 - Jail Sworn compensation
 - Public Safety Bureau (PSB) Sworn compensation
 - Living Wage and base benefit adjustments
- New PSB Deputy Lieutenant (1 FTE) \$149K
- Elimination of 2 PSB EPU Deputies (2 FTE) (\$175K)
- Jail bed contracting and grant revenue adjustments \$866K
- CJS Jail Resource Re-entry Program (4 FTE; ARPA) \$416K
- Jail medical equipment (ARPA) \$95K



Proposed 2022 Budget

District Attorney

- 2021 Market adjustment annualization \$579K
- Market adjustment for Legal Investigators \$283K
- Time Limited Positions:
 - Justice Division support staff (10 FTE; ARPA) \$884K
 - Victim Services personnel (9 FTE; ARPA) \$877K
 - Investigations Unit personnel (3 FTE; ARPA) \$409K
- Additional Expert Witness funding (ARPA) \$325K
- Other salary and grant true-ups \$228K



Proposed 2022 Budget Clerk

Proposed As Requested:

- Marriage & passport revenue upturn \$625K
- COVID cut restoration \$1.0M
- Ballot transport carts (ARPA) \$200K



Proposed 2022 Budget

Other Elected Offices

Proposed as Requested:

- Assessor
 - PUMA tax system, COVID cut restoration, and technical \$1.45M
 - Electronic documents & imagery upgrade/support (ARPA) \$250K
- Auditor – COVID cut restoration \$8K
- Council – Personnel annualization adjustments \$17K
- Justice Courts – Courtroom remodel & minor equity adjust. \$183K
- Surveyor
 - Public Land Survey System maintenance (ARPA) \$462K
 - COVID cut restoration, temp wage adjustment \$23K
- Treasurer – COVID cut restoration, salary adj, and remodel \$196K



Proposed 2022 Budget

Admin Organizations

Mayor's Administration

- Grant true-ups: AmeriCorps, HUD CE, EFSP (\$1K)
- Living wage adjustment & personnel annualization \$14K
- COVID cuts restorations \$290K
- Admin Services new temporary employee \$24K
- ODI Smart Government Initiative (1 FTE) \$1.6M
- Food Security (0.25 FTE) \$17K
- GRAMA Records Administrator (0.5 FTE) \$55K
- Mayor's Office Grant Writer (1 FTE; ARPA funding) \$112K
- ODI User Experience Designer (1 FTE; ARPA) \$128K
- Community Engagement (ARPA) \$75K
- Salt Lake County High Needs Housing (ARPA) \$6M



Proposed 2022 Budget

Admin Organizations [cont.]

- Mayor's Finance
 - COVID cuts restoration \$60K
 - Paymentworks business payee identity platform & automated onboarding (from COVID cuts restoration) \$81K
- Criminal Justice Advisory Council
 - Reentry & Reintegration Project (ARPA) \$107K



Proposed 2022 Budget

Human Resources

- Recruitment Manager (1 FTE) \$179K
- Recruiter (1 FTE) \$82K
- Organizational Development Consultant (1 FTE) \$148K
- Compensation Analyst (1 FTE) \$122K
- HR Liaison Consultant (1 FTE) \$119K
- Recruitment budget \$52K
- Equity adjustments \$50K
- Marketpay funding \$32K
- iCims applicant tracking system yearly renewal fee \$23K



Proposed 2022 Budget

Human Services Dept

Proposed as Requested:

- Health – COVID Vax Needs (82.5 FTE; ARPA) \$19.2M
- Health – Additional Supports (9 FTE total, 3 FTE ARPA) \$933K
- Various – Jail Resource Reentry Program (7 FTE; ARPA) \$1.6M
- BHS – 3rd Floor HMHI Receiving Ctr (\$0 County funding) \$5.0M
- BHS – Involuntary Civil Commitments Examiner \$170K
- CJS – COVID Cut Restoration \$620K
- Indigent Legal – Rule 8 Contracts \$775K
- Indigent Legal – LDA Pay Structure/Market Adj \$559K
- Indigent Legal – COVID Cut Restoration \$194K
- Youth Services – Section Manager (2 FTE) \$278K



Proposed 2022 Budget

Administrative Services Department

Technology Advisory Board Approved Projects:

- Data center move \$750K
- Managed Detection & Response network security (ARPA) \$150K
- Tax System modernization (1 FTE; ARPA) \$408K
- Mainframe migration (1 FTE; ARPA) \$326K
- Addressing system consulting support \$11K
- Sherpa budget system \$87K
- Hardware & software maintenance increase \$21K
- Adobe licensing bridge/true-up (ARPA) \$125K
- PeopleSoft version control \$50K
- MS Exchange Online migration \$10K
- JTI Enterprise justice case mgmt. sys. (1 FTE; ARPA) \$178K
- Cisco 7900 Series phone replacement \$225K



Proposed 2022 Budget

Administrative Services Department [cont.]

- Addressing personnel adjustments \$15K
- Addressing ESRI consulting costs \$11K
- Real Estate personnel reclass \$8K
- Records Mgmt. technical base adjust (\$7K)
- Restore COVID cuts - Admin Svcs depts \$461K
- Security risk assessment \$75K



Proposed 2022 Budget

Regional Development

- Capitalize Affordable Housing Trust Fund (1.5 FTE; ARPA) \$20.0M
- Integrated Water Conservation & Land Use (1 FTE; ARPA) \$435K
- Water Conservation Public Behavior Research (ARPA) \$193K
- Regional Projects Fund \$1.2M
 - Data & Budget Analyst (carry-over; 1 TL FTE; ARPA) \$118K
 - Public Asset Initiative (carry-over; 1 TL FTE) \$79K
 - Temp-Surveyor (carry-over; Public Asset Initiative) \$78K
 - Public Asset Initiative–governance framework (carry-over) \$42K
 - Community Renewable Energy Act partnership (carry-over) \$30K
 - Kem Gardner Policy Institute \$100K
 - WFRC/Transportation & Land Use Connection \$300K
 - Oquirrh Trails & Day Use Improvement Planning \$40K
 - SLCo Website Redesign – Final Phase \$400K
- Weatherization Program Time-Limited Project Mgr. (1 FTE) \$87K
- Grant true-ups and other misc. (2 FTE for rental assist. grant) \$159K



Proposed 2022 Budget

Public Works

- Countywide Funding
 - Flood Control: Surplus Canal levee system (ARPA) \$1.0M
 - Flood Ctrl Engineer, H.E. Operators, Dist. Worker (4 FTE) \$374K
 - Restore Stream & Canal Maintenance Funding/UPDES \$305K
 - Emergency Services COVID cuts restoration \$468K
- Proprietary Funds (Proposed as Requested)
 - Public Works
 - Includes ARPA funding for:
 - Sterilization/vax/microchip backlog (1 FTE; ARPA) \$215K
 - Pets for Life Community Support (1 FTE; ARPA) \$40K
 - Security cameras (ARPA) \$150K
 - Fleet Management
 - Solid Waste



Proposed 2022 Budget

Community Services Department

Operations Requests

- Parks & Rec temp wages to market (phase 1) \$2.2M
- Recreation equity adjustments due to inflation \$225K
- Bingham Creek Regional Park phase 1 (2 FTE) \$299K
- Open Space Land Acquisition (part COVID restoration) \$2.0M
- Kearns Library rent increase \$409K
- Library Living Wage adjustments \$227K



TRCC Proposal

- Mayor's Proposed Budget aligns with Advisory Board recommendations
- Recommendation includes
 - 40% of TRCC revenues to Parks and Recreation ops
 - As previously presented, restores TRCC projects cut for COVID
 - Fully restored the equipment replacement program
 - Artificially low transfer to Arts & Culture as a result of a Shuttered Venue Operations Grant



TRCC Operation Transfers

- Arts & Culture \$4.5M
- Parks & Rec \$19.6M
- Equestrian Park \$1.3M
- Capital Improvement Transfers \$1.2M
- Equipment Replacement Transfers \$0.9M
- Debt Service Transfers \$1.7M



TRCC Proposed New Requests

in thousands \$

City/Government Requests	Sandy Amphitheater	\$457
	Sugarhouse Park	\$226
	Visit Salt Lake	\$450
	Taylorsville Park	\$566
	Herriman City Juniper Canyon Rec Area	\$550
	West Jordan Urban Fishery	\$250
Outside Organization Requests	Friends of Tracy Aviary – Jordan River Nature Center	\$100
	Pioneer Theatre Company	\$100
Cultural Facilities Support Program Requests	CFSP – Murray Theatre Renovation	\$1,757
	CFSP – West Jordan Cultural Arts Facility	\$667



TRCC Proposed New Capital Project Requests

<i>in thousands \$</i>		Expense	Revenue
Capital Projects (\$6.994M net from TRCC funds)	Valley Regional – Softball Complex Ph 1	\$4,300	\$2,000
	Riverbend Golf Develop New Water Source	\$3,000	-
	Jordan River Trail Extension Millcreek	\$330	\$330
	Water Conservation Irrigation System Upgrades (ARPA)	\$808	\$808
	Jordan River Regional Park Trailhead (ARPA)	\$400	\$400
	Meadow Brook Well (ARPA)	\$1,875	\$1,875
	Evergreen Park Replace Drip Irrigation	\$30	-
	Fairmont Aquatic Resurface Lap Pool	\$34	-
	JL Sorenson Rec Repair Pool	\$6	-
	Implement ADA Transition Plan	\$150	-
	Indirect Costs	\$146	-
	Parks Equipment Replacement	\$428	-
	Recreation Equipment Replacement	\$900	-
	Total:	\$12,407	\$5,413



2022 Select New Capital Maintenance or Construction Projects

in millions \$

Calvin Rampton Salt Palace Convention Center	\$6.8
TRCC - Capital Projects	\$12.4
Capital Improvements Fund	\$18.3
Mountain America Expo Center	\$0.8
Flood Control	\$4.3
Clark Planetarium	\$0.2



2022 New Capital Project Request Highlights

in millions \$

Salt Palace Major Technology Upgrade	\$3.5
Salt Palace Concourse Carpet	\$1.5
Salt Palace Upgrade Elevators L1, L2, L3	\$0.5
Mnt America Expo Card Access System	\$0.4
Flood Control Surplus Canal	\$2.3
Flood Control Rose Creek Improvements	\$0.5
Capital Improvements Oxbow Control Room, Security Electronics & Fire Sprinklers	\$6.0
Capital Improvements Jordan River Trail Water Hazards	\$0.8
Capital Improvements South Jordan Rec Center Pool	\$3.0
Capital Improvements Jail Admin Lobby Security Upgrade	\$1.2
Capital Improvements SOB Building Fence & Gate Upgrade	\$1.1



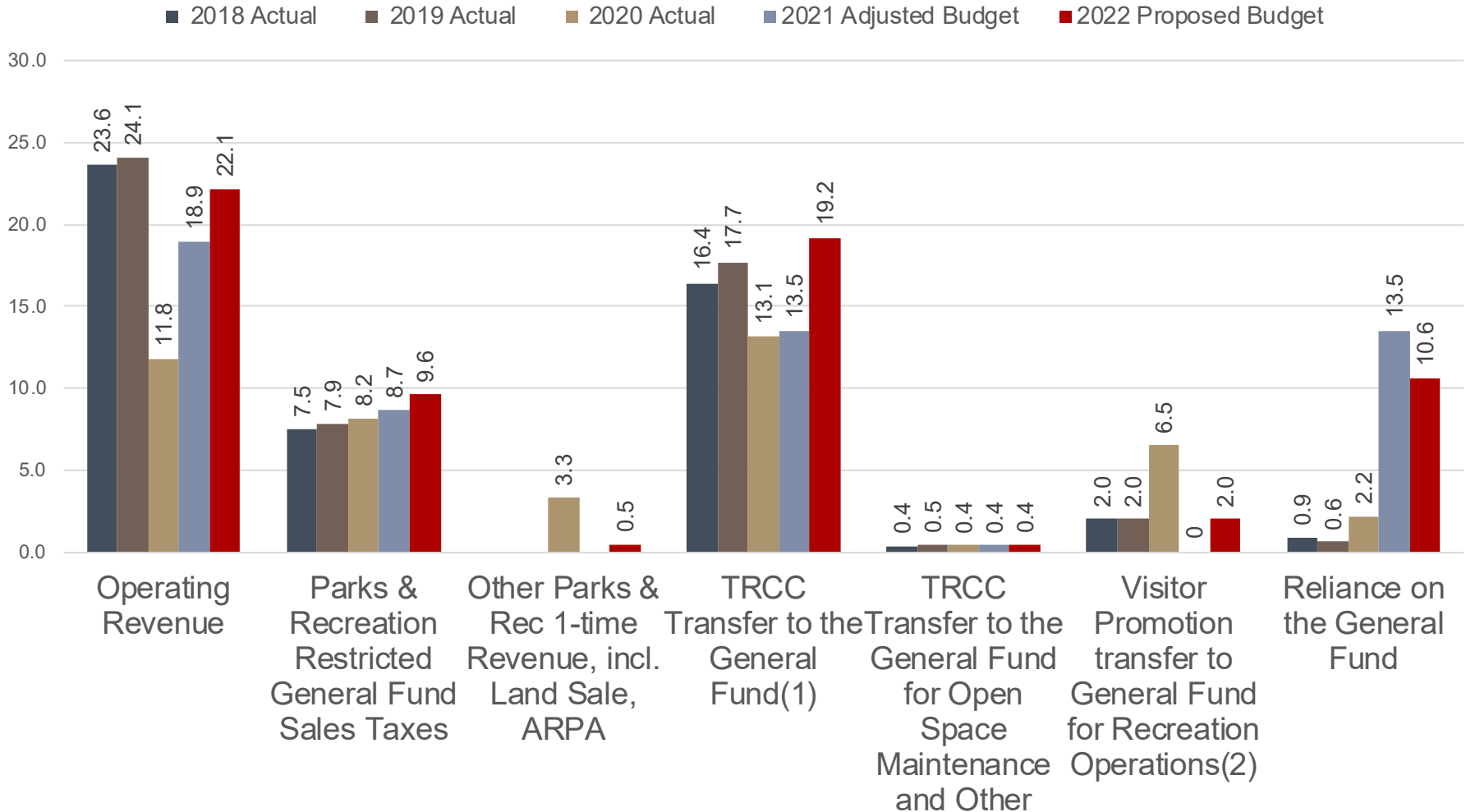
Analytics





Parks and Recreation

Funding Sources (\$M)

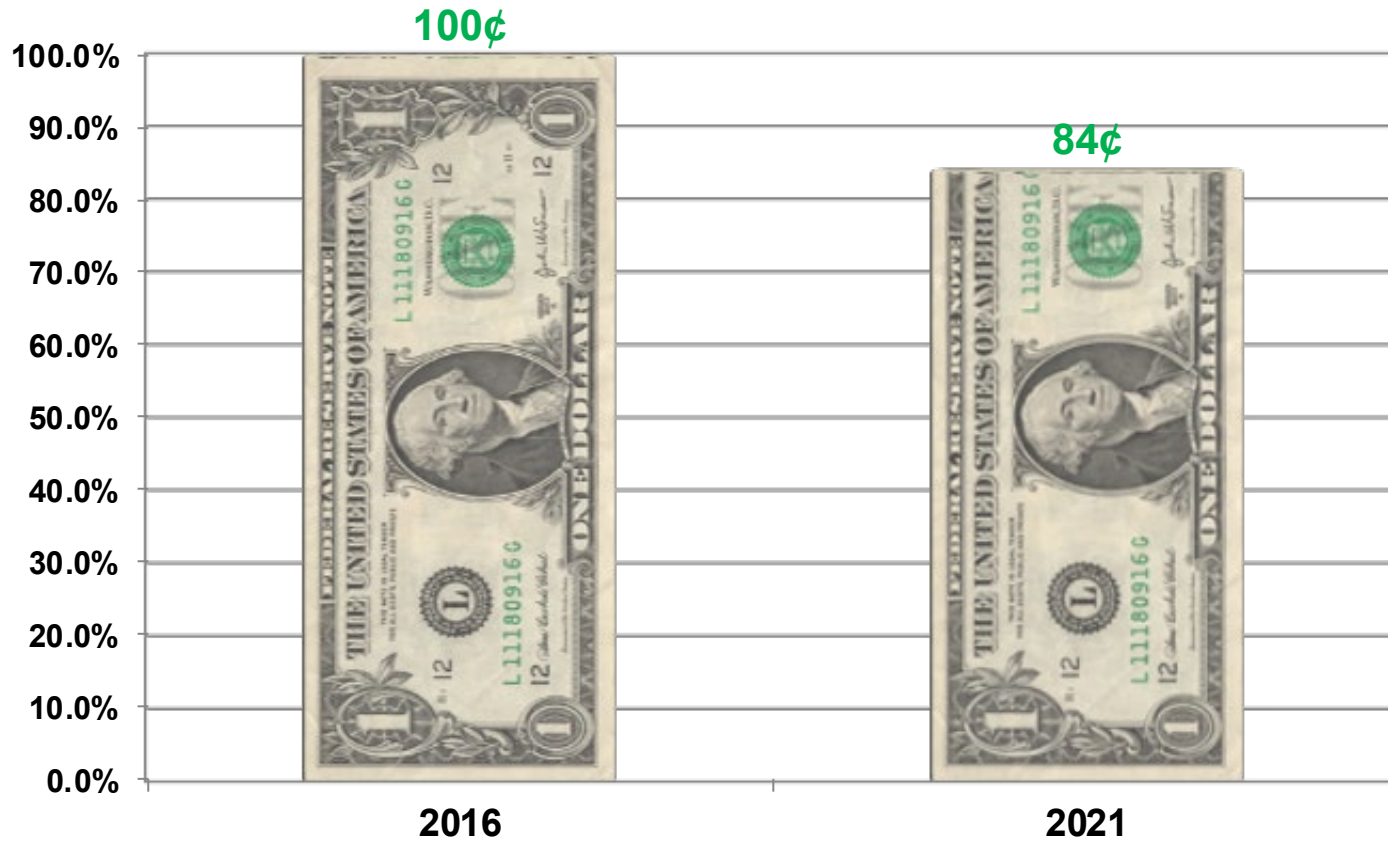


(1) TRCC fund transfers to Parks & Recreation operations, currently at the maximum recommended by the TRCC Advisory Board.

(2) Visitor Promotion fund transfer to the General Fund for Recreation operations subsidy.



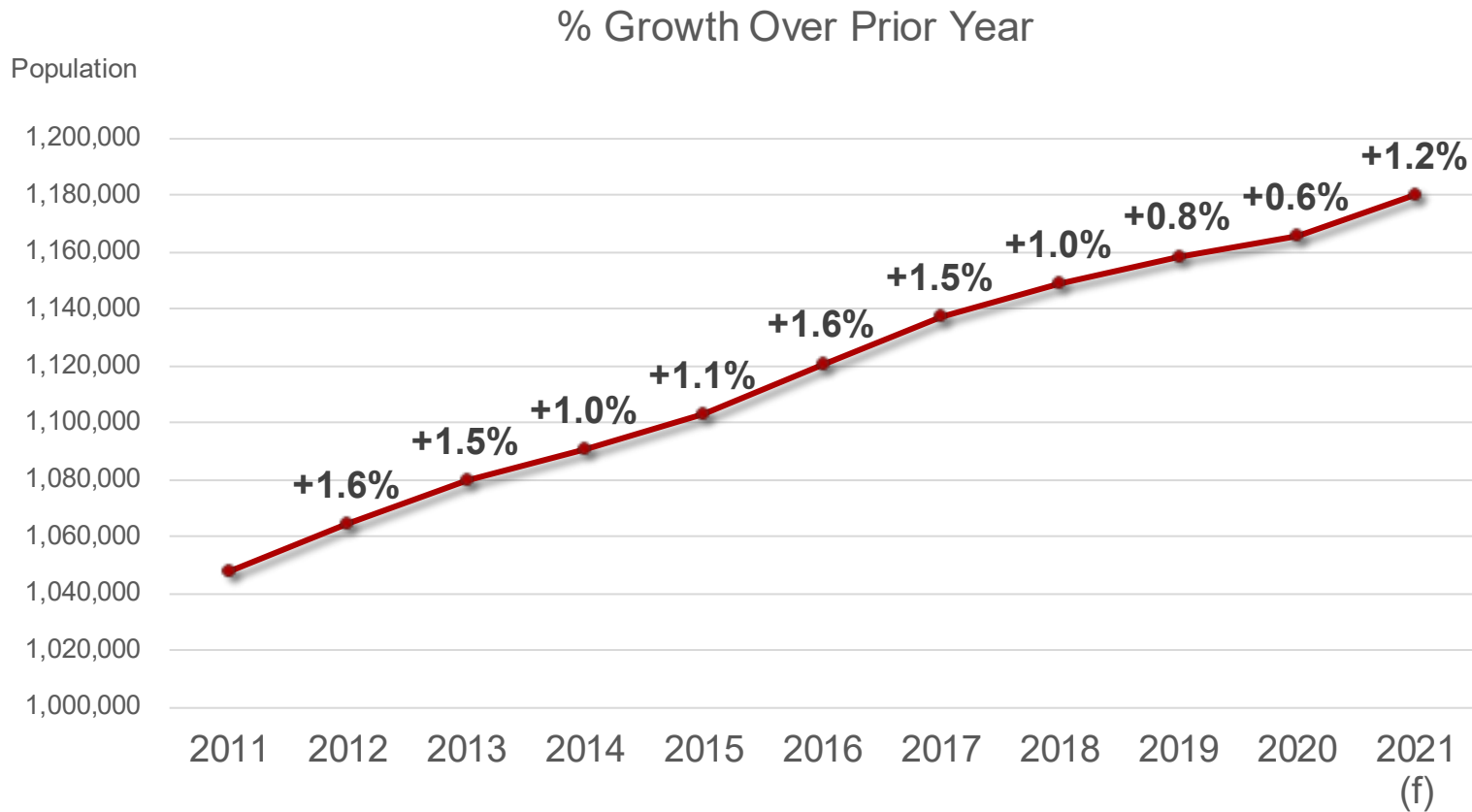
Purchasing Power Erosion Due to Inflation



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



County Population Growth Trend



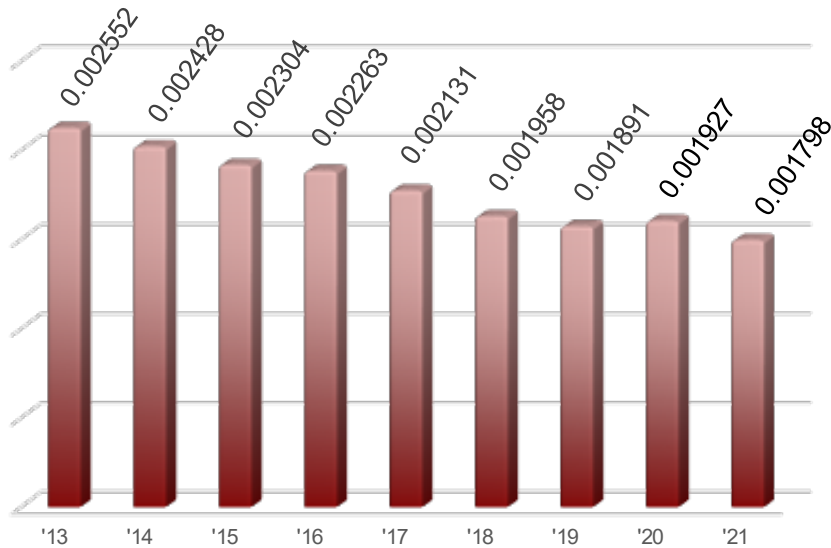
12.6% Cumulative Population Growth from 2011 to 2021



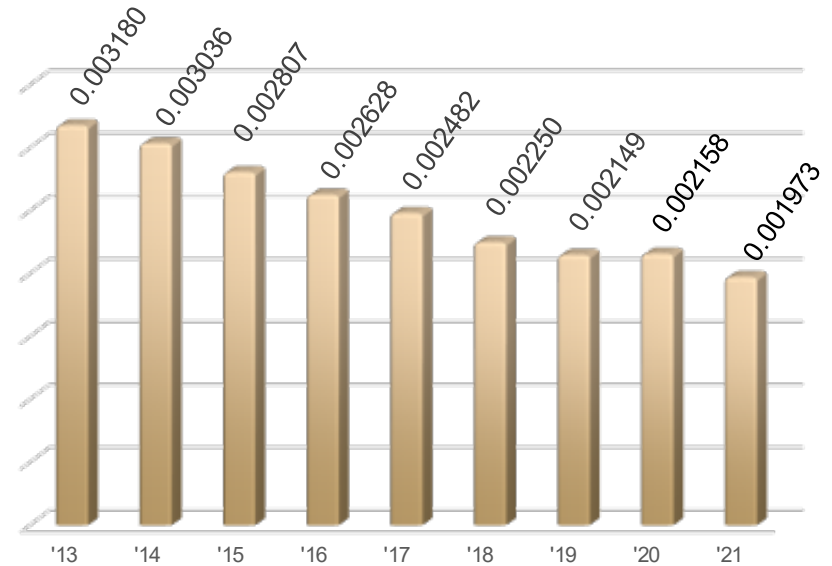
Declining Trend in Property Tax Rates

Countywide and Assessing & Collecting

Excluding Bond Debt Service and Judgment Levies



Including Bond Debt Service and Judgment Levies



The 2020 tax rates are estimates. The actual 2020 Certified Tax rates will likely differ from these rates once taxable values have been finalized.

(1) ['20 w/o incr] is an estimate of what the tax rate would be without a tax increase. The assumption is that the 2019 certified rate would decline due to inflation in property values.

(2) ['20 w/incr advert] The rate that was advertised in the property tax notice, and by statute was required to be calculated using the 2019 Certified Rate and value, plus the proposed tax rate increase of 8.78%.

(3) ['20 w/incr fcst] is based on the rate that was advertised but reduced for an estimated growth in property values due to inflation.



2021 Year-End FTE Changes

	New County Funding	New Time Limited	Grant Funded Time Limited	ARPA Funded Time Limited	Reductions	Transfer	Note
Mayor Administration				1			ARPA ODI Team
Mayor Financial Admin				1			ARPA Budget Analyst
Regional Development		4					Contract and Technology Specialist, Contract and Program Coordinator, Contract Monitor, HOME ARP
Health			59				Contact Tracing
			6				School Testing
			1				Utah Opioid Overdose
			.25				Preventive Health
			4				Health Disparities
			15				Literacy
			2				EPI Supervisor and Position
			10				Community Health Workers
Totals	0	4	97.25	2	0	0	



FTE Changes

	New County Funding	New ARPA Funded	ARPA Funded Time Limited	Time Limited Δ's	Grant Funded Time Limited	Reductions	Transfer	Notes
Mayor Admin	1.25			2.5				Experience Designer, Smart Gov and Eff Mgr, Grant Writer, .5 GRAMA Records Admin, .25 Food Security
Criminal Justice Advisory Council		1		-1				TL expiration, Reentry and reintegration TL
Human Resources	5							Recruitment Manager, OD Consultant, Jr Recruiter, HR Consultant, Compensation Consult
Information Technology			3	-2				Enterprise Justice Case Management (ARPA), -2 expiring TL, Tax Modernization (ARPA), Mainframe Migration (ARPA)
Regional Development			2.5	-2/+3	2			-2 expiring TLs, 2 ERAP grant, 3 ARPA, Weatherization, Data Analyst, Public Asset,
Criminal Justice Svcs		7						Jail Resource Re-Entry program
Health			82.5	9	-7			-7 WIC, 9 additional supports, 82.5 TLs
Youth Services	2							Section Managers
Aging Services				1		-5.25		-5.25 Technical adjustment, Homeless liaison (ARPA)
Flood Control	4							2 Heavy Equipment Operator, Engineer, District Worker
Animal Services			2			-3		Park Patrol, 2 ARPA
Library						-0.75		Reduction in Custodial



FTE Changes

	New County Funding	New ARPA Funded	ARPA Funded Time Limited	Time Limited Δ's	Grant Funded Time Limited	Reductions	Transfer	Notes
Parks	12			-1				2 Bingham Creek, Pioneer Crossing, 4 Trail Maintenance, 5 Construction Maint Specialist, TL Accountant Expiration
Recreation	4		2				0.25	3 Office Coordinator, 2 Bldg. Ops Mgr (ARPA), Accountant, 0.25 realignment
Arts and Culture	2	1						Operations Worker, Technical Director, 1 ARPA
ZAP			1					ARPA ZAP Impact Program (ARPA)
Auditor							-1/+1	Transfer Office Coordinator from General to Tax fund
Assessor			5					5 ARPA
District Attorney			22		-1			9 Victim Services, 3 Investigations Unit, 10 Justice Division Support, Grant True-Up -1
Jail		4						Jail Resource Re-entry (ARPA)
Sheriff Bureau	1					-2		Deputy Lieutenant, -2 EPU Deputies
Surveyor			3					1 Chief of Party ARPA, 2 Survey Tech ARPA
Totals	31.25	13	123	9.5	-6	-11	0.25	

Total FTE from 2022 Budget	160.00
Total FTE from 2021 Year-End Budget Adjustments:	103.25
Total FTE in 2021 June Adjusted Budget:	<u>4,067.37</u>
Total FTE in 2022 Proposed Budget:	4,330.62



Fund Summary

General Fund & Related

in millions \$

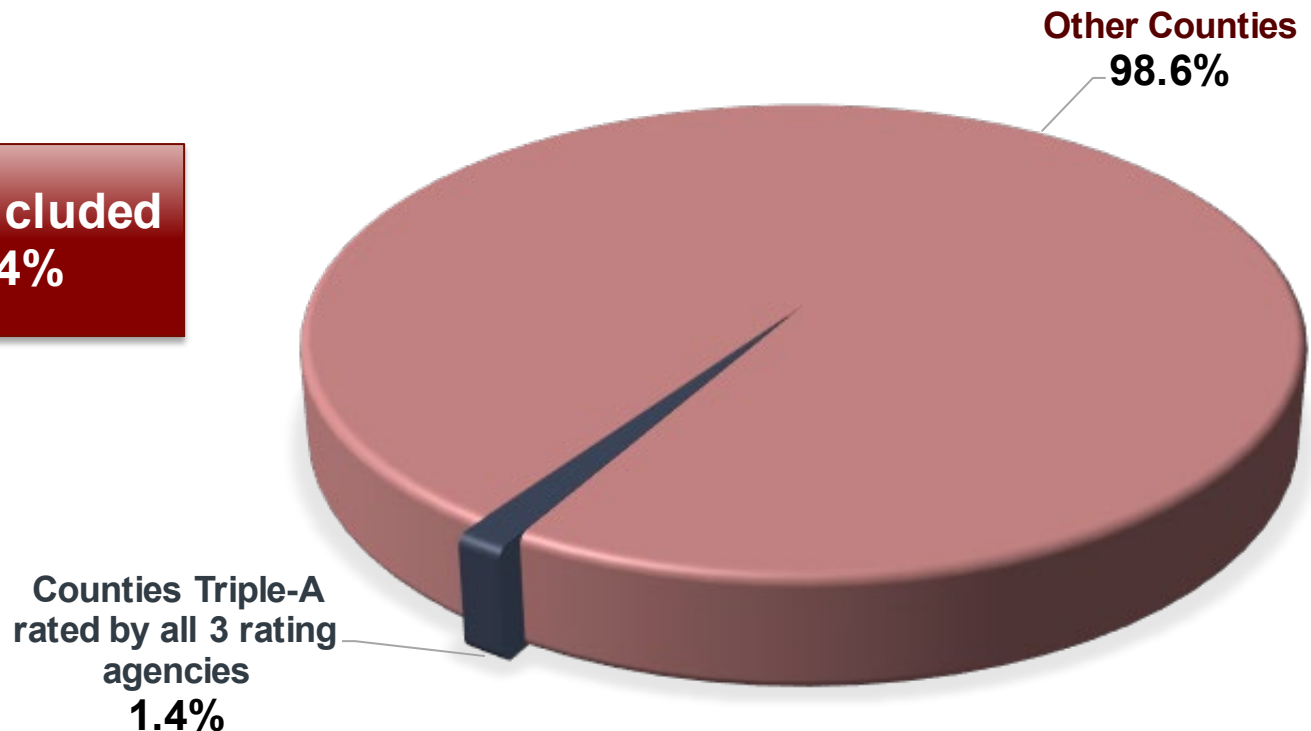
Budget Year 2022	Projected Beginning Balance	Budgeted Ending Balance	Projected Ending Balance
General Fund	129.3	107.3	127.3
Flood Control	4.5	.5	.76
Health	11.8	7.7	9.4
Planetarium	1.9	1.4	2.1
Grant	2.8	.1	1.9
Tax Admin	5.2	3.1	3.8



Salt Lake County – Triple-A Rated

Staying Among Financially “Elite”!

**SL County included
in top 1.4%**

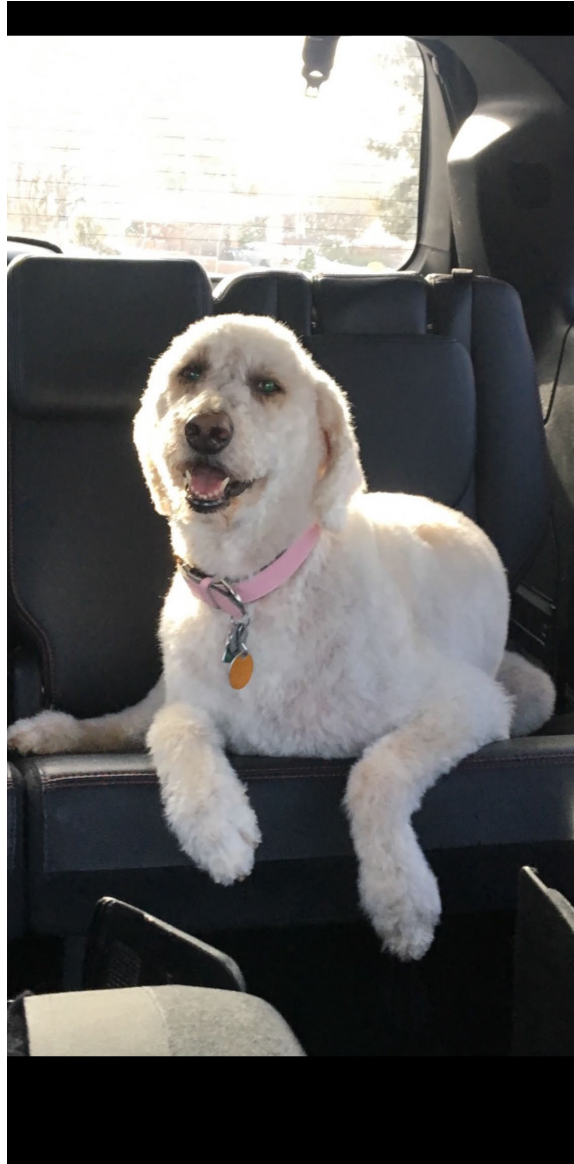




2022 Budget Recap

All Funds

- All funds are balanced
- General fund strongly bolstered to be able to swiftly react to economic deterioration
- Net appropriations at \$1.5 B
- Additional room to consider one-time projects





Mayor's Proposed Budget Book, including this presentation, is available online:

<http://slco.org/mayor-finance/budget/2022-budget-information/>

