

## **NON DEPARTMENTAL**

The Non Departmental budget provides a financial reporting and budgeting section to account for all General Fund monies transferred to other funds, grants and other special revenue funds. The Non Departmental budget is also used to monitor disbursement of monies for civic organizations that provide a service on behalf of Salt Lake City but are not legal entities of the City.

## **MUNICIPAL CONTRIBUTIONS AND CIVIC SUPPORT**

This program includes funding for organizations or events that engender civic pride and/or enhance business or international interests.

Several changes in contributions have been made because funding has increased/decreased based on an increase/decrease in formula driven membership dues or the City's proportionate share of expenses. This is the case with the Salt Lake County Council of Governments, the Salt Lake Area Chamber of Commerce, the Sales Tax Rebate program, the Transitional Housing program, the Sugarhouse Park Authority, and the U.S. Conference of Mayors.

Some organizations have experience operational increases worthy of additional support. This is the case of the Legal Defenders Association, the Salt Lake City Arts Council grants program, the Community Emergency Winter Housing program, and the Sister Cities program. Some of these increases are discussed below.

The contribution to the Utah Economic Development organization was increased by approximately \$25,000 in order to restore the measure of funding that was reduced in the fiscal year 2005 budget. The Salt Lake City Arts Council received an approximately \$17,400 increase in its funding and the Salt Lake Legal Defender Association received one additional FTE, which was approved to begin April of 2009, with a corresponding funding increase.

The budget for the Sales Tax Rebate program has been increased due to the increase in the amount of sale tax remitted by the Smith's Marketplace, located between 4<sup>th</sup> and 5<sup>th</sup> south on 5<sup>th</sup> east. Per an agreement with Smith's initiated in fiscal year 1996, the City rebates a percentage of the sales tax received from this Smith's Marketplace back to the company in order to cover the cost of certain improvements made by the company at the time the building was constructed.

## **GOVERNMENTAL TRANSACTIONS**

This program provides accounting for funds that do not programmatically belong in any particular City department. The program includes Interfund Transfers and other Governmental Transactions.

Information Management Services will have an increase in funding for routine personal services increases that are apportioned to the General Fund. The street lighting utilities budget is decreasing, as are the budgets of the IFAS Account Transfer Fund. Also, approximately

\$50,000 of additional funding was appropriated toward the City's UTA Ecopass program to allow pass holders to use Fronrunner.

Senate Bill 245, passed during the 2008 legislative session, reallocates a portion of the revenue received from the \$10 motor vehicle registration fee received by Salt Lake County which previously went in total to the Highway Projects Fund. The legislation requires a transfer of \$2.00 of that fee on each vehicle registered in the County to Salt Lake City. Revenue from this fee must be used by the City for highway construction, reconstruction or maintenance projects. This change will result in an anticipated increase in revenue of \$1,550,000. These funds are directed to the Airport Light Rail Project.

The Animal Services contract with Salt Lake County will experience a funding increase of approximately \$30,000, as well as an additional appropriation of \$150,000 supplemental payment while the City and County negotiate a new contract.

\$260,000 was transferred from the Council budget to Non-departmental related to the cost of the annual city-wide financial audit.

### **SPECIAL REVENUE FUND ACCOUNTING**

This program provides accounting for special revenue funds such as Community Development Block Grant (CDBG) funds, street lighting funds, grant operating funds, the Downtown Economic Development District, and the housing funds. This budget changes from year to year based on the various grants the City receives.

### **DEBT SERVICE**

The Debt Service Program includes the general obligation and sales tax debt, as well as special service districts. Some of these relate to the City and County Building restoration project, the Main Library project, and renovations to Hogle Zoo and Tracy Aviary. A discussion of the City's Debt Service Program is included in the *Financial Policies* section of this book.

### **CAPITAL IMPROVEMENTS**

The Capital Improvement Program (CIP) includes funding for the City's infrastructure development, including street improvements, public buildings and parks. A complete list of CIP projects is found in the *Capital Improvement Program* section of this book. This budget funds CIP at an amount equal to 7.98% of ongoing General Fund revenue.

SALT LAKE CITY CORPORATION  
 FY 2008-09 CAPITAL AND OPERATING BUDGET BOOK

NON-DEPARTMENTAL

***Non-Departmental***

	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>Explanation of Changes</u>
	Actual	Adopted	Adopted Budget	
<b>Municipal Contribution/Civic Support</b>				
Civic Opportunities Account	15,000	15,000	15,000	
Community Emergency Winter Housing	65,000	67,600	70,980	
Gifts/Receptions	13,906	15,000	15,000	
Hispanic Chamber of Commerce	1,500	1,500	1,500	
Legal Defenders	615,162	686,162	793,881	
National League of Cities and Towns	11,197	11,200	11,535	
Rotary convention	50,000	-	-	
Sales Taxes Rebate	146,069	140,000	170,000	
Sister Cities	7,000	10,000	10,000	
Salt Lake City Arts Council	243,600	393,600	336,000	
Salt Lake Council of Governments	29,840	23,190	23,190	
SL Area Chamber of Commerce	30,473	50,000	50,000	
SL Valley Conference of Mayors	-	225	225	
Sugar House Park Authority	175,481	191,576	190,184	
Tracy Aviary	325,000	500,000	500,000	
Transitional Housing	57,255	125,000	125,000	
US Conference of Mayors	11,885	12,875	13,262	
Utah Economic Development Corp.	107,992	108,000	132,992	
Utah Leauge of Cities and Towns	104,168	108,559	117,869	
TRAX Lightrail to Airport	-	-	1,550,000	
TRAX Study Street Cars to Sugarhouse	-	-	67,000	
TRAX 200 S. Station	-	600,000	-	
<b>Total Municipal Contributions and Civic Support</b>	<b>2,010,529</b>	<b>3,059,487</b>	<b>4,193,618</b>	
<b>Governmental Transactions</b>				
<u>Transfers:</u>				
Capital Improvements Projects Fund	25,611,010	22,614,851	23,182,686	
Fleet Replacement Fund	5,235,381	5,364,181	5,728,318	
IFAS Account IMS Transfer	82,936	81,550	79,423	
Ins & Risk Mgmt Fund /Bus Pass Program	62,130	-	48,926	
SID Fund	-	203,000	-	
Other Special Revenue Fund	656,506	-	-	
Street Lighting Fund	118,885	117,438	113,669	
<i>Sub-Total Transfers</i>	<u>31,766,848</u>	<u>28,381,020</u>	<u>29,153,022</u>	
Information Management Services Fund	5,317,318	5,572,125	5,600,136	
Insurance and Risk Management Fund	1,796,903	1,660,881	1,901,945	
Energy for the Future Fund	-	500,000	515,000	
<i>Sub-Total Interfund Chgs</i>	<u>7,114,221</u>	<u>7,733,006</u>	<u>8,017,081</u>	
<u>Other Programs:</u>				
Animal Services Contract	991,430	1,061,200	1,201,836	
Envision Utah	-	-	10,000	
No More Homeless Pets	10,000	-	60,000	
Municipal Elections	-	300,000	-	
Geographic Information System	31,401	35,000	85,000	
Governmental Immunity Fund	1,150,000	1,150,000	1,000,000	
Non CDBG Mailings	6,000	6,000	6,000	
Real Estate Professional for Economic Growth	10,000	-	-	
Retirement Payouts	1,000,000	1,000,000	1,000,000	
Tuition aid program	61,588	85,000	85,000	
Utah legislative / local lobby	25,000	40,000	20,000	

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	Actual	Adopted	Adopted Budget	
Mayor Portrait	20,000	-	-	
Severance Contingency	-	262,175	-	
SL Solutions	-	-	52,000	
Local First Utah	-	20,000	20,000	
HB 40 Related Costs	-	-	37,000	
Signage	-	-	5,000	
Local Circular Bus Study	-	100,000	-	
Display Cabinet	-	10,000	-	
Washington D. C. Consultant	55,454	60,000	60,000	
<i>Sub-Total Other Programs</i>	<i>3,360,874</i>	<i>4,129,375</i>	<i>3,641,836</i>	
Street Lighting Utilities	1,304,191	1,350,000	1,350,000	
Telecommunication study	1,688	-	-	
Annual Financial Audit	-	-	260,100	Funds transferred from Council Office
Bonding / Note / Other Expense	29,594	35,000	35,000	
Interest Expense	882,500	738,889	729,167	
<i>Sub-Total Other Gov't Transactions</i>	<i>2,217,973</i>	<i>2,123,889</i>	<i>2,374,267</i>	
<b>Total Government Transactions</b>	<b>44,459,917</b>	<b>42,367,290</b>	<b>43,186,206</b>	
<b>Special Revenue Fund Accounting</b>				
CDBG Operating Funds		2,739,504	2,912,862	
Downtown SID / CBID & Other		794,511	796,812	
Donation Fund		100,000	500,000	
E911 Fund		1,948,000	2,042,000	
Housing Loans and Trust		7,205,693	11,013,637	
Miscellaneous Grants		5,630,418	1,833,951	
Other Special Revenue		26,500	26,500	
Street Lighting Districts		1,932,704	2,012,854	
<b>Total Special Revenue Fund Accounting</b>	<b>-</b>	<b>20,377,330</b>	<b>21,138,616</b>	
<b>Debt Service Funds</b>				
Debt Service Funds		17,997,031	18,705,523	
Special Improvement Districts Funds		493,083	504,689	
<b>Total Debt Service Funds</b>	<b>-</b>	<b>18,490,114</b>	<b>19,210,212</b>	
Capital Projects Fund		39,186,827	26,882,981	
Intermodal Hub Fund		800,000	1,582,634	
<b>Total Non-Departmental</b>	<b>46,470,445</b>	<b>124,281,048</b>	<b>116,194,267</b>	
<b>FUND SOURCES</b>				
General Fund		45,426,777	47,379,824	
Curb / Gutter Special Assess Fund (SID Debt)		493,083	504,689	
Street Lighting Special Assessment Fund		1,932,704	2,012,854	
Miscellaneous Special Service District Fund		794,511	796,812	
Emergency 911 Dispatch Fund		1,948,000	2,042,000	
CDBG Operating Fund		2,739,504	2,912,862	
Misc Grants Operating Funds		5,630,418	1,833,951	
Salt Lake City Donation Fund		100,000	500,000	
Other Special Revenue Funds		26,500	26,500	
Housing Funds		7,205,693	11,013,637	
Debt Service Fund		17,997,031	18,705,523	
Intermodal Hub Fund		800,000	1,582,634	
Capital Projects Fund		39,186,827	26,882,981	
<b>Total Non-Departmental</b>	<b>-</b>	<b>124,281,048</b>	<b>116,194,267</b>	