2026

2026
BUDGET IN BRIEF

SALT LAKE COUNTY

TABLE OF CONTENTS

Calvin L. Rampton Salt Palace Convention Center

Mayor's Message to the Residents of Salt Lake County

On behalf of Salt Lake County, I am pleased to present the 2026 Budget in Brief. This summary is designed to provide a clear and transparent look at how your county government is investing in core services, maintaining fiscal stability, and planning for the future.

Salt Lake County is defined by its quality of life. From our parks, trails, libraries, and recreation centers to our public safety services, elections, and health programs, county government plays a central role in making this a place where people choose to live, work, and raise their families.

This budget reflects our commitment to protect and strengthen that quality of life.

We enter 2026 from a position of strength. Our economy remains stable, and Salt Lake County continues to maintain one of the highest possible credit ratings in the nation. That reflects a long-standing commitment to careful financial management, collaboration across government, and a focus on long-term value for taxpayers.

At the same time, we are facing real and growing pressures from national and global impacts. Inflation has driven up the cost of delivering services, while demand continues to rise as our population grows. Federal recovery funds are ending, and new state requirements add further strain.

For years, Salt Lake County absorbed these costs without raising taxes. We streamlined operations and delayed investments wherever possible. But because property taxes do not adjust with inflation, revenue has not kept pace with rising costs. Since our last adjustment in 2019, inflation has significantly eroded our buying power.

The result was a structural gap we could no longer ignore. A property tax adjustment was necessary to maintain essential services and restore long-term stability. The increase was not taken lightly. The adjustment allows Salt Lake County to maintain essential services, address rising costs, and restore long-term structural balance in our budget.

This budget prioritizes core responsibilities:

- **Public safety and criminal justice**, where demand continues to grow and where we are working to both meet current needs and build more effective, long-term solutions. Public safety costs account for the majority of general fund expenses.
- **Behavioral health and human services**, including treatment, prevention, and reentry efforts that improve outcomes and reduce long-term costs
- **Infrastructure and facilities**, ensuring our parks, flood control systems, buildings, and public spaces are safe and maintained
- **Core operations and technology**, including cybersecurity and systems that keep government running efficiently and securely

Together, these investments reflect both immediate needs and long-term priorities.

This budget also supports the county employees who deliver services every day. They are the backbone of this organization, and this plan ensures we can continue to recruit and retain a strong workforce while managing rising costs responsibly.

Salt Lake County has a long track record of fiscal responsibility. We are committed to maintaining strong reserves, making data-driven decisions, and delivering the highest value for every taxpayer dollar.

Most importantly, this budget reflects our responsibility to the people we serve. It protects essential services, invests in public safety, maintains critical infrastructure, and positions Salt Lake County for the future.

Thank you for your trust and for the opportunity to serve.

Sincerely,

Jenny Wilson
Salt Lake County Mayor

Elected Officials

County Mayor...Jenny Wilson
(Current Term: 2025-2028) JWilson@saltlakecounty.gov

County Council:

At-Large A..Laurie Stringham
(Current Term: 2021-2026) LLStringham@saltlakecounty.gov

At-Large B...Suzanne Harrison
(Current Term: 2023-2028) SuHarrison@saltlakecounty.gov

At-Large C...Natalie Pinkney
(Current Term: 2025-2030) NPinkney@saltlakecounty.gov

District 1...Jiro Johnson
(Current Term: 2023-2026) JiJohnson@saltlakecounty.gov

District 2..Carlos Moreno
(Current Term: 2025-2028) CaMoreno@saltlakecounty.gov

District 3.. Aimee Winder Newton (Chair)
(Current Term: 2023-2026) ANewton@saltlakecounty.gov

District 4.. Ross Romero
(Current Term: 2025-2028) RRomero@saltlakecounty.gov

District 5..Sheldon Stewart
(Current Term: 2023-2026) SStewart@saltlakecounty.gov

District 6... Dea Theodore
(Current Term: 2025-2028) DhTheodore@saltlakecounty.gov

County Assessor..Chris Stavros
(Current Term: 2025-2028) CStavros@saltlakecounty.gov

County Auditor..Chris Harding
(Current Term: 2023-2026) CWHarding@saltlakecounty.gov

County Clerk .... Lannie Chapman
(Current Term: 2023-2026) LKChapman@saltlakecounty.gov

District Attorney..Sim Gill
(Current Term: 2023-2026) SGill@saltlakecounty.gov

County Recorder... Rashelle Hobbs
(Current Term: 2025-2028) RHobbs@saltlakecounty.gov

County Sheriff...Rosie Rivera
(Current Term: 2023-2026) RRivera@saltlakecounty.gov

County Surveyor ....Bradley Park
(Current Term: 2025-2028) BPark@saltlakecounty.gov

County Treasurer...Sheila Srivastava
(Current Term: 2025-2028) SSrivastava@saltlakecounty.gov

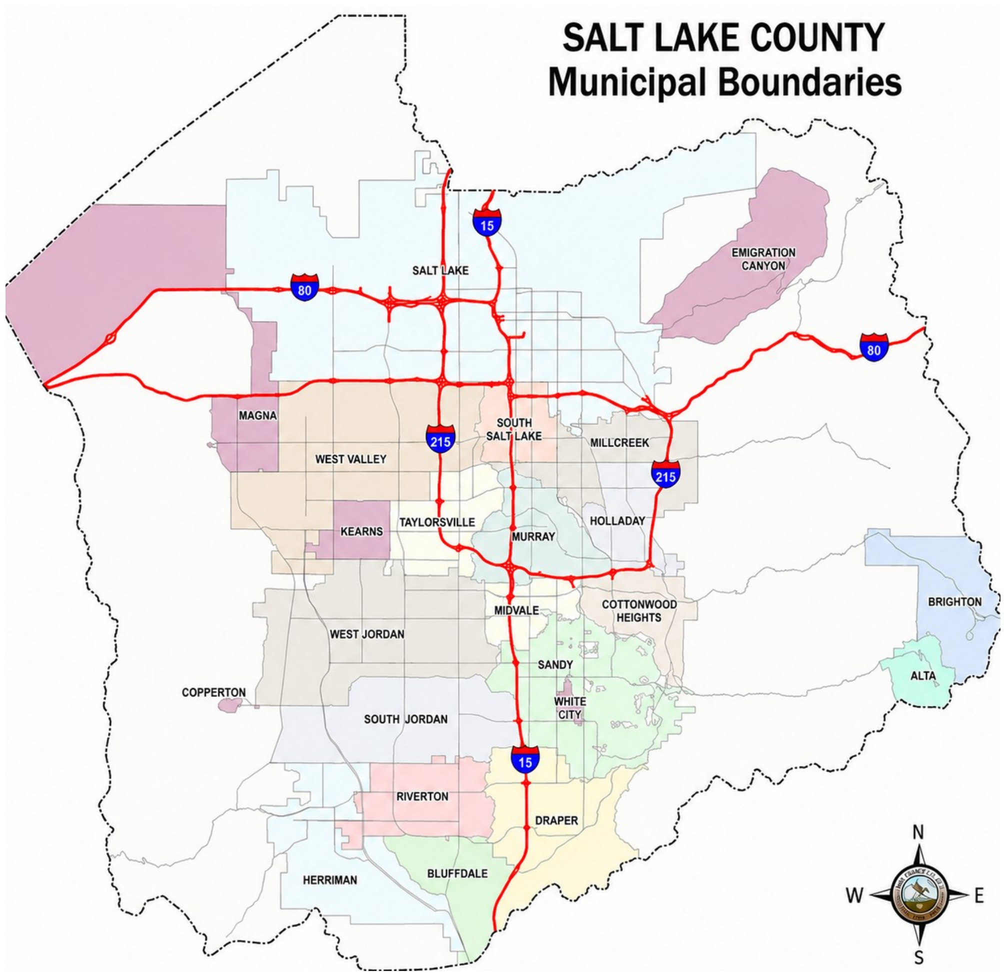
Third Dist. Justice Court Judge..................Shauna Graves-Robertson
(Current Retention Period: 2023-2028) SRobertson@saltlakecounty.gov

Profile of Salt Lake County

Salt Lake County comprises an area of 737 square miles. It is bordered on the west by the Great Salt Lake (one of the largest inland bodies of water in the United States) and the Oquirrh Mountains, and on the east by the Wasatch Mountains.

Salt Lake County is the most populous county in the state of Utah, with a population of approximately 1.24 million, which represents approximately 35% of the total State population. The City and county area, often referred to as "the Crossroads of the West", is one of the largest metropolitan areas between Phoenix and the Canadian border, north to south, and between Denver and California, east to west. Over the past several years the growth and change in population, business, and industry have brought national and international recognition to the Salt Lake Valley.

Salt Lake County is home to 20 incorporated cities and 3 towns, ranging in population from approximately 230 to about 215,000. City governments provide municipal services such as garbage collection and disposal, snow plowing, street and sidewalk improvements and maintenance, animal control services, and planning and zoning services to their residents. Salt Lake County partners with the Greater Salt Lake Municipal Services District (GSLMSD) to provide those same services to the unincorporated county, and components of those services to certain cities on a contract basis.



Salt Lake County - Municipal Boundaries & Unincorporated County

Profile of Salt Lake County *(cont.)*

The county's government is structured as a Council-Executive form of government, where the executive is elected and is referred to as Mayor. There are nine part-time council members: three elected at-large to staggered six-year terms and six elected by district to staggered four-year terms. The county mayor's term is four years. There are eight other elected officials who have independent authority defined by statute: the Assessor, Auditor, Clerk, District Attorney, Recorder, Sheriff, Surveyor, and Treasurer. There is also a county Municipal Justice Court Judge who is subject to election for a retention period every 6 years.

The county provides a diversified range of regional countywide services, as well as certain municipal-type services. County services include:

- Human Services — public health services, behavioral health, aging & adult services (senior centers, meals on wheels, etc.), and youth services.
- Community Services — parks and recreation, arts & culture venues (Abravanel Hall, Capitol Theater, Rose Wagner Performing Arts Center, Eccles Theater), golf courses, Clark Planetarium, and the library system (Murray City and Salt Lake City each maintain their own library systems).
- Public Safety — felony and misdemeanor prosecution by the District Attorney's Office; incarceration (jail), protective services, and law enforcement services provided by the Sheriff's Office; pretrial and probation services provided by Criminal Justice Services; indigent legal services and justice courts.
- Municipal Services (in partnership with the Greater Salt Lake Municipal Services District) — business licenses, street lighting, traffic engineering, road construction and maintenance, and animal services.
- Other — Property tax assessing and collecting, surveying, flood control, solid waste management, property recording, elections, marriage licenses, passports, visitor promotion and convention services (Calvin L. Rampton Salt Palace Convention Center, Mountain America Exposition Center), and ordinance enactment and enforcement.

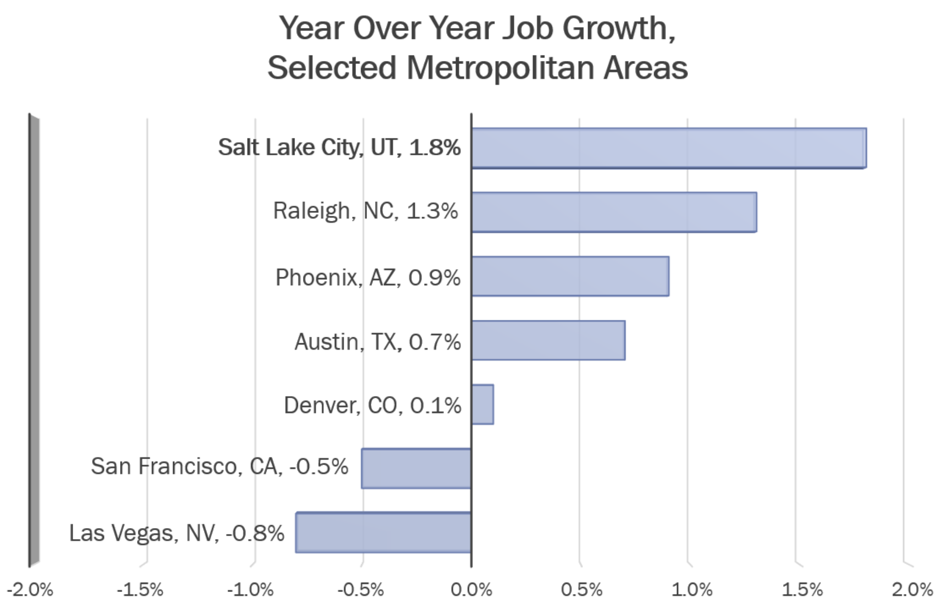
Salt Lake County Sheriff's Office vehicle

ECONOMIC OUTLOOK

Based on recent collections of data and economic indicators, Salt Lake County entered 2026 in a healthy and stable financial position. Taxable sales increased nearly 5% in 2025 over 2024, with year-end numbers coming in stronger than expected following notable improvement in November and December.

Consumer spending remains a key fiscal driver. Retail sales grew roughly 2.9% in 2025, outpacing statewide (2.8%) and national (2.4%) rates, supported by continued population growth and stable employment conditions.

The county's labor market remains strong despite slower job growth nationally. The county's unemployment rate stood at approximately 3.4% at year-end, well below the national average of 4.1%. Among the top 50 U.S. metro areas by employment growth, the Salt Lake City metro area (SLCMA) ranked second at 1.8%, adding 15,300 jobs—well above the top-50 average of 4,590—outperforming comparable metros including Raleigh, Phoenix, Austin, Denver, San Francisco, and Las Vegas.



Three of the county's eight leading economic indicators showed recent improvement: residential construction rebounded after a weak 2024; the spread between long- and short-term interest rates turned favorable; and Utah initial unemployment claims fell 5% in Q4 2025.

Salt Lake County's population reached approximately 1.24 million in 2025, up from roughly 1.10 million a decade earlier, providing continued long-term housing demand despite a cooled market.

Economic headwinds will likely suppress growth in at least the first half of 2026. Job growth had already slowed below 1% before the current conflict in Iran began, with its associated increase in petroleum costs and related "downstream" inflation. Tariff concerns, slowing in-migration, and uncertainty surrounding artificial intelligence investment are pressures that are expected to further dampen hiring and other business investment.

COUNTY FINANCIAL CONDITION: PRESENT AND FUTURE

Current Financial Condition

The fiscal health of Salt Lake County remains strong and well-positioned to pursue certain strategic opportunities despite the ongoing and extraordinary budget challenges it encounters. The county's bond rating remains one of the strongest in the world, with all three major rating agencies giving Salt Lake County the highest possible rating of triple-A on its underlying General Obligation debt. Salt Lake County is currently one of only 43 of the nation's 3,144 counties and county-equivalent governments to have Aaa/AAA/AAA ratings from all three major credit rating agencies, effectively placing it in the top 1.4% of all counties in terms of creditworthiness.

Salt Lake County expects to maintain fund balance reserves that are at or above policy required minimums. The projected ending fund balances for selected funds are summarized in the table below:

FUND	PROJECTED 2026 ENDING FUND BALANCE (MILLIONS)	MINIMUM RESERVE (MILLIONS)
General Fund	$132.1	$84.7
Flood Control Fund	13.1	0.6
Health Fund	15.1	3.5
Library Fund	24.3	3.2
State Tax Admin Levy Fund	5.5	2.0
TRCC Fund	19.4	4.3

The 2026 Adopted Salt Lake County budget is fiscally responsible, ensuring that adopted expenditures match available sources of funds, and preserving essential services for citizens.

Major Initiatives & Other Significant Budget Matters

The 2026 Adopted Budget includes the following major initiatives and other significant budget items:

Salt Palace Modernization/Downtown District – Salt Lake County is in the process of planning a renovation for a modernized Salt Palace Convention Center as a key part of a new Sports, Entertainment, Culture, and Convention District in downtown Salt Lake City. This public-private collaboration will transform the area between City Creek Center and the Delta Center, making it more walkable and vibrant.

Larry H. & Gail Miller Arts Center – This new regional center in South Jordan will include an 800-seat theater, rehearsal space, and a visual arts gallery. It will bring arts and culture opportunities to the southwest region of the county and is made possible through a historic $25 million gift from the Miller Family Foundation. In addition to the financial contribution, Larry H. Miller Real Estate has donated three acres of land in the Daybreak area for this arts center.

New County Office Campus – Salt Lake County has acquired a building in Midvale to create a modern, centralized, and more accessible public service center. The total net cost of this investment will be significantly less than the considerable cost of repairing our existing Government Center and the increasing ongoing cost of maintaining this aging facility. The 2026 county budget includes $2.2 million for design to adapt and optimize the Midvale building for county government use.

County Financial Condition: Present and Future (Cont.)

Budget Challenges

Each year, the county faces several ongoing and extraordinary budget challenges that result in significant pressures on limited county resources, and that can negatively impact its ability to provide services and facilities on which county residents depend. These budget challenges include:

Inflation Impact – The impact of inflation on the county's expenditures combined with a state law that does not allow property taxes to grow with real estate inflation results in county taxpayer dollars buying less in terms of spending for county operations. This can adversely affect the levels of service provided to county residents, and can become unsustainable without intervention by the Council and Mayor.

Jail Capacity & Facility Infrastructure – Salt Lake County has a statutory responsibility to safely house individuals in custody while they move through the criminal justice system. Funding approved in 2025 allowed the Sheriff's Office to reopen all remaining available jail beds and end overcrowding releases, addressing an immediate capacity shortage. While that resolved short-term needs, both the Adult Detention Center (Metro Jail) and Oxbow Jail continue to operate near capacity. With all available beds funded and in service, there is limited flexibility to respond to future population growth or changing operational needs. In addition, both facilities have aging infrastructure and significant deferred maintenance that require ongoing investment to ensure the jail system can continue to meet Salt Lake County's future public safety needs.

Asset Maintenance & Renewal – The county has an ongoing need to maintain, restore, and/or replace its physical assets to protect the county's initial investment in those assets, and to ensure that safe and adequate county facilities are available for the benefit of the county's citizens.

2026 Elections – Because 2026 is a county-wide general election year, the county has budgeted additional funds to cover the increased costs associated with school district, county, state, and federal elections in a general election year versus the municipal elections that occur in odd numbered years.

Sales Tax Volatility – Sales tax revenues tend to grow during times of local economic expansion and decline during economic downturns. This fluctuation makes it difficult to rely on sales tax revenues as a primary or new source of funding to cover inflationary cost increases for county programs or new requests.

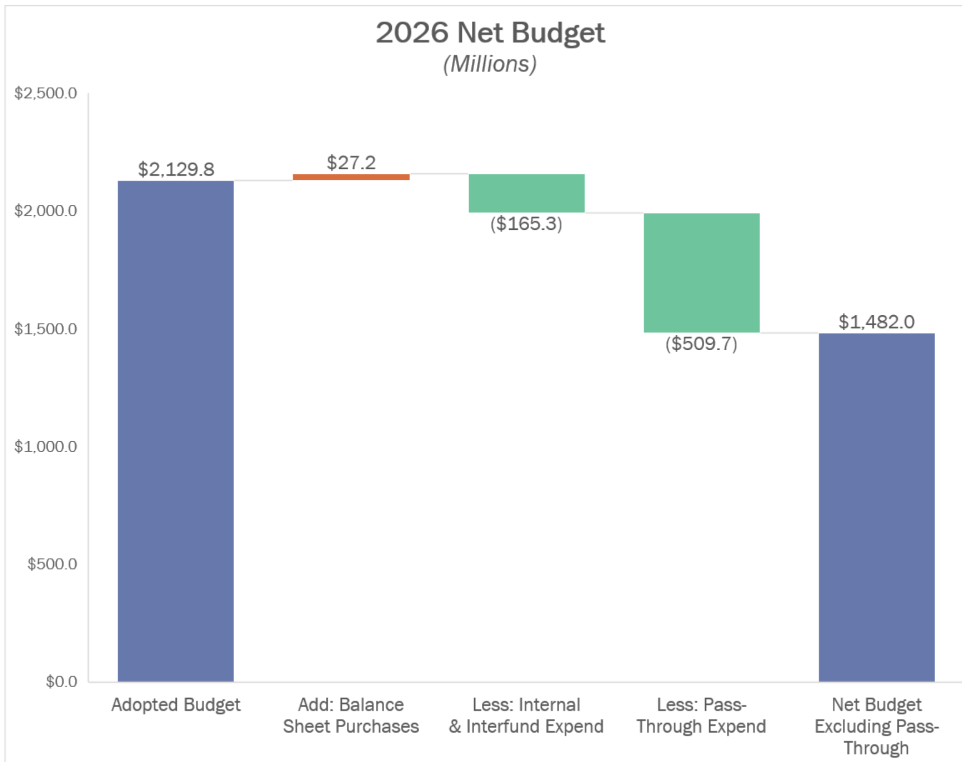
CDRAs – Community Development and Renewal Agencies (CDRAs) divert an increasing portion of county property tax revenue from project areas to provide incentives for development within the project area. This represents a loss of property tax revenues available to fund county services and operations.

Recreation center youth activity participants

NET BUDGET CALCULATION

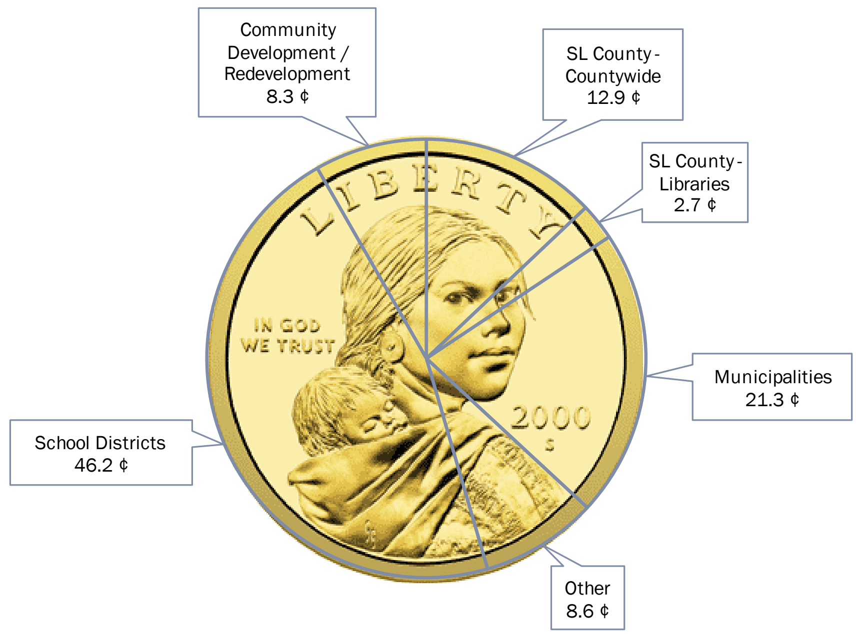
Salt Lake County's 2026 adopted budget for all funds is ***$2.13 billion***. Included in this amount are the budgets for the county's three internal service funds and various interfund charges, as well as funds the county receives from outside sources and passes directly through to other entities for their use. Since internal service funds are used to account for services provided by one county agency to other county agencies (rather than to the general public), the costs are essentially double budgeted and should be adjusted to clarify the overall budget picture. Internal service and enterprise funds also only budget for operating expenses; consequently, capital purchases should be added back to the budget.

After adjusting the adopted budget for these internal service and interfund charges, for the excluded capital purchases, and for pass-through distributions, the 2026 adopted net budget is ***$1.48 billion***.



EXPENDITURES & USES OF FUNDS	2024 ACTUALS (MILLIONS)	2025 FINAL BUDGET (MILLIONS)	2026 ADOPTED BUDGET (MILLIONS)
Expenditures	$1,809.4	$2,113.4	$2,129.8
Add: Balance Sheet Purchases	0.0	30.6	27.2
Gross Expenditures	**$1,809.4**	**$2,144.0**	**$2,157.0**
Less: Internal & Interfund Expend	(126.4)	(151.4)	(165.3)
Net Expend, Including Pass-Through	**$1,683.0**	**$1,992.6**	**$1,991.7**
Less: Pass-Through Expend	(425.6)	(498.3)	(509.7)
Net Expend, Excluding Pass-Through	**$1,257.3**	**$1,494.3**	**$1,482.0**

PROPERTY TAXES



ALLOCATION OF PROPERTY TAXES COLLECTED BY SALT LAKE COUNTY

Salt Lake County's tax levy is only part of your total property tax bill. On average, the county keeps about 13 cents of each property tax dollar it collects for countywide services, and about 3 cents for library services outside of Salt Lake City and Murray City. Municipalities (cities and towns) receive about 21 cents to pay for police, fire, road maintenance and other services. Community development and renewal agencies (also known as redevelopment agencies), which are controlled by municipalities, receive about 8 cents. School districts receive the largest share of the property tax at about 46 cents, and all of the other taxing entities such as special improvement, water and sewer, and mosquito abatement districts receive about 9 cents of each property tax dollar.

PROPERTY TAX CALCULATION - EXAMPLE

Current Utah law gives homeowners a break on property tax by way of the residential exemption. Most other kinds of property are taxed at their full fair market value. This example is based on 2026 tax rates and the 2025 average residential value.

PRIMARY RESIDENTIAL PROPERTY

Appraised Market Value	–	45% Residential Exemption	=	Taxable Value	X	Countywide Tax Rate	=	Taxes Due
$ 638,000	–	$ 287,100	=	$ 350,900	X	0.001509	=	$ 529.51

BUSINESS PROPERTY

Appraised Market Value	=	Taxable Value	X	Countywide Tax Rate	=	Taxes Due
$ 638,000	=	$ 638,000	X	0.001509	=	$ 962.74

PROPERTY TAXES *(CONT.)*

HOW SALT LAKE COUNTY USES ITS SHARE OF YOUR PROPERTY TAXES

Public Safety - *7.1 cents* - Jails, criminal prosecution, alternatives to incarceration, court security, and indigent legal defense. Public safety accounts for approximately 75% of the General Fund's net costs funded by property taxes and other unrestricted revenues.

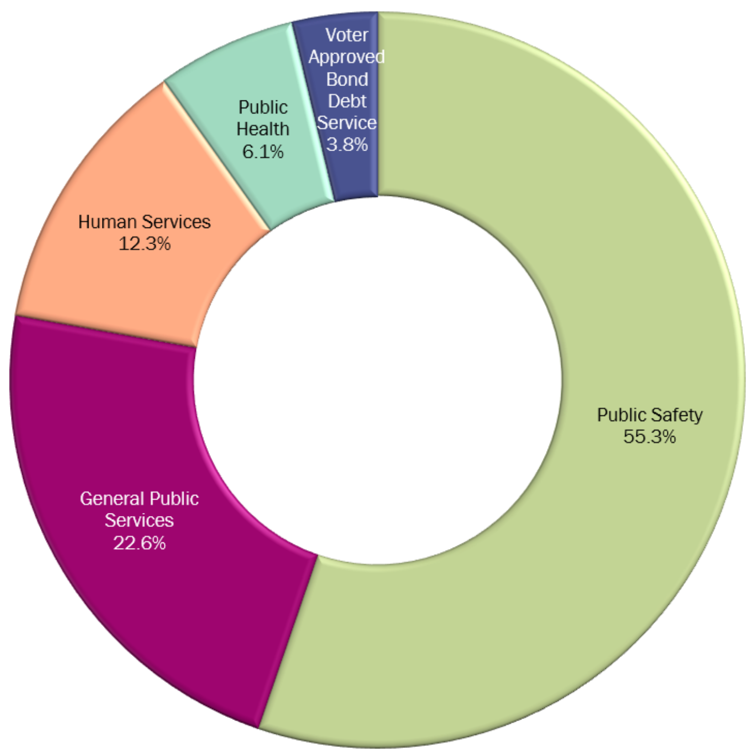
General Public Services - *2.9 cents* - Elections, assessment and taxation, flood control, recreation, education and culture, economic development, legal counsel, support functions, and other functions required by law.

Human Services - *1.6 cents* - Support services for abused and neglected children, treatment for substance abuse and mental illness, and services that help seniors live independently.

Public Health - *0.8 cents* - Disease prevention, environmental health protection, and family health services.

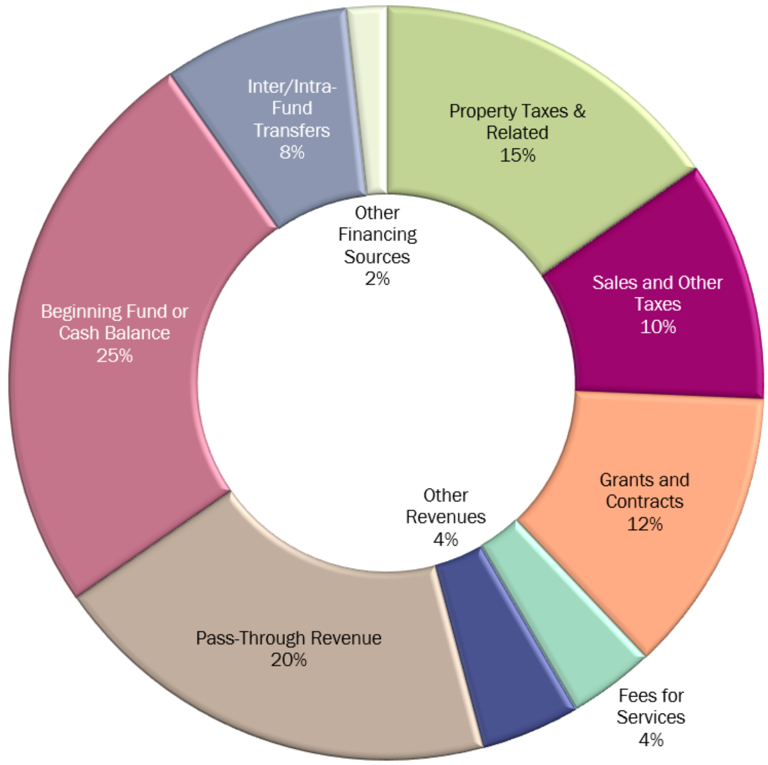
Voter-Approved Bond Debt Service - *0.5 cents* - Debt service on voter-approved general obligation bonds used to finance long-term investments in parks and recreation, trails, open space, and community and cultural facilities.

SALT LAKE COUNTY
PROPERTY TAX ALLOCATION
IN COUNTYWIDE TAX FUNDS



Budget Overview:
Government-wide Sources of Funds

2026 ADOPTED BUDGET:
GOVERNMENT-WIDE SOURCES OF FUNDS
$2,613.1 MILLION



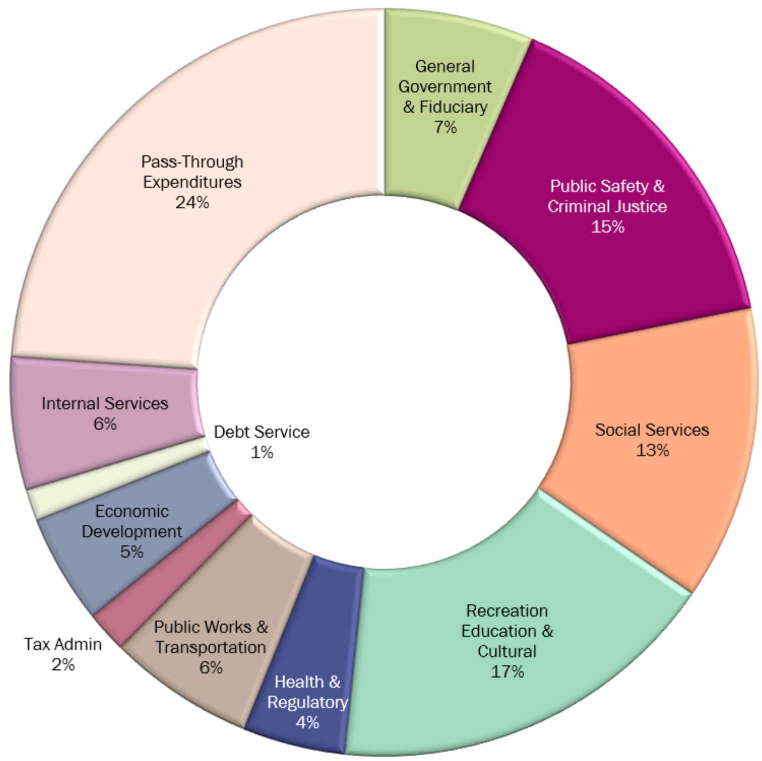
REVENUES AND OTHER SOURCES OF FUNDS	2024 ACTUALS (MILLIONS)	2025 FINAL BUDGET (MILLIONS)	2026 ADOPTED BUDGET (MILLIONS)
Property Taxes & Related	$351.0	$355.1	$401.1
Sales and Other Taxes	232.1	251.2	269.9
Grants and Contracts	298.5	333.8	320.5
Fees for Services	97.9	94.2	95.9
Other Revenues	152.9	120.4	110.8
Inter/Intra-Fund Transfers	169.9	205.6	208.7
Pass-Through Revenue	425.6	498.3	509.7
Total Revenues:	**$1,728.0**	**$1,858.6**	**$1,916.5**
Beginning Fund or Cash Balance	622.9	532.7	651.2
Total Revenues & Fund Balance:	**$2,350.9**	**$2,391.3**	**$2,567.8**
Other Financing Sources	34.7	185.0	45.4
Total Sources of Funds:	**$2,385.5**	**$2,576.3**	**$2,613.1**

Budget Overview:

Government-wide Uses of Funds — by Service Function

The services and facilities provided to Salt Lake County residents by their county government can be logically grouped into different functional categories based on the nature of the facility or service provided.

2026 ADOPTED BUDGET: GOVERNMENT-WIDE USES OF FUNDS - BY SERVICE FUNCTION
$2,130.8 MILLION



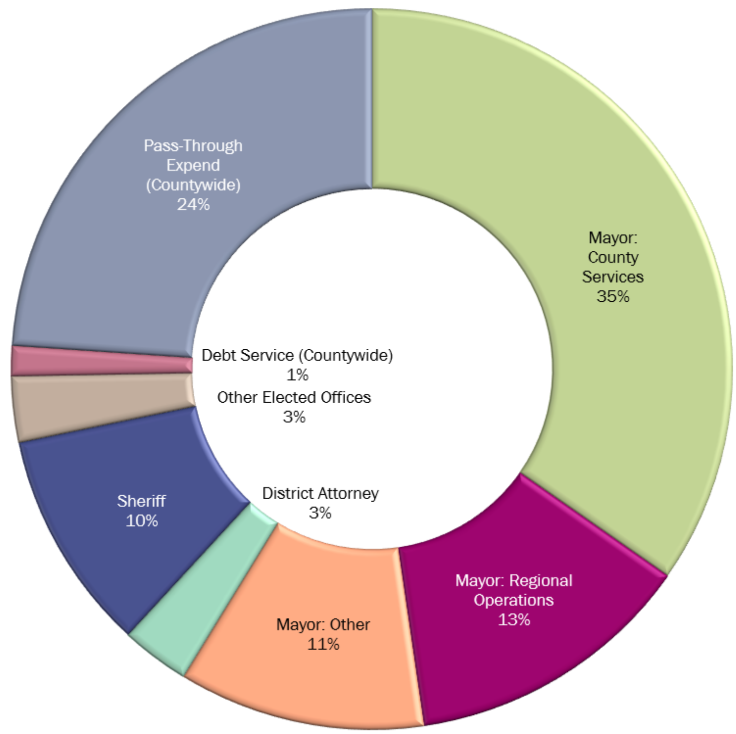
EXPENDITURES AND OTHER USES OF FUNDS	2024 ACTUALS (MILLIONS)	2025 FINAL BUDGET (MILLIONS)	2026 ADOPTED BUDGET (MILLIONS)
General Government & Fiduciary	$166.1	$123.3	$138.3
Public Safety/Criminal Justice	292.2	303.0	326.6
Social Services	228.3	288.3	272.2
Recreation Education & Cultural	250.0	369.6	364.1
Health & Regulatory	86.7	92.2	94.8
Public Works & Transportation	142.9	133.6	134.2
Tax Administration	35.9	38.1	38.5
Economic Development	63.3	102.7	101.2
Debt Service	41.8	57.0	28.7
Internal Services	100.9	122.1	122.5
Pass-Through Expenditures	425.6	498.3	509.7
Total Uses of Funds:	**$1,833.8**	**$2,128.2**	**$2,130.8**

Budget Overview:

Government-wide Uses of Funds — By Elected Office and Countywide Activities

The chart below illustrates the same total appropriations from page 13, but divided up by elected official instead of according to usage function.

2026 ADOPTED BUDGET: GOVERNMENT-WIDE
USES OF FUNDS - BY ELECTED OFFICE
$2,130.8 MILLION



EXPENDITURES AND OTHER USES OF FUNDS	2024 ACTUALS (MILLIONS)	2025 FINAL BUDGET (MILLIONS)	2026 ADOPTED BUDGET (MILLIONS)
Assessor	$17.9	$19.1	$19.5
Auditor	5.5	5.3	5.4
Clerk	9.3	9.5	11.4
County Council	5.2	5.4	5.4
District Attorney	60.5	61.1	65.6
Justice Courts	1.5	1.6	1.7
Mayor: County Services	559.1	740.8	739.7
Mayor: Regional Operations	240.9	293.4	276.0
Mayor: Other	233.6	220.6	235.7
Recorder	6.5	6.9	7.0
Sheriff	189.8	194.9	211.0
Surveyor	4.0	4.5	4.3
Treasurer	8.0	8.7	8.8
Debt Service (Countywide)	41.8	43.2	28.7
Pass-Through Expend (Countywide)	425.6	498.3	509.7
Total Expenditures:	**$1,809.4**	**$2,113.4**	**$2,129.8**
Other Financing Uses*	24.5	14.8	1.0
Total Uses of Funds:	**$1,833.8**	**$2,128.2**	**$2,130.8**

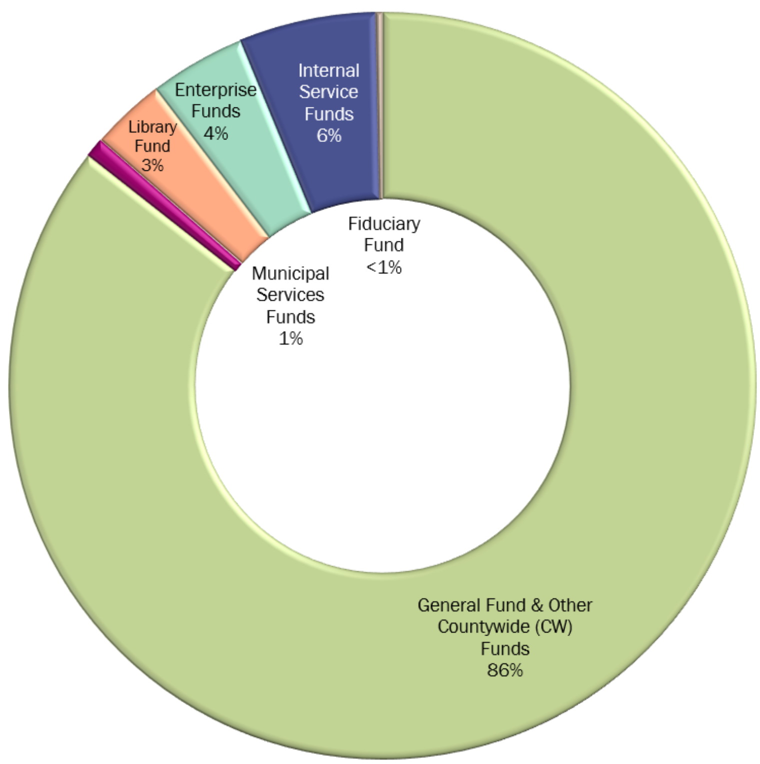
**Mayor - Regional Operations*

Budget Overview:

Government-wide Uses of Funds — By Legally Segregated Basis

Salt Lake County government manages over 50 separate funds, making its budget one of the more complex budgets in the region. Funds are established either by state statute or to further management objectives. Statutorily required funds typically reflect revenues authorized for a specific purpose, or the need to segregate funds where different taxpayers contribute to different services. For example, the General Fund cannot be used to solve budget shortfalls in the Library or Municipal Services funds, nor can Library funds be transferred to the General Fund, because these funds draw from different taxpayer bases. Consequently, another useful way to view the budget is by segregated revenue use. The chart below presents the same total appropriations from page 13, reorganized by segregated revenue use rather than by service function, with General Fund & Other Countywide (CW) Funds being by far the largest category. Pages 16–20 further illustrate spending by type of service delivered to residents in these different taxpayer or revenue bases.

2026 ADOPTED BUDGET: GOVERNMENT-WIDE USES OF FUNDS - LEGALLY SEGREGATED BASIS
$2,130.8 MILLION



USES OF FUNDS	2024 ACTUALS (MILLIONS)	2025 FINAL BUDGET (MILLIONS)	2026 ADOPTED BUDGET (MILLIONS)
General Fund & Other CW Funds	$1,573.7	$1,817.3	$1,823.7
Municipal Services Funds	14.1	21.5	17.8
Library Fund	54.3	73.8	68.7
Enterprise Funds	80.9	81.2	88.7
Internal Service Funds	105.9	128.2	125.7
Fiduciary Fund	4.9	6.2	6.2
Total Uses of Funds:	**$1,833.8**	**$2,128.2**	**$2,130.8**

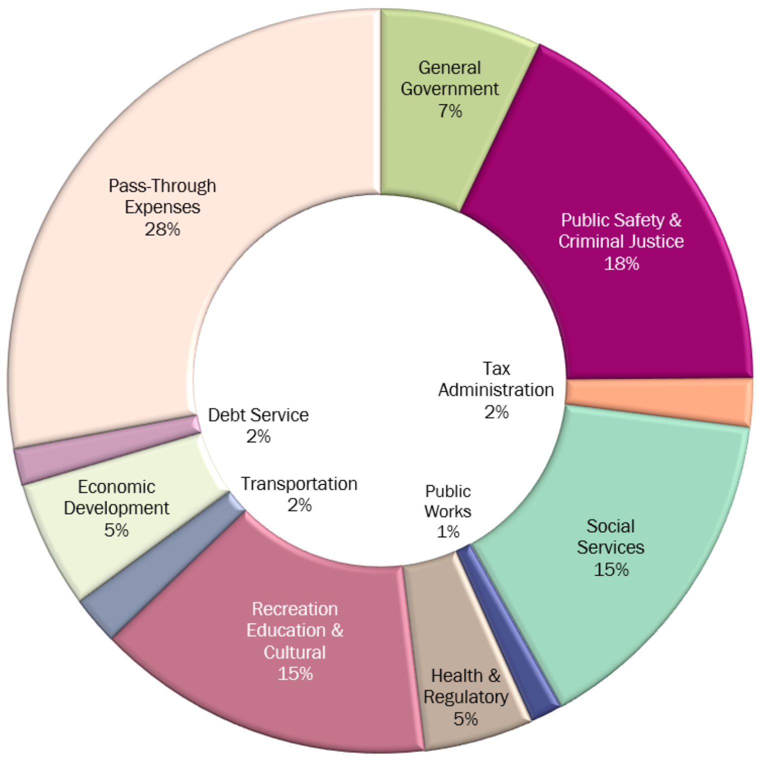
Budget Overview: General Fund & Other County-wide Funds

Uses of Funds

The General Fund and other county-wide funds account for functions and services provided on a countywide basis. Subdivisions within this category can often be linked with a fund other than the General Fund, but they share the common purpose of providing services on a countywide basis.

2026 ADOPTED BUDGET: GENERAL FUND & OTHER CW FUNDS - USES OF FUNDS

$1,823.7 MILLION



USES OF FUNDS	2024 ACTUALS (MILLIONS)	2025 FINAL BUDGET (MILLIONS)	2026 ADOPTED BUDGET (MILLIONS)
General Government	$156.2	$110.8	$128.8
Public Safety & Criminal Justice	290.7	301.4	325.0
Tax Administration	35.9	38.1	38.5
Social Services	228.3	288.3	272.2
Public Works	12.1	28.1	25.6
Health & Regulatory	80.8	85.1	86.8
Recreation Education & Cultural	170.6	272.2	268.6
Transportation	69.5	38.1	38.9
Economic Development	62.3	100.0	101.1
Debt Service	41.8	57.0	28.7
Pass-Through Expenses	425.6	498.3	509.7
Totals:	**$1,573.7**	**$1,817.3**	**$1,823.7**

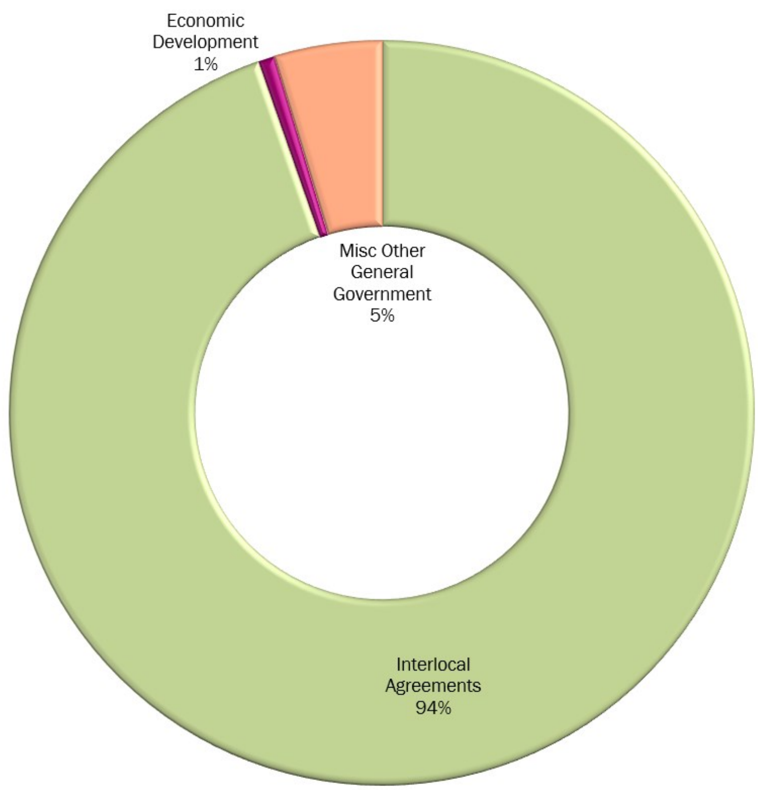
Budget Overview:

Municipal Services Funds

Uses of Funds

The county's contract with the Greater Salt Lake Municipal Services District to provide certain city-type municipal services such as business licensing, building permits, and code enforcement on the county's behalf, as well as certain community development and administrative services, are accounted for in this Municipal Services Funds category. Certain municipal animal control, public works, and justice court costs are accounted for in the county's Public Works & Municipal Services Enterprise Fund (see page 22).

2026 ADOPTED BUDGET: MUNICIPAL SERVICES FUNDS - USES OF FUNDS
$17.8 MILLION

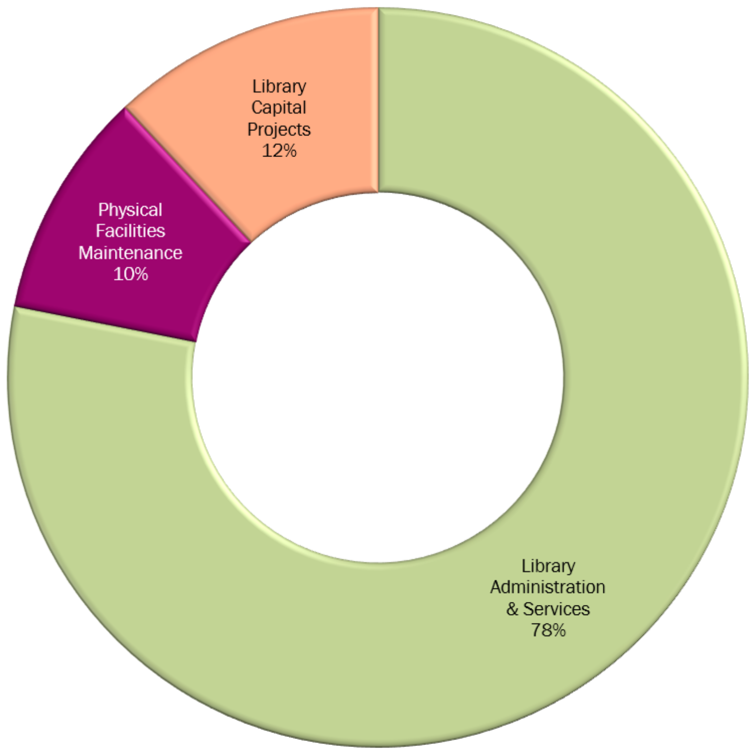


USES OF FUNDS	2024 ACTUALS (MILLIONS)	2025 FINAL BUDGET (MILLIONS)	2026 ADOPTED BUDGET (MILLIONS)
Interlocal Agreements	$12.3	$18.0	$16.9
Economic Development	1.0	2.7	0.1
Misc Other General Government	0.8	0.8	0.8
Totals:	**$14.1**	**$21.5**	**$17.8**

Budget Overview:
Library Fund
Uses of Funds

The county's Library Fund provides community library facilities and services for the unincorporated county and all of the municipalities within the county, with the exceptions of Salt Lake City and Murray City, which each have their own library systems.

2026 ADOPTED BUDGET:
LIBRARY FUND - USES OF FUNDS
$68.7 MILLION



USES OF FUNDS	2024 ACTUALS (MILLIONS)	2025 FINAL BUDGET (MILLIONS)	2026 ADOPTED BUDGET (MILLIONS)
Library Administration & Services	$49.0	$64.8	$53.6
Physical Facilities Maintenance	3.5	4.3	6.8
Library Capital Projects	1.8	4.7	8.2
Totals:	**$54.3**	**$73.8**	**$68.7**

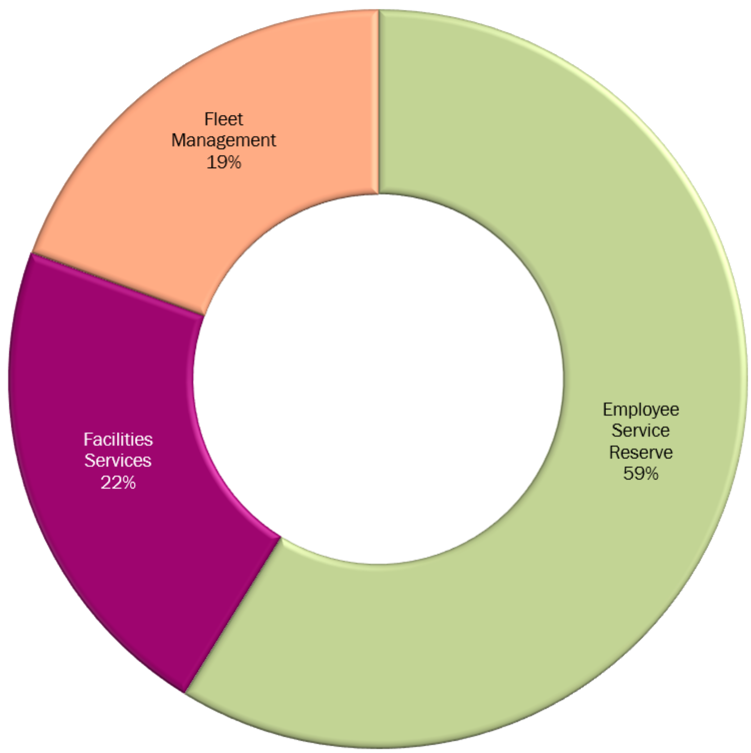
BUDGET OVERVIEW:

INTERNAL SERVICE FUNDS

Internal service funds are established to provide certain support services to county departments and divisions. The Internal Service Funds category is comprised of the Employee Services Reserve Fund, Facilities Services Fund, and Fleet Management Fund. The Employee Services Reserve Fund accounts for the revenues and expenses relating to employee fringe benefits and benefits that are required by law to be provided to eligible county employees. The primary funding source for this fund is direct charges to county organizations for the cost of providing employee benefits programs. The Facilities Services Fund accounts for the revenues and expenses relating to operation and maintenance of county owned facilities. The Fleet Management Fund accounts for the revenues and expenses relating to acquisition, maintenance, and operation of vehicles provided to county organizations.

USES OF FUNDS

2026 ADOPTED BUDGET:
INTERNAL SERVICE FUNDS - USES OF FUNDS
$125.7 MILLION



USES OF FUNDS	2024 ACTUALS (MILLIONS)	2025 FINAL BUDGET (MILLIONS)	2026 ADOPTED BUDGET (MILLIONS)
Employee Service Reserve	$65.1	$73.9	$73.9
Facilities Services	19.7	25.8	27.4
Fleet Management	21.1	28.6	24.4
Totals:	**$105.9**	**$128.2**	**$125.7**

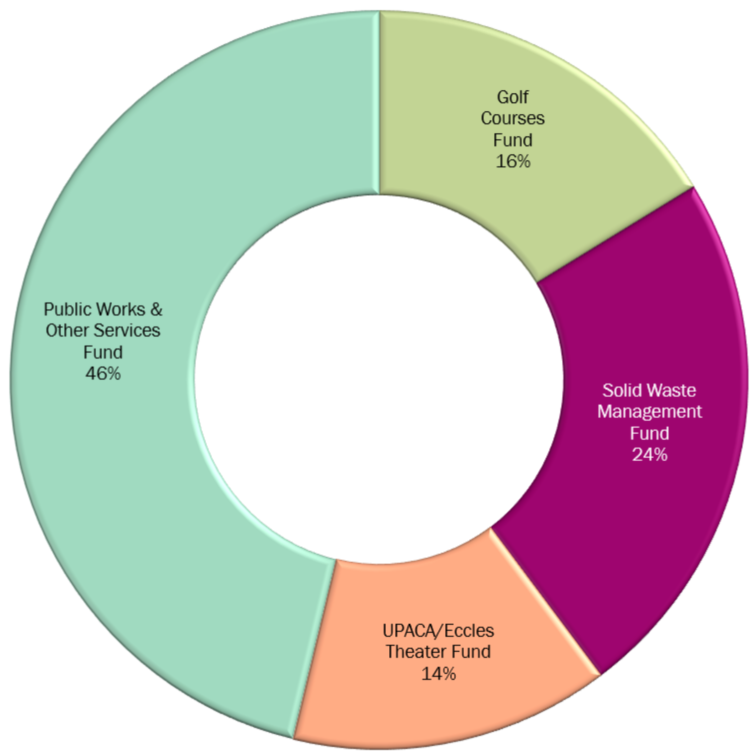
Budget Overview:

Enterprise Funds

Uses of Funds

The county uses enterprise funds to account for operations that are financed and operated in a manner similar to private business enterprises. Unlike most governmental activities, enterprise funds generally operate on a self-supporting basis, relying on charges for services provided to customers to finance their operations rather than General Fund tax revenues.

2026 ADOPTED BUDGET:
ENTERPRISE FUNDS - USES OF FUNDS
$88.7 MILLION



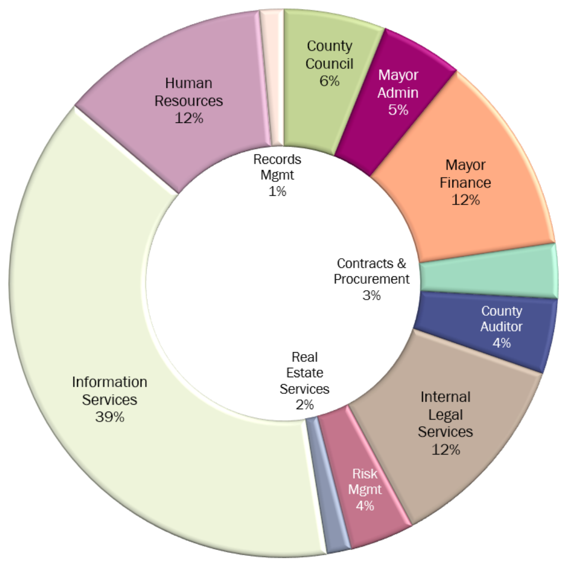
USES OF FUNDS	2024 ACTUALS (MILLIONS)	2025 FINAL BUDGET (MILLIONS)	2026 ADOPTED BUDGET (MILLIONS)
Golf Courses Fund	$11.6	$12.0	$14.4
Solid Waste Management Fund	18.4	20.6	20.9
UPACA/Eccles Theater Fund	13.5	11.6	12.4
Public Works & Other Svcs Fund	37.3	36.9	41.0
Totals:	**$80.9**	**$81.2**	**$88.7**

BUDGET OVERVIEW:

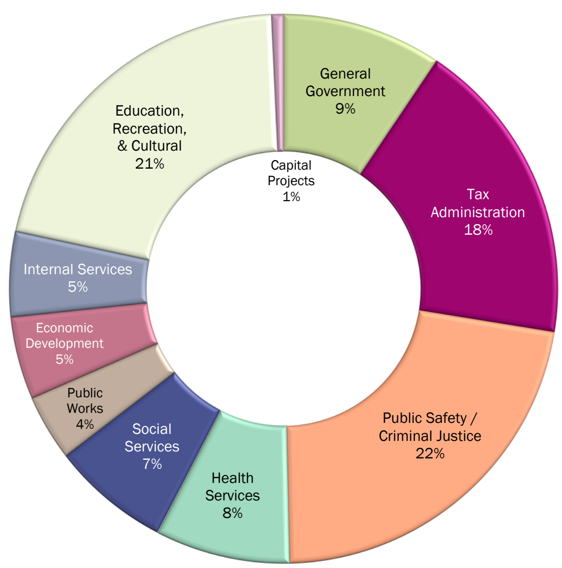
ADMINISTRATIVE OVERHEAD & OTHER INDIRECT COSTS

Certain county administrative departments provide essential services to other county departments. The costs associated with these services are internally allocated to the other county departments as administrative overhead. Allocating administrative overhead costs to departments that primarily serve the unincorporated county and the county library system avoids double-taxation of taxpayers who receive these same services from their city governments. Allocating overhead costs also provides more accurate cost information for grants and contracts, as well as for the services the county provides its citizens.

2026 ADOPTED BUDGET:
SOURCES OF OVERHEAD COSTS
BY DEPARTMENT PROVIDING SERVICES
$53.3 MILLION



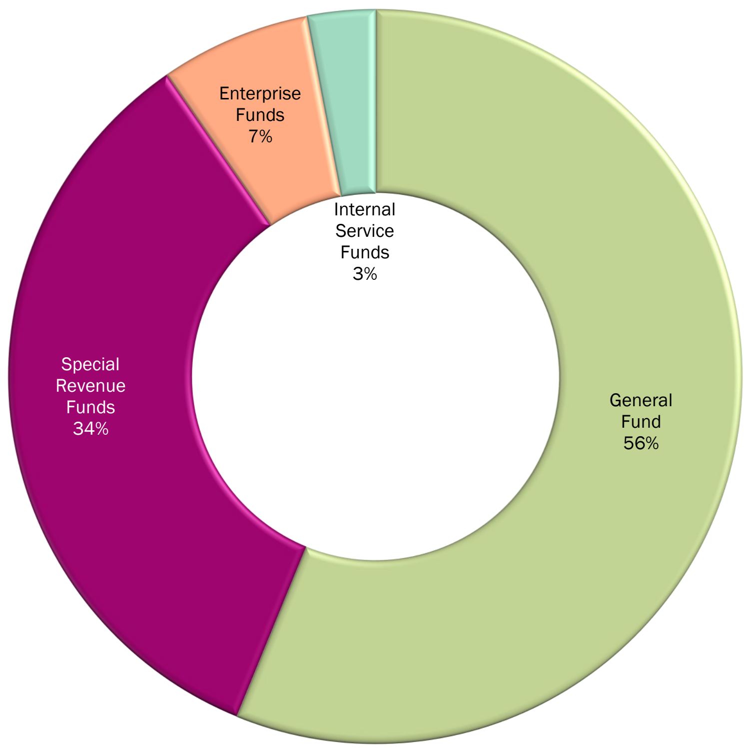
2026 ADOPTED BUDGET:
ALLOCATED OVERHEAD COSTS
BY FUNCTIONAL CATEGORY
$53.3 MILLION



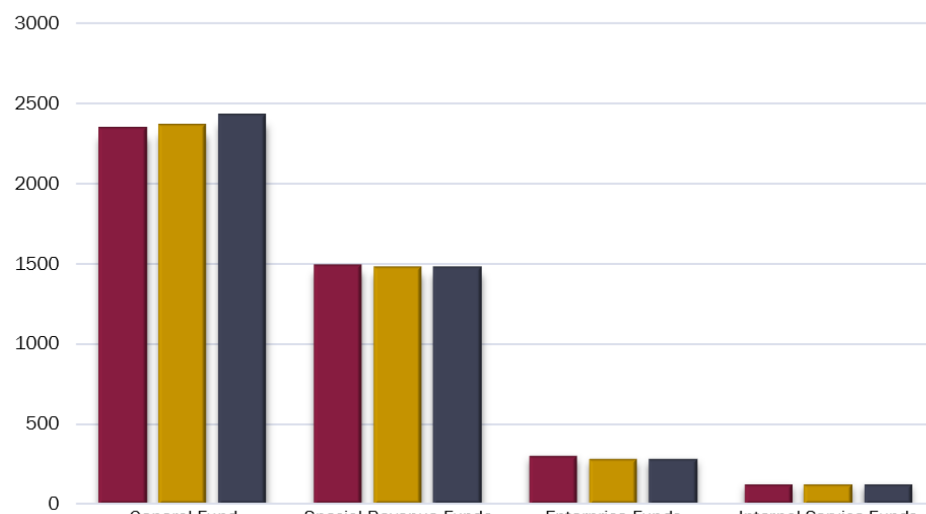
Budget Overview:

Full-time Equivalent Employees

2026 ADOPTED BUDGET:
FULL-TIME EMPLOYEES BY FUND TYPE
4,339 FTEs



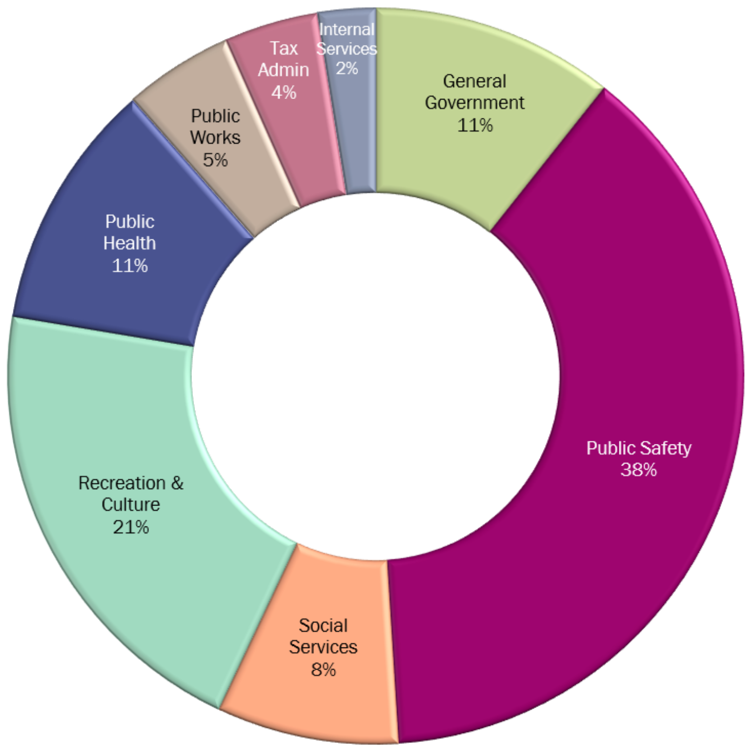
FULL-TIME EMPLOYEES BY FUND TYPE



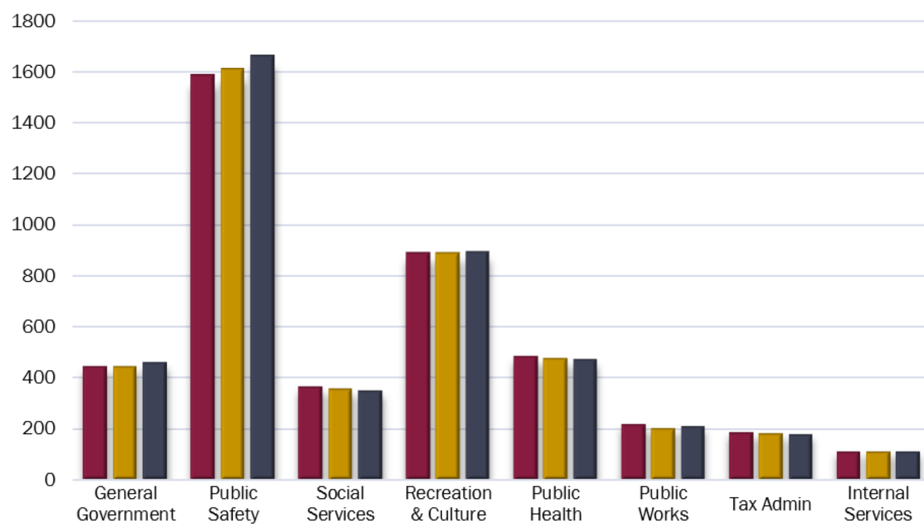
	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds
2024	2355	1501	305	130
2025	2372	1487	289	130
2026	2438	1484	287	131

Budget Overview:
Full-time Equivalent Employees *(cont.)*

2026 ADOPTED BUDGET:
FULL-TIME EMPLOYEES BY FUNCTION
4,339 FTEs



FULL-TIME EMPLOYEES BY FUNCTION



	General Government	Public Safety	Social Services	Recreation & Culture	Public Health	Public Works	Tax Admin	Internal Services
2024	446	1587	365	892	483	219	187	112
2025	445	1611	358	890	479	203	183	110
2026	463	1663	348	894	474	209	179	110

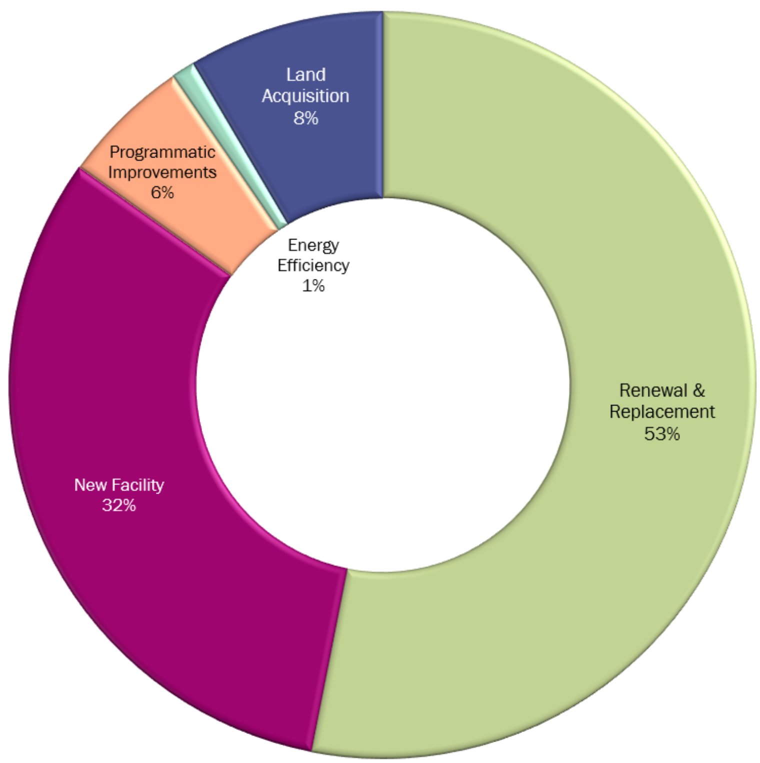
Budget Overview:

Capital Projects

Salt Lake County continually strives to provide its citizens with cost-effective state-of-the-art facilities that enhance the communities where they live. The county also promotes energy conservation and green environmental standards for all capital projects. Capital projects in Salt Lake County include buildings, parks, open space improvements, a broad network of county roads, as well as an extensive bridge, viaduct, and flood control infrastructure located throughout the county.

The county generally strives to follow the highest Leadership in Energy and Environmental Design (LEED) standards, to make county facilities as energy efficient and environmentally friendly as possible.

2026 ADOPTED BUDGET:
CAPITAL EXPENDITURES BY PROJECT TYPE
$279.7 MILLION



The 2026 Budget includes the following major new and ongoing capital projects:

- **Larry H. & Gail Miller Arts Center** – In addition to the $25 million donation from the Miller Family Foundation for this new performing and visual arts center located in South Jordan, there is $81.5 million in the 2026 Adopted Budget for the design and construction of this facility.

BUDGET OVERVIEW:
CAPITAL PROJECTS *(CONT.)*

- **Salt Palace Convention Center Revitalization Project** – This extensive facility modernization project is being undertaken as part of the recently-created Sports, Entertainment, Culture and Convention (SECC) district, which provides a funding mechanism for the various projects within the district and has several public and private partners involved in the SECC district, including the county, Salt Lake City, the state of Utah, and private partners. The 2026 Adopted Budget includes $2 million for this project, with additional budgeted county funds pending. There is also $29.2 million budgeted for ongoing Salt Palace capital improvements in the 2026 Adopted Budget, most of which will be rolled into the Salt Palace Convention Center Revitalization Project.
- **New County Government Office Facility** – The 2026 Adopted Budget includes $2.2 million for design work for the new county government office facility located in Midvale, with additional 2026 county funds pending to complete the design work and proceed with remodeling and adaptation of the existing building to prepare it for county government office use.

In addition to these major projects, the county is funding numerous other capital projects in 2026:

Projects funded by bond proceeds include:

- $3.83M—Library buildings and improvements
- $0.97M—Trails, parks & recreation facilities and improvements
- $0.44M—Household hazardous waste facility

Projects funded by other sources include:

- $24.86M—Trails, parks & recreation facilities and improvements
- $23.09M—Trailheads and alternative transportation
- $14.43M—Flood control projects
- $14.12M—Jail maintenance and security improvements
- $10.33M—Senior centers remodel
- $8.20M—Library buildings and improvements
- $7.68M—Transportation corridor preservation
- $2.68M—Energy management related projects

New Larry H. & Gail Miller Arts Center Project Rendering

BUDGET OVERVIEW:

COUNTY DEBT & DEBT SERVICE

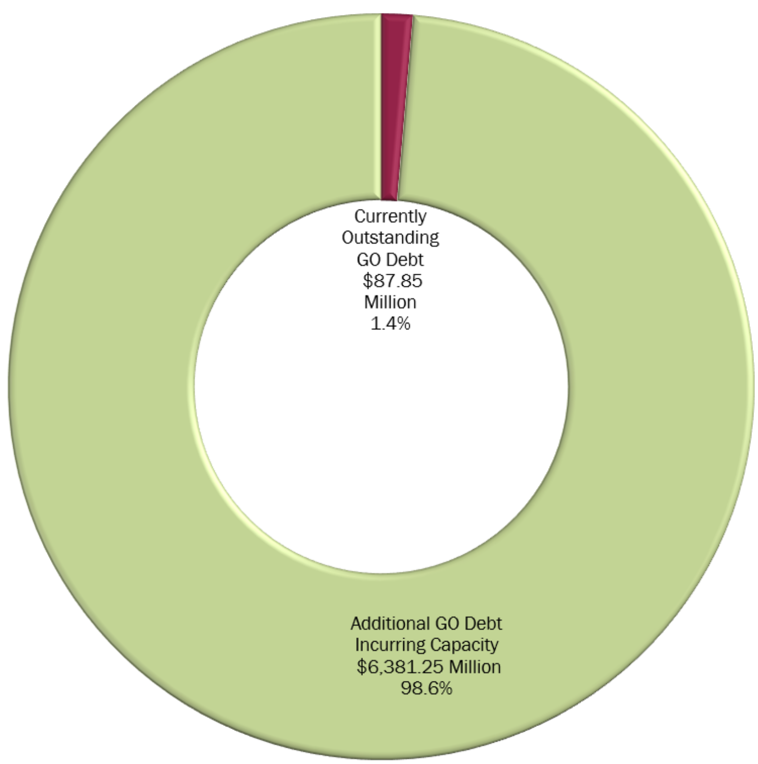
Bonds are a way of borrowing money for the county. The bond promises payment of the original investment plus interest by a specific date or dates in the future. Salt Lake County utilizes five primary categories of bond debt:

- General Obligation (GO) Bonds
- Lease Revenue Bonds held in the Municipal Building Authority (MBA)
- Sales Tax Revenue/TRCC Bonds
- Transportation Tax Revenue Bonds
- Excise Tax Road Revenue Bonds

Legally, Salt Lake County could issue general obligation debt up to about $6.38 billion, which is 2% of the $323.46 billion adjusted fair market value of taxable property in the county. Given all sources of current debt in the county, the county is well below reaching its statutory limit. Currently, the county has total outstanding GO debt of approximately $87.85 million.

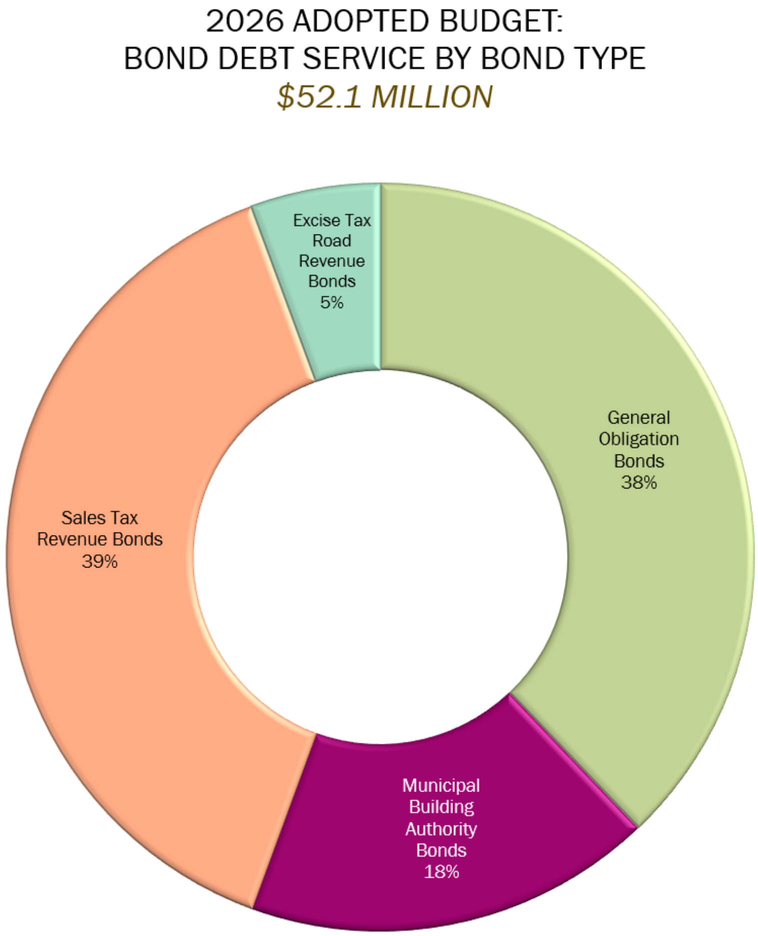
Salt Lake County currently utilizes about 1.4% of its legally permitted GO debt capacity.

CURRENT GENERAL OBLIGATION DEBT UTILIZATION

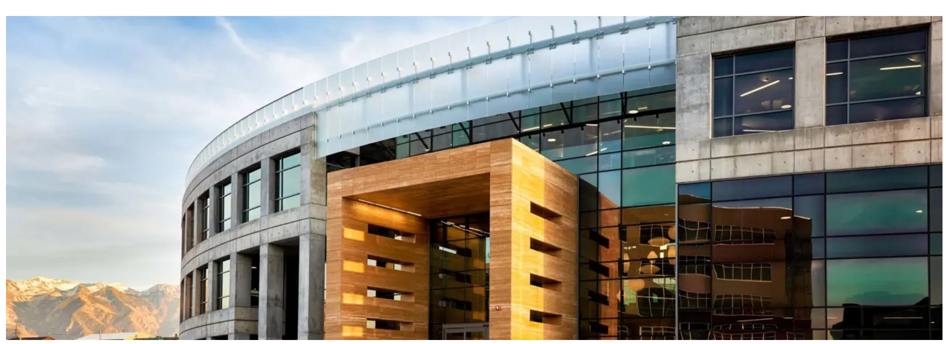


Budget Overview:

County Debt & Debt Service *(cont.)*



BOND TYPE	INTEREST	PRINCIPAL	TOTAL
General Obligation Bonds	$2.3	$17.4	$19.7
Municipal Bldg Authority Bonds	2.7	6.6	9.2
Sales Tax Revenue Bonds	8.5	11.7	20.2
Excise Tax Road Revenue Bonds	0.9	2.1	2.9
Totals:	**$14.3**	**$37.8**	**$52.1**

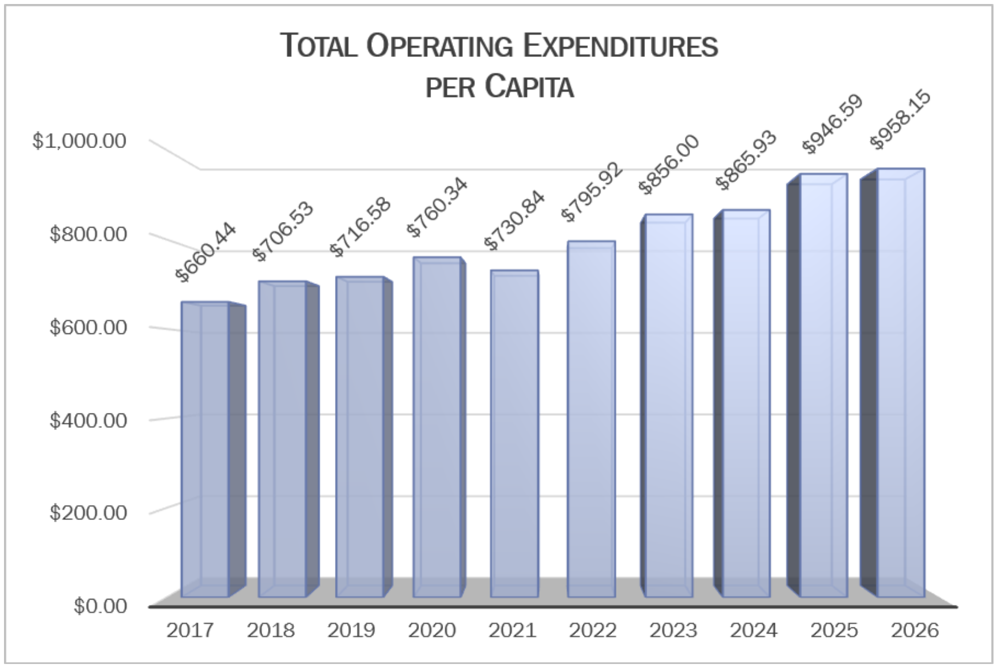


New County Government Office Facility in Midvale

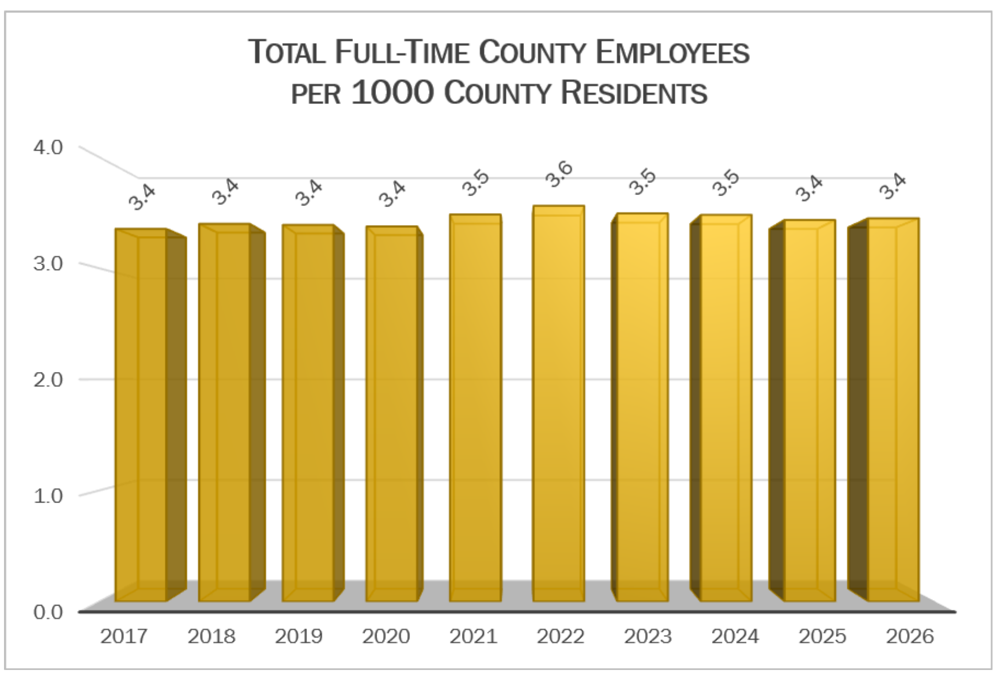
Statistical Indicators:

Operating Expenditures Per Capita & Full-time Employees Per 1000 County Residents

Total operating expenditures per capita reflect actual expenditures for 2017–2024 and budgeted figures for 2025–2026, with all data unadjusted for inflation. When comparing budgeted figures to actual expenditures in this chart, note that budgeted amounts are typically higher due to the statutory mandate prohibiting expenditures from exceeding the annual budget.



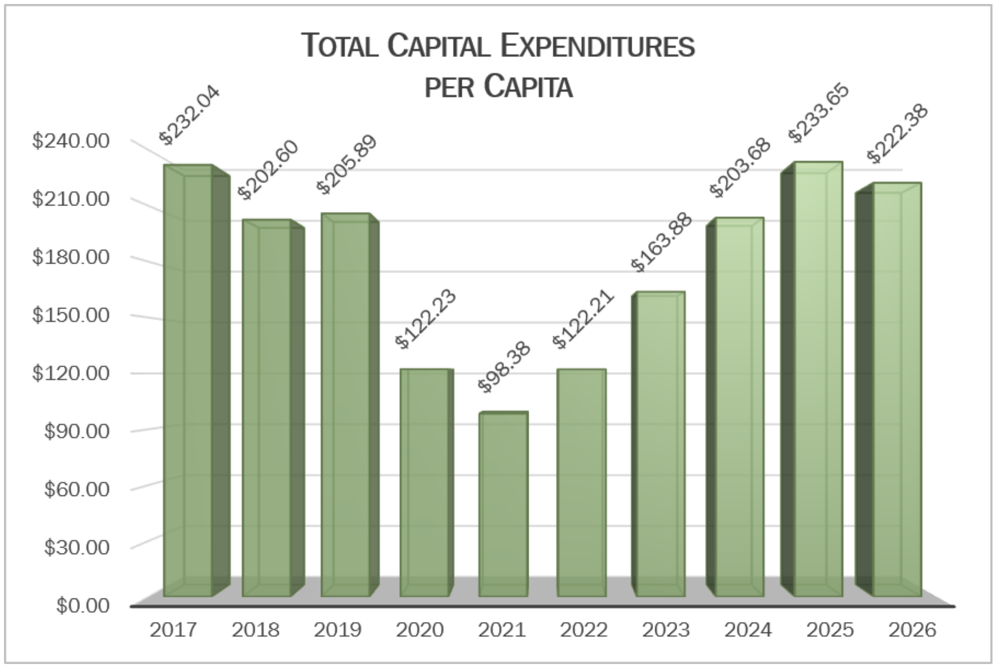
The ratio of full-time county employees to county residents has remained fairly constant over the past 10 years.



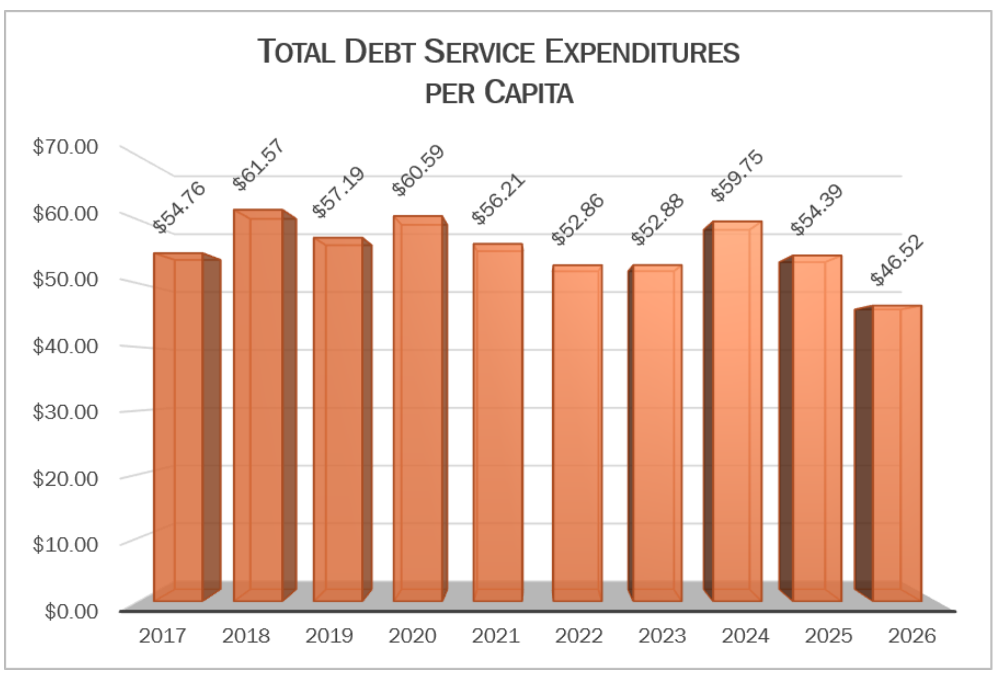
Statistical Indicators:

Capital Expenditures Per Capita & Debt Service Expenditures Per Capita

Capital expenditures can vary significantly from year to year as capital projects are completed and new capital projects are undertaken. The capital expenditures per capita in this chart are all based on budgeted capital expenditures. Capital projects often span more than one year and are budgeted in their entirety up front, with the remaining portions of capital projects in process re-budgeted in the ensuing years until they are completed. Capital project activity was severely curtailed during the COVID-19 pandemic, resulting in a significant decline in capital expenditures per capita from 2020–2023.



Total debt service expenditures per capita for the years 2017–2024 reflect actual expenditures, while 2025 and 2026 debt service expenditures per capita are based on budgeted expenditures.



GLOSSARY

Appropriation: An authorization by the County Council to spend up to a specified dollar amount for an approved project or program during any given fiscal period.

Bond: An interest-bearing certificate of indebtedness sold by the county as a means of borrowing funds. The bond promises payment of the original investment plus interest by a specified date or dates in the future. Bonds typically involve long-term indebtedness to pay for capital projects.

Bond Rating: An evaluation of the creditworthiness of a government entity, and of its ability to repay its debt on schedule. Bond ratings are issued by private rating agencies such as Standard & Poor's, Moody's Investor Services, and Fitch Ratings, and are based on factors such as the amount of debt incurred and the economic and demographic characteristics of the borrowing government, and financial management practices. The higher the rating, the lower the interest costs for bonds issued. "AAA" or "Aaa" are the highest ratings issued by bond rating agencies.

Budget: A plan for financial operations for a fiscal period, embodying estimates for proposed expenditures and the means of financing the expenditures.

Capital Asset: Assets of a durable nature, which are intended to be held or used long-term, and which may be depreciated over time. Examples of capital assets include land, land improvements, buildings, infrastructure, machinery, furniture, and other equipment.

Capital Project: Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Projects are also called capital improvements.

County Option Sales and Use Tax: The rate is one quarter of one percent, and has been enacted by all counties in Utah except Emery, Kane, and Millard. Where enacted, the tax applies to the same transactions as the state sales & use tax.

Consumer Price Index (CPI): Any one of a set of nationwide and regional price level indicators that are published by the U.S. Department of Labor's Bureau of Labor Statistics. The CPI is constructed using the prices of a representative "market-basket" of goods and services. Changes in the CPI over time are used to determine the average inflation rate for that period of time.

Employee Service Reserve Fund: The fund utilized to manage county employee benefits such as health insurance and retirement plans.

Enterprise Fund: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises.

Full-Time Equivalent (FTE): Represents the hours worked by one employee on a full-time basis. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees.

Fund Balance: The governmental account that serves the functional equivalent to the owner's equity account in profit-seeking entities. An available balance in this account is the cumulative result of funding sources exceeding uses over time. Bond rating agencies use Fund Balance levels as a means of evaluating a government's ability to cover unanticipated shortfalls in revenue projections or emergency expenditures that arise during the year.

GLOSSARY
(CONT.)

General Fund: The primary operating fund of the county, used to account for all county revenues not designated for a special purpose.

General Obligation Bond: A General Obligation (GO) bond is a type of bond that is backed by the full faith, credit, and taxing power of the government.

Internal Service Fund: Internal Service funds are used to account for the financing of goods or services provided by one organization to another county organization on a cost reimbursement basis.

LEED (Leadership in Energy and Environmental Design): A nationally recognized, non-regulatory approach that has been shown to result in quantifiable low impact development. Low Impact development is assumed to benefit both the environment and the local economy.

Local Option Sales and Use Tax: The local option sales and use rate is one percent. This local tax applies to the same transactions as the state sales and use tax laws. All counties and municipalities have enacted this tax. For counties, this tax applies to taxable sales occurring in the unincorporated county only.

Municipal Building Authority (MBA): An organizational entity that is closely related to the county and that is created for the purpose of financing the construction of certain county facilities through the issuance of Municipal Building Authority Lease Revenue Bonds.

Organization (Org): A budget level unit for appropriation controls that represents a basic functional division of county government.

Per Capita: Per person (literally, “per head”). The ratio of a data measure (e.g. total operating expenditures) divided by the total population, yielding the amount of that data measure per person (e.g. total operating expenditures per person, or per capita).

Special Revenue Fund: A fund established to account for special taxes or other revenues required by law or contractual agreement to be used only for specified purposes and which therefore must be kept separate from other county monies.

Structural Balance: When a government entity's budgeted ongoing sources of funds are equal to its budgeted ongoing uses of funds, that entity's budget is said to be in structural balance. When budgeted ongoing sources of funds are less than budgeted ongoing uses of funds, a structural deficit occurs, and when budgeted ongoing sources of funds exceed budgeted ongoing uses of funds, a structural surplus occurs. A balanced budget differs from a structurally balanced budget in that a balanced budget doesn’t consider whether the budgeted sources and uses of funds are one-time funds, while a structurally balanced budget requires ongoing sources of funds to equal ongoing uses of funds.

TRCC: Tourism, Recreation, Cultural, and Convention Fund. The TRCC Fund is a special revenue fund that receives and accounts for specific sales tax revenues which are legally designated for those purposes.

Zoo, Arts, and Parks (ZAP): Refers to a sales and use tax dedicated for funding zoological, arts, and parks projects, and to the county special revenue fund that manages and accounts for these dedicated sales and use tax revenues.

Want to Know More?

- *Do you have other questions about the county's budget?*
- *Is this report useful to you?*
- *Do you believe it should include different or additional information?*

We would like to hear from you! To ask questions about Salt Lake County's budget, or to leave feedback about this report, please contact:

Salt Lake County Mayor's Financial Administration
Budget & Planning Division
2001 South State Street, Suite N4-200
PO Box 144575
Salt Lake City, UT 84114-4575
(385) 468-7070
MFABudget@saltlakecounty.gov

This **2026 Budget In Brief** is also available at the following county website:

https://www.saltlakecounty.gov/finance/budget/budget-documents/

Riverbend Golf Course