

ERIN MENDENHALL
Mayor

MARY BETH THOMPSON
Chief Financial Officer



DEPARTMENT OF FINANCE

CITY COUNCIL TRANSMITTAL


Rachel Otto (Apr 2, 2024 17:31 MDT)

Rachel Otto, Chief of Staff

Date Received: 04/02/2024

Date sent to Council: 04/02/2024

TO: Salt Lake City Council
Victoria Petro, Chair

DATE: April 2, 2024

FROM: Mary Beth Thompson, Chief Financial Officer 

SUBJECT: FY24 Budget Amendment #5

SPONSOR: NA

STAFF CONTACT: Greg Cleary (801) 535-6394 or Mary Beth Thompson (801) 535-6403

DOCUMENT TYPE: Budget Amendment Ordinance

RECOMMENDATION: The Administration recommends that subsequent to a public hearing, the City Council adopt the following amendments to the FY 2024 adopted budget.

BUDGET IMPACT:

	REVENUE	EXPENSE
GENERAL FUND	\$5,513,448.00	\$32,816,721.73
AIRPORT FUND	0.00	21,933,876.00
CIP FUND	18,450,000.00	3,527,775.33
LOAN FUND	7,000,000.00	7,000,000.00
IMS FUND	3,000.00	3,000.00
CDBG FUND	0.00	(46,643.00)
MISC GRANTS FUND	1,667,480.10	5,116,628.33
TOTAL	\$32,633,928.10	\$70,351,358.39


Gregory Cleary (Apr 2, 2024 16:31 MDT)


April Patterson (Apr 2, 2024 17:19 MDT)

BACKGROUND/DISCUSSION:

Revenue for FY 2024 Budget Adjustments

The chart below presents General Fund Projected Revenues for FY 2024.

Revenue	FY23-FY24 Annual Budget	FY23-24 Amended Budget	New Projection	Amended Variance Favorable/(Unfavorable)
Property Taxes	131,752,713	131,752,713	131,752,713	0
Sales, Use & Excise Taxes	117,129,000	117,129,000	114,465,900	(2,663,100)
Franchise Taxes	12,348,127	12,348,127	13,273,330	925,203
Total Taxes	261,229,840	261,229,840	259,491,943	(1,737,897)
Charges For Services	4,745,443	4,745,443	5,938,036	1,192,593
Fines & Forfeitures	2,561,547	2,571,547	2,607,446	35,899
Interest Income	8,000,000	8,000,000	8,000,000	0
Interfund Service Charges	26,131,213	26,131,213	26,041,511	(89,702)
Intergovernmental Revenue	5,134,621	5,134,621	5,159,621	25,000
Licenses	18,434,301	18,434,301	18,438,665	4,364
Miscellaneous Revenue	2,958,012	2,948,012	2,966,118	18,106
Parking Meter Revenue	2,801,089	2,801,089	2,801,089	0
Parking Tickets	1,500,000	1,500,000	1,499,955	(45)
Permits	22,445,026	22,445,026	22,487,608	42,582
Property Sale Proceeds	-	-	-	0
Rental & Other Income	681,604	681,604	1,101,203	419,599
Gain on Property Dispositions	-	-	-	0
Operating Transfers In	9,938,944	10,130,410	10,130,410	0
Total W/O Special Tax	105,331,800	105,523,266	107,171,662	1,648,396
Sales Tax Addition 1/2%	49,084,479	49,084,479	52,800,000	3,715,521
Total General Fund	415,646,119	415,837,585	419,463,605	3,626,020

To date, revenues are trending slightly above initial budget. At this time, Finance staff are projecting revenues to remaining consistent with current estimates for the remainder of FY 2024. Modifications have been made primarily to Sales Tax, resulting in a decrease of approximately \$2.6 million, while an increase in revenue is projected in the Sales Tax Additional ½ % by an estimated \$3.7 million.

The table below presents updated Fund Balance numbers and percentages, based on the proposed changes included in Budget Amendment #5.

Salt Lake City

General Fund

TOTAL

Fund Balance Projections

	FY2023 Budget Projected			FY2024 Budget		
	FOF	GF Only	TOTAL	FOF	GF Only	TOTAL
Beginning Fund Balance	18,395,660	141,728,022	160,123,682	24,825,461	178,695,454	202,575,741
Budgeted Change in Fund Balance	(2,100,608)	(20,736,262)	(22,836,870)	(3,657,641)	(29,211,158)	(32,868,799)
Prior Year Encumbrances	(3,162,300)	(17,260,909)	(20,423,209)	(2,592,884)	(18,663,765)	(21,157,931)
Estimated Beginning Fund Balance	13,132,752	103,730,851	116,863,603	18,574,936	130,820,531	148,549,011
<i>Beginning Fund Balance Percent</i>	22.79%	25.00%	24.85%	35.49%	33.36%	33.42%
Year End CAFR Adjustments						
Revenue Changes	-	-	-	-	-	-
Expense Changes (Prepays, Receivable, Etc.)		(2,257,746)	(2,257,746)		(2,484,423)	(2,484,423)
Fund Balance w/ CAFR Changes	13,132,752	101,473,105	114,605,857	18,574,936	128,336,108	146,064,588
<i>Final Fund Balance Percent</i>	22.79%	24.46%	24.37%	35.49%	32.72%	32.86%
Budget Amendment Use of Fund Balance						
BA#1 Revenue Adjustment	-	(475,000)	(475,000)	-	-	-
BA#1 Expense Adjustment	-	-	-	-	(204,200)	(204,200)
BA#2 Revenue Adjustment	-	-	-	-	-	-
BA#2 Expense Adjustment	-	-	-	-	763,950	763,950
BA#3 Revenue Adjustment	-	6,000,000	6,000,000	-	-	-
BA#3 Expense Adjustment	-	(6,538,000)	(6,538,000)	-	(1,434,220)	(1,434,220)
BA#4 Revenue Adjustment	-	194,600	194,600	-	-	-
BA#4 Expense Adjustment	-	(7,584,328)	(7,584,328)	-	(2,890,480)	(2,890,480)
BA#5 Revenue Adjustment	-	-	-	-	-	5,513,448
BA#5 Expense Adjustment	-	(5,940,349)	(5,940,349)	-	-	(32,816,722)
BA#6 Revenue Adjustment	-	19,120,198	19,120,198	-	-	-
BA#6 Expense Adjustment	-	(11,719,731)	(12,219,731)	-	-	-
Change in Revenue	-	-	-	-	-	10,000,000
Change in Expense	-	-	-	-	-	-
Fund Balance Budgeted Increase	-	-	-	-	-	-
Adjusted Fund Balance	21,928,113	157,840,137	178,933,386	18,574,936	124,571,157	124,996,364
<i>Adjusted Fund Balance Percent</i>	38.05%	38.05%	38.05%	35.49%	31.76%	28.12%
Projected Revenue	57,634,742	414,859,025	470,299,454	52,338,120	392,166,803	444,504,923

With the complete adoption of Budget Amendment #5, the available fund balance will adjust to 28.12 percent of the FY 2024 Adopted Budget.

The Administration is requesting a budget amendment totaling \$32,633,928.10 in revenue and \$70,351,358.39 in expenses. The amendment proposes changes in seven (7) funds, with no change to FTEs in the city. The proposal includes ten (10) initiatives for Council review and additional housekeeping and grant related items.

A summary spreadsheet outlining proposed budget changes is attached. The Administration requests this document be modified based on the decisions of the Council.

The budget amendment is separated in eight different categories:

- A. New Budget Items
- B. Grants for Existing Staff Resources
- C. Grants for New Staff Resources
- D. Housekeeping Items
- E. Grants Requiring No New Staff Resources
- F. Donations
- G. Council Consent Agenda Grant Awards
- I. Council Added Items

PUBLIC PROCESS: Public Hearing

SALT LAKE CITY ORDINANCE

No. _____ of 2024

(Fifth amendment to the Final Budget of Salt Lake City, including the employment staffing document, for Fiscal Year 2023-2024)

An Ordinance Amending Salt Lake City Ordinance No. 29 of 2023 which adopted the Final Budget of Salt Lake City, Utah, for the Fiscal Year Beginning July 1, 2023, and Ending June 30, 2024.

In June of 2023, the Salt Lake City Council adopted the final budget of Salt Lake City, Utah, including the employment staffing document, effective for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the requirements of Section 10-6-118 of the Utah Code.

The City's Budget Director, acting as the City's Budget Officer, prepared and filed with the City Recorder proposed amendments to said duly adopted budget, including the amendments to the employment staffing document necessary to effectuate any staffing changes specifically stated herein, copies of which are attached hereto, for consideration by the City Council and inspection by the public.

All conditions precedent to amend said budget, including the employment staffing document as provided above, have been accomplished.

Be it ordained by the City Council of Salt Lake City, Utah:

SECTION 1. Purpose. The purpose of this Ordinance is to amend the final budget of Salt Lake City, including the employment staffing document, as approved, ratified and finalized by Salt Lake City Ordinance No. 29 of 2023.

SECTION 2. Adoption of Amendments. The budget amendments, including any amendments to the employment staffing document necessary to effectuate staffing changes

specifically stated herein, attached hereto and made a part of this Ordinance shall be, and the same hereby are adopted and incorporated into the budget of Salt Lake City, Utah, including any amendments to the employment staffing document described above, for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the requirements of Section 10-6-128 of the Utah Code.

SECTION 3. Filing of copies of the Budget Amendments. The said Budget Officer is authorized and directed to certify and file a copy of said budget amendments, including any amendments to the employment staffing document, in the office of said Budget Officer and in the office of the City Recorder which amendments shall be available for public inspection.

SECTION 4. Effective Date. This Ordinance shall take effect upon adoption.

Passed by the City Council of Salt Lake City, Utah, this ____ day of _____, 2024.

CHAIRPERSON

ATTEST:

CITY RECORDER

Transmitted to the Mayor on _____
Mayor's Action: ____ Approved ____ Vetoed

MAYOR

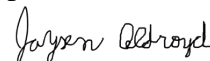
ATTEST:

CITY RECORDER

(SEAL)

Bill No. _____ of 2024.
Published: _____.

Salt Lake City Attorney's Office
Approved As To Form



Jaysen Oldroyd

Fiscal Year 2023-24 Budget Amendment #5

		Administration Proposed		Council Approved			
umber/Name	Fund	Revenue Amount	Expenditure Amount	Revenue Amount	Expenditure Amount	Ongoing or One-time	FTEs
Section A: New Items							
1 Fire Department Public Utilities Cost Increases	GF	-	133,250.00			One-time	-
2 Police Recruitment and Retention	GF	-	1,423,875.00			One-time	-
3 2100 South Infrastructure Loan	GF	-	7,000,000.00			One-time	-
3 2100 South Infrastructure Loan	Loan Fund	7,000,000.00	7,000,000.00			One-time	-
4 State Funding for Cemetery Roads and Irrigation	GF	-	3,000,000.00			One-time	-
4 State Funding for Cemetery Roads and Irrigation	CIP	3,000,000.00	3,000,000.00			One-time	-
5 Traffic Signal Improvement - 2200W/2100 N	GF	-	450,000.00			One-time	-
5 Traffic Signal Improvement - 2200W/2100 N	CIP	450,000.00	450,000.00			One-time	-
6 Police Impact Fee Refunds	CIP	-	47,592.00			One-time	-
7 Update of the Streets IFFP	CIP	-	(29,816.67)			One-time	-
7 Update of the Streets IFFP	CIP	-	29,816.67			One-time	-
7 Update of the Streets IFFP	CIP	-	30,183.33			One-time	-
8 North Temple Jordan River Bridge - Riverbank Deterrent Rock Replacement	GF	-	165,500.00			One-time	-
9 Salt Lake City Public Cleaning Contract	GF	-	130,648.73			One-time	-
10 Fund Balance Allocation to CIP	GF		15,000,000.00				
10 Fund Balance Allocation to CIP	CIP	15,000,000.00	-				
Section B: Grants for Existing Staff Resources							
Section C: Grants for New Staff Resources							
Section D: Housekeeping							
1 Adding Budget for Finance Grant Positions - Correction	GF	61,191.00	58,191.00			Ongoing	-
1 Adding Budget for Finance Grant Positions - Correction	GF	-	3,000.00			One-time	-
1 Adding Budget for Finance Grant Positions - Correction	IMS	3,000.00	3,000.00			One-time	-
1 Adding Budget for Finance Grant Positions - Correction	CDBG	-	(46,643.00)			One-time	-
1 Adding Budget for Finance Grant Positions - Correction	Misc Grants	-	(14,548.00)			One-time	-
2 Recognize Overtime Revenue in Budget	GF	1,736,505.00	1,736,505.00			One-time	-
3 Reallocate CAN CRAG Funds (Rape Recovery Center)	GF	-	(100,000.00)			One-time	-
3 Reallocate CAN CRAG Funds (Housing Connect)	GF	-	27,800.00			One-time	-
3 Reallocate CAN CRAG Funds (Neighborhood House)	GF	-	72,200.00			One-time	-
4 HOME Dormant Income	Housing	-	(3,463,696.23)				
4 HOME Dormant Income	Housing	-	3,463,696.23			One-time	-
4 HOME Dormant Income	Misc Grants	-	3,463,696.23			One-time	-
5 Housing Authority PILOT Check	GF	40,000.00	40,000.00			One-time	-
6 Airport Interest Budget Adjustment	Airport	-	21,933,876.00			One-time	-
7 Open Streets Funding Rescope	GF	-	-			One-time	-
8 Community Reinvestment Agency Act True Up	GF	3,675,752.00	3,675,752.00			One-time	-
Section E: Grants Requiring No New Staff Resources							
Section F: Donations							

Fiscal Year 2023-24 Budget Amendment #5

Section G: Council Consent Agenda -- Grant Awards						
Consent Agenda #4						
1	Department of Environmental Quality - State of Utah	Misc Grants	100,000.00	100,000.00		One-time -
Consent Agenda #5						
1	Safe Streets for All	Misc Grants	953,600.00	953,600.00		One Time -
2	Marathon Petroleum	Misc Grants	4,532.10	4,532.10		One Time -
3	Rocky Mountain High Intensity Drug Trafficking	Misc Grants	600,068.00	600,068.00		One Time -
4	Paul Coverdell Forensic Science Improvement Grant	Misc Grants	9,280.00	9,280.00		One Time -
Section I: Council Added Items						
Total of Budget Amendment Items			32,633,928.10	70,351,358.39	- -	-
			Administration Proposed		Council Approved	
					27,303,273.73	
Initiative Number/Name	Fund	Revenue Amount	Expenditure Amount	Revenue Amount	Expenditure Amount	Ongoing or One-time FTEs
Total by Fund, Budget Amendment #4:						
General Fund	GF	5,513,448.00	32,816,721.73	-	-	-
Airport Fund	Airport	-	21,933,876.00	-	-	-
CIP Fund	CIP	18,450,000.00	3,527,775.33	-	-	-
Loan Fund	Loan Fund	7,000,000.00	7,000,000.00	-	-	-
IMS Fund	IMS	3,000.00	3,000.00	-	-	-
CDBG Fund	CDBG	-	(46,643.00)	-	-	-
Miscellaneous Grants Fund	Misc Grants	1,667,480.10	5,116,628.33	-	-	-
Total of Budget Amendment		32,633,928.10	70,351,358.39	-	-	-

Fiscal Year 2023-24 Budget Amendment #5

Current Year Budget Summary, provided for information only
FY 2023-24 Budget, Including Budget Amendments

Revenue	FY 2023-24 Adopted Budget - Revenue	BA #1 Total	BA #2 Total	BA #3 Total	BA #4 Total	BA #5 Total	Total Revenue
General Fund (Fund 1000)	448,514,918	0.00	0.00	0.00	130,275.00	5,513,448.00	454,158,641.00
Curb and Gutter (FC 20)	3,000						3,000.00
DEA Task Force Fund (FC 41)	1,397,355						1,397,355.00
Misc Special Service Districts (FC 46)	1,700,000	-	0.00				1,700,000.00
Street Lighting Enterprise (FC 48)	4,681,185						4,681,185.00
Water Fund (FC 51)	176,637,288						176,637,288.00
Sewer Fund (FC 52)	289,941,178						289,941,178.00
Storm Water Fund (FC 53)	19,865,892						19,865,892.00
Airport Fund (FC 54,55,56)	403,513,000						403,513,000.00
Refuse Fund (FC 57)	25,240,459				230,000.00		25,470,459.00
Golf Fund (FC 59)	12,710,067						12,710,067.00
E-911 Fund (FC 60)	3,925,000				-		3,925,000.00
Fleet Fund (FC 61)	32,108,969	36,800.00		975,177.00	732,909.00		33,853,855.00
IMS Fund (FC 65)	36,254,357	9,000.00	6,000.00	12,000.00	9,000.00	3,000.00	36,293,357.00
County Quarter Cent Sales Tax for Transportation (FC 69)	9,700,000						9,700,000.00
CDBG Operating Fund (FC 71)	5,597,763			-			5,597,763.00
Miscellaneous Grants (FC 72)	8,919,917		16,197,423.00	1,705,700.79	7,349,950.66	1,667,480.10	35,840,471.55
Other Special Revenue (FC 73)	400,000		62,416.00				462,416.00
Donation Fund (FC 77)	500,000						500,000.00
Housing Loans & Trust (FC 78)	14,659,043						14,659,043.00
Debt Service Fund (FC 81)	32,341,586				1,100,000.00		33,441,586.00
CIP Fund (FC 83, 84 & 86)	30,199,756	218,000.00	25,485,893.25	410,177.00	1,415,400.00	18,450,000.00	76,179,226.25
Governmental Immunity (FC 85)	3,888,581						3,888,581.00
Risk Fund (FC 87)	60,932,137						60,932,137.00
Loan Fund	-					7,000,000.00	7,000,000.00
Total of Budget Amendment Items	1,623,631,451	263,800.00	41,751,732.25	3,103,054.79	10,967,534.66	32,633,928.10	1,712,351,500.80

Fiscal Year 2023-24 Budget Amendment #5

Expenditure	FY 2023-24 Adopted Budgetg - Expense	BA #1 Total	BA #2 Total	BA #3 Total	BA #4 Total	BA #5 Total	Total Expense
General Fund (FC 10)	448,514,918	204,200.00	(763,950.00)	1,730,731.89	2,890,480.00	32,816,721.73	485,393,101.62
Curb and Gutter (FC 20)	3,000						3,000.00
DEA Task Force Fund (FC 41)	1,397,355						1,397,355.00
Misc Special Service Districts (FC 46)	1,700,000		664,293.70				2,364,293.70
Street Lighting Enterprise (FC 48)	6,044,119						6,044,119.00
Water Fund (FC 51)	177,953,787						177,953,787.00
Sewer Fund (FC 52)	301,832,622						301,832,622.00
Storm Water Fund (FC 53)	22,947,474						22,947,474.00
Airport Fund (FC 54,55,56)	520,438,997					21,933,876.00	542,372,873.00
Refuse Fund (FC 57)	28,263,792				230,000.00		28,493,792.00
Golf Fund (FC 59)	17,938,984						17,938,984.00
E-911 Fund (FC 60)	3,800,385				165,793.00		3,966,178.00
Fleet Fund (FC 61)	32,498,750	14,461,793.00		975,177.00	732,909.00		48,668,629.00
IMS Fund (FC 65)	38,702,171	9,000.00	6,000.00	4,531,083.00	406,688.00	3,000.00	43,657,942.00
County Quarter Cent Sales Tax for Transportation (FC 69)	9,700,000			(205,177.00)	1,100,000.00		10,594,823.00
CDBG Operating Fund (FC 71)	5,597,763			46,642.50		(46,643.00)	5,597,762.50
Miscellaneous Grants (FC 72)	8,919,917		16,197,423.00	2,234,473.29	7,349,950.66	5,116,628.33	39,818,392.28
Other Special Revenue (FC 73)	400,000		65,472.00				465,472.00
Donation Fund (FC 77)	500,000						500,000.00
Housing Loans & Trust (FC 78)	10,212,043				6,133,511.00		16,345,554.00
Debt Service Fund (FC 81)	34,894,979			5,777,784.00	1,100,000.00		41,772,763.00
CIP Fund (FC 83, 84 & 86)	29,708,286	218,000.00	25,485,893.25		1,545,675.00	3,527,775.33	60,485,629.58
Governmental Immunity (FC 85)	3,370,012						3,370,012.00
Risk Fund (FC 87)	63,574,655						63,574,655.00
Loan Fund	-					7,000,000.00	7,000,000.00
Total of Budget Amendment Items	1,768,914,009	14,892,993.00	41,655,131.95	15,090,714.68	21,655,006.66	70,351,358.39	1,932,559,213.68

Budget Manager

Analyst, City Council

Contingent Appropriation

Salt Lake City FY 2023-24 Budget Amendment #5

Initiative Number/Name		Fund	Amount
Section A: New Items			
A-1: Fire Department Public Utilities Cost Increases – Fire Hydrant Rentals	GF	One-time	\$133,250.00
Department: Fire		Prepared By: Clint Rasmussen	
For questions, please include Clint Rasmussen and Chief Karl Lieb			
<p>Public Utilities has increased the rates the Fire Department and other municipalities must pay for fire hydrant rentals. This increase was overlooked during the annual budget creation cycle. Unfortunately, this adjustment cannot wait or be absorbed in the existing budget because of the size of the increase. Utilizing existing department funds to cover the increase would potentially delay or jeopardize public safety services. The request is for \$133,250 to account for the increased expense. As part of the Fiscal Year 2025 Budget, staff will factor in new rates and associated expenses. At this time, the difference between the two required payments is \$133,250 for Fiscal Year 2023-24 (One-Time).</p> <p>Public Utilities Costs (FY2023-24) Hydrant Rentals \$9,000 per month, or \$108,000 annually</p> <p>Public Utilities Costs (FY2024-25) - Ongoing Hydrant Rentals \$20,104.18 per month, or \$241,250 annually</p>			
A-2: Police Recruitment and Retention	GF	One-time	\$1,423,875.00
Department: Police		Prepared By: Shellie Dietrich	
For questions, please include Shellie Dietrich, Laura Nygaard and Chief Brown			
<p>In Fiscal Year 2023 the Police Department proposed a multifaceted approach to improving staffing while utilizing overtime to provide and maintain operational readiness, employing a proposed lateral hiring bonus and a retention bonus for current employees. The hiring bonus would provide additional sworn lateral staffing as a compliment to the new hire recruit classes and allow the department to bolster the staffing numbers on an accelerated timeline. Providing a retention bonus to existing sworn employees has provided incentives to retain staff at a higher level than is currently being experienced, while also providing a commitment from the city to the sworn staffing to maintain their pay at a level commensurate with their jobs and surrounding agencies.</p> <p>In March of 2023 the police department had 34 funded vacancies and 2 pending vacancies as well as the 20 unfunded positions. The department currently has a hiring class in May of 20 officers and 10 lateral applicants. It’s estimated that those applicants will fill all funded officer positions as well as hiring 3 officers into unfunded positions by the end of the fiscal year.</p> <p>An ongoing amount of \$264,500 is being requested to continue lateral hiring retention bonuses in order to maintain necessary staffing levels.</p>			
A-3: 2100 South Infrastructure Loan	GF	One-time	\$7,000,000
Department: Finance		Prepared By: Rachel Otto	
For questions, please include Mary Beth Thompson, Rachel Otto, and Jill Love			
<p>In order to facilitate a faster, less disruptive, and less costly reconstruction of 2100 S from 700 E to 1100 E, the Administration proposes negotiating a market-rate loan of up to \$7 million to The Thackeray Co. as the representative of several entities in the area that are or will be developing property adjacent to 2100 S. This funding would be put toward needed water and sewer upgrades in Sugarhouse, and allow the City’s contractor to replace the infrastructure in conjunction with the road upgrades instead of in subsequent phases that would necessitate re-opening the road over the next several years. Release of the funds will be contingent on the City negotiating a loan agreement with the developer that would include a market-rate interest rate and adequate collateral.</p>			

Salt Lake City FY 2023-24 Budget Amendment #5

Initiative Number/Name		Fund	Amount
Additional information and a fact sheet will be shared with the council in the coming days.			
A-4: State Funding for Cemetery Roads and Irrigation	GF	One-time	\$3,000,0000
	CIP	One-time	\$3,000,000
Department: Public Lands		Prepared By: Kristin Riker	
For questions, please include Kristin Riker, Gregg Evans, Amy Dorsey, Mike Atkinson, Jordan Smith, Mary Beth Thompson			
<p>This budget amendment is requesting approval to receive additional \$3,000,000 in State appropriated funds to be spent on the Cemetery Roadways and Irrigation CIP bond project. This request will permit the Summer 2024 bidding and contracting to proceed without delays for the construction of the Cemetery Roadways and Irrigation project. Funding any later than June 30 may delay bidding and contracting or add cost to the project PRJ-230007 8323213 - BD Cemetery.</p> <p>The project is funded by three sources: City's 2022 Sales Tax Revenue Bond (approx.\$11,200,000); a state legislative appropriation (\$3,000,000, this request); and by a private donor (\$1,000,000, received through a donation agreement and budget amendment). Bond and donation amounts are combined in Row 20 of "Grant Information". The legislative appropriation can be given to the City in no fewer than two separate issuances once money is spent down (i.e., a reimbursement). However, the City needs the funds upfront to bid and award the construction contract. This funding will be reimbursed by the State once the City spends it (even partially) and reports on performance outcome measurements (likely FY 26/27).</p> <p>The funding allocation for the \$3,000,000 from the state will not be recognized until the contract is complete, which is anticipated to happen by April 16th.</p> <p>The final “Historic Salt Lake City Cemetery Preservation” request for appropriation (RFA) from the legislature is also attached.</p>			
A-5: Traffic Signal Improvement – 2200 W / 2100 N	GF	One-time	\$450,000.00
	CIP	One-time	\$450,000.00
Department: CAN		Prepared By: Jon Larsen	
For questions, please include Jon Larsen, Blake Thomas and Brent Beck			
<p>\$450,000 is being requested for a new traffic signal at the 2200 W /2100 N intersection. This is currently a 2-way stop controlled intersection in a high growth area of the City. There is a growing safety concern at this intersection that a traffic signal would address. Traffic at this intersection has increased dramatically in recent years, and drivers turning off 2200 West onto 2100 North are finding it challenging to find safe gaps in traffic. This has resulted in an increase in traffic accidents at this location. This issue is exacerbated by the relatively high speeds on 2100 North, making it harder to judge gaps in traffic, making crashes more severe.</p>			
A-6: Police Impact Fee Refunds	CIP	One-time	\$47,592.00
Department: Finance		Prepared By: Mike Atkinson	
For questions, please include Mike Atkinson, Jordan Smith and Mary Beth Thompson			
<p>The City Council set aside funding for the purchase of property using Police Impact Fees. The intended property did not work to be used for the police precinct. The ensuing disencumbrance of these funds has resulted in the required refund of</p>			

Salt Lake City FY 2023-24 Budget Amendment #5

Initiative Number/Name		Fund	Amount	
impact fees plus actual interest earned on the funds due to their expirationThis refund will be funded with proceeds from unappropriated Police Impact Fees. \$38,464 (principal)+ Approximate Interest \$9,128 = Total \$47,592.				
A-7: Update of the Streets IFFP	CIP	One-time	(\$29,816.67)	
		CIP	One-time	\$29,816.67
		CIP	One-time	\$30,183.33
Department: Finance		Prepared By: Mike Atkinson		
For questions, please include Mike Atkinson, Jordan Smith and Mary Beth Thompson				
The city is in the process of updating the Impact Fee Facilities Plan (IFFP) for Police, Fire and Parks. Updating the Streets IFFP at the same time will not only be cost efficient but is needed for the efficient CIP planning of Streets and Transportation. The Transportation bond is nearly complete and updating the Streets IFFP will aid Capital Asset Planning (CAP) in the preparation of the CAP 10-year Plan. One hundred percent of the cost is impact fee eligible and the scope includes Streets/Transportation Study and Preparation of the IFFP. The full request of \$60,000 is to be funded by a rescope of the remaining \$29,816.67 from the 2020 IFFP appropriation, with the remainder to come from unallocated Streets Impact Fees.				
A-8: North Temple Jordan River Bridge – Riverbank Deterrent Rock Replacement	GF	One-time	\$165,500.00	
Department: Public Services		Prepared By: Andrew Johnston / Mark Stephens		
For questions, please include Andrew Johnston and Mark Stephens				
SLC Engineering has been working with the SLC PD, HEART, and the Mayor’s Office to find an intervention to decrease the use of the riverbanks underneath the bridge to use and deal drugs and avoid law enforcement. They have a plan to work with the State and replace the current rocks lining the banks on both sides, underneath the bridge with more deterrent rocks and landscaping to deter use of that location. Due to the limited window of time in the winter to do the work, the mayor’s office has been pulling together existing funds from departments and this budget amendment allocation would mostly function to reimburse those funds.				
The \$165,500 would be to remove silt and existing rocks that allow for the unsheltered population to congregate and camp under the bridge, and to replace with larger rocks/boulders of size and type that are ‘uninviting’ and greatly deter the activities that are currently taking place. This is something that is an industry standard for communities across the nation encountering challenges with the unsheltered population under bridges. By excavating down and putting back these new rocks/boulders, the existing cross section of the river and hydraulic capacity remain the same and won’t require extensive hydraulic studies to ensure the hydraulic capacity is not decreased. This has been discussed with the State stream alteration division staff and they are in concurrence with the approach and don’t see any major difficulties getting the permit reviewed and approved.				
What this also serves as is erosion control on the banks of the Jordan River as well as eliminating scour around the bridge supports. This effort would check a few other boxes in addition to the deterrence of unfavorable activities by the unsheltered population in, under, and around the N. Temple Bridge over the Jordan River. UDOT, as part of their bridge inspections every other year (on even numbered years) measures and monitors scour so this would be an additional measure that would also be beneficial for the bridge structure itself.”				
A-9: Salt Lake City Public Cleaning Contract	GF	One-time	\$130,648.73	
Department: CAN		Prepared By: Andrew Johnston		
For questions, please include Andrew Johnston				
SLC Homeless Engagement and Response Team administers a contract with Advantage Services (AS), a private non-profit, to provide cleaning of public streets, sidewalks and other locations, mostly in response to unsheltered homelessness. Their work includes power washing of hardscapes, cleaning of biowaste, trash pickup, coordinating with				

Salt Lake City FY 2023-24 Budget Amendment #5

Initiative Number/Name	Fund	Amount	
<p>Police when they are enforcing no camping situations, and working with SL County and on Encampment Impact Mitigations and City Rapid Intervention Team on other cleanings.</p> <p>This fiscal year, a change that was made to the services that Advantage provides the city was to offer the police department immediate access to Clean Team services. Dedicated AS workers now accompany PD's Camp Mitigation squad as they respond to camp locations throughout the city. This change was made because the HEART team was processing an unusually high number of clean-up requests coming from the police department via SLC Mobile. PD would have camps move or would come across an abandoned camp while on patrol and would submit a cleanup request to HEART via the app, creating a duplication of efforts and delay in cleaning time that was remedied quickly by this change. Several months ago, PD requested that AS's services be expanded to provide 7-day coverage from 5 days, to match the Camp Mitigation squads 7-day coverage. This is a key factor in the rate of spend down outpacing the awarded budget. Without additional funds, AS will need to decrease the frequency of this work from 7 to 4-5 days/week, among other potential changes to their service delivery model. In lieu of reducing service, the total amount is being requested to ensure the current level of services will continue through the end of June.</p>			
A-10: Fund Balance Allocation to CIP (One Time)	GF	\$15,000,000	
	CIP	\$15,000,000	
Department: Finance	Prepared By: Mary Beth Thompson, Greg Cleary		
For questions, please include Mary Beth Thompson and Greg Cleary			
<p>The Finance Department is requesting the transfer of \$15 million from general fund fund balance to CIP to address capital maintenance. This item is to ensure adequate fund balance levels, while also focusing on the financial need for capital maintenance across the city, as outlined in the City Council and Mayoral goals. As the FY 2025 Capital Plan is developed, staff will return to the City Council with proposed projects and/or funding uses: for authorization of the funds. At this time, no direct expense is identified.</p>			
Section B: Grants for Existing Staff Resources			
Section C: Grants for New Staff Resources			
Section D: Housekeeping			
D-1: Adding Budget for Finance Grant Position - Correction	GF	Ongoing	\$58,191.00
	GF	One-time	\$3,000.00
	IMS	One-time	\$3,000.00
	CDBG	One-time	(\$46,643.00)
	Misc Grants	One-time	(\$14,548.00)
Department: Finance	Prepared By: Randy Hillier		
For questions, please include Randy Hillier, Greg Cleary and Mary Beth Thompson			
<p>In Budget Amendment #3 of this fiscal year, budget was added to CDBG and Miscellaneous Grants funds for a Grants related position within the Finance department. However, there was a miscommunication, and the budget should not have been added to CDBG and Misc Grants. Both of those fund classes already have the maximum amount of budget added for personnel at the beginning of each fiscal year. What should have happened is the budget and FTE should have been added within the Finance department as a general fund funded FTE. The expenditures for this position would be periodically reimbursed by the CDBG and Misc Grant funds after a time-tracking report is submitted justifying a reimbursement.</p>			

Salt Lake City FY 2023-24 Budget Amendment #5

Initiative Number/Name		Fund	Amount
A\$3,000 amount has also been included to cover the cost of the position’s technology related needs.			
D-2: Recognizing Overtime Revenue in Budget	GF	One-time	\$1,736,505.00
Department: Police		Prepared By: Shellie Dietrich	
For questions, please include Shellie Dietrich, Laura Nygaard and Chief Brown			
The Police Department is requesting a budget appropriation for overtime that has associated revenues from special events, overtime staffing, contracts and task force reimbursements. The amount being requested is based on what has been received through February conservatively projected through the remainder of the fiscal year.			
D-3: Reallocate CAN CRAG Funds	GF	One-time	(\$100,000.00)
	GF	One-time	\$27,800.00
	GF	One-time	\$72,200.00
Department: CAN		Prepared By: Tony Milner	
For questions, please include Tony Milner, Brent Beck and Blake Thomas			
On March 19, 2024, during their review of the annual HUD grant awards for FY 2025, Council asked the administration to evaluate other existing City rental assistance funding sources and return to the Council with options in relation to a funding gap for Housing Connect's HUD HOPWA program.			
This item provides recommendations and potential adjustments to reallocate the unused CAN CRAG funds to address Housing Connect's funding gap, and to fund another HUD applicant that was ineligible for FY 2025 HUD funds. - Housing Connect/The Housing Authority of Salt Lake County, HOPWA Program: \$27,800 - Neighborhood House, Early Childhood Education Program: \$72,200 Both recommendations are eligible activities per City Code 2.20, Community Recovery Committee: Eviction Assistance & Rent Relief and Expanded Educational Opportunities.			
Note: Per City Code 2.20, Community Recovery Committee, all CAN CRAG funds need to be spent by December 31, 2024.			
D-4: HOME Dormant Income	Housing	One-time	(\$3,463,696.23)
	Housing	One-time	\$3,463,696.23
	Misc Grants	One-time	\$3,463,696.23
Department: CAN		Prepared By: Tony Milner	
For questions, please include Tony Milner, Brent Beck and Suzanne Swanson			
This housekeeping item moves the remaining HUD HOME dormant program income in the amount of \$3,463,696.23 to the correct fund. Budget is currently posted to the Housing fund. Due to federal grant tracking purposes, as well as Finance wanting like to consolidate all grants in the grant fund, the department is requesting to move the HOME dormant program funds to the grant fund. This budget amendment would move existing budget/funds and will have a zero-sum budgetary impact.			
D-5: Housing Authority PILOT Check	GF	One-time	\$40,000.00
Department: CAN		Prepared By: Suzanne Swanson	

Salt Lake City FY 2023-24 Budget Amendment #5

Initiative Number/Name		Fund	Amount
For question, please contact Tony Milner, Brent Beck and Suzanne Swanson			
The expenditure budget in the Non-Departmental Housing cost center currently sits at \$85,000 while a total of \$125,000 in expenditures is expected. This amendment will increase the budget to the appropriate level.			
D-6: Airport Interest Budget Adjustment	Airport	One-time	\$21,933,876.00
Department: Airport		Prepared by: Shaun Anderson	
For questions, please include Brian Butler, Shaun Anderson and Lorin Rollins			
The Airport initially budgeted \$121,528,000 in interest expense based on the gross amount rather than the net value. The actual forecast amount of interest expense is \$142,900,000. This will adjust the Airport’s interest expense budget to match interest in our debt service schedules rather than net debt service (interest less capitalized interest). This amendment will budget the \$21,933,876 difference from the Airport fund.			
D-7: Open Streets Funding Rescope	GF	One-time	\$0.00
Department: Economic Development		Prepared By: Lorena Rizzo-Jenson	
For questions, please include Lorena Rizzo-Jenson, Roberta Reichgelt and Jacob Maxwell			
The Department of Economic Development is requesting a rescope of funds totaling \$250,287.60 to extend the Open Streets effort into the 2024 season. This amount will be derived from three sources; The first is \$57,000 remaining from \$500,000 allocated in budget amendment #5 of FY 2023, which was meant for the 2023 Open Streets program. This \$57,000 was remaining after the City contracted with the Salt Lake City Downtown Alliance for Open Street 2023. The second source of funding is the \$69,128 that remains following the completion of the Open Streets 2023 event. The third source of funds is \$124,159.60 that remains from the \$250,000 budgeted in budget amendment #1 of FY 2024. The \$250,000 budgeted in BA #1 was to cover costs related to the Open Streets 2023 effort.			
D-8: Community Reinvestment Agency Act True Up	GF	One-time	\$3,675,752.00
Department: Finance		Prepared By: Lisa Hunt / Greg Cleary	
For questions, please contact Mary Beth Thompson, Greg Cleary, and Danny Walz			
In late March, staff received an updated memo from the Salt Lake County Auditor. After receiving this memo (Pursuant to Utah Code Ann. § 17C-1-606 of the “Community Reinvestment Agency Act”) staff are increasing the Revenues and Expenses by \$3,675,752 accordingly to account for the final annual distribution. The corresponding memo is attached for additional detail.			
Section E: Grants Requiring No Staff Resources			
Section F: Donations			

Salt Lake City FY 2023-24 Budget Amendment #5

Initiative Number/Name	Fund	Amount
Section G: Consent Agenda		
Consent Agenda #4		
G-1: Department of Environmental Quality – State of Utah	Misc Grants	\$100,000.00
Department: Public Utilities	Prepared By: Amy Dorsey / Holly Lopez	
Department of Public Utilities (DPU) received \$100,000 to conduct a service line inventory and produce a lead service line replacement (LSLR) plan for an estimated 13,894 water line connections in qualifying disadvantage census blocks meeting the Hardship Funding Criteria of Utah Department of Environmental Quality. On December 16, 2020, the U.S. Environmental Protection Agency adopted the Lead and Copper Rule Revisions (LCRR) Act that went into effect on January 16, 2021, and has a compliance date of October 16, 2024. DPU must complete a service line inventory that includes publicly owned and customer-owned portions of the service line and develop a lead service line replacement plan between 2023 and the LCRR compliance date.		
A public hearing was held on May 16, 2023.		
Consent Agenda #5		
G-1: Safe Streets for All	Misc Grants	\$953,600.00
Department: Mayor’s Office	Prepared By: Amy Dorsey / Joe Taylor / Jennifer Newell	
The Office of the Mayor requested \$953,600 for the TravelWell Schools demonstration project on behalf of the non-profit Children’s Media Workshop.		
The project tests and refines a multi-media and digital mapping tool augmented with an educational campaign to deliver multi-disciplinary messaging aligned with the Safe System Approach targeting underserved populations, citizen behavioral activities, and community engagement and empowerment.		
The anticipated outcome is transformational change through real-time identification of travel behaviors, problems, and solutions resulting in zero deaths on Salt Lake City roadways.		
Children’s Media Workshop and MappsLab LLC developed the TravelWell Schools digital mapping tool that the project will test on a small-scale to gauge effectiveness and assess for inclusion in the Safe Streets for All Action Plan under development by Wasatch Front Regional Council.		
Children’s Media Workshop has committed to providing the full \$238,400 worth in non-federal match, which is often required for grants. This amount is strictly for the City’s grant match, however, it will not pass through or need to be budgeted for by the City.		
Public Hearing was held November 7, 2023.		
G-2: Marathon Petroleum	Misc Grants	\$4,532.10
Department: Police	Prepared By: Amy Dorsey / Laura Nygaard	
Funding for a drone to train first responders and prepare for an emergency response.		
Public hearing was held January 19, 2024.		
G-3: Rocky Mountain High Intensity Drug Trafficking	Misc Grants	\$600,068.00
Department: Police	Prepared By: Amy Dorsey / Laura Nygaard	
This funding is for the Salt Lake Metro Narcotics Task Force. This contract is for salaries and fringe for existing Salt Lake City PD K9 officer and Task Force Finance Manager/Grant Administrator. Funding will also support overtime for outside agencies that participate in the task force. Other expenses: travel, K9 contracts, supplies, equipment and other administrative costs.		
Public Hearing is scheduled to be held February 20, 2024.		

Salt Lake City FY 2023-24 Budget Amendment #5

Initiative Number/Name	Fund	Amount
G-4: Paul Coverdell Forensic Science Improvement Grant	Misc Grants	\$9,280.00
Department: Police	Prepared By: Amy Dorsey / Laura Nygaard	
The Salt Lake City Police Department is proposed as a sub-awardee in the Utah Department of Public Safety, Bureau of Forensic Services (UBFS) application for the FY 2022 Paul Coverdell Forensic Science Improvement Grant Program. The state’s application includes \$9,280 for the Salt Lake City Police Department Crime Lab 2023 Annual Accreditation Fee through ANAB (ANSI National Accreditation Board) under ISO/IEC 17020.		
Public Hearing was held June 6, 2023.		
Section I: Council Added Items		

Attachments

A-4

Historic Salt Lake City Cemetery Preservation

[Edit Request](#)

Requester Information

Legislator: Weiler, Todd D.

Creation Date: 2023-01-23

Submission Date: 2023-01-23

Section 1: Request Details

Description:

In Utah, the Salt Lake City Cemetery stands alone in the extent of its historic value and is a reminder of the settlement and rural community that was claimed in the 1800's by pioneers of The Church of Jesus Christ of Latter-day Saints. It is a place that reveals information about the state's historic events, religions, lifestyles, and genealogy, more so than any other cemetery in the state. Unfortunately, the cemetery is threatened by natural forces such as weathering, eroding historic retaining walls, an aged irrigation system and roads that have decayed to a point they are becoming inaccessible for families traveling to visit their forefathers. The City is doing everything possible to fund improvements at the Cemetery, including the passage of a sales tax bond that will in part fund road and irrigation repairs, however, support from the State of Utah is also needed to help preserve this invaluable historic resource.

Legislative designee contact information:

- Name: Keith Van Otten
 - Organization: Salt Lake City Cemetery
 - Position: Sexton
-

Section 2: Funding Information

How will the appropriation be used?

	One-time	Ongoing
Personnel Services	2024: \$0.00 2025: \$0.00	\$0.00
In-State Travel	2024: \$0.00 2025: \$0.00	\$0.00
Out-of-state Travel	2024: \$0.00 2025: \$0.00	\$0.00
Supplies and Equipment	2024: \$0.00 2025: \$0.00	\$0.00
Technology Purchases	2024: \$0.00 2025: \$0.00	\$0.00
Infrastructure/Capital Investments	2024: \$0.00 2025: \$0.00	\$0.00

Other Charges/Pass Thru		2024: \$0.00	
		2025: \$0.00	\$0.00
Expenditure Total			
One-time 2024	One-time 2025	Ongoing 2025	
\$0.00	\$0.00	\$0.00	

Funding Sources:

General Fund

- Amount Requested 2024 (One-time) \$0.00
- Amount Requested 2025 (One-time) \$3,000,000.00
- Amount Requested 2025 (Ongoing) \$0.00

Revenue Total

One-time 2024	One-time 2025	Ongoing 2025
\$0.00	\$3,000,000.00	\$0.00

Should unused funding be returned to the state at the end of the fiscal year?

Yes

Is this project scalable if the Legislature does not fund the full requested amount?

Yes

A short explanation describing how the project might be scaled

Salt Lake City has allocated \$11.2M toward the replacement of the cemetery irrigation system and roadways and has a \$1M donation toward design and construction documents for the roads, irrigation and other projects identified in the master plan. State funding is needed to further work on the estimated \$14.1M irrigation project and \$20M road project. If partially funded, SLC would prioritize irrigation systems and roadways in greatest need of repairs.

Section 3: Agency Information

Subjects:

Agency:

710 / Cultural and Community Engagement

Type of entity to receive pass-through funding

- State Government

Section 4: Performance Outcome Measurement

Who would benefit from this request (who is the target audience)?

What is this project or program intended to accomplish?

The Salt Lake City Cemetery is the largest municipal cemetery in the United States and covers 122 acres and has 9.5 miles of interior roads. Irrigation replacement will improve water efficiency, and provide better water management in drought conditions. Repairing the roadways will enhance accessibility and improve visitor experience. The SLC Cemetery gives Utah a sense of character and definition. This project is in large part for the benefit of the living, and perpetuates the memories of the deceased. An investment in the SLC Cemetery gives all Utahns a sense of character and definition by protecting our heritage and history.

Attachments

D-8



CHRIS HARDING
CPA, CFE, CIA
Salt Lake County
Auditor

**RICHARD
JAUSI**
Chief Deputy Auditor

**ROSWELL
ROGERS**
Policy Advisor

**OFFICE OF THE
SALT LAKE
COUNTY AUDITOR**
2001 S State
Street, N3-300
PO Box 144575
Salt Lake City, UT

84114-4575 385-

468-7200 | TTY

711

March 31, 2024

Salt Lake City
Mary Beth Thompson, Chief Financial Officer
451 South State Street Room 304
Salt Lake City, UT 84114

Dear Mary Beth Thompson,

Pursuant to Utah Code Ann. § 17C-1-606 of the "Community Reinvestment Agency Act," the Office of the Salt Lake County Auditor has prepared the enclosed reports which include:

- [1] The total assessed property value within each project area for the previous tax year.
- [2] The base taxable value of each project area for the previous tax year.
- [3] The tax increment available to be paid to the agency for the previous tax year.
- [4] The tax increment requested by the agency for the previous tax year.
- [5] The tax increment paid to the agency for the previous tax year.
- [6] Sufficient detail on the calculations performed by the county auditor.

For any questions or if you require further information, please reach out to Brandon Grable at bgrable@slco.org or call 385-468-7194.

Sincerely,

Chris Harding, CPA, CFE, CIA
Salt Lake County Auditor

Enclosures



County Auditor Report on Community Reinvestment Agency Act Project Areas

Salt Lake County
Community Reinvestment Agency

Tax Year 2023
Salt Lake City

	Project Area	Assessed Property Value	Base Taxable Value	Available Tax Increment	Tax Increment Estimate on Agency's Annual Report	Tax Increment (Entitled Amount) Current Year
1	SLC CBD In	2,919,440,724	136,894,100	27,265,707	24,644,694	27,265,707
2	SLC CBD Out	926,676,340	0	0	0	0
3	Baseball Stadium	6,043,536	0	0	0	0
4	Depot District	867,431,325	27,476,425	6,071,665	5,422,435	6,071,665
5	Depot District - Non Collection Area	54,642,819	0	0	0	0
6	Granary	237,204,525	48,813,397	1,357,286	1,103,309	1,357,286
7	North Temple Viaduct Cmty Dev't	406,039,024	36,499,680	3,058,618	2,774,419	3,058,618
8	North Temple	294,046,112	84,073,572	1,513,475	1,008,715	1,513,475
9	Block 70 Cmty Dev't	329,362,729	58,757,937	2,133,992	1,829,228	2,133,992
10	Stadler Rail Cmty Dev't	59,174,218	3,710	157,991	141,298	157,991
11	State Street CRA	1,999,382,096	889,305,536	5,753,783	4,423,811	5,753,783
12	9 Line CRA	678,478,961	228,048,136	2,971,289	2,653,781	2,971,289
13	Northwest Quadrant CRA	1,104,786,297	735,791	2,451,087	1,398,548	2,451,087
14	Block 67 CRA	120,971,080	11,531,400	358,599	1	358,599
15						
16						
17						
18						
19						
20						
Totals		10,003,679,786	1,522,139,684	53,093,492	45,400,239	53,093,492

Report and Payment Notes:

Base taxable values of inactive projects are unavailable or have not been updated

Base taxable values of Community Dev't Areas vary for each participating Taxing Entity. Highest base value is shown on this report.

If there is no estimated Tax Increment Financing amount for a listed project in the Agency report, \$ 1 is placed for an eligible tax area or tax entity

Final distributed amount determined by County Treasurer

Agency & Tax Entities are responsible for monitoring performance benchmarks & rebate terms

