

Mayor Jenny Wilson

Salt Lake County 2026 Proposed Budget

Presented by Darrin Casper, CFO





2026 Budget Goals



- Stay fiscally conservative
- Re-establish structural balance in tax funds
- Budget general fund and other funds at or above minimum reserve
- Illuminate facilities issues and costs



2026 Budget Direction



- New requests must be justified with outcomes meaningful to county residents
- All information technology initiatives must be reviewed by TAB
- All revenue adjustments \$100K+ must be vetted by revenue committee
- Incorporate new debt service into budget



Facilities Legislative Intent



- Fiscal segregation in progress – key to understanding cost
 - Segregating embedded costs county-wide into facility specific cost codes
 - Neutral budget adjustment anticipated in council stage
- Training all organizations on FAMIS 360
 - Collect data on all county facilities
 - Monitor work orders
- County facilities project committee – to review standards, policies and drive toward leg intent
- Communication – SharePoint site, keep all folks on same page



Committees and Boards



- Board of Health
- TRCC Advisory Board
- Technology Advisory Board
- Capital Projects Prioritization Committee
- Revenue Committee
- And Others



Economic Highlights 2026



- Salt Lake County employment is strong, but beginning to cool
- Utah one of ten states projected to experience economic growth – Tailwinds:
 - Unemployment strong at 3.4% in Salt Lake County
 - Downward presumption on Fed Funds rate
- Recognize both “uncertainty and resilience” - Headwinds include:
 - Tariffs – from 2% to 4% to 15% next year
 - Migration – contracting labor force

Structural Analysis



2026 New Growth Summary

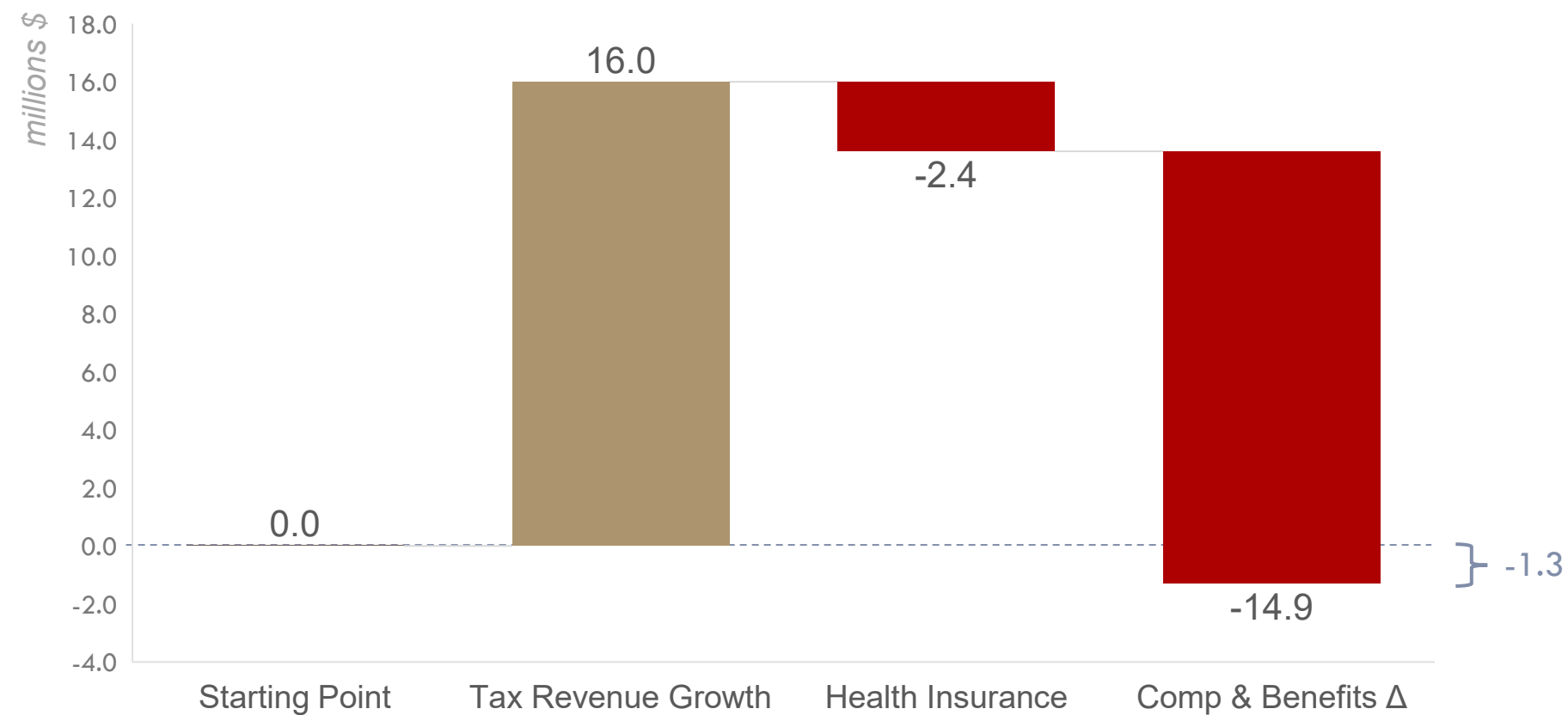
Key Funds—Compared to 2025 Adjusted Budget



Fund (\$M)	NEW GROWTH IN TAXES	New Sales Tax (6 mo)	TOTAL CHANGE
General	8.5	10.4	18.8
Flood Control	0.1		0.1
Health	0.2		0.2
Planetarium	0.1		0.1
Capital Improvements	0.2		0.2
Tax Administration	0.4		0.4
Subtotal	9.5	10.4	19.8
TRCC	2.7		2.7
Visitor Promotion	0.5		0.5
ZAP	1.1		1.1
Transportation	0.8		0.8
Library	1.4		1.4
Total	16.0	10.4	26.3

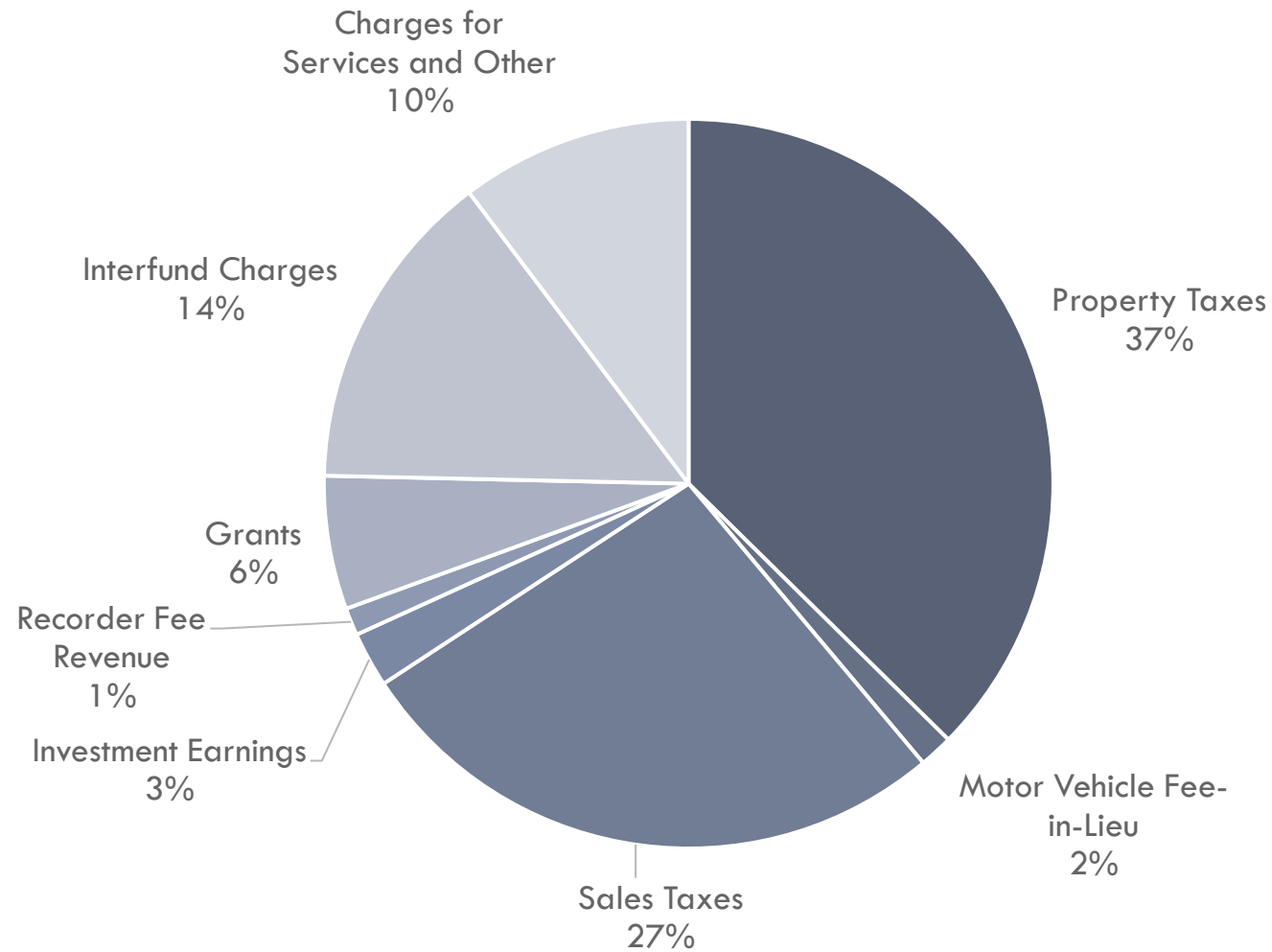
* Excludes Debt Service Fund as well as funds with immaterial amounts.

Tax Revenue Growth in Context



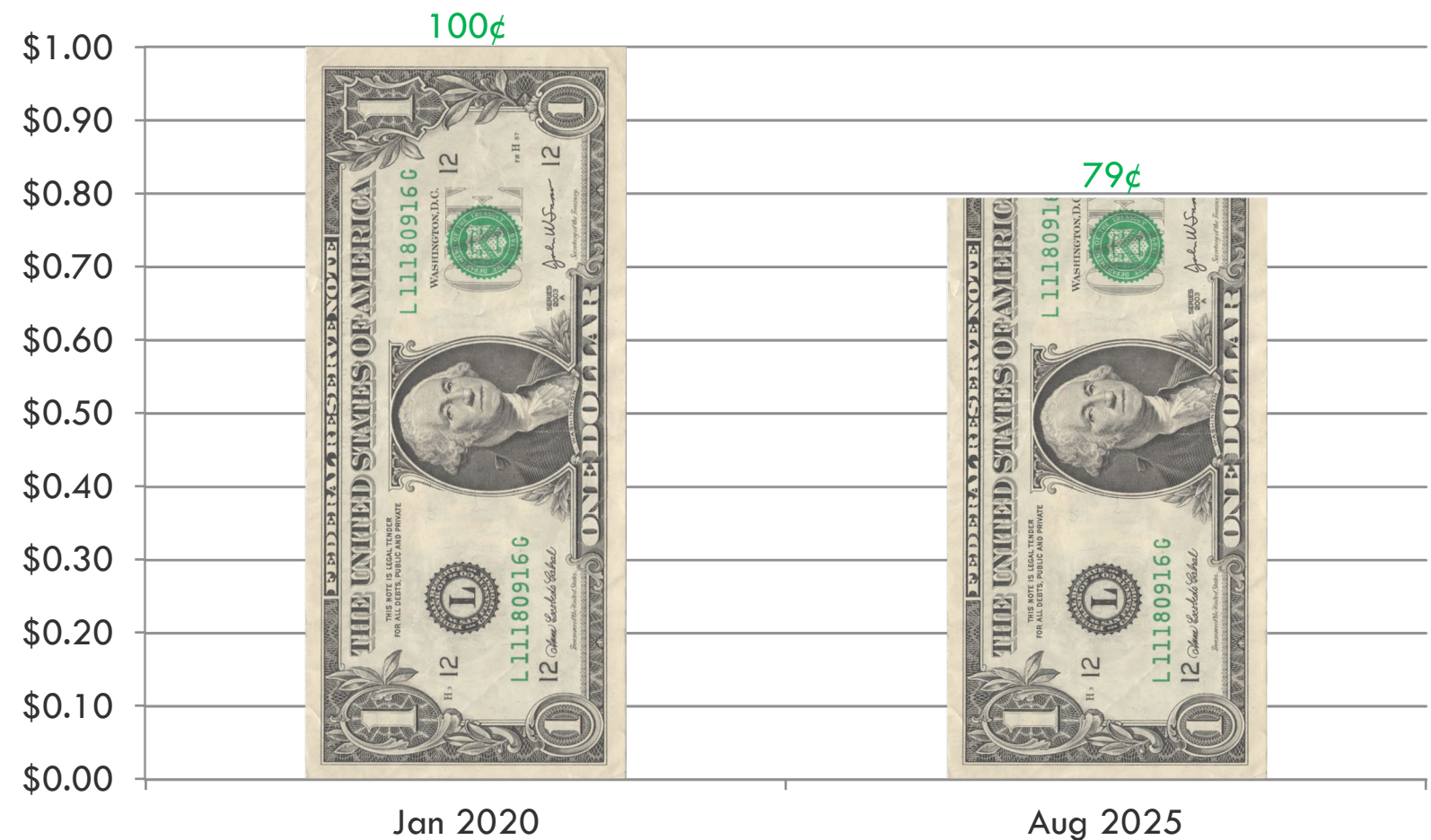
2026 Major Revenues

General Fund



* Excludes fund transfers.

Purchasing Power Erosion Due to Inflation



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

Inflation Impact on Cost of Living and County Operating Costs



Item	2020 Avg Price ¹	2025 Avg Price ¹	% Change
MacDonald's Big Mac ²	\$4.89	\$5.79	18.4%
Whole milk, gallon ³	\$3.44	\$4.12	19.7%
Whole wheat bread, per lb. ³	\$2.04	\$2.74	34.4%
Chicken (whole), per lb. ³	\$1.62	\$2.18	35.0%
Cheddar cheese, per lb. ³	\$5.12	\$7.06	38.0%
Bacon (sliced), per lb. ³	\$5.06	\$7.62	50.6%
Unleaded regular gasoline, gallon ³	\$3.13	\$4.13	32.2%
Utility electricity, per KWH ³	\$0.15	\$0.22	43.0%
Utility natural gas, per therm ³	\$1.22	\$1.97	62.4%

¹Rounded to the nearest whole cent.

²Source: Big Mac Index, *The Economist*

³Source: BLS Consumer Price Index Average Price Data, West Urban, not seasonally adjusted

Transfers to Tax Admin Fund

- Transfers from the General Fund
(in Adopted Budgets)
- 2022 \$0.25 M
- 2023 \$0.92 M
- 2024 \$3.22 M
- 2025 \$6.15 M
- 2026 Structural Imbalance cured by tax rate adjustment

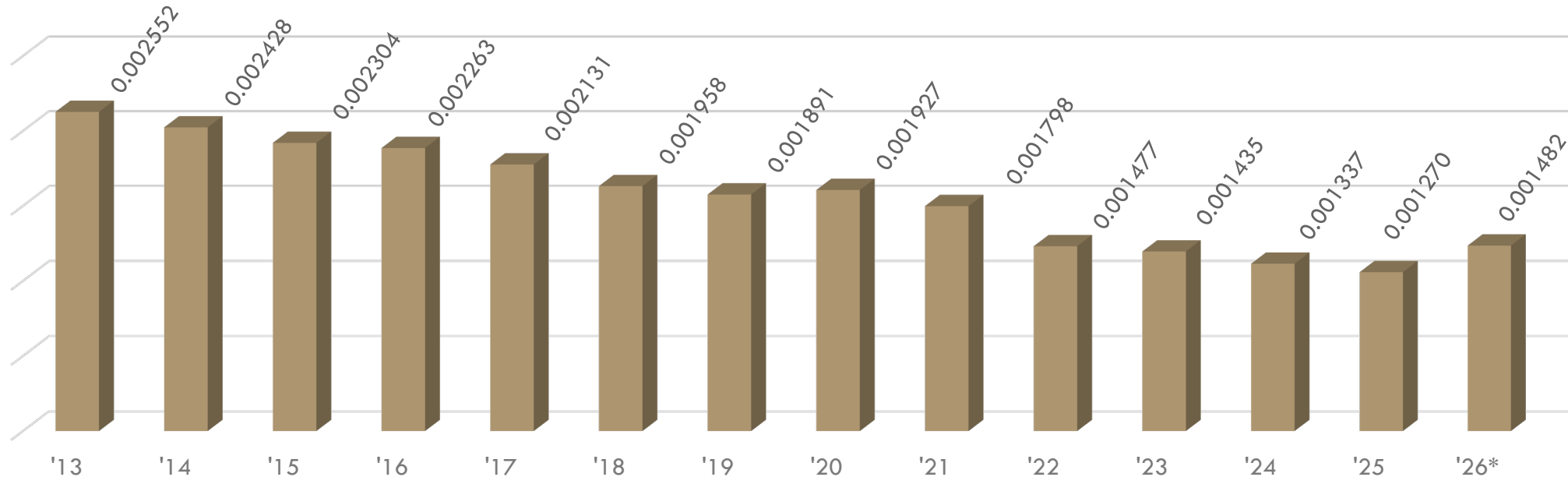


Declining Trend in Property Tax Rates

Countywide and Assessing & Collecting



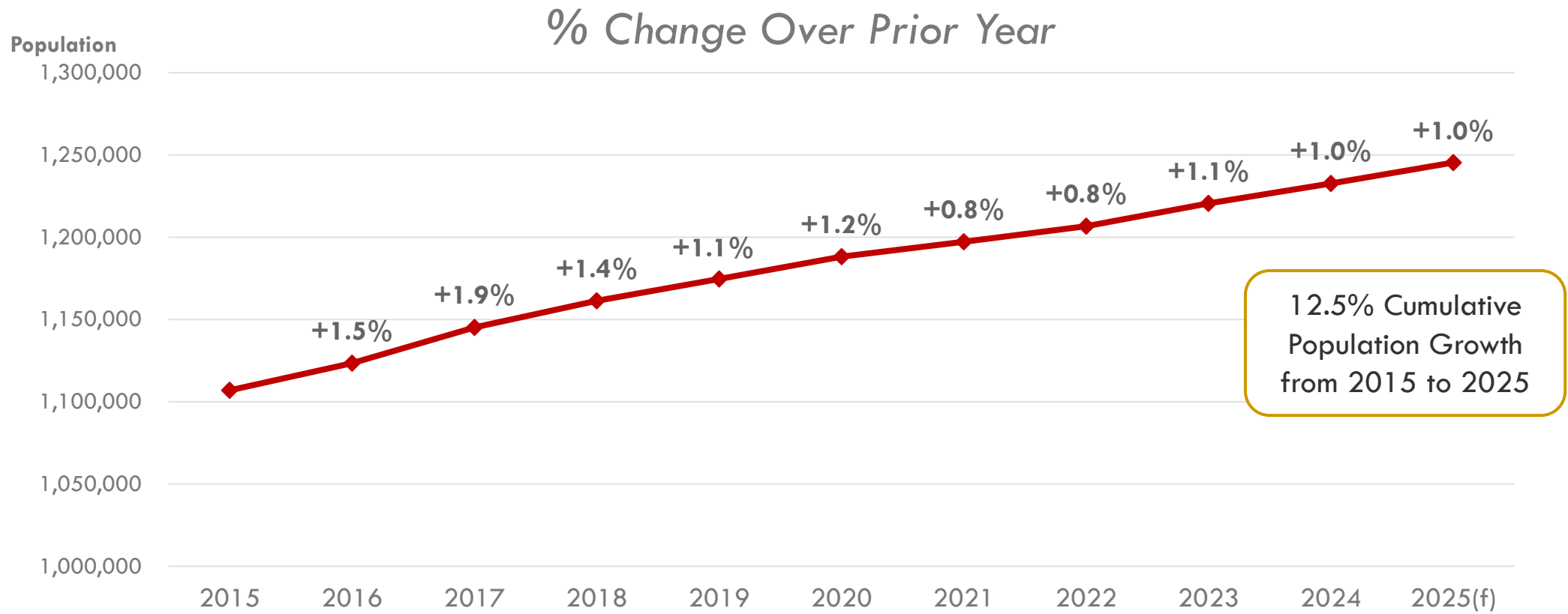
Excluding Bond Debt Service and Judgment Levies



* Projected rate based on projected taxable value with new growth. Advertised rate for 2026 is .001519.



County Population Growth Trend



Source: Utah Population Committee, Kem C. Gardner Policy Institute, University of Utah

Truth In Taxation Process



- On or before Oct 1 notify Auditor and Tax Commission:
 - Date, time and place of public hearing
 - Scheduled 12/09/2025 - 6:00PM
 - Salt Lake County Government Center, 2001 S State St, Rm N1-110 Council Chambers
 - Salt Lake City, UT 84190
 - Notice sent by council staff on 9/24/2025
- 14 days or more before election (agenda and statement)
 - Intent to levy rate exceeding the certified tax rate
 - Amount and purpose
 - Approximate % increase

Statement of Tax Rate Increase

Amount of Increase

Percent Increase

- County-wide rate increase: 0.000249 (from 0.001270 to 0.001519)
- Percent increase: 19.63%
- Total dollar increase: \$48,900,000
- Impact on average home/business with value of \$638,000:
 - Per year: \$87.37/\$158.86
 - Per month: \$7.28/\$13.24

Purpose of Tax Increase Statement



The purpose of this increase is to address inflationary pressures and rising operational costs associated with essential County services, including tax administration, information technology, data security, and general government operations. The additional revenue will also support investments in public safety to meet increased caseloads and growing demands on the county jail, the District Attorney's Office, and programs that provide alternatives to incarceration. Furthermore, the County must fund several new state-mandated programs that are currently unfunded. Finally, a portion of the increase will be allocated to debt service on bonds issued for the new government center campus, as well as a small share of the debt service related to the renovation of the Salt Palace Convention Center.

Truth In Taxation Process

- 7 or more days before election
 - Notice mailed to each property owner in county (postcard)
 - Notice details specified in statute
 - Information technology files sent to printer on 10/17/2025
- Advertising requirements 14 days prior to public hearing
 - Details posted on county website
 - Utah Legals
 - Utah Public Notice website
 - Public location within the county that is reasonably likely to be seen by residents of the county

Truth In Taxation Process

- Hold public hearing on 12/9/2025 at 6:00PM in Council Chambers
- A calendar year taxing entity may not adopt a final budget that budgets an amount of additional ad valorem tax revenue that exceeds the largest amount of additional ad valorem tax revenue **stated at a public meeting** 59-2-919 (9)(b)

Distribution of \$48.9M

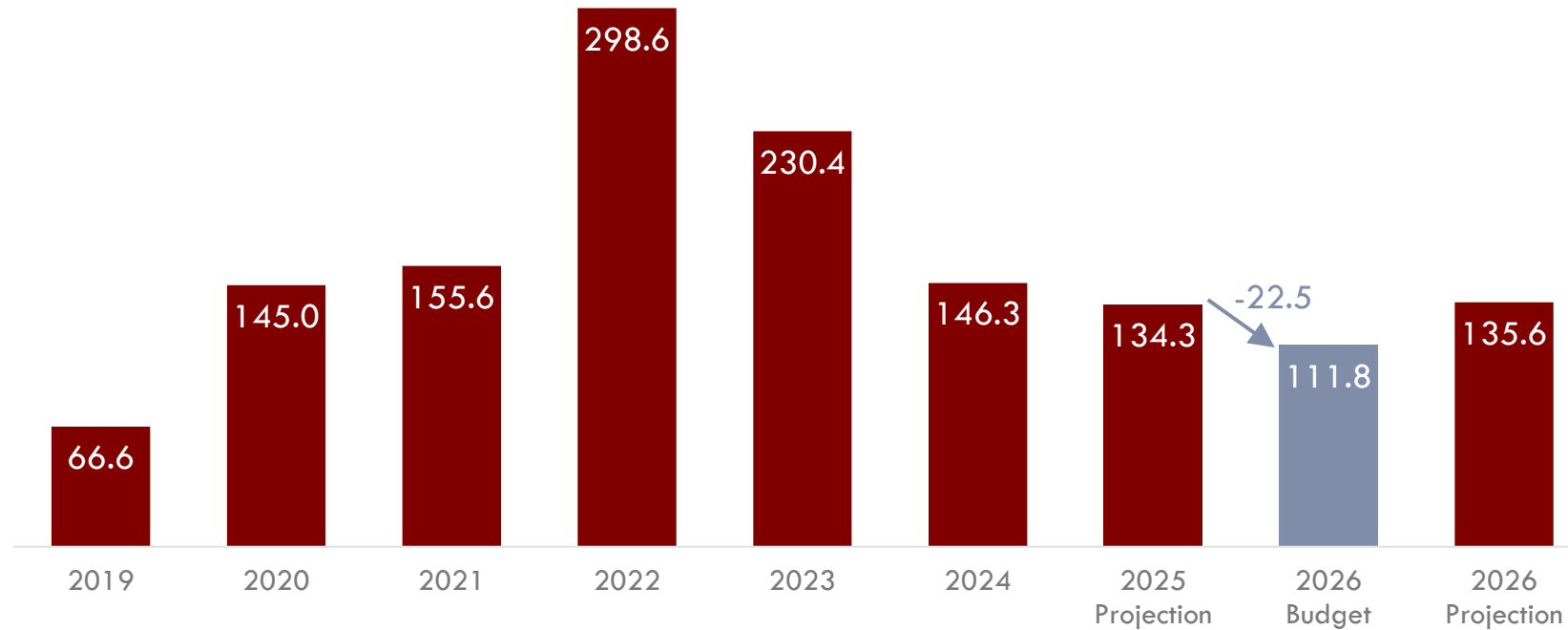
- Debt Service
 - \$8.7M for new government campus
 - \$3.0M for anticipated Salt Palace debt obligation
- Restore Structural Balance (restore borrowed tax rates/inflation)
 - Planetarium \$0.6M
 - Flood Control \$2.3M
 - Capital Improvements \$2.9M
 - Heath \$5.4M
 - Tax Admin \$5.9M
 - OPEB \$2.5M
 - General \$1.4M
- Program Expansion Needs
 - Criminal Justice \$4.5M (excludes other dedicated funding sources to criminal justice)
 - Criminal Justice Surplus \$9.0M (planned phased programming for 2027)
 - Information Tech. \$3.9M

Ending Unassigned Fund Balance

General Fund



in millions \$





General Fund Structure Analysis

Reconciling the Draw Down



in millions \$

Budgeted draw on fund balance	(\$22.5)
One-time transformational initiatives	0.9
One-time capital projects (net)	9.8
Clerk elections expense (1/2)	2.0
ARPA fund balance closed to General Fund	(3.6)
One-time reduction in expense and other	<u>(0.4)</u>
Budgeted structural deficit	(13.7)
Projected underspend & variances	<u>23.8</u>
Estimated structural surplus	\$10.1



Fund Transfers

Significant Items in 2026

Ongoing Transfers

in millions \$

- General Fund to Grant Fund – Operations (increase) \$2.8
- Zero transfer from General Fund to Tax Admin Fund☺ (\$4.3)

One-Time or Temporary Transfers

- Arts & Culture to new Larry & Gail Miller Family Art Center \$6.0
- TRCC to Bond Projects Fund – L&G Miller Family Art Center \$1.5
- ARPA Fund closed to General Fund \$3.6
- General Fund to Visitor Promotion Fund \$3.0
- Visitor Promotion Salt Palace Subsidy \$2.7

Budget Highlights





Proposed 2026 Budget

Compensation & Benefits Package



Grade/structure/other pay increases effective 1/1/2026

- Non-Sworn Employees
 - 1.25% structure and pay increase
 - 2.0% pay increase, or 1.0% longevity payout for those at the top of the range
- Sworn Employees (Sheriff & District Attorney)
 - Grade Increase for Deputy Grades 18-19, 2 Grade Increase for Deputy Grades 14-16
 - 1.25% structure and pay increase
 - 2.75% pay (step) increase on anniversary date, or 1.0% longevity payout for those at the top of the range



Compensation & Benefits Costs



in millions \$

Non-Sworn Structure and Pay Increase	\$9.7
Sworn Structure and Pay Increase	2.3
Sworn Market Based Grade Changes	2.0
Indigent Legal/USU Pay Parity	0.9
Health Insurance Increase 3.5%	<u>2.4</u>
Total	\$17.3

Health Insurance

- 3.5% Health insurance increase
 - Increase impacts employees' monthly costs in the PPO plans
 - All departmental organizations with health insurance line items
 - May draw down excess fund balance of the health account in ESR
- Deductibles and out of pocket max remain the same
- High-Deductible plans are financially superior for employees
 - Currently approximately only 80% of employees are enrolled in the high-deductible plans

Prior Year True-ups

- OPEB charges return to normal in 2026
 - \$2.5M one-time reduction in 2025
- Fleet Levy back to normal in 2026
 - \$8.8M one-time reduction in 2025 to adjust cap rate to 70%
- TRT transfer to the General Fund eliminated
 - \$2M one-time increase for recreation operations subsidy (elim. in June)

New Requests





TRCC Proposal

Select Highlights



- Mayor proposal includes
 - 45% of TRCC revenues to Parks and Recreation ops plus the continuation of the My County Rec Pass plus other programs
 - Funding for Larrry H. and Gail Miller Family Art Center
 - Increased funding for capital projects and outside contributions
 - Increased funding for Sugarhouse Park
- TRCC Advisory Board recommended community projects totaling \$7.84M



TRCC Contributions

Parks, Recreation & Trails



in thousands \$

Holladay City	City Hall Auditorium Renovation	\$730
Magna City	Magna Webster Community Center	\$300
Magna City	Neighborhood Park Pickleball	\$51
Murray City	Woodstock Meadows Park Improvements	\$250
Riverton City	Skate Park Design	\$18
Salt Lake City	MeadUP Futsal/Dog Park/Community Activation	\$98
Salt Lake City	Civic Center District SLC Front Yard	\$1,000
Sandy City	Sandy Community & Recreation Center	\$3,000
Seven Canyons Trust	Folsom Trail Hidden Waters	\$20
South Jordan City	Park Diamond Sports Scoreboards	\$70
South Salt Lake City	Water Tower Plaza	\$1,000
Taylorsville City	Taylorsville Park Phase II	\$1,250
West Valley City	City Park Scoreboard Tower	\$50
Total		\$7,837



New TRCC Capital Projects

Request Highlights



in thousands \$

PAR Replace Pool UV Systems	\$300
Holladay Lions Rec Center Replace HVAC	\$775
Fairmont Aquatic Center Replace Roof	\$775
Acord Ice Center Repl. Condensing Tower	\$450
Utah & Salt Lake Canal Trail *	\$1,950
P&R Parking Lot Repairs *	\$500
Parks: Replace Playground Surf *	\$300
South Jordan RC: Replace HVAC *	\$925

Fairmont Aq. Design Rooftop Unit *	\$750
HLRC Replace Roof *	\$400
SJRC AHU Replacement Design *	\$1,400
Parks & Recreation Equip Replacement	\$1,639
Other	\$2,030
Total	\$12,060
Revenue from other funds/sources	(\$2,363)
TRCC Funded	\$9,698

* Additional funding for existing projects.

Proprietary Funds

Proposed 2025 Budget



Enterprise and Internal Services Funds – largely approved as requested

- Golf
- Eccles Theater
- Solid Waste Management
- Public Works Enterprise Fund
- Fleet
- Facilities Services

Community Services Department

Proposed 2026 Budget



in thousands \$

- Parks & Recreation

- Budget consolidation of Parks Dept. & Recreation Dept.

- Budget neutral / \$39M moved to new department

\$0

- Other new requests (net reduction)

(\$61)

- Arts & Culture

- Mid-Valley Stage Manager & Facility Operations Worker (2 FTEs)

- Other new requests (net reduction)

(\$164)

- Eccles Theater/UPACA

- New requests (net reduction)

(\$114)

Community Services Dept. (cont.)

Proposed 2026 Budget



in thousands \$

• Library	
• Safety-Resource Prog. Mgr. & Grants-Development Mgr. (2 FTEs)	\$206
• Change TL position to merit (budget neutral)	\$0
• Other new requests (net funding reduction & -0.25 FTE)	(\$531)
• Clark Planetarium	
• Development Coordinator (new FTE)	\$79
• Other new requests (temp labor & inflation increases)	\$184
• Other Community Services	
• Golf: New cap. equip. \$1.2M, Revenue \$1M & Expense \$211K	\$388
• Open Space: Natural Lands Mgr. (new FTE) & revenue increase	(\$6,888)
• ZAP: S&B increase, grants for advancing local arts agencies	\$18

Human Services Department

Proposed 2026 Budget



in thousands \$

- Opioid Treatment & Prevention

- Opioid Settlement Fund (OSF) revenue increase (\$5,410)
- Medication Assisted Treatment Prog. capital & equipment \$2,300
- Community Prevention and Treatment Infrastructure Grants \$2,000
- Jail Expansion and Reentry Efforts \$620
- Naloxone CW Distribution Initiative \$565
- Leadership and Evaluation (1 FTE) \$147
- Other OSF Projects \$1,268

- Health

- Naloxone Education/Communications Campaign (1 TL FTE) OSF funded \$0
- Environmental Health HHW fee revenue increase (\$702)
- Opioid program shift to Opioid Treatment & Prevention dept., net (\$48)
- Other Health Programs (-5 TL FTEs) (\$315)

Human Services Department (cont.)

Proposed 2026 Budget



in thousands \$

- Indigent Legal Services

- New personnel (4 Attys, 4 LAs, 2 SWs, 2 Forensic SWs, 1 Data Analyst)
- Compensation increases & other new requests

\$1,308

\$1,365

- Criminal Justice Services

- Gov Cox Safety Plan, legislative changes, HB312 (3 FTEs)
- Other CJS requests (17 FTEs, -1 TL FTE)

\$333

\$1,087

- Other Human Services:

- Aging & Adult Services requests (-1.5 FTEs)
- USU Extension requests
- Net neutral requests (Behavioral Health, Youth Services)

\$922

\$192

\$0

Regional Development

Proposed 2026 Budget



- ORD - General Fund

- Cut WFRC Transportation & Land Use Connection (\$300)
- VW Settlement use of assigned funds (\$107)
- Close ERAP Grant, EPA, and RDA Administration (-2 TL FTEs) \$0

- ORD - Housing Programs Fund & Econ Dev Comm Res Fund

- Housing Grant True-ups \$2,574

- ORD - RDA Fund

- Magna Main & Magna Arbor Park RDA projects to Magna City, net (\$68)

in thousands \$

Public Works Department

Proposed 2026 Budget



in thousands \$

• Animal Services Allocation Per Time Tracking Study	
• Enterprise Fund Contracted	(\$256)
• General Fund Regional Services	\$256
• Animal Services Mobile Unit – Extend Through 2026	\$365
• Flood Control Right Sizing	
• 6 FTEs & Truck	\$657
• 2 Dump Trucks	\$300
• Other	\$168
• Flood Control Inflationary Requests (Vehicle Maintenance, Fuel, Rentals)	\$150



Public Works Department

Proposed 2026 Budget

• Emergency Services	<i>in thousands \$</i>
• Revenue from UFA Fund Balance to Implement Security Operations/ Real Time Crime Center, Threat Assessment and other	\$629
• Fleet	
• Revenue Changes for 2026	\$896
• Cost of Goods Sold True Up	(\$2,402)
• Public Works Operations (Enterprise Fund)	
• Heavy Equipment	\$2,628
• Storm Drain Camera Truck and Operation	\$352
• Increase in Local Government Contract Revenue	(\$1,325)
• Solid Waste Management Facility	
• Revenue From Rate Increases	(\$814)
• Equipment Purchases	\$2,772
• Revenue and Expense Adjustments	\$649

Administrative Services Department

Proposed 2026 Budget



in thousands \$

• Facilities Services / Facilities Management	
• Facilities trade rate increases	(\$1,961)
• Operating cost increases	\$46
• Move mgmt. & admin. positions to General Fund	\$520
• Government Center Ops	
• Operating cost increases	\$688
• Records Mgmt. & Archives	
• Outreach/Digitization Archivist (1 FTE)	\$90
• Social media preservation software, microfilm scanner contract	\$18
• Real Estate	
• Personnel annualization, position reclass	\$97
• Contracts & Procurement	
• Buyer position reclass	\$37

Information Technology

Proposed 2026 Budget



in thousands \$

• Hardware & Software Maintenance Increases (net)	\$1,162
• Critical Mainframe Tax Support Services	\$800
• Tax Modernization Program	\$408
• Cyber Security Engineer FTE	\$200
• Quality Assurance FTE	\$200
• Disaster Recovery Increase	\$190
• Security Compliance Analyst FTE	\$176
• Web Experience Analyst FTE	\$140
• Migration of Privileged Access Management System	\$128
• Telecommunications rate increase net of HW/SW maint. increase	(\$176)
• Misc. other I.T. requests	\$250



Administrative Organizations

Proposed 2026 Budget

in thousands \$

• Mayor Administration	
• ODI: County Privacy Officer, Data & Market Analyst (2 FTEs)	\$344
• Mayor Finance	
• Director of Operational Excellence (1 FTE)	\$250
• Budget Project Analyst (1 FTE)	\$153
• Payroll Administrator (1 FTE)	\$101
• CFO Consulting	\$128
• Human Resources	
• Performance mgmt. positions for Leadership Academy (3 TL FTEs)	\$367
• Job description software	\$28
• Office of Homelessness and Criminal Justice Reform	
• Crisis Response Coordinator (1 FTE)	\$164

Convention & Visitor Services

Proposed 2026 Budget



in thousands \$

• Rampton Salt Palace	
• Operating: increase revenue \$1.96M, expense \$1.24M	(\$718)
• Debt Service reduction	(\$3,083)
• Mountain America Expo Center	
• Operating: increase revenue \$441, expense \$393	(\$48)
• Utah Sports Commission contribution	\$100
• Utah Restaurant Association contribution	\$25
• Convention & Tourism Assessment Area (CTAA) increase	\$481
• \$695 revenue, \$1,176 expense, \$481 from CTAA fund balance	

District Attorney's Office

Proposed 2026 Budget



in thousands \$

• Court coverage attorneys (16 FTEs)	\$3,073
• SVSD victim support staff (6 FTEs)	\$647
• Time Limited to merit positions (3 FTEs)	\$326
• County Pre-file Intervention Program legal secretary (1 FTE)	\$97
• Juvenile team attorney (1 FTE)	\$192
• Screening team paralegal (1 FTE)	\$114
• HB354 data specialist (1 FTE)	\$82
• Children's Justice Center support staff (1 FTE)	\$98
• Reapprove case manager (1 TL FTE, \$79K revenue, \$82K expense)	\$3
• Camp Hope	\$90
• Revenue decrease and utility cost increase	\$632

Sheriff's Office

Proposed 2026 Budget



in thousands \$

• HB312 ADC/Oxbow program expansion (16 FTEs)	\$1,932
• Choose Gang-Free advocate case managers (4 FTEs)	\$445
• School security Lieutenant (1 FTE)	\$257
• HB378 Mental health program manager (1 FTE)	\$217
• Gang unit Sergeant (1 FTE)	\$251
• Threat assessment Deputy (1 FTE)	\$228
• Eliminate radio shop technician position (-1 FTE)	(\$122)
• New vehicles (threat management unit, victim advocate)	\$100
• Jail prisoner meal delivery carts	\$500
• U.S. Marshal contract rate - revenue increase	(\$1,000)
• Other requests (drone unit, genealogist contract, jail culinary prog.)	\$105



Other Elected Offices

Proposed 2026 Budget

in thousands \$

• Auditor: Change expiring TL to merit position (1 FTE)	\$90
• Clerk	
• 2026 Mid-term elections	\$4,000
• New positions (Election Manager & Coordinators, Accountant: 7 FTEs)	\$765
• Council: Operating budget increase	\$45
• Justice Courts	
• S. Jordan J.C. support (2 TL FTEs), MSD decr., interpreter cost incr.	\$155
• Recorder: FTE shift from Tax Adm. to Gen. Fund, other requests	(\$16)
• Surveyor: Revenue increase, ops increase, reclass Field Tech position	\$29
• Treasurer: Postage and contracted printing increase	\$26



New Capital Project Funding

Request Highlights



Fund	Project Name	Amount in thousands \$
General Fund	Energy Management Projects	\$500
Salt Palace	Upgrade Hall ABCDE Restrooms	\$600
	FFE Chair Replacement	\$597
	Firmware updated and technical support	\$454
	Update Ballroom sound panels *	\$315
	Facility Capital Maintenance *	\$800
	SPCC-Project Administration *	\$485
Mountain America Expo Center	Exterior Facilities Upgrade	\$810
	STEC HVAC / Mechanical *	\$340
Arts & Culture	A&C Cellular Dist. Phase I *	\$450
Clark Planetarium	Clark Planetarium Dome Upgrade	\$500

* Additional funding for
existing projects.



New Capital Project Funding

Request Highlights



Fund	Project Name	Amount in thousands \$
Flood Control	Willow Ck 600E-810E Reconstruct *	\$500
	Wasatch Hollow Outfall Redesign *	\$500
	Sewage Canal Syst Improvement *	\$450
	Surplus Canal Deficiency Rehab *	\$1,200
Library	Viridian Stadium Seating Replace	\$375
	LIB Magna HVAC Study/Replacement	\$1,050
	West Jordan HVAC Study/Replacement	\$1,070
	Herriman HVAC Study/Replacement	\$1,070
	Daybreak Amphitheatre Canopy	\$400
Golf	Golf FIF Projects	\$530
	Golf: System-wide Irrigation Projects	\$1,085

* Additional funding for existing projects.



New Capital Project Funding

Request Highlights



Fund	Project Name	Amount in thousands \$
Capital Improvements	Capital Contingency	\$750
	Oxbow Projects to remain open	\$1,500
	Special Operations Bldg Total Roof Replacement	\$559
	YSV Admin Restroom & Break Room Remodel	\$359
	YSV Christmas Box House Day Room Remodel	\$1,700
	YSV Exterior Siding and Window *	\$1,007
	ADC Jail Evac Waste Tank, Probe & Panel Upgr.	\$2,000
	ADC AHU Replacement *	\$2,500
Public Works	PW Barn/Shed Area Repair Project	\$479
	Prog. & Ph1 Master Plan Midvale PW Ops Shops	\$1,107

* Additional funding for existing projects.



New Capital Project Funding

Request Highlights



Fund	Project Name	Amount in thousands \$
Corridor Preservation & Transportation	Lone Peak Pkwy Widening and Bike Lane	\$853
	Herriman - 12600 S Widening and Bike Lane	\$2,640
	West Valley City - 5900 W New Connection	\$693
	Trail Main Jordan River Trail	\$500
	Utah & SL Canal Maint	\$1,200
	Decker Lake Park - Pave Perimeter Trail – Constr.	\$300
	Hunter Park Connection Trail	\$400
	UT/SL Canal Trail - Phase 7 - Construction	\$750
	Parks Annual Maintenance	\$1,927

Analytics

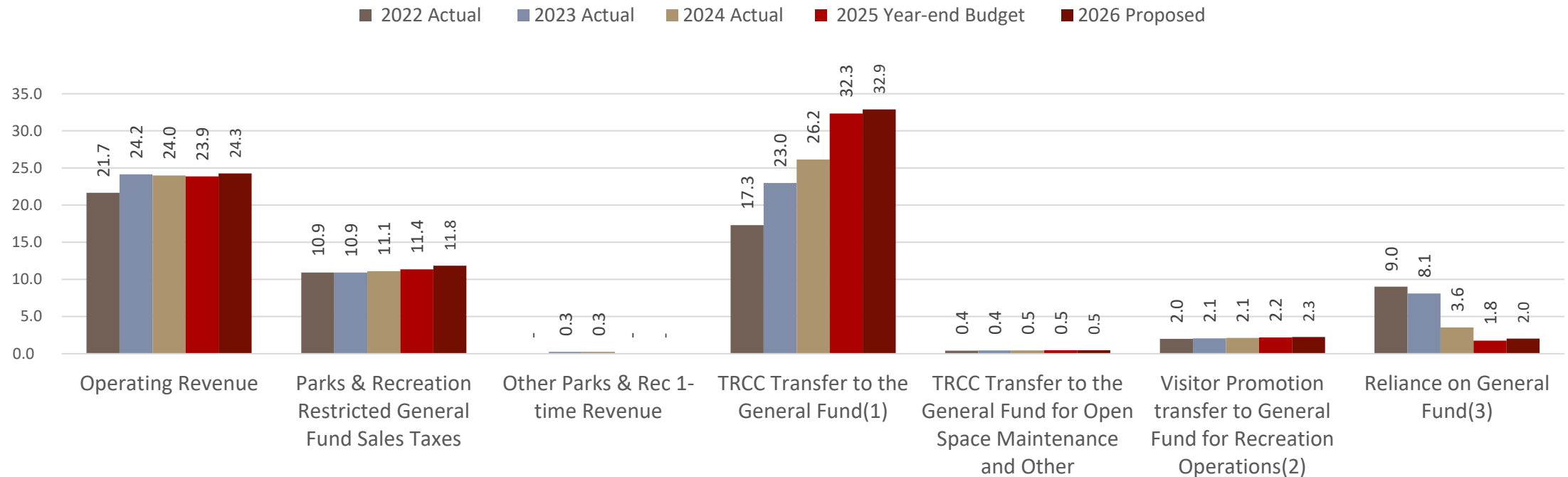




Parks & Recreation



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.
(3) Of the amounts shown, ARPA funded \$8.8M in 2022.



2025 Year-End Adjusted Budget FTE Changes



Organization	County Funding	Time Limited	Note
Youth Services		1	After School Program Coordinator 1
Totals	0	1.0	



FTE Changes



	County Funding	Grant or Other Funding	Proprietary Funds	Time Limited	Transfer	Notes
Mayor Administration	2					Count Privacy Officer, ODI Data & Performance Analyst
Mayor Finance	3					Budget Project Analyst, Director of Operational Excellence, Payroll Administrator
Office of Homelessness/CJR	1					Crisis Response Coordinator
Regional Development				-2		Expiring RDA and ERAP TLs
Criminal Justice Services	14	6		-1		Staffing & Operations FTEs (10), Case Manager Supervisors from TL to Merit (1), HB 312 Positions (3), Jail Expansion & Re-Entry
Animal Service GF/EF	1.67		-1.67	3		Requested Allocation Changes per Time Tracking Audit, 3 TL FTE expiring & 3 re-requested
Information Technology	4					Quality Assurance, Cyber Security Engineer, Security Compliance Analyst, Web Experience Analyst
Human Resources	-1			3		Learning and Dev Facilitator TL (-2), HR Project Manager – TL (-1), Change Mgmt and OD Mgr – TL (-1), Leadership Academy (3)
Facilities Management/Facilities Services	.2		-3.2		3	Reorganization from Facilities Serices to Facilities Management: HVAC (1), Div Director (.2), Associate Director (1), Fiscal Manager (1). Marked as transfer but results in 3.2 more county funded FTEs.
Records Management	1			-1		Records Archivist from TL to Merit
Auditor	1			-1		Auditor from TL to Merit



FTE Changes [cont.]

	County Funding	Grant or Other Funding	Proprietary Funds	Time Limited	Transfer	Notes
Election Clerk	7					Accountant, Voter Services Elections Coordinator (2), Vote by Mail Elections Coordinator (2), In Person Voting Elections Coordinator , Senior Elections Manager
District Attorney	30			-3		TL Expirations (-4), TL Case Manager (1), See organization slide for position detail.
Recorder	-					Reorganization. 4 FTEs moved from Tax Admin to GF. No overall change in County Funding.
County Jail	15				-15	ADC/Oxbow expansion (16). Transfers Out (-15), Reduction(-1): Range, IT, Fiscal/HR.
Sheriff Court Services & Security	-2				-1	Range (-1), Taylorsville Justice Court Services (-2)
Sheriff CW Invest/Support Services	7				17	See organization slide for position detail.
Surveyor				-3		
Aging & Adult Services	-1.5					New Choice Waiver Program
Opioid Treatment & Prevention		1				Leadership & Evaluation of Efforts
SLCO Arts & Culture	2					Mid-Valley Stage Mgr, Mid-Valley Facility & Operations Mgr



FTE Changes [cont.]

	County Funding	Grant or Other Funding	Proprietary Funds	Time Limited	Transfer	Notes
Flood Control	6					Heavy Equipment Operators (6)
Open Space	1					Open Space & Natural Lands Manager
Library	2.75			-1		Library Safety & Resource Program Mgr, Library Grants & Development Mgr, Construction Project Mgr from TL to Merit, .25 FTE Reduction
Health				-4		TL Expirations (-5), Naloxone Distribution TL (1)
Planetarium	1					Development Coordinator
Justice Courts			2			So Jordan Justice Court TLs
Totals	94.12	7.0	-2.87	-10.0	4.0	

Total FTE changes:	92.25
Time Limited FTE Expiring and Re-requested:	-6.00
Total FTE changes since 2025 June Adj. Budget:	1.00
Total FTE in 2025 June Adjusted Budget:	<u>4,276.37</u>
Total FTE in 2026 Proposed Budget:	4,363.62



Fund Summary

General Fund & Related

in millions \$

Budget Year 2026	Projected Beginning Balance	Budgeted Ending Balance	Projected Ending Balance
General Fund	134.3	111.8	135.6
Flood Control	13.8	1.9	12.9
Health	14.8	8.4	15.0
Planetarium	2.8	3.0	3.5
Grant	7.5	.03	5.5
Tax Admin	5.2	3.4	5.3

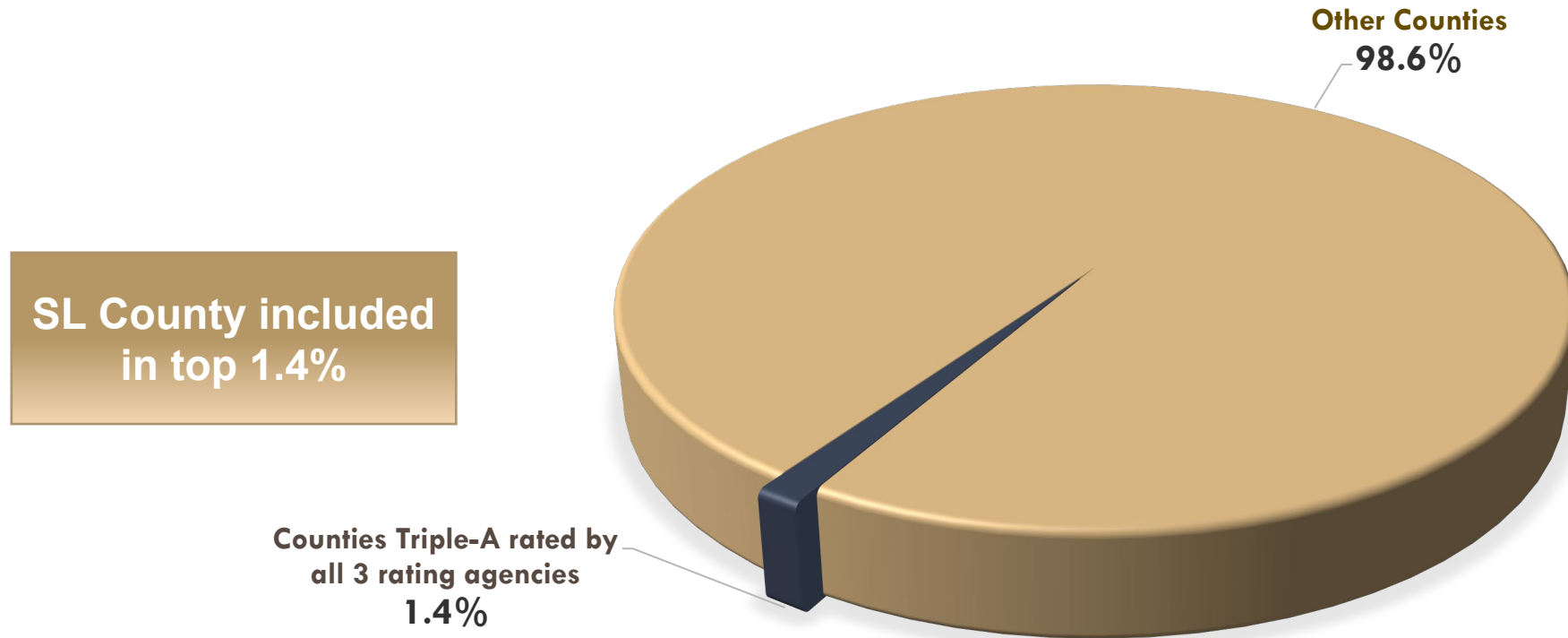


Financing Plans



- Municipal Building Authority Library Bonds – sizing in progress
- 2026 TRCC bond for Larry H. and Gail Miller Family Art Center – final details being worked out
- Visitor and Promotion Fund Sales Tax Revenue Bond – \$150M
- Public Safety Bond – continuing to work out details

Salt Lake County – Triple-A Rated Staying Among Financially “Elite”!





2026 Budget Recap

All Funds



- All funds are balanced
- Net appropriations at approximately \$1.6B, excluding non-discretionary pass-through expenses of approximately \$0.5B



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

<https://slco.org/finance/budget/budget-documents/>