

SALT LAKE COUNTY

*2001 So. State Street
Salt Lake City, UT 84114
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Meeting Minutes

Tuesday, December 6, 2022

6:00 PM

Council Chambers, N1-110

County Council

1. Call to Order and Welcome - Council Chair Laurie Stringham

Present: Chair Laurie Stringham
Council Member Richard Snelgrove
Council Member Jim Bradley
Council Member Arlyn Bradshaw
Council Member Dave Alvord
Council Member Aimee Winder Newton
Council Member Ann Granato
Council Member Steve DeBry
Council Member Dea Theodore

2. Mayor's Budget Comments

Mayor Jennifer Wilson stated, as she said previously in her opening remarks, this was “a tale of two budgets”. The budget for the coming year will be lean, but there was also federal funding with the mandate that it be spent on recovery projects. She knew those funds would be put to good use. She was excited about different opportunities to be forward leaning with Animal Services, water conservation projects, mental health investments, etc. The budget session was productive, and she thanked the Council, independent elected officials, and staff for their work.

Regarding the possible 25.65 percent Library tax increase, she stated nobody ever wants to raise taxes, but the reality of this time makes it necessary. Libraries are service centers for the community and must be updated over time. Were the County not to pass this tax increase, it would be defaulting on its financial commitments. The County is doing things well and has a AAA Bond Rating because of how it spends money.

3. Open Public Hearing on Adoption of Salt Lake County Budget and Proposed Library Fund Tax Increase

A motion was made by Council Member Bradshaw, seconded by Council Member DeBry, to open the public hearing. The motion carried by a unanimous vote.

The following citizens spoke in favor of a potential Library tax increase for the following reasons: Libraries are vital to a community and to the education of children; people in lower income areas rely more heavily on libraries; libraries are a place where teens are welcome to loiter; libraries provide internet access for people who cannot afford it and some people need internet access for medical reasons; libraries are community centers that can be used for meeting places in the event of an emergency; and the tax increase would be nominal. Some citizens supported the tax increase but felt the services should

be allocated where there was the most need. One citizen stated he supported the increase, but would appreciate more transparency in the future. Another thought it would have been better to have had a smaller increase sooner.

Ms. Amy McKasson

Mr. Steve Van Maren

Mr. Dan Cripps

Ms. Hollie Pettersson

Mr. Gregory Lloyd

Ms. Ashley Liewer

Ms. Emily Johnson

Ms. Amber Hendrix

Mayor Kelly Bush, Kearns

Mayor Marcus Stevenson, Midvale City

Ms. Trish Hull, Magna City Council

Mr. Thom Desirant, Millcreek City Council

Mr. Bill Scarber, Chair, Salt Lake County Library Board of Directors

State Senator Elect Nate Blouin

Ms. Hope Chapman

Mr. Gentry Densley

Mr. Steve Calbert

Ms. Reese Whittaker

Mr. Ben Peck

Mr. John Cardenas

Ms. Bonnie Gomez

Mr. David Bird

The following citizens spoke in opposition to a potential Library tax increase for the following reasons: Many people live on a fixed income, and people are already struggling financially due to the economy; the government has become too reliant on tax revenue and should have to cut spending like everybody else; libraries will still be around even if services are cut; there have been too many tax increases already; fund raising or privatizing libraries would be preferable to a tax increase; libraries in some areas are already very underutilized and are usually empty; they do not personally utilize the libraries and many resources can be found online now.

Mr. Fernando Marticorena

Mr. Jeff Steele

Mr. Spencer Twitchell

Mr. Tom Wahl

Mr. David Higley

Mr. Clyde Page

Ms. Ellen Ford

Mr. David Kingston

Ms. Bailey Kelsch

Mr. Orin Kelsch

Ms. Hannah Gorski, Administrative and Communications Coordinator, Council Office, distributed citizen comments received via email to the Council and the Clerk to be filed.

4. Close Public Hearing

A motion was made by Council Member Bradshaw, seconded by Council Member DeBry, to close the public hearing. The motion carried by a unanimous vote.

5. Council Consideration of 2023 Salt Lake County Budget, 2022 Budget Adjustments, and Proposed Library Fund Tax Increase

- 5.1 A RESOLUTION OF THE SALT LAKE COUNTY COUNCIL ADOPTING A FINAL BUDGET FOR FISCAL YEAR 2023 FOR SALT LAKE COUNTY OFFICES, DEPARTMENTS, AND AGENCIES, INCLUDING PROPOSED TAX REVENUES, BUDGET APPROPRIATIONS, AND PERSONNEL ALLOCATIONS; ADOPTING COMPENSATION ADJUSTMENTS FOR COUNTY OFFICIALS AND EMPLOYEES; LEVYING AN AD VALOREM TAX RATE FOR THE SALT LAKE COUNTY LIBRARY FUND THAT EXCEEDS ITS CERTIFIED TAX RATE; ADOPTING ADJUSTMENTS TO THE FISCAL YEAR 2022 BUDGET; CERTIFYING COMPLIANCE WITH CERTAIN REQUIREMENTS OF UTAH STATUTE AND SALT LAKE COUNTY ORDINANCE; AND RELATED MATTERS** [22-1161](#)

Attachments: [Final 2023 Budget Resolution](#)

RESOLUTION NO. 6041

A RESOLUTION OF THE SALT LAKE COUNTY COUNCIL ADOPTING A FINAL BUDGET FOR FISCAL YEAR 2023 FOR SALT LAKE COUNTY OFFICES, DEPARTMENTS, AND AGENCIES, INCLUDING PROPOSED TAX REVENUES, BUDGET APPROPRIATIONS, AND PERSONNEL ALLOCATIONS; ADOPTING COMPENSATION ADJUSTMENTS FOR COUNTY OFFICIALS AND EMPLOYEES; LEVYING AN AD VALOREM TAX RATE FOR THE SALT LAKE COUNTY LIBRARY FUND THAT EXCEEDS ITS CERTIFIED TAX RATE; ADOPTING ADJUSTMENTS TO THE FISCAL YEAR 2022 BUDGET; CERTIFYING COMPLIANCE WITH CERTAIN REQUIREMENTS OF UTAH STATUTE AND SALT LAKE COUNTY ORDINANCE; AND RELATED MATTERS

WHEREAS, Salt Lake County, as required by the Uniform Fiscal Procedures Act for Counties, Utah Code Ann. § 17-36-15, shall adopt by resolution the final budget for fiscal year 2023 on or before December 31, 2022; and

WHEREAS, the Salt Lake County Council, as required by Salt Lake County's Budget Process Ordinance, Salt Lake County Code of Ordinances Chapter 2.95, is required to adopt by resolution a final budget for Salt Lake County on or before December 10 of each year for the following calendar fiscal year; and

WHEREAS, the Salt Lake County Mayor and the County Council have caused to be prepared the Mayor's proposed 2023 budget and the Council's recommended final 2023 budget, each of which here have been reviewed and discussed in public meetings, and which have met all legal requirements; and

WHEREAS, the Salt Lake County Council provided timely public notices for a public hearing on the adoption of Salt Lake County's final budget for fiscal year 2023 on December 6, 2022, at the hour of 6:00 p.m., as required by Utah Code Ann. § 17-36-12; and

WHEREAS, as a part of the budget process and consistent with Utah Code Ann. § 59-2-919(3)(a), the Salt Lake County Mayor stated at a properly noticed public meeting held on October 25, 2022 - which meeting occurred 14 or more days before the 2022 general election - intent to levy a tax rate for Salt Lake County's library fund that exceeds that fund's certified tax rate, including the dollar amount of additional ad valorem tax revenue (\$11,207,917.00), purpose for additional ad valorem tax revenue (library debt services, continuity of operations, maintenance costs, and recent construction), and the approximate percentage increase in additional ad valorem tax revenue (approximately a 25.65% increase); and

WHEREAS, Salt Lake County has provided timely public notice for a public hearing concerning Salt Lake County's intent to levy a tax rate for Salt Lake County's library fund that exceeds that fund's certified tax rate to occur on December 6, 2022, at the hour of 6:00 p.m., and also provided all necessary additional public notices and legal advertisements concerning the public hearing, as required by Utah Code Ann. § 59-2-919; and

WHEREAS, the required public hearing concerning Salt Lake County's intent to levy a tax rate for Salt Lake County's library fund that exceeds that fund's certified tax rate may be held in conjunction with the required public hearing on the adoption of Salt Lake County's final budget for fiscal year 2023, pursuant to Utah Code Ann. § 59-2-919(3)(a)(v)(B); and

WHEREAS, on December 6, 2022, at the hour of 6:00 p.m., the Salt Lake County Council held a public hearing on Salt Lake County's final budget for fiscal year 2023 that conformed with all necessary requirements of Utah Code Ann. §§ 17-36-13 and 59-2-919(8); and

WHEREAS, at the December 6, 2022 public hearing the Salt Lake County Council received public comment on the recommended budget, and all interested persons had an opportunity to be heard for or against the estimates of revenue and expenditures and performance data or any item in any fund, as well as an opportunity to present oral testimony concerning Salt Lake County's intent to levy a tax rate for Salt Lake County's library fund that exceeds that fund's certified tax rate; and

WHEREAS, the Salt Lake County Council finds it necessary to make certain adjustments to the recommended budget and now desires to adopt a final budget for fiscal year 2023; and

WHEREAS, the Salt Lake County Council finds it necessary to levy a tax rate for Salt Lake County's library fund that exceeds that fund's certified tax rate; and

WHEREAS, the Salt Lake County Council has reviewed a financial plan for the expenditure of bond proceeds and funds for capital improvements projects and related matters, which plan includes reimbursement to the County from bond proceeds for expenditures made or incurred on those projects prior to the issuance of their related bonds; and

WHEREAS, the Salt Lake County Council also now finds it expedient to adopt a salary plan which will provide for compensation adjustments to County employees and which will fix salary and compensation for County elected officials for the 2023 fiscal year, and which plan is and has been a part of the budget discussion and public hearings and notice; and

WHEREAS, the Salt Lake County Council now also finds it expedient to

appropriate certain Coronavirus State and Local Fiscal Recovery Funds received from the federal government of the United States under the American Rescue Plan Act of 2021, Public Law 117-2 (“ARPA”), which funds and appropriations have been a part of the budget discussions; and

WHEREAS, the Salt Lake County Council also desires to make contributions to certain non-profit entities to assist those entities in providing services to Salt Lake County residents; and

WHEREAS, the Salt Lake County Council also desires to adopt and ratify certain adjustments to the final 2022 fiscal year budget; and

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

- 1) The Salt Lake County Council, acting as the County legislative body for Salt Lake County, hereby adopts and overall final budget for fiscal year 2023 for Salt Lake County offices, departments, and agencies, as more specifically described in Attachment A and its addendum to this Resolution, including specific budgets for fiscal year 2023 for Salt Lake County’s particular funds and accounts, and also adopts proposed tax revenues for fiscal year 2023 for the funds and accounts indicated above.
- 2) The Salt Lake County Council hereby adopts personnel allocations for County offices, departments, and agencies, effective for fiscal year 2023 as more specifically provided in Attachment A.
- 3) The Salt Lake County Council hereby adopts salary compensation adjustments for County employees and fixes salaries for Salt Lake County elected officials, effective for fiscal year 2023, as more specifically provided in Attachment A
- 4) The Salt Lake County Council hereby approves and adopts fee changes presented and approved during its budget meetings and hearings, and as reflected in the revenue totals set forth in Attachment A.
- 5) The Salt County Council, acting as the County legislative body for Salt Lake County, does hereby levy a tax rate for Salt Lake County’s library fund that exceeds that fund’s certified tax rate. More specifically, the Salt Lake County Council levies additional ad valorem tax revenue for the 2023 budget year that exceeds the 2022 budgeted ad valorem tax revenue for the Salt Lake

County library fund. The amount of additional ad valorem tax revenue being levied is \$11,207,917.00, exclusive of new growth. This amount of additional ad valorem tax revenue does not exceed the proposed increased dollar amount and percentage increase that were previously announced and legally noticed by Salt Lake County.

6) The 2023 budgets adopted as provided in paragraph 1, above, shall be in effect for the next fiscal year, 2023, subject to further amendments as provided by law, and the County Mayor is directed to file, with the State Auditor not later than thirty (30) days hence, certified copies of these final budgets and amendments. Copies of these budgets shall be available at the offices of the County Council, County Mayor, and County Clerk for inspection by the public during business hours.

7) The Salt Lake County Council appropriates certain Coronavirus State and Local Fiscal Recovery Funds received from the federal government of the United States under the American Rescue Plan Act, as discussed and approved in its budget workshops, for uses currently deemed eligible and as more specifically reflected in Attachment A. Consistent with the final rule issued by the United States Department of Treasury on January 6, 2022, ARPA funds have been appropriated to support public health expenditures, address negative economic impacts caused by the COVID-19 public health emergency, replace lost public sector revenue, provide premium pay for essential workers, and to invest in certain public infrastructure. The Salt Lake County Mayor is instructed to comply with all applicable reporting and other legal requirements related to ARPA funds expended by Salt Lake County.

8) The Salt Lake County Council has provided for monetary assistance to certain nonprofit entities in the community in exchange for which the County will receive fair and adequate consideration in that the assistance, individually and collectively, will contribute to the health, safety and welfare of the community at large through the preservation of its cultural heritage, the encouragement of economic development and tourism, the encouragement of the arts, the increase in capacity for services to the disabled, the disadvantaged, the needy, and those receiving social and human services from county supported agencies, and the development of resources to assist and mentor youth. All such assistance has been approved in a manner consistent with Utah Code Ann. § 17-50-303(3) and shall be administered in a manner consistent with Salt Lake County Ordinance, Policy, and the Council's legislative intent.

9) The Salt Lake County Council hereby approves final year-end adjustments to the final 2022 fiscal year budget, as more specifically described in Attachment B and its Addendum to this Resolution. The final year-end adjustments to the 2022 fiscal year budget shall be effective for fiscal year 2022.

10) The Salt Lake County Council certifies that it has, to the best of its knowledge, exercised due diligence in complying with all public notice and hearing requirements established by the Uniform Fiscal Procedures Act for Counties, Utah Code Ann. § 17- 36-1, et seq., Utah's truth in taxation process, Utah Code Ann. § 59-2-919, and Salt Lake County's County Budget Process Ordinance, Salt Lake County Code of Ordinances, Chapter 2.95.

11) Exhibit A may be revised as necessary to finalize updated and accurate calculations of revenues and expenditures as may be reflected in the votes of the Salt Lake County Council at the public hearing held on December 6, 2022.

APPROVED and ADOPTED this 6th day of December, 2022.

SALT LAKE COUNTY COUNCIL

ATTEST:

By /s/ LAURIE STRINGHAM
Chair

By /s/ SHERRIE SWENSEN
County Clerk

Council Member Stringham gave a brief explanation of what she referred to as "Property Tax 101". She explained the goal of the Truth In Taxation law was to keep property taxes low. Government can only collect whatever percentage it collected the year before, but can catch new growth. Therefore, taxes tend to trend downward due to Truth in Taxation, and there has never been a 100% collection rate, nor a mechanism to capture the cost of living. It is a constant balancing act where government entities must justify what they do. Property taxes in affluent areas do go up more frequently. Libraries are set up differently from the rest of the County because they only cover certain areas of the County. Salt Lake City and Millcreek City have

their own library systems and that limits what can be used to pay for libraries. Because of that, there is only one funding mechanism - the property tax line item. Also, the County can only use revenue bonds for the building of libraries. The bonds must be paid, and it is not in anybody's interest not to pay them.

Council Member Alvord suggested that there be a motion and then each Council Member could explain their vote.

A motion was made by Council Member Bradshaw, seconded by Council Member Bradley, to approve the resolution adopting the 2023 Salt Lake County and related budgets.

Council Member Granato stated the emails she has received from her constituents are running nine to one in favor of the resolution. The Library Board is very careful with how it runs things. The Calvin Smith Library has already been taken out of service and will be used as an overflow homeless shelter this winter. That said, her constituents overwhelmingly favor the resolution and she would be voting in favor of it.

Council Member Bradley stated he would vote in favor of the resolution.

Council Member Bradshaw stated he would vote in favor of the resolution because his constituents overwhelmingly support the increase.

Council Member Theodore stated she would be voting in opposition to the resolution and read the following statement:

I want to thank the mayor, each department, and our budget team for all of their work in preparing the budget. The Council has received many presentations over the last couple of months and we have been researching each item as extensively as possible. There are many good items that have been presented to the council for approval, some of those include items such as the tiny home village for the homeless. I have always believed in funding essential services first. This budget does address some of that, including an increase in pay for law enforcement, a new building for animal services as well as the neglected deferred maintenance at many of our county facilities.

It is my understanding that years ago when voters chose to convert the county to a mayor and council form of government, voters were promised more streamlining and accountability. It seems that there is still work to be done. As I have received emails from constituents, I am reminded of the fact that there are more deputy mayors at the county than required by county code, this has been a highly contested issue.

When I was elected to this office, I promised my constituents that I would be a wise steward of taxpayer dollars. Unfortunately, a county budget of \$1.9 Billion does not meet that standard. When our residents are struggling with the challenge of inflation as well as tax increases from other entities, I fear we could be on the path of a tax increase if we continue in the manner. Therefore, at this time I simply cannot support and vote for a bloated budget. However, you have my commitment to work with the mayor's office and staff to reduce, streamline and become more accountable to the taxpayers of Salt Lake County.

Council Member Winder Newton stated the County has a budget process where each department is individually scrutinized. As one who dives deep and spends many hours looking at the budget, she felt the consideration was thorough. Many items were cut, and she appreciated her colleagues and all their hard work. Nobody likes tax increases, but libraries are the lifeblood of a community. Literacy and education are critical. The usage is high, and 73 percent of County residents have a library card. She spent four hours scrutinizing the budget with Library Services staff. The County needs to pay its debts, and she would be voting in favor of the resolution.

Council Member Alvord stated he got feedback from over 1,000 of his constituents, and they are split; they tend to use the library very frequently or not at all. His constituents overwhelmingly felt the libraries should be left alone. There was not an appetite to increase taxes. He regretted that he had to vote on the budget in sum because it forced his hand and there were parts of the budget he favored. He read the following statement:

Thank you, Mayor Wilson, and fiscal staff, for the tremendous effort in preparing this year's budget! It is unfortunate that this budget is being voted on simultaneously with the library tax increase. When I ran for election in my district, I promised to make an effort to reduce the county tax burden on those of whom I represent. Unfortunately, this budget includes a

library tax increase just passed by this council and therefore, I will not be able to vote for this year's budget. The budget also includes some retention bonuses. While I do support the pay increases, I believe that best business practices demonstrate that bonuses do not actually translate to employee loyalty. This budget also contains donations to non-profits. During our budget process, I made the request that if we did make donations to non-profits, that it be done with ARPA monies. After some further consideration, I feel uncomfortable even approving this funding with ARPA. These non-profits will not be accountable to the taxpayers and did not go through formal bidding process. And so, I add this to my concerns with this budget.

There is a so much to admire in this budget, to which I do not want to omit mentioning. This budget commits \$85,000,000 to much needed deferred maintenance of county facilities. Paying for this now will save the taxpayers millions in the future. I am also appreciative for the increases in salaries to the Sherriff, public safety and the other departments of independent electeds. This budget expands the reach of the auditor's office, as well as the assessor. These are needed and welcome investments.

Although, I will be voting no, there is much in this budget worthy of admiration, and I thank those who did so much hard work to get it to this point.

Council Member Snelgrove stated he would be voting "no" on the resolution.

Council Member DeBry stated he served on the Library Board for seven years and it really opened his eyes to the services libraries provide. The overall effect libraries have on a village is exponentially wonderful. He did not like raising taxes either, as he has family members who struggle financially, but felt the budget was fiscally and structurally sound, and he would be voting in favor of the resolution.

Council Member Stringham stated this was a hard position to be in. She was grateful to all the staff who participated in the budget process. The reason the County has the American Rescue Plan Act (ARPA) funds it has is because of the due diligence of fiscal staff who took the time to educate themselves quickly enough on the money that was available from the Federal Government during COVID-19. This funding has offset many budget costs

and was not utilized by other entities. Her priority has always been deferred maintenance and the Mayor agrees; the more the County fixes, the less it must do down the road. As a single mom living in Kearns, she understands times are tough and budgeting can be difficult. She is very opposed to tax increases. Having said that, libraries have helped her children immensely. Many people do not understand that more and more, internet resources are not free of charge. Libraries are vital to some people's jobs if they cannot afford home internet. She has struggled with this decision, but ultimately, it has come down to the fact that the resources are needed in the community, so she would be voting in favor of the resolution.

A motion was made by Council Member Bradshaw, seconded by Council Member Bradley, that this agenda item be approved. The motion carried by the following vote:

Aye: Chair Stringham, Council Member Bradley, Council Member Bradshaw, Council Member Winder Newton, Council Member Granato, and Council Member DeBry

Nay: Council Member Snelgrove, Council Member Alvord, and Council Member Theodore

Note: Documents Available at this Public Hearing Include:

Salt Lake County Budget Resolution

Salt Lake County 2023 Final Budget

Salt Lake County 2022 Final Budget Adjustments

ADJOURN for RDA

THERE BEING NO FURTHER BUSINESS to come before the Council at this time, the meeting was adjourned at 7:50 PM until Tuesday, December 13, 2022, at 4:00 PM.

SHERRIE SWENSEN, COUNTY CLERK

By _____
DEPUTY CLERK

By _____

CHAIR, SALT LAKE COUNTY COUNCIL