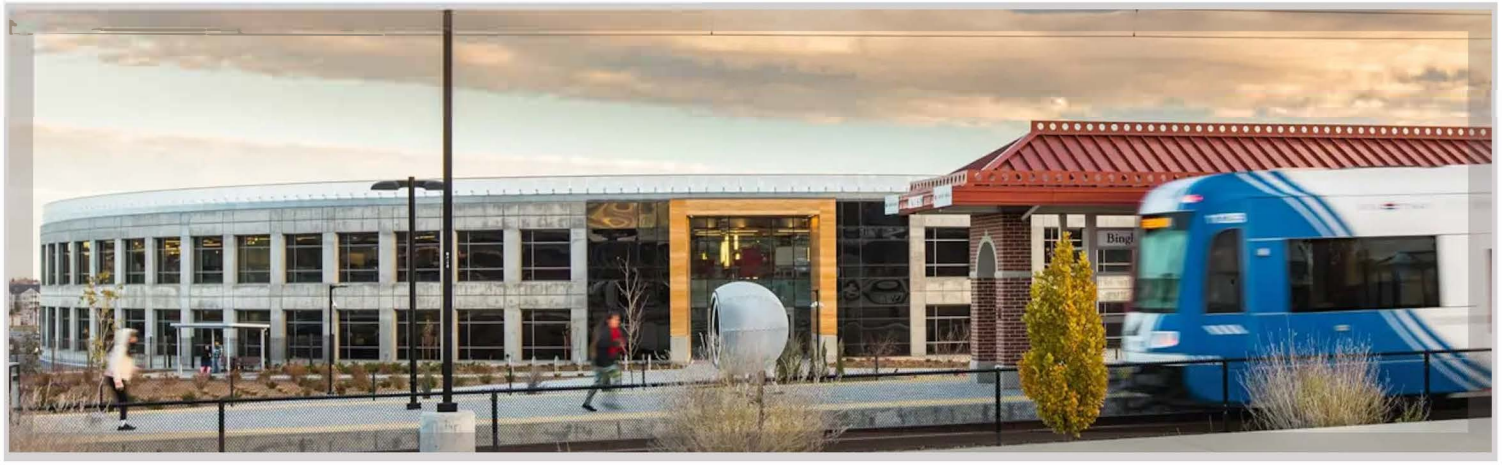
2027

Salt Lake County Proposed Budget

October 20, 2026

Mayor Jenny Wilson



SALT LAKE COUNTY

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Salt Lake County

Fund Summary - Governmental and Other

2027 Mayor Proposed Budget

Fund Type / Fund	Beginning Fund Balance	Unrestrict/ (Restrict)	Tax Rate	Tax Revenue	Other Revenue	Transfers In / Other Sources	Total Available	Budget	Transfers Out /Other Uses	Ending Fund Balance
Tax Funds - Countywide	**237,348,003**	**(37,635,120)**	**0.1503%**	**316,971,998**	**390,423,339**	**41,835,261**	**948,943,481**	**771,580,557**	**55,997,391**	**121,365,533**
110 - General Fund	117,200,000	(37,635,120)	0.1206%	254,430,249	326,703,727	38,864,278	699,563,134	557,008,288	53,342,398	89,212,448
115 - Governmental Immunity Fund	4,170,000	-	0.0010%	2,062,592	1,237,753	-	7,470,345	3,946,523	-	3,523,822
250 - Flood Control Fund	9,300,000	-	0.0045%	9,485,290	2,206,730	-	20,992,020	19,887,233	47,623	1,057,164
370 - Health Fund	17,000,000	-	0.0089%	18,764,322	50,545,019	-	86,309,341	75,320,789	-	10,988,552
390 - Planetarium Fund	2,940,000	-	0.0009%	1,869,507	5,308,104	2,970,983	13,088,594	9,759,885	-	3,328,709
410 - Bond Debt Service	2,738,003	-	0.0085%	17,925,000	1,298,150	-	21,961,153	19,719,490	-	2,241,663
450 - Capital Improvements Fund	84,000,000	-	0.0059%	12,435,038	3,123,856	-	99,558,894	85,938,349	2,607,370	11,013,175
Tax Funds - Other	**46,050,000**	**-**	**0.0406%**	**60,344,264**	**21,983,845**	**-**	**128,378,109**	**83,400,547**	**7,425,691**	**37,551,871**
232 - Gov Immunity-Unincorp Fund	2,720,000	-	0.0000%	0	860	-	2,720,860	175,000	-	2,545,860
235 - Unincorp Municipal Service Fnd	3,030,000	-		-	16,536,841	-	19,566,841	17,524,096	-	2,042,745
360 - Library Fund	40,300,000	-	0.0406%	60,344,264	5,446,144	-	106,090,408	65,701,451	7,425,691	32,963,266
Tax Administration Funds	**3,750,000**	**-**	**0.0159%**	**36,138,524**	**6,023,056**	**900,000**	**46,811,580**	**44,579,405**	**-**	**2,232,175**
340 - Tax Administration Levy	3,750,000	-	0.0159%	36,138,524	6,023,056	900,000	46,811,580	44,579,405	-	2,232,175
Other Governmental Funds	**342,657,000**	**7,775,077**		**-**	**1,029,718,621**	**1,406,163,091**	**2,786,313,789**	**2,357,718,569**	**97,801,059**	**330,794,161**
120 - Grant Programs Fund	7,200,000	-		-	192,552,159	42,467,000	242,219,159	242,164,464	-	54,695
121 - Opioid Treatment & Prevention	29,900,000	-		-	6,860,452	-	36,760,452	11,404,759	-	25,355,693
125 - Econ Dev & Community Resources	7,502,000	-		-	34,782,067	-	42,284,067	36,714,410	-	5,569,657
130 - Transportation Preservation	100,705,000	-		-	577,745,200	-	678,450,200	575,129,994	34,012,036	69,308,170
180 - Rampton Salt Palace Conv Ctr	16,479,000	-		-	8,571,046	3,870,048	28,920,094	19,282,844	-	9,637,250
181 - Trcc:Tourism,Rec,Cultrl,Conven	13,255,000	-		-	78,069,182	-	91,324,182	28,681,917	52,725,126	9,917,139
182 - Mountain America Expo Center	4,200,000	-		-	6,745,478	5,635,367	16,580,845	13,657,922	-	2,922,923
185 - SLCO Arts and Culture Fund	4,900,000	1,275,077		-	5,011,367	13,969,951	25,156,395	21,918,918	-	3,237,477
186 - Equestrian Park Fund	2,050,000	-		-	-	-	2,050,000	14,256	-	2,035,744
280 - Open Space Fund	18,400,000	-		-	5,810,732	315,896	24,526,628	810,131	-	23,716,497
290 - Visitor Promotion Fund	1,000,000	6,500,000		-	48,042,697	4,012,036	59,554,733	41,660,899	11,063,897	6,829,937
310 - Zoos, Arts And Parks Fund	1,187,000	-		-	33,100,263	-	34,287,263	32,590,218	-	1,697,045
320 - Housing Programs Fund	6,990,000	-		-	329,987	-	7,319,987	169,067	-	7,150,920
350 - Redevelopment Agency Of SL Co	970,000	-		-	29,167	-	999,167	151,010	-	848,157
411 - Bond Debt Svc-Millcreek Sid	737,000	-		-	31,832	-	768,832	7,000	-	761,832
412 - Bond Debt Svc-Munic Bldg Auth	6,806,000	-		-	909,955	10,143,112	17,859,067	10,749,371	-	7,109,696
448 - Vue Works Work Order Project	272,000	-		-	11,604	-	283,604	-	-	283,604
479 - Public Health Ctr Bond Pr	1,007,000	-		-	34,398	-	1,041,398	435,642	-	605,756
483 - TRCC Bond Projects Fund	10,044,000	-		-	1,507,606	5,870,868	17,422,474	5,098,368	-	12,324,106

Salt Lake County

Fund Summary - Governmental and Other

2027 Mayor Proposed Budget

Fund Type / Fund	Beginning Fund Balance	Unrestrict/ (Restrict)	Tax Rate	Tax Revenue	Other Revenue	Transfers In / Other Sources	Total Available	Budget	Transfers Out /Other Uses	Ending Fund Balance
484 - Parks & Rec GO Bond Fund	422,000	-		-	251,088	118,969,000	119,642,088	119,446,060	-	196,028
485 - 2019 Library MBA Bond Proj Fnd	230,000	-		-	27,037,617	51,259,813	78,527,430	78,025,926	-	501,504
487 - Salt Palace Renovation Project	31,230,000	-		-	1,880,969	447,200,000	480,310,969	414,126,737	-	66,184,232
488 - County Government Center Fund	75,300,000	-		-	209,526	-	75,509,526	43,775,385	-	31,734,141
489 - County Jail Construction Fund	1,572,000	-		-	71,263	702,450,000	704,093,263	661,703,271	-	42,389,992
810 - Boyce Pet Adoption Endowment	229,000	-		-	94,072	-	323,072	-	-	323,072
811 - FACES Endowment Fund	70,000	-		-	28,894	-	98,894	-	-	98,894
Fiduciary Funds	**26,800,000**	**-**		**-**	**9,606,449**	**-**	**36,406,449**	**7,814,991**	**-**	**28,591,458**
995 - OPEB Trust Fund	26,800,000	-		-	9,606,449	-	36,406,449	7,814,991	-	28,591,458
Total Governmental and Other	**656,605,003**	**(29,860,043)**	**0.2068%**	**413,454,787**	**1,457,755,310**	**1,448,898,352**	**3,946,853,409**	**3,265,094,069**	**161,224,141**	**520,535,199**

Footnote:

Note for tax rates: Tax rates shown are based on 2026 taxable values and are only placeholders. Actual tax rates will be set in June of 2027.

Note for Funds 412 and 485: Salt Lake County Municipal Building Authority (MBA) is a blended component unit, and is, in substance, part of the primary government's operations, even though it is a legally separate entity. MBA is a blended component unit because the governing board is the same as the County and County management has operational responsibility for this component unit.

Note for Fund 350: Salt Lake County Redevelopment Agency (RDA) is a blended component unit, and is, in substance, part of the primary government's operations, even though it is a legally separate entity. RDA is a blended component unit because the governing board is the same as the County and County management has operational responsibility for this component unit.

Salt Lake County

Fund Summary - Proprietary

2027 Mayor Proposed Budget

Fund Type / Fund	Beginning Cash Balance	Unrestrict/ (Restrict)	Other Revenue	Transfers In / Other Sources	Total Available	Budget	Depreciation	Balance Sheet	Transfers Out /Other Uses	Ending Cash Balance
Enterprise Funds	**48,410,000**	**9,435,914**	**85,631,507**	**315,370**	**143,792,791**	**94,018,348**	**8,331,171**	**20,195,718**	**960,000**	**36,949,896**
710 - Golf Courses Fund	17,620,000	679,091	10,562,723	-	28,861,814	16,101,034	1,218,515	3,583,000	-	10,396,295
726 - UPACA/Eccles Theater Fund	3,400,000	1,042,000	9,583,309	-	14,025,309	13,504,434	2,744,593	-	-	3,265,468
730 - Solid Waste Managemnt Facility	9,090,000	2,610,000	21,186,291	-	32,886,291	20,432,669	3,502,798	5,290,000	960,000	9,706,420
735 - Public Works and Other Servcs	18,300,000	5,104,823	44,299,184	315,370	68,019,377	43,980,211	865,265	11,322,718	-	13,581,713
Internal Service Funds	**20,338,000**	**-**	**125,349,980**	**4,097,600**	**149,785,580**	**137,490,816**	**6,763,460**	**8,770,000**	**-**	**10,288,223**
620 - Fleet Management Fund	2,450,000	-	25,168,729	50,000	27,668,729	24,713,665	5,974,000	8,500,000	-	429,064
650 - Facilities Services Fund	188,000	-	25,588,769	4,047,600	29,824,369	29,715,248	466,722	270,000	-	305,844
680 - Employee Service Reserve Fund	17,700,000	-	74,592,482	-	92,292,482	83,061,903	322,737	-	-	9,553,315
Total Proprietary	**68,748,000**	**9,435,914**	**210,981,487**	**4,412,970**	**293,578,371**	**231,509,164**	**15,094,631**	**28,965,718**	**960,000**	**47,238,119**

Footnote:

Note for Fund 726: The County is a 25% partner and Salt Lake City/Redevelopment Agency of Salt Lake City is a 75% partner in the Utah Performing Arts Center Agency (UPACA), a joint venture. The purpose of this joint venture is to provide for the acquisition, construction, ownership, operation, maintenance, and improvement of the Eccles Theater in downtown Salt Lake City. The County provides operational, accounting, and other services for UPACA.

Note for Fund 730: The County is an equal partner with Salt Lake City in the Salt Lake Valley Solid Waste Management Facility (the City/County Landfill), a joint venture. The purpose of this joint venture is to provide solid waste management and disposal services. The County provides operational, accounting, and other services for the City/County Landfill.

Salt Lake County

Summary of Fund Transfers by FROM Fund

2027 Mayor Proposed Budget

From Fund / Program CD - Description	Transfer	To Fund
110 - General Fund	**53,342,398**	
F0001 - Grant Programs Fund	42,467,000	120 Grant Programs Fund
F0004 - Sr Centers 2009 LRB Debt Svc	2,024,816	412 Bond Debt Svc-Munic Bldg Auth
F0006 - Tax Fund To Minimum Reserve	900,000	340 Tax Administration Levy
F0017 - Salt Palace Debt Service	3,000,000	290 Visitor Promotion Fund
F0034 - Millcreek Rec Ctr 2009 MBA Pmt	644,982	412 Bond Debt Svc-Munic Bldg Auth
F0062 - Cultural Core (Ongoing)	250,000	185 SLCO Arts and Culture Fund
F0111 - Coliseum Bldg Operating Budget	2,100,000	650 Facilities Services Fund
F0113 - Animal Services Capital Prjcts	8,000	735 Public Works and Other Servcs
F0131 - New Government Campus IT Equipment	1,947,600	650 Facilities Services Fund
130 - Transportation Preservation	**34,012,036**	
F0109 - Salt Palace & Downtown Renovat	33,000,000	487 Salt Palace Renovation Project
F0127 - Salt Palace Renovation DebtSvc	1,012,036	290 Visitor Promotion Fund
181 - Trcc:Tourism,Rec,Cultrl,Conven	**52,725,126**	
F0014 - Planetarium Capital Projects	760,686	390 Planetarium Fund
F0022 - Fine Arts Subsidy	8,412,083	185 SLCO Arts and Culture Fund
F0024 - General Fund Parks-Recreation	33,695,547	110 General Fund
F0025 - Fine Arts Capital Improvement	4,782,767	185 SLCO Arts and Culture Fund
F0025 - Fine Arts Capital Improvement	772,500	483 TRCC Bond Projects Fund
F0026 - Parks-Open Space Maintenance	490,183	110 General Fund
F0027 - Fine Arts Equipment Replace	525,101	185 SLCO Arts and Culture Fund
F0046 - Salt Palace Equipment Replace	570,048	180 Rampton Salt Palace Conv Ctr
F0047 - South Towne Equipment Replace	190,018	182 Mountain America Expo Center
F0074 - Open Space Maintenance	315,896	280 Open Space Fund
F0118 - Planetarium Large &Small Equip	103,000	390 Planetarium Fund
F0122 - Planetarium Operations	2,107,297	390 Planetarium Fund
250 - Flood Control Fund	**47,623**	
F0008 - PW Admin Bldg - 2009 MBA DS	47,623	412 Bond Debt Svc-Munic Bldg Auth
290 - Visitor Promotion Fund	**11,063,897**	
F0011 - Salt Palace Subsidy	3,300,000	180 Rampton Salt Palace Conv Ctr
F0018 - Mt America Expo Center CapProj	2,000,000	182 Mountain America Expo Center
F0060 - Recreation Operations Subsidy	2,318,548	110 General Fund
F0066 - Mt America Expo Center Subsidy	3,445,349	182 Mountain America Expo Center
360 - Library Fund	**7,425,691**	

Salt Lake County

Summary of Fund Transfers by FROM Fund

2027 Mayor Proposed Budget

From Fund / Program CD - Description	Transfer	To Fund
F0016 - Library 2009 LRB Debt Service	2,916,309	412 Bond Debt Svc-Munic Bldg Auth
F0087 - Library 2021 MBA Projects	1,271,438	412 Bond Debt Svc-Munic Bldg Auth
F0092 - Library 2019 MBA Projects	1,412,875	412 Bond Debt Svc-Munic Bldg Auth
F0130 - Library 2026 MBA Projects	1,825,069	412 Bond Debt Svc-Munic Bldg Auth
450 - Capital Improvements Fund	**2,607,370**	
F0041 - Information Technology	500,000	110 General Fund
F0113 - Animal Services Capital Prjcts	307,370	735 Public Works and Other Servcs
F0132 - IT- Universal Screening System	1,800,000	110 General Fund
Grand Total Fund Transfers	**161,224,141**	

Salt Lake County

Revenue Budget

2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
110 - General Fund	**438,977,525**	**451,721,606**	**482,861,532**	**524,710,368**	**533,757,970**	**581,133,976**	**47,376,006**	**8.88%**
10200000 - Mayor Administration	758,348	43,945	(28,196)	36,329	36,329	17,118	(19,211)	-52.88%
10220000 - Mayor Financial Admin	554,064	464,152	352,434	398,851	398,851	398,851	-	0.00%
10230000 - Off Homeless/Criminal Justice	235,663	1,353,979	1,665,913	2,609,986	3,027,030	2,400,574	(626,456)	-20.70%
10250000 - Office of Regional Development	10,231,175	9,380,158	12,299,003	16,974,000	19,181,155	17,831,385	(1,349,770)	-7.04%
24000000 - Criminal Justice Services	1,015,037	1,073,833	1,550,485	1,811,764	2,496,578	3,276,533	779,955	31.24%
24008800 - Criminal Justice Services-ARPA	326,035	284,394	6	-	-	-	-	0.00%
29000000 - Indigent Legal Services	885,206	940,687	1,347,049	1,104,427	1,291,182	1,629,343	338,161	26.19%
31020000 - Real Estate	888,245	563,998	1,040,330	530,000	530,000	530,000	-	0.00%
36200000 - Millcreek Canyon	944,816	928,523	846,060	1,000,000	1,000,000	1,000,000	-	0.00%
36300000 - Parks	4,911,692	5,386,269	5,662,614	-	-	-	-	0.00%
36400000 - Recreation	30,179,855	29,747,081	29,429,045	-	-	-	-	0.00%
36509900 - Parks & Rec Facility Imprvmnts	325,494	304,597	279,724	-	-	-	-	0.00%
36609900 - Parks & Rec Capital Projects	2,006,336	1,849,747	4,413,742	11,324,385	10,600,288	8,541,340	(2,058,948)	-19.42%
36700000 - Parks & Recreation	-	-	-	35,268,719	36,081,054	36,366,951	285,897	0.79%
41010000 - Animal Service General Fund	-	91,053	60,917	-	-	-	-	0.00%
43500000 - Emergency Services	-	275,219	214,000	524,000	524,000	707,929	183,929	35.10%
43600000 - Addressing	3,859	3,230	4,626	2,500	2,500	2,500	-	0.00%
50030000 - General Fund-Statutory & Genl	347,808,013	357,601,035	379,374,585	412,043,501	417,104,295	465,748,471	48,644,176	11.66%
60500000 - Information Technology	2,272,819	2,356,037	1,875,269	2,204,025	2,204,025	1,770,869	(433,156)	-19.65%
60510000 - IT Improvement Plan Program	136,604	105,320	111,748	60,000	60,000	60,000	-	0.00%
61000000 - Contracts And Procurement	374,457	341,300	353,893	330,000	330,000	330,000	-	0.00%
61500000 - Human Resources	348	729	386	-	-	-	-	0.00%
63100000 - Facilities Management	7,991	108,849	322,143	-	-	-	-	0.00%
64000000 - Records Management & Archives	11,068	43,439	7,055	2,000	2,000	2,000	-	0.00%
70100000 - Council	-	-	31	-	-	-	-	0.00%
76000000 - Auditor	40	-	-	-	-	-	-	0.00%
79000000 - Clerk	925,539	931,391	878,545	920,000	920,000	787,000	(133,000)	-14.46%
79010000 - Election Clerk	2,845,442	(79,912)	2,105,260	159,909	159,909	143,909	(16,000)	-10.01%
82000000 - District Attorney	3,331,928	3,790,751	3,847,192	4,042,067	4,042,067	3,697,844	(344,223)	-8.52%
88000000 - Recorder	6,015,423	7,154,886	6,841,121	6,170,703	6,170,703	6,599,703	429,000	6.95%
91200000 - County Jail	15,400,945	15,470,999	15,588,882	14,214,505	16,066,505	17,196,589	1,130,084	7.03%
91250000 - SHERIFF COURT SVCS & SECURITY	5,906,519	7,808,835	6,462,178	6,038,339	6,048,339	6,426,909	378,570	6.26%
91300000 - SHERIFF CW INVEST/SUPPORT SVCS	274,071	3,101,103	5,577,622	6,604,608	5,145,410	5,294,558	149,148	2.90%
94000000 - Surveyor	400,493	295,980	377,871	335,750	335,750	373,600	37,850	11.27%

Salt Lake County

Revenue Budget

2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
115 - Governmental Immunity Fund	**4,339,390**	**4,370,706**	**4,150,369**	**4,157,549**	**3,134,037**	**3,300,345**	**166,308**	**5.31%**
82100000 - Governmental Immunity	4,339,390	4,370,706	4,150,369	4,157,549	3,134,037	3,300,345	166,308	5.31%
120 - Grant Programs Fund	**160,138,143**	**161,472,579**	**172,140,489**	**178,930,833**	**192,643,559**	**192,552,159**	**(91,400)**	**-0.05%**
21000000 - Youth Services Division	6,300,881	6,967,888	7,202,284	6,625,153	7,202,906	7,398,253	195,347	2.71%
22500000 - Behavioral Health Services	141,969,411	142,327,844	153,199,048	161,067,612	173,937,585	174,437,585	500,000	0.29%
23000000 - Aging and Adult Services	11,448,028	11,655,712	10,715,300	10,558,068	10,823,068	10,439,616	(383,452)	-3.54%
50250000 - Grant Fund Statutory & General	419,822	521,135	1,023,857	680,000	680,000	276,705	(403,295)	-59.31%
121 - Opioid Treatment & Prevention	**5,220,731**	**16,693,403**	**8,427,746**	**5,530,378**	**5,530,378**	**6,860,452**	**1,330,074**	**24.05%**
12100000 - Opioid Treatment & Prevention	5,220,731	16,693,403	8,427,746	5,530,378	5,530,378	6,860,452	1,330,074	24.05%
125 - Econ Dev & Community Resources	**2,043,856**	**750,854**	**4,071,664**	**1,082,452**	**1,082,452**	**1,165,994**	**83,542**	**7.72%**
10270000 - Revolving Loan Programs	1,517,831	498,816	2,004,814	350,000	350,000	621,650	271,650	77.61%
10290000 - EPA Brownfield Revolving Loans	526,025	252,038	2,066,850	732,452	732,452	544,344	(188,108)	-25.68%
130 - Transportation Preservation	**37,244,376**	**39,496,390**	**38,997,253**	**36,828,213**	**36,764,613**	**40,499,700**	**3,735,087**	**10.16%**
10300000 - Transportation Preservation	2,936,100	2,928,395	2,661,959	3,093,401	3,093,401	3,218,302	124,901	4.04%
10310000 - Transportation Preservatn Proj	1,546,334	5,538,555	3,214,174	2,429,851	2,429,851	2,649,469	219,618	9.04%
10330000 - Corridor Preservation	6,936,651	3,148,333	2,398,312	5,386,002	5,386,002	5,634,829	248,827	4.62%
10339900 - Corridor Preservation Cap Proj	-	-	3,227,119	-	-	-	-	0.00%
10340000 - County 1st Class Highway CW	66,574	25,437	4,382	14,000	400	737	337	84.25%
10360000 - State GO Bond Pass-Thru	214,797	112,058	42,952	64,000	64,000	117,920	53,920	84.25%
10370000 - SB128 Parking Structures	4,582,592	4,617,548	4,131,021	4,411,439	4,411,439	5,124,027	712,588	16.15%
10380000 - 2219 Transportation Projects	20,961,327	23,126,064	3,101,794	21,429,520	21,379,520	23,754,416	2,374,896	11.11%
10389900 - 2219 Transportation Cap Projects	-	-	20,215,539	-	-	-	-	0.00%
141 - American Rescue Plan Fund	**96,988,707**	**140,916**	**18,773**	**-**	**-**	**-**	**-**	**0.00%**
10420000 - American Rescue	96,988,707	140,916	18,773	-	-	-	-	0.00%
180 - Rampton Salt Palace Conv Ctr	**17,592,763**	**20,914,143**	**22,360,115**	**17,358,270**	**17,358,270**	**8,571,046**	**(8,787,224)**	**-50.62%**
35500000 - Rampton Salt Palace Operations	17,592,763	20,914,143	22,360,115	17,358,270	17,358,270	8,571,046	(8,787,224)	-50.62%
181 - Trcc:Tourism,Rec,Cultrl,Conven	**64,228,130**	**69,928,742**	**69,812,057**	**78,570,347**	**77,714,311**	**78,069,182**	**354,871**	**0.46%**
10700000 - TRCC-Tourism Rec Cultrl Conven	63,520,017	65,311,109	67,209,288	69,380,000	68,480,000	69,049,447	569,447	0.83%
10709900 - Parks & Rec Capital Improvemnt	708,112	4,310,633	2,602,769	9,190,347	9,234,311	9,019,735	(214,576)	-2.32%
36409900 - Rec Equip Replacement	-	307,000	-	-	-	-	-	0.00%

Salt Lake County

Revenue Budget

2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
182 - Mountain America Expo Center	**5,923,252**	**6,703,507**	**7,453,953**	**6,085,005**	**6,085,005**	**6,745,478**	**660,473**	**10.85%**
35520000 - South Towne Operations	5,923,252	6,703,507	7,453,953	6,085,005	6,085,005	6,745,478	660,473	10.85%
185 - SLCO Arts and Culture Fund	**4,698,995**	**6,235,315**	**6,250,304**	**4,548,063**	**4,325,337**	**5,011,367**	**686,030**	**15.86%**
35000000 - SLCO Arts and Culture	4,118,235	5,537,346	5,617,224	4,548,063	4,325,337	5,011,367	686,030	15.86%
35009900 - SLCO Arts and Culture Cap Proj	580,760	697,969	633,081	-	-	-	-	0.00%
186 - Equestrian Park Fund	**2,340**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
35600000 - Equestrian Park	2,340	-	-	-	-	-	-	0.00%
232 - Gov Immunity-Unincorp Fund	**310,605**	**315,519**	**1,394**	**860**	**860**	**860**	**-**	**0.00%**
50220000 - Municipal Svc-Tort Jdgmnt Levy	310,605	315,519	1,394	860	860	860	-	0.00%
235 - Unincorp Municipal Service Fnd	**11,027,421**	**13,048,597**	**17,026,088**	**16,553,507**	**17,002,247**	**16,536,841**	**(465,406)**	**-2.74%**
50230000 - Unincorp Mun Svcs Stat and Gen	11,027,421	13,048,597	17,026,088	16,553,507	17,002,247	16,536,841	(465,406)	-2.74%
250 - Flood Control Fund	**9,750,239**	**10,698,544**	**9,369,390**	**11,609,955**	**11,614,937**	**11,692,020**	**77,083**	**0.66%**
46000000 - Flood Control Engineering	9,750,239	10,364,944	9,361,656	11,609,955	11,614,937	11,692,020	77,083	0.66%
46100000 - Flood Control Projects	-	333,600	7,734	-	-	-	-	0.00%
280 - Open Space Fund	**855,710**	**1,344,548**	**5,151,333**	**8,302,205**	**8,302,205**	**5,810,732**	**(2,491,473)**	**-30.01%**
10800000 - Open Space	855,710	1,344,548	5,151,333	8,302,205	8,302,205	5,810,732	(2,491,473)	-30.01%
290 - Visitor Promotion Fund	**30,956,362**	**39,781,333**	**41,165,322**	**42,777,890**	**42,617,890**	**43,968,697**	**1,350,807**	**3.17%**
36010000 - Visitor Promotion Cnty Exp	29,513,977	31,759,514	32,661,195	33,949,070	33,789,070	35,139,877	1,350,807	4.00%
36020000 - Visitor Promotion CTAA	1,442,385	8,021,819	8,504,126	8,828,820	8,828,820	8,828,820	-	0.00%
310 - Zoos, Arts And Parks Fund	**26,372,213**	**26,846,750**	**27,956,222**	**31,110,423**	**31,033,076**	**33,100,263**	**2,067,187**	**6.66%**
35940000 - Zap Fund Administration	26,368,123	26,841,793	27,951,621	31,110,323	31,032,976	33,100,163	2,067,187	6.66%
35950000 - ZAP Revenue Bond Debt Service	4,090	4,958	4,601	100	100	100	-	0.00%
320 - Housing Programs Fund	**156,058**	**2,709,435**	**788,558**	**5,000**	**5,000**	**329,987**	**324,987**	**6,499.74%**
10260000 - Housing Programs	156,058	2,709,435	788,558	5,000	5,000	329,987	324,987	6,499.74%
340 - Tax Administration Levy	**29,835,925**	**30,364,022**	**30,539,558**	**36,711,905**	**37,238,361**	**37,781,580**	**543,219**	**1.46%**
70110000 - Council-Tax Administration	71	-	-	-	-	-	-	0.00%
73000000 - Assessor	21,041	22,518	21,345	-	-	-	-	0.00%
76100000 - Stat & Genl-Tax Administration	29,785,236	30,177,519	30,344,094	36,521,905	37,048,361	37,591,580	543,219	1.47%
97000000 - Treasurer-Tax Administration	29,576	163,986	174,119	190,000	190,000	190,000	-	0.00%

Salt Lake County

Revenue Budget

2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
350 - Redevelopment Agency Of SL Co	**915,842**	**954,613**	**21,746**	**12,000**	**12,000**	**29,167**	**17,167**	**143.06%**
10160000 - Redevelopment Agency of SL Co	915,842	954,613	21,746	12,000	12,000	29,167	17,167	143.06%
360 - Library Fund	**62,581,107**	**62,944,676**	**64,266,986**	**64,577,176**	**64,860,121**	**65,790,408**	**930,287**	**1.43%**
25000000 - Library Fund	62,581,107	62,944,676	64,266,986	64,577,176	64,860,121	65,790,408	930,287	1.43%
370 - Health Fund	**59,812,059**	**63,102,579**	**60,164,783**	**69,901,803**	**73,383,607**	**69,309,341**	**(4,074,266)**	**-5.55%**
21500000 - Health	59,812,059	63,102,579	60,164,783	69,901,803	73,383,607	69,309,341	(4,074,266)	-5.55%
390 - Planetarium Fund	**7,778,832**	**8,110,092**	**8,199,438**	**7,671,772**	**7,744,458**	**7,177,611**	**(566,847)**	**-7.32%**
35100000 - Clark Planetarium	7,763,432	8,110,092	8,199,438	7,671,772	7,744,458	7,177,611	(566,847)	-7.32%
35109900 - Clark Planetarium Capital Proj	15,400	-	-	-	-	-	-	0.00%
410 - Bond Debt Service	**20,967,425**	**20,800,192**	**25,147,215**	**21,850,472**	**19,392,947**	**19,223,150**	**(169,797)**	**-0.88%**
51500000 - Bond Debt Service	20,967,425	20,800,192	25,147,215	21,850,472	19,392,947	19,223,150	(169,797)	-0.88%
411 - Bond Debt Svc-Millcreek Sid	**24,286**	**17,204**	**3,494**	**5,700**	**5,700**	**31,832**	**26,132**	**458.46%**
51510000 - Bond Debt Svc-Millcreek SID	24,286	17,204	3,494	5,700	5,700	31,832	26,132	458.46%
412 - Bond Debt Svc-Munic Bldg Auth	**1,214,105**	**1,028,225**	**899,788**	**743,707**	**743,707**	**909,955**	**166,248**	**22.35%**
51520000 - Bond Debt Svc-Munic Bldg Auth	1,214,105	1,028,225	899,788	743,707	743,707	909,955	166,248	22.35%
413 - Bond Debt Svc-State Transporta	**9,982,821**	**10,071,253**	**11,624,024**	**-**	**-**	**-**	**-**	**0.00%**
51530000 - Bond Debt Svc-State Transporta	9,982,821	10,071,253	11,624,024	-	-	-	-	0.00%
414 - Bond Debt Svc-2014 Sales Tax R	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
51540000 - Bond Debt Svc-SalesTax Rev2014	(0)	-	-	-	-	-	-	0.00%
447 - PeopleSoft Implementation Fund	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
53450000 - Financial System Project 2011	(0)	-	-	-	-	-	-	0.00%
448 - Vue Works Work Order Project	**8,881**	**6,291**	**1,278**	**-**	**-**	**11,604**	**11,604**	**100.00%**
53510000 - Vue Works Work Order Project	8,881	6,291	1,278	-	-	11,604	11,604	100.00%
450 - Capital Improvements Fund	**11,432,118**	**13,573,158**	**12,916,291**	**15,071,030**	**15,199,950**	**15,558,894**	**358,944**	**2.36%**
50500000 - Capital Improvements	11,432,118	13,573,158	12,916,291	15,071,030	15,199,950	15,558,894	358,944	2.36%
479 - Public Health Ctr Bond Pr	**288,935**	**64,695**	**69,347**	**-**	**-**	**34,398**	**34,398**	**100.00%**
55480000 - HHW Building Project	288,935	64,695	69,347	-	-	34,398	34,398	100.00%

Salt Lake County

Revenue Budget

2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
482 - Capitol Theatre Capital Projec	**69**	**5**	**-**	**-**	**-**	**-**	**-**	**0.00%**
53200000 - Capitol Theatre Capital Projec	69	5	-	-	-	-	-	0.00%
483 - TRCC Bond Projects Fund	**95,169**	**90,011**	**435,395**	**10,000,000**	**10,000,000**	**1,507,606**	**(8,492,394)**	**-84.92%**
52640000 - TRCC Related Cap Maint Projcts	-	418	625	-	-	-	-	0.00%
52650000 - Mid-Valley Rgnl Cultural Cntr	95,169	6,131	5,062	-	-	1,507,606	1,507,606	100.00%
52800000 - Southwest Valley Arts Center	-	83,463	429,707	10,000,000	10,000,000	-	(10,000,000)	-100.00%
484 - Parks & Rec GO Bond Fund	**589,019**	**138,846**	**218,995**	**393,986**	**388,263**	**251,088**	**(137,175)**	**-35.33%**
55470000 - Parks & Recreation Bond Prjcts	589,019	138,846	218,995	393,986	388,263	251,088	(137,175)	-35.33%
485 - 2019 Library MBA Bond Proj Fnd	**232,500**	**103,045**	**13,417**	**-**	**34,902,000**	**27,037,617**	**(7,864,383)**	**-22.53%**
52680000 - Granite Branch	218,952	90,674	11,790	-	-	-	-	0.00%
52690000 - DayBreak Branch	13,547	12,305	1,492	-	-	-	-	0.00%
52730000 - Library Buildings	-	67	135	-	34,902,000	27,037,617	(7,864,383)	-22.53%
486 - STR 2020 Bond Projects	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
55490000 - Homeless Shelter Projects	(0)	-	-	-	-	-	-	0.00%
487 - Salt Palace Renovation Project	**-**	**-**	**186,276**	**-**	**-**	**1,880,969**	**1,880,969**	**100.00%**
52810000 - Salt Palace Renovation Project	-	-	186,276	-	-	1,880,969	1,880,969	100.00%
488 - County Government Center Fund	**-**	**-**	**649,800**	**-**	**-**	**209,526**	**209,526**	**100.00%**
52820000 - County Government Center	-	-	649,800	-	-	209,526	209,526	100.00%
489 - County Jail Construction Fund	**-**	**-**	**-**	**-**	**-**	**71,263**	**71,263**	**100.00%**
52830000 - County Jail Construction	-	-	-	-	-	71,263	71,263	100.00%
620 - Fleet Management Fund	**23,204,018**	**28,058,567**	**20,687,059**	**24,500,745**	**24,500,745**	**25,168,729**	**667,984**	**2.73%**
68000000 - Fleet Management	23,204,018	28,058,567	20,687,059	24,500,745	24,500,745	25,168,729	667,984	2.73%
650 - Facilities Services Fund	**19,148,741**	**18,621,076**	**19,390,239**	**25,652,374**	**25,652,374**	**25,588,769**	**(63,605)**	**-0.25%**
63000000 - Facilities Services	10,362,805	10,132,209	10,662,575	14,903,566	14,903,566	14,939,961	36,395	0.24%
63500000 - Telecommunications	3,937,356	3,742,434	3,661,780	4,853,088	4,853,088	4,753,088	(100,000)	-2.06%
69000000 - Government Center Operations	4,848,579	4,746,433	5,065,885	5,895,720	5,895,720	5,895,720	-	0.00%

Salt Lake County

Revenue Budget

2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
680 - Employee Service Reserve Fund	**58,575,245**	**65,058,311**	**71,406,195**	**69,476,055**	**71,890,840**	**74,592,482**	**2,701,642**	**3.76%**
53000000 - Emp Serv Res-Nonstat Bnfits	54,425,634	60,262,422	66,627,358	64,660,259	67,075,044	69,776,686	2,701,642	4.03%
53020000 - Emp Serv Res-Stat Benefits	2,155,404	2,530,744	2,547,701	2,560,502	2,560,502	2,560,502	-	0.00%
53040000 - Emp Serv Res-Wellness Program	463,178	570,909	551,149	571,029	571,029	571,029	-	0.00%
53050000 - Emp Serv Res-Fitness Center	150,941	178,203	149,021	167,956	167,956	167,956	-	0.00%
53060000 - Emp Serv Res-Workers Comp	1,380,087	1,516,033	1,530,968	1,516,309	1,516,309	1,516,309	-	0.00%
710 - Golf Courses Fund	**13,521,915**	**13,896,725**	**23,145,945**	**10,354,829**	**10,354,829**	**10,562,723**	**207,894**	**2.01%**
38200000 - Golf	13,100,968	13,442,050	22,602,798	10,354,829	10,354,829	10,562,723	207,894	2.01%
38209900 - Golf Capital Projects	420,947	454,675	543,147	-	-	-	-	0.00%
726 - UPACA/Eccles Theater Fund	**8,130,660**	**11,990,675**	**10,559,183**	**8,804,601**	**8,879,601**	**9,583,309**	**703,708**	**7.92%**
34000000 - UPACA / Eccles Theater	8,038,300	11,990,675	10,559,183	8,804,601	8,879,601	9,583,309	703,708	7.92%
34009900 - UPACA-Eccles Thtr Cap Projects	92,359	-	-	-	-	-	-	0.00%
730 - Solid Waste Managemnt Facility	**21,243,971**	**22,296,678**	**23,180,488**	**22,166,500**	**22,166,500**	**21,186,291**	**(980,209)**	**-4.42%**
47500000 - Solid Waste Managemnt Facility	21,243,971	22,296,678	23,180,488	22,166,500	22,166,500	21,186,291	(980,209)	-4.42%
735 - Public Works and Other Servcs	**43,294,872**	**48,992,231**	**39,898,636**	**41,788,298**	**42,102,370**	**44,299,184**	**2,196,814**	**5.22%**
41000000 - Animal Services	7,459,060	6,154,878	6,979,521	7,466,565	7,780,637	7,880,259	99,622	1.28%
44000000 - Public Works Operations	24,255,386	26,995,937	29,335,719	32,503,840	32,503,840	34,443,024	1,939,184	5.97%
45000000 - Public Works Engineering	2,515,375	2,767,247	314,791	-	-	-	-	0.00%
45100000 - PW Engineering Capital Projcts	7,102,584	10,439,177	-	-	-	-	-	0.00%
50200000 - Municipal Services-Stat & Genl	467,188	886,527	1,559,404	90,000	90,000	1,301,901	1,211,901	1,346.56%
85000000 - Justice Courts	1,495,279	1,748,467	1,709,202	1,727,893	1,727,893	674,000	(1,053,893)	-60.99%
810 - Boyce Pet Adoption Endowment	**71,967**	**50,979**	**11,335**	**8,000**	**8,000**	**94,072**	**86,072**	**1,075.90%**
41100000 - Boyce Pet Adoption Endowment	71,967	50,979	11,335	8,000	8,000	94,072	86,072	1,075.90%
811 - FACES Endowment Fund	**22,099**	**15,655**	**3,678**	**2,700**	**2,700**	**28,894**	**26,194**	**970.15%**
41050000 - FACES Endowment	22,099	15,655	3,678	2,700	2,700	28,894	26,194	970.15%
995 - OPEB Trust Fund	**7,965,122**	**8,819,615**	**7,017,717**	**9,004,425**	**9,007,983**	**9,606,449**	**598,466**	**6.64%**
53080000 - OPEB Administration	7,965,122	8,819,615	7,017,717	9,004,425	9,007,983	9,606,449	598,466	6.64%
Grand Total Revenues	**1,317,764,514**	**1,302,342,305**	**1,348,660,870**	**1,406,859,396**	**1,467,409,203**	**1,502,876,010**	**35,466,807**	**2.42%**

Footnote:

This section of the budget document excludes prior-year fund balances, other financing sources, transfers in, and changes resulting from reclassifying fund balances (restricted/committed/assigned to unassigned). Beginning with the 2025 Final Adjusted Budget, pass-through revenues are also reported in a separate section for all years shown. Aggregate totals for these categories appear in the Fund Summary, while detailed information for each item is provided in the Pass-Through Revenue & Expenditures, Other Financing Sources, and Transfers sections.

Salt Lake County

Expenditures Budget

2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
110 - General Fund	**469,167,333**	**528,681,517**	**474,388,904**	**543,578,052**	**551,640,590**	**557,008,288**	**5,367,698**	**0.97%**
10200000 - Mayor Administration	8,524,634	6,942,709	6,870,775	6,863,934	7,099,126	7,386,348	287,222	4.05%
10208800 - Mayor Admin-ARPA	6,000,000	2,000,000	-	-	-	-	-	0.00%
10220000 - Mayor Financial Admin	6,076,187	6,522,181	6,257,812	6,988,551	6,970,895	7,235,864	264,969	3.80%
10230000 - Off Homeless/Criminal Justice	978,685	2,660,241	3,135,380	4,267,666	4,788,849	4,156,763	(632,086)	-13.20%
10250000 - Office of Regional Development	16,768,662	15,639,469	18,139,239	25,124,903	27,415,716	26,027,421	(1,388,295)	-5.06%
10258800 - ORD-ARPA	18,378,235	10,972,233	7,423,110	-	-	-	-	0.00%
10990000 - Mayor Managed Capital Projects	3,604	1,299	639	25,614	25,108	18,253	(6,855)	-27.30%
23500000 - Extension Service	837,763	870,718	901,561	927,128	927,517	950,667	23,150	2.50%
24000000 - Criminal Justice Services	16,580,829	15,760,809	18,490,182	21,745,269	22,540,247	27,340,427	4,800,180	21.30%
24008800 - Criminal Justice Services-ARPA	526,472	456,706	-	-	-	-	-	0.00%
29000000 - Indigent Legal Services	29,131,747	31,290,033	33,684,329	37,066,954	37,095,185	40,926,824	3,831,639	10.33%
29008800 - Indigent Legal Services-ARPA	1,611,749	1,660,743	-	-	-	-	-	0.00%
31020000 - Real Estate	432,770	496,066	451,327	766,948	767,775	784,031	16,256	2.12%
36200000 - Millcreek Canyon	938,827	986,870	813,207	1,001,944	1,000,138	1,001,952	1,814	0.18%
36300000 - Parks	19,917,810	19,530,611	18,184,104	-	-	-	-	0.00%
36400000 - Recreation	50,370,275	48,782,194	50,296,421	0	-	-	-	0.00%
36509900 - Parks & Rec Facility Imprvmnts	278,451	151,114	264,933	465,890	430,511	658,368	227,857	52.93%
36608800 - Parks & Rec Cap Projects-ARPA	5,947,427	106,331	80	-	-	-	-	0.00%
36609900 - Parks & Rec Capital Projects	10,509,187	18,089,511	4,356,767	11,462,212	10,649,561	7,483,176	(3,166,385)	-29.73%
36700000 - Parks & Recreation	-	-	-	72,917,601	74,352,726	74,357,918	5,192	0.01%
41010000 - Animal Service General Fund	-	2,133,612	2,282,289	3,015,235	2,989,925	3,174,479	184,554	6.17%
41019900 - Animal Services GF Cap Project	-	-	-	457,540	457,540	457,540	-	0.00%
43500000 - Emergency Services	6,028,775	6,183,869	5,789,951	5,848,568	5,874,706	5,434,120	(440,586)	-7.50%
43600000 - Addressing	710,395	908,527	947,951	966,166	1,019,183	1,032,868	13,685	1.34%
50030000 - General Fund-Statutory & Genl	6,872,634	54,442,931	4,019,967	12,507,115	10,760,592	11,262,343	501,751	4.66%
60500000 - Information Technology	27,870,272	29,166,346	28,203,537	35,173,282	35,185,270	34,584,610	(600,660)	-1.71%
60510000 - IT Improvement Plan Program	978,768	1,118,515	1,157,907	1,077,899	1,077,899	1,777,899	700,000	64.94%
61000000 - Contracts And Procurement	1,295,593	1,351,028	1,296,320	1,539,209	1,537,932	1,573,565	35,633	2.32%
61500000 - Human Resources	5,358,943	5,786,992	5,932,492	6,350,158	6,351,260	6,538,474	187,214	2.95%
63100000 - Facilities Management	633,635	563,517	661,107	592,972	683,894	769,056	85,162	12.45%
63109900 - Facilities Management Cap Proj	2,086,658	668,799	63,892	2,676,797	2,055,554	3,045,300	989,746	48.15%
64000000 - Records Management & Archives	705,976	673,489	699,672	781,787	782,112	871,273	89,161	11.40%
64500000 - Office of Data & Innovation	-	-	-	1,072,557	1,095,393	1,144,112	48,719	4.45%
70100000 - Council	3,019,435	3,184,093	2,889,943	3,150,611	3,162,271	3,230,092	67,821	2.14%
76000000 - Auditor	2,389,794	2,375,187	2,604,403	2,853,778	2,800,509	2,834,375	33,866	1.21%

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Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
79000000 - Clerk	2,193,512	2,290,048	2,303,181	2,439,042	2,471,602	2,529,944	58,342	2.36%
79010000 - Election Clerk	5,816,224	7,052,633	5,477,707	8,986,699	9,145,037	5,202,377	(3,942,660)	-43.11%
82000000 - District Attorney	48,426,744	55,326,561	55,387,893	60,988,601	63,567,681	64,634,548	1,066,867	1.68%
82008800 - District Attorney - ARPA	1,569,878	1,279,844	-	-	-	-	-	0.00%
88000000 - Recorder	3,028,518	2,762,933	2,741,425	3,282,353	3,461,752	3,596,556	134,804	3.89%
88009900 - Recorder Capital Projects	7,439	-	-	-	-	-	-	0.00%
91200000 - County Jail	116,813,403	123,290,422	133,875,752	142,013,358	145,837,267	143,649,289	(2,187,978)	-1.50%
91208800 - County Jail - ARPA	306,825	333,751	-	-	-	-	-	0.00%
91250000 - SHERIFF COURT SVCS & SECURITY	16,751,164	17,211,207	17,886,493	19,899,417	19,365,277	19,976,454	611,177	3.16%
91300000 - SHERIFF CW INVEST/SUPPORT SVCS	19,045,959	24,302,978	27,603,107	34,796,865	34,367,977	37,778,974	3,410,997	9.92%
94000000 - Surveyor	3,443,475	3,354,398	3,294,049	3,483,429	3,526,603	3,582,028	55,425	1.57%
115 - Governmental Immunity Fund	**4,234,515**	**3,167,473**	**1,669,488**	**3,589,688**	**3,589,688**	**3,946,523**	**356,835**	**9.94%**
82100000 - Governmental Immunity	4,234,515	3,167,473	1,669,488	3,589,688	3,589,688	3,946,523	356,835	9.94%
120 - Grant Programs Fund	**198,825,646**	**199,046,748**	**208,293,437**	**225,714,585**	**239,674,641**	**242,164,464**	**2,489,823**	**1.04%**
21000000 - Youth Services Division	17,277,136	17,629,662	18,354,219	20,165,207	20,384,053	20,252,323	(131,730)	-0.65%
21009900 - YSV Deferred Maint Project	41,773	53,081	11,355	-	290	-	(290)	-100.00%
22500000 - Behavioral Health Services	153,718,771	153,862,938	165,254,375	173,249,354	186,811,409	188,413,089	1,601,680	0.86%
22508800 - Behavioral Health Srvs - ARPA	604,794	1,990,876	-	-	-	-	-	0.00%
23000000 - Aging and Adult Services	25,377,666	25,408,365	24,564,065	26,341,084	26,516,086	27,558,309	1,042,223	3.93%
23009900 - AAS Deferred Maint Project	1,805,504	101,828	109,423	5,708,940	5,712,803	5,690,743	(22,060)	-0.39%
50250000 - Grant Fund Statutory & General	-	-	-	250,000	250,000	250,000	-	0.00%
121 - Opioid Treatment & Prevention	**-**	**1,957,551**	**3,288,717**	**3,633,519**	**9,433,453**	**11,404,759**	**1,971,306**	**20.90%**
12100000 - Opioid Treatment & Prevention	-	1,957,551	3,288,717	3,633,519	9,433,453	11,404,759	1,971,306	20.90%
125 - Econ Dev & Community Resources	**668,183**	**1,746,397**	**1,421,779**	**3,097,519**	**4,290,593**	**3,098,337**	**(1,192,256)**	**-27.79%**
10270000 - Revolving Loan Programs	656,676	1,420,948	638,635	2,596,849	3,774,623	2,598,337	(1,176,286)	-31.16%
10280000 - RDA Property Tax	-	75,389	649	649	-	-	-	0.00%
10290000 - EPA Brownfield Revolving Loans	11,507	250,060	782,495	500,021	515,970	500,000	(15,970)	-3.10%

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2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
130 - Transportation Preservation	**27,690,581**	**68,791,327**	**17,639,647**	**38,225,721**	**34,666,369**	**37,884,494**	**3,218,125**	**9.28%**
10300000 - Transportation Preservation	2,936,100	2,928,395	2,927,150	2,940,400	2,940,400	2,936,400	(4,000)	-0.14%
10310000 - Transportation Preservatn Proj	-	527,406	-	-	-	-	-	0.00%
10330000 - Corridor Preservation	2,824,522	7,573,062	603,759	647,750	647,750	647,750	-	0.00%
10339900 - Corridor Preservation Cap Proj	-	1,519,500	2,935,790	7,676,006	7,486,218	7,486,218	-	0.00%
10340000 - County 1st Class Highway CW	239,520	341,645	356,200	795,157	45,003	45,003	-	0.00%
10370000 - SB128 Parking Structures	2,701,221	12,782,258	2,865,726	2,951,698	2,951,698	3,040,250	88,552	3.00%
10380000 - 2219 Transportation Projects	18,989,218	3,863,800	144,861	122,500	122,500	122,500	-	0.00%
10389900 - 2219 Transportation Cap Projects	-	39,255,262	7,806,162	23,092,210	20,472,800	23,606,373	3,133,573	15.31%
180 - Rampton Salt Palace Conv Ctr	**24,208,665**	**25,154,325**	**26,571,616**	**54,762,234**	**53,449,054**	**19,282,844**	**(34,166,210)**	**-63.92%**
35500000 - Rampton Salt Palace Operations	21,939,825	21,399,469	22,054,100	25,568,039	25,578,514	15,832,914	(9,745,600)	-38.10%
35509900 - Salt Palace Capital Projects	2,268,840	3,754,856	4,517,517	29,194,195	27,870,540	3,449,930	(24,420,610)	-87.62%
181 - Trcc:Tourism,Rec,Cultrl,Conven	**29,782,598**	**24,132,042**	**21,760,253**	**38,340,387**	**37,064,766**	**28,681,917**	**(8,382,849)**	**-22.62%**
10700000 - TRCC-Tourism Rec Cultrl Conven	17,479,440	10,346,829	11,415,782	13,303,036	12,991,156	10,019,813	(2,971,343)	-22.87%
10709900 - Parks & Rec Capital Improvemnt	10,522,430	12,585,384	8,492,188	21,840,259	21,341,400	14,831,516	(6,509,884)	-30.50%
36309900 - Parks Equip Replacement	341,061	289,586	554,085	-	-	-	-	0.00%
36409900 - Rec Equip Replacement	1,439,666	910,243	1,298,199	-	-	-	-	0.00%
36709900 - Parks & Rec Equipment Replacement	-	-	-	3,197,092	2,732,210	3,830,588	1,098,378	40.20%
182 - Mountain America Expo Center	**5,376,378**	**7,062,031**	**7,571,455**	**9,976,607**	**9,455,885**	**13,657,922**	**4,202,037**	**44.44%**
35520000 - South Towne Operations	5,119,544	5,770,175	6,447,811	6,840,414	6,863,872	8,494,507	1,630,635	23.76%
35529900 - Mt America Expo Ctr Cap Prjcts	256,834	1,291,856	1,123,644	3,136,193	2,592,013	5,163,415	2,571,402	99.20%
185 - SLCO Arts and Culture Fund	**11,530,114**	**13,977,599**	**12,744,397**	**16,827,036**	**16,206,928**	**21,918,918**	**5,711,990**	**35.24%**
35000000 - SLCO Arts and Culture	10,327,524	10,446,983	11,234,256	12,170,376	11,930,511	12,441,899	511,388	4.29%
35009900 - SLCO Arts and Culture Cap Proj	1,202,591	3,530,617	1,510,141	4,656,660	4,276,417	9,477,019	5,200,602	121.61%
186 - Equestrian Park Fund	**729,302**	**714,551**	**712,720**	**712,720**	**714,256**	**14,256**	**(700,000)**	**-98.00%**
35600000 - Equestrian Park	727,799	714,551	712,720	712,720	714,256	14,256	(700,000)	-98.00%
35609900 - Equestrian Park Capital Proj	1,503	-	-	-	-	-	-	0.00%
232 - Gov Immunity-Unincorp Fund	**2,800**	**-**	**-**	**175,000**	**175,000**	**175,000**	**-**	**0.00%**
50220000 - Municipal Svc-Tort Jdgmnt Levy	2,800	-	-	175,000	175,000	175,000	-	0.00%
235 - Unincorp Municipal Service Fnd	**10,815,057**	**13,123,786**	**16,494,773**	**17,532,116**	**17,524,096**	**17,524,096**	**-**	**0.00%**
50230000 - Unincorp Mun Svcs Stat and Gen	10,815,057	13,123,786	16,494,773	17,532,116	17,524,096	17,524,096	-	0.00%

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2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
250 - Flood Control Fund	**13,531,864**	**12,004,407**	**19,521,647**	**23,568,947**	**19,032,499**	**19,887,233**	**854,734**	**4.49%**
46000000 - Flood Control Engineering	9,055,802	7,826,937	7,494,687	9,139,723	9,363,320	9,414,384	51,064	0.55%
46100000 - Flood Control Projects	4,476,062	4,177,470	12,026,960	14,429,224	9,669,179	10,472,849	803,670	8.31%
280 - Open Space Fund	**517,619**	**1,987,750**	**307,117**	**811,090**	**1,725,326**	**810,131**	**(915,195)**	**-53.04%**
10800000 - Open Space	517,619	1,987,750	307,117	811,090	1,725,326	810,131	(915,195)	-53.04%
290 - Visitor Promotion Fund	**17,066,436**	**25,289,752**	**27,122,382**	**31,145,958**	**31,194,758**	**37,586,899**	**6,392,141**	**20.49%**
36000000 - Visitor Promotion Contract	14,978,395	15,236,141	16,451,866	16,877,852	16,920,504	16,762,645	(157,859)	-0.93%
36010000 - Visitor Promotion Cnty Exp	2,088,041	2,409,611	2,536,516	4,958,106	4,964,254	11,514,254	6,550,000	131.94%
36020000 - Visitor Promotion CTAA	-	7,644,000	8,134,000	9,310,000	9,310,000	9,310,000	-	0.00%
310 - Zoos, Arts And Parks Fund	**27,855,874**	**28,424,348**	**29,440,869**	**31,285,728**	**31,385,850**	**32,590,218**	**1,204,368**	**3.84%**
35910000 - Large Arts Groups-Sales Tax	16,591,178	16,889,063	17,582,711	19,607,476	19,558,718	20,398,323	839,605	4.29%
35920000 - Small Arts Groups-Sales Tax	3,412,184	3,417,179	3,463,038	3,971,499	4,086,747	4,129,668	42,921	1.05%
35930000 - Zoological-Sales Tax	5,899,086	6,005,000	6,251,631	6,971,552	6,954,215	7,252,741	298,526	4.29%
35940000 - Zap Fund Administration	492,427	649,655	684,690	735,201	786,170	809,486	23,316	2.97%
35950000 - ZAP Revenue Bond Debt Service	1,461,000	1,463,450	1,458,800	-	-	-	-	0.00%
320 - Housing Programs Fund	**-**	**21,516**	**161,528**	**2,535,937**	**2,569,067**	**169,067**	**(2,400,000)**	**-93.42%**
10260000 - Housing Programs	-	21,516	161,528	2,535,937	2,569,067	169,067	(2,400,000)	-93.42%
340 - Tax Administration Levy	**34,306,104**	**35,880,903**	**35,894,930**	**38,456,967**	**39,075,580**	**40,199,405**	**1,123,825**	**2.88%**
70110000 - Council-Tax Administration	1,551,437	1,993,312	2,030,664	2,282,166	2,133,395	2,140,389	6,994	0.33%
73000000 - Assessor	16,382,737	16,898,858	16,992,178	18,168,519	18,214,207	19,107,829	893,622	4.91%
73009900 - Tax Admin Capital Projects	844,666	1,019,515	989,902	1,359,397	1,326,542	1,319,843	(6,699)	-0.50%
76010000 - Auditor-Tax Administration	2,598,460	2,813,829	2,247,558	2,407,320	2,601,406	2,569,345	(32,061)	-1.23%
76100000 - Stat & Genl-Tax Administration	60,851	264,474	131,870	112,774	279,337	279,337	-	0.00%
82010000 - District Attorney-Tax Admin	558,895	491,090	521,036	786,625	775,984	742,932	(33,052)	-4.26%
88510000 - Recorder-Tax Administration	3,603,589	3,732,470	3,931,020	3,755,198	3,901,746	3,860,706	(41,040)	-1.05%
94010000 - Surveyor Tax Administration	653,698	637,709	704,357	817,387	846,548	926,351	79,803	9.43%
97000000 - Treasurer-Tax Administration	8,051,771	8,029,646	8,346,344	8,767,581	8,996,415	9,252,673	256,258	2.85%
350 - Redevelopment Agency Of SL Co	**1,111,053**	**1,026,166**	**2,673,385**	**127,282**	**151,010**	**151,010**	**-**	**0.00%**
10160000 - Redevelopment Agency of SL Co	1,111,053	1,026,166	2,673,385	127,282	151,010	151,010	-	0.00%

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Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
360 - Library Fund	**50,991,319**	**53,938,354**	**55,287,428**	**64,826,707**	**63,516,992**	**65,701,451**	**2,184,459**	**3.44%**
25000000 - Library Fund	50,074,763	52,159,524	52,034,825	56,624,379	56,907,943	58,687,156	1,779,213	3.13%
25009900 - Library Capital Projects	916,556	1,778,830	3,252,603	8,202,328	6,609,049	7,014,295	405,246	6.13%
370 - Health Fund	**62,925,251**	**64,913,489**	**63,891,757**	**76,222,249**	**78,317,987**	**75,320,789**	**(2,997,198)**	**-3.83%**
21500000 - Health	62,925,251	64,913,489	63,891,757	76,222,249	78,317,987	75,320,789	(2,997,198)	-3.83%
390 - Planetarium Fund	**7,705,335**	**8,470,222**	**8,570,532**	**9,367,005**	**9,450,897**	**9,759,885**	**308,988**	**3.27%**
35100000 - Clark Planetarium	7,538,251	7,498,666	7,858,786	8,508,784	8,602,611	8,896,199	293,588	3.41%
35109900 - Clark Planetarium Capital Proj	167,084	971,556	711,746	858,221	848,286	863,686	15,400	1.82%
410 - Bond Debt Service	**20,990,210**	**20,988,921**	**20,972,410**	**19,719,490**	**19,719,490**	**19,719,490**	**-**	**0.00%**
51500000 - Bond Debt Service	20,990,210	20,988,921	20,972,410	19,719,490	19,719,490	19,719,490	-	0.00%
411 - Bond Debt Svc-Millcreek Sid	**-**	**-**	**-**	**7,000**	**7,000**	**7,000**	**-**	**0.00%**
51510000 - Bond Debt Svc-Millcreek SID	-	-	-	7,000	7,000	7,000	-	0.00%
412 - Bond Debt Svc-Munic Bldg Auth	**9,274,745**	**9,196,262**	**9,111,017**	**9,007,326**	**9,007,326**	**10,749,371**	**1,742,045**	**19.34%**
51520000 - Bond Debt Svc-Munic Bldg Auth	9,274,745	9,196,262	9,111,017	9,007,326	9,007,326	10,749,371	1,742,045	19.34%
413 - Bond Debt Svc-State Transporta	**9,968,597**	**10,179,651**	**11,632,222**	**-**	**-**	**-**	**-**	**0.00%**
51530000 - Bond Debt Svc-State Transporta	9,968,597	10,179,651	11,632,222	-	-	-	-	0.00%
447 - PeopleSoft Implementation Fund	**906**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
53450000 - Financial System Project 2011	906	-	-	-	-	-	-	0.00%
450 - Capital Improvements Fund	**11,124,268**	**27,769,740**	**10,395,683**	**46,326,945**	**76,822,791**	**85,938,349**	**9,115,558**	**11.87%**
50500000 - Capital Improvements	11,124,268	27,769,740	10,395,683	46,326,945	76,822,791	85,938,349	9,115,558	11.87%
479 - Public Health Ctr Bond Pr	**481,107**	**7,599,697**	**18,327**	**436,042**	**435,642**	**435,642**	**-**	**0.00%**
55480000 - HHW Building Project	481,107	7,599,697	18,327	436,042	435,642	435,642	-	0.00%
483 - TRCC Bond Projects Fund	**1,802,834**	**1,721,333**	**7,826,147**	**81,460,157**	**80,907,644**	**5,098,368**	**(75,809,276)**	**-93.70%**
52640000 - TRCC Related Cap Maint Projcts	27,469	-	-	-	-	-	-	0.00%
52650000 - Mid-Valley Rgnl Cultural Cntr	1,775,365	345,051	164,774	-	-	-	-	0.00%
52800000 - Southwest Valley Arts Center	-	1,376,282	7,661,373	81,460,157	80,907,644	5,098,368	(75,809,276)	-93.70%
484 - Parks & Rec GO Bond Fund	**3,091,602**	**340,734**	**922,282**	**971,670**	**1,154,438**	**119,446,060**	**118,291,622**	**10,246.68%**
55470000 - Parks & Recreation Bond Prjcts	3,091,602	340,734	922,282	971,670	1,154,438	202,263	(952,175)	-82.48%
55500000 - 2026 P&R GO Bond Projects	-	-	-	-	-	119,243,797	119,243,797	100.00%

Salt Lake County

Expenditures Budget

2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
485 - 2019 Library MBA Bond Proj Fnd	**23,562**	**359,296**	**9,662,623**	**3,831,455**	**87,845,928**	**78,025,926**	**(9,820,002)**	**-11.18%**
52660000 - Kearns Branch	-	-	-	-	9,300,000	-	(9,300,000)	-100.00%
52680000 - Granite Branch	11,345	226,391	40,818	-	-	-	-	0.00%
52690000 - DayBreak Branch	12,217	132,906	-	-	-	-	-	0.00%
52730000 - Library Buildings	-	-	9,621,805	3,831,455	78,545,928	78,025,926	(520,002)	-0.66%
487 - Salt Palace Renovation Project	**-**	**-**	**2,104,545**	**2,000,000**	**30,480,714**	**414,126,737**	**383,646,023**	**1,258.65%**
52810000 - Salt Palace Renovation Project	-	-	2,104,545	2,000,000	30,480,714	414,126,737	383,646,023	1,258.65%
488 - County Government Center Fund	**-**	**-**	**1,814,243**	**2,192,558**	**45,396,712**	**43,775,385**	**(1,621,327)**	**-3.57%**
52820000 - County Government Center	-	-	1,814,243	2,192,558	45,396,712	43,775,385	(1,621,327)	-3.57%
489 - County Jail Construction Fund	**-**	**-**	**-**	**-**	**2,500,000**	**661,703,271**	**659,203,271**	**26,368.13%**
52830000 - County Jail Construction	-	-	-	-	2,500,000	661,703,271	659,203,271	26,368.13%
620 - Fleet Management Fund	**20,362,828**	**21,052,272**	**23,916,812**	**24,404,281**	**24,481,631**	**24,713,665**	**232,034**	**0.95%**
68000000 - Fleet Management	20,362,828	21,052,272	23,916,812	24,404,281	24,481,631	24,713,665	232,034	0.95%
650 - Facilities Services Fund	**19,773,043**	**19,491,073**	**22,160,257**	**27,388,497**	**27,446,612**	**29,715,248**	**2,268,636**	**8.27%**
63000000 - Facilities Services	12,106,245	12,007,960	13,682,929	15,615,305	15,588,677	16,027,436	438,759	2.81%
63500000 - Telecommunications	4,040,906	3,870,624	3,754,982	4,939,068	4,968,905	4,891,838	(77,067)	-1.55%
69000000 - Government Center Operations	3,625,893	3,612,489	4,722,346	6,834,124	6,889,030	8,795,974	1,906,944	27.68%
680 - Employee Service Reserve Fund	**55,684,856**	**65,129,171**	**62,913,722**	**73,868,247**	**80,974,687**	**83,061,903**	**2,087,216**	**2.58%**
53000000 - Emp Serv Res-Nonstat Bnfits	51,439,443	60,148,542	58,474,107	67,793,602	74,790,138	76,854,097	2,063,959	2.76%
53020000 - Emp Serv Res-Stat Benefits	2,120,791	1,925,497	2,028,787	2,868,596	2,859,488	2,859,488	-	0.00%
53040000 - Emp Serv Res-Wellness Program	523,530	481,788	532,717	606,979	613,838	646,052	32,214	5.25%
53050000 - Emp Serv Res-Fitness Center	132,845	179,513	156,427	196,148	196,507	187,550	(8,957)	-4.56%
53060000 - Emp Serv Res-Workers Comp	1,468,247	2,393,830	1,721,685	2,402,922	2,514,716	2,514,716	-	0.00%
710 - Golf Courses Fund	**9,285,058**	**11,641,655**	**11,285,402**	**14,419,352**	**14,284,885**	**16,101,034**	**1,816,149**	**12.71%**
38200000 - Golf	8,943,230	9,871,792	10,237,871	12,256,839	12,100,885	12,890,389	789,504	6.52%
38209900 - Golf Capital Projects	341,829	1,769,863	1,047,531	2,162,513	2,184,000	3,210,645	1,026,645	47.01%
726 - UPACA/Eccles Theater Fund	**8,292,468**	**9,237,008**	**10,188,472**	**12,449,474**	**12,523,773**	**13,504,434**	**980,661**	**7.83%**
34000000 - UPACA / Eccles Theater	8,090,389	9,030,823	9,204,065	10,398,363	10,470,473	10,641,106	170,633	1.63%
34009900 - UPACA-Eccles Thtr Cap Projects	202,080	206,185	984,408	2,051,111	2,053,300	2,863,328	810,028	39.45%

Salt Lake County

Expenditures Budget

2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
730 - Solid Waste Managemnt Facility	**16,205,661**	**17,442,097**	**17,496,347**	**19,893,982**	**19,900,036**	**20,432,669**	**532,633**	**2.68%**
47500000 - Solid Waste Managemnt Facility	16,205,381	17,442,097	17,496,347	19,893,982	19,900,036	20,432,669	532,633	2.68%
47509900 - Solid Waste Capital Projects	280	-	-	-	-	-	-	0.00%
735 - Public Works and Other Servcs	**45,331,389**	**37,116,210**	**33,257,497**	**41,023,495**	**41,563,054**	**43,980,211**	**2,417,157**	**5.82%**
41000000 - Animal Services	6,995,087	5,729,928	5,950,431	6,926,009	6,932,375	7,128,217	195,842	2.83%
41009900 - Animal Services EF Cap Project	-	-	112,198	1,110,994	1,512,300	2,739,068	1,226,768	81.12%
44000000 - Public Works Operations	21,932,318	23,975,218	25,032,325	31,317,419	31,343,743	32,964,526	1,620,783	5.17%
45000000 - Public Works Engineering	2,301,053	2,705,371	511,118	-	-	-	-	0.00%
45100000 - PW Engineering Capital Projcts	12,506,436	3,160,517	-	-	-	-	-	0.00%
50200000 - Municipal Services-Stat & Genl	89,980	1,318	5,016	5,016	62,852	62,852	-	0.00%
85000000 - Justice Courts	1,506,240	1,543,859	1,646,408	1,664,057	1,711,784	1,085,548	(626,236)	-36.58%
85009900 - Justice Courts Capital Prjcts	274	-	-	-	-	-	-	0.00%
995 - OPEB Trust Fund	**5,380,793**	**4,937,920**	**4,863,526**	**6,249,820**	**7,814,991**	**7,814,991**	**-**	**0.00%**
53080000 - OPEB Administration	5,380,793	4,937,920	4,863,526	6,249,820	7,814,991	7,814,991	-	0.00%
Grand Total Expenditures	**1,236,115,953**	**1,383,715,295**	**1,295,970,295**	**1,620,162,845**	**1,837,572,639**	**2,917,287,660**	**1,079,715,021**	**58.76%**

Footnote:

This section of the budget document excludes pass-through expenditures, which are detailed in the Pass-Through Revenue & Expenditures section. Both regular and pass-through expenditures are included in the Budget column of the Fund Summary section.

Salt Lake County

Pass-Through Revenue & Expenditures, Debit/(Credit)

2027 Mayor Proposed Budget

Fund / Organization / Acct Type / Account	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
125 - Econ Dev & Community Resources - Net	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
10280000 - RDA Property Tax - Net	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Revenue	**(28,611,198)**	**(30,132,112)**	**(34,372,668)**	**(33,616,073)**	**(33,616,073)**	**(33,616,073)**	**-**	**0.00%**
401022 - Property Tax-RDA- Pass Thru	(28,611,198)	(30,132,112)	(34,372,668)	(33,616,073)	(33,616,073)	(33,616,073)	-	0.00%
Expenditures	**28,611,198**	**30,132,112**	**34,372,668**	**33,616,073**	**33,616,073**	**33,616,073**	**-**	**0.00%**
666300 - RDA-Bluffdale	1,752,531	1,993,153	473,726	2,660,093	2,660,093	2,660,093	-	0.00%
666301 - RDA-Cottonwood Heights	93,063	93,731	90,893	60,306	60,306	60,306	-	0.00%
666302 - RDA- Draper City	1,812,134	1,807,835	1,466,910	1,817,237	1,817,237	1,817,237	-	0.00%
666303 - RDA-Herriman	1,337,723	1,379,790	1,450,408	1,254,805	1,254,805	1,254,805	-	0.00%
666304 - RDA-Holladay	224,506	231,734	245,967	201,370	201,370	201,370	-	0.00%
666305 - RDA-Midvale City	1,849,115	1,902,651	1,528,805	1,775,995	1,775,995	1,775,995	-	0.00%
666306 - RDA-Murray	767,216	515,861	643,183	878,363	878,363	878,363	-	0.00%
666307 - RDA- Riverton	510,798	558,404	557,235	302,305	302,305	302,305	-	0.00%
666308 - RDA-Salt Lake City	7,204,504	6,952,496	13,102,369	8,125,659	8,125,659	8,125,659	-	0.00%
666309 - RDA-Sandy City	1,652,913	1,563,762	1,544,103	1,949,562	1,949,562	1,949,562	-	0.00%
666310 - RDA-South Jordan City	2,346,200	2,120,542	2,331,403	2,779,550	2,779,550	2,779,550	-	0.00%
666311 - RDA-South Salt Lake	49,660	607,749	(13,844)	371,452	371,452	371,452	-	0.00%
666312 - RDA-Taylorsville City	357,346	423,268	453,581	367,240	367,240	367,240	-	0.00%
666313 - RDA-West Jordan City	760,747	557,955	503,512	1,090,636	1,090,636	1,090,636	-	0.00%
666314 - RDA-West Valley City	3,336,618	3,600,115	3,759,573	3,021,368	3,021,368	3,021,368	-	0.00%
666316 - RDA-Millcreek	432,513	554,912	667,096	266,652	266,652	266,652	-	0.00%
666317 - Tax Increment- Inland Port	3,872,921	5,033,418	5,148,910	1,090,802	1,090,802	1,090,802	-	0.00%
666318 - Convention Hotel Incr Pass Thr	250,690	234,736	238,254	-	-	-	-	0.00%
666319 - RDA-Magna	-	-	109,239	-	-	-	-	0.00%
666320 - RDA-Utah State Fair Park	-	-	71,345	-	-	-	-	0.00%
666399 - RDA Contingency	-	-	-	5,602,678	5,602,678	5,602,678	-	0.00%
130 - Transportation Preservation - Net	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
10320000 - Transportation Pass Thru - Net	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Revenue	**(367,368,715)**	**(387,277,804)**	**(421,032,353)**	**(467,110,000)**	**(467,110,000)**	**(537,245,500)**	**(70,135,500)**	**15.01%**
406005 - Mass Transit Tax-Pass Thru	(367,368,715)	(387,277,804)	(421,032,353)	(467,110,000)	(467,110,000)	(537,245,500)	(70,135,500)	15.01%

Salt Lake County

Pass-Through Revenue & Expenditures, Debit/(Credit)

2027 Mayor Proposed Budget

Fund / Organization / Acct Type / Account	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
Expenditures	**367,368,715**	**387,277,804**	**421,032,353**	**467,110,000**	**467,110,000**	**537,245,500**	**70,135,500**	**15.01%**
666010 - UTA Mass Transit	111,087,136	118,940,555	118,097,063	119,912,300	119,912,300	127,410,000	7,497,700	6.25%
666015 - UTA Additional Mass Transit	74,063,085	78,329,606	78,472,460	77,080,000	77,080,000	84,940,000	7,860,000	10.20%
666020 - UDOT Additional Mass Transit	18,515,771	18,910,113	19,781,356	19,985,400	19,985,400	21,235,000	1,249,600	6.25%
666025 - UTA County Option Transit	69,437,383	74,874,316	73,718,871	72,262,500	72,262,500	79,631,250	7,368,750	10.20%
666030 - UDOT County Option Transit	23,145,794	23,946,824	24,730,641	24,981,700	24,981,700	26,543,750	1,562,050	6.25%
666035 - Local Option Transp- Cities	34,103,172	34,620,551	36,323,474	49,963,400	49,963,400	42,470,000	(7,493,400)	-15.00%
666040 - Local Option Transp- UTA	37,016,373	37,655,840	39,340,428	59,956,100	59,956,100	42,470,000	(17,486,100)	-29.16%
666045 - Public Transit Tax- UDOT	-	-	20,546,459	-	-	42,470,000	42,470,000	100.00%
666050 - Public Transit Tax-Cities&Town	-	-	10,021,603	-	-	21,235,000	21,235,000	100.00%
666099 - Lost Trans Contingency	-	-	-	42,968,600	42,968,600	48,840,500	5,871,900	13.67%
290 - Visitor Promotion Fund - Net	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
36010000 - Visitor Promotion Cnty Exp - Net	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Revenue	**(4,798,494)**	**(5,087,450)**	**(5,271,280)**	**(5,854,588)**	**(5,826,353)**	**(4,074,000)**	**1,752,353**	**-30.08%**
403076 - Transient Room Tax-Pass Thru	(4,798,494)	(5,087,450)	(5,271,280)	(5,854,588)	(5,826,353)	(4,074,000)	1,752,353	-30.08%
Expenditures	**4,798,494**	**5,087,450**	**5,271,280**	**5,854,588**	**5,826,353**	**4,074,000**	**(1,752,353)**	**-30.08%**
666005 - State TRT Fund Diversion	4,798,494	5,087,450	5,271,280	5,854,588	5,826,353	4,074,000	(1,752,353)	-30.08%
340 - Tax Administration Levy - Net	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
76100000 - Stat & Genl-Tax Administration - Net	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Revenue	**(2,888,124)**	**(3,145,795)**	**(3,132,913)**	**(3,099,840)**	**(4,380,000)**	**(4,380,000)**	**-**	**0.00%**
401021 - Multi County Pass Thru Revenue	(2,888,124)	(3,145,795)	(3,132,913)	(3,099,840)	(4,380,000)	(4,380,000)	-	0.00%
Expenditures	**2,888,124**	**3,145,795**	**3,132,913**	**3,099,840**	**4,380,000**	**4,380,000**	**-**	**0.00%**
666505 - Multi County Pass Thru Expense	2,888,124	3,145,795	3,132,913	3,099,840	4,380,000	4,380,000	-	0.00%
Grand Total Pass-Thru Revenue & Expense - Net	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**

Salt Lake County

Pass-Through Revenue & Expenditures, Debit/(Credit)

2027 Mayor Proposed Budget

SUMMARY

By Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
Revenue	**(403,666,531)**	**(425,643,162)**	**(463,809,215)**	**(509,680,501)**	**(510,932,426)**	**(579,315,573)**	**(68,383,147)**	**13.38%**
10280000 - RDA Property Tax	(28,611,198)	(30,132,112)	(34,372,668)	(33,616,073)	(33,616,073)	(33,616,073)	-	0.00%
10320000 - Transportation Pass Thru	(367,368,715)	(387,277,804)	(421,032,353)	(467,110,000)	(467,110,000)	(537,245,500)	(70,135,500)	15.01%
36010000 - Visitor Promotion Cnty Exp	(4,798,494)	(5,087,450)	(5,271,280)	(5,854,588)	(5,826,353)	(4,074,000)	1,752,353	-30.08%
76100000 - Stat & Genl-Tax Administration	(2,888,124)	(3,145,795)	(3,132,913)	(3,099,840)	(4,380,000)	(4,380,000)	-	0.00%
Expenditures	**403,666,531**	**425,643,162**	**463,809,215**	**509,680,501**	**510,932,426**	**579,315,573**	**68,383,147**	**13.38%**
10280000 - RDA Property Tax	28,611,198	30,132,112	34,372,668	33,616,073	33,616,073	33,616,073	-	0.00%
10320000 - Transportation Pass Thru	367,368,715	387,277,804	421,032,353	467,110,000	467,110,000	537,245,500	70,135,500	15.01%
36010000 - Visitor Promotion Cnty Exp	4,798,494	5,087,450	5,271,280	5,854,588	5,826,353	4,074,000	(1,752,353)	-30.08%
76100000 - Stat & Genl-Tax Administration	2,888,124	3,145,795	3,132,913	3,099,840	4,380,000	4,380,000	-	0.00%
Grand Total Pass-Thru Revenue & Expense - Net	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**

Footnote:

Beginning with the 2025 Final Adjusted Budget, the County separately reports certain state-mandated pass-through revenues and expenditures—such as portions of sales taxes, Transient Room Tax, Multi-County Assessing and Collecting property taxes, and RDA tax increment. These amounts are not available for County programs or services and, in many cases, are distributed directly to other entities. In budget documents published before the 2025 Final Adjusted Budget, pass-through amounts were included within the regular revenue and expenditure sections of the document rather than shown separately.

Salt Lake County
Other Financing Sources
2027 Mayor Proposed Budget

Fund / Account	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
110 - General Fund	**2,262,756**	**17,107,299**	**2,108,708**	**1,829,520**	**4,057,502**	**60,000**	**(3,997,502)**	(98.5%)
710100 - OFS STR Bond Proceeds-Prncpal	-	11,979,688	-	-	-	-	-	0.00%
710500 - OFS Capitalized Leases	105,718	911,304	212,564	-	-	-	-	0.00%
710501 - OFS SBITA	2,157,038	4,216,307	1,861,144	1,829,520	4,057,502	60,000	(3,997,502)	(98.5%)
720010 - OFS Transfers In- Cap Assets	-	-	-	-	-	-	-	0.00%
720025 - OFS Transfers In- Other	-	-	35,000	-	-	-	-	0.00%
115 - Governmental Immunity Fund	**8,333**	**-**	**-**	**-**	**-**	**-**	**-**	0.00%
730005 - Insurance Recoveries	8,333	-	-	-	-	-	-	0.00%
120 - Grant Programs Fund	**93,786**	**4,017,424**	**-**	**-**	**-**	**-**	**-**	0.00%
710100 - OFS STR Bond Proceeds-Prncpal	-	4,017,424	-	-	-	-	-	0.00%
710501 - OFS SBITA	93,786	-	-	-	-	-	-	0.00%
180 - Rampton Salt Palace Conv Ctr	**-**	**-**	**149,001**	**-**	**-**	**-**	**-**	0.00%
710501 - OFS SBITA	-	-	149,001	-	-	-	-	0.00%
181 - Trcc:Tourism,Rec,Cultrl,Conven	**-**	**-**	**125,000**	**-**	**-**	**-**	**-**	0.00%
720025 - OFS Transfers In- Other	-	-	125,000	-	-	-	-	0.00%
182 - Mountain America Expo Center	**-**	**-**	**149,001**	**-**	**-**	**-**	**-**	0.00%
710501 - OFS SBITA	-	-	149,001	-	-	-	-	0.00%
730005 - Insurance Recoveries	-	-	-	-	-	-	-	0.00%
185 - SLCO Arts and Culture Fund	**-**	**255**	**5,000**	**-**	**-**	**-**	**-**	0.00%
710501 - OFS SBITA	-	-	-	-	-	-	-	0.00%
720025 - OFS Transfers In- Other	-	-	5,000	-	-	-	-	0.00%
730005 - Insurance Recoveries	-	255	-	-	-	-	-	0.00%
310 - Zoos, Arts And Parks Fund	**-**	**-**	**-**	**-**	**68,982**	**-**	**(68,982)**	(100.0%)
710501 - OFS SBITA	-	-	-	-	68,982	-	(68,982)	(100.0%)
340 - Tax Administration Levy	**-**	**-**	**-**	**-**	**-**	**-**	**-**	0.00%
710501 - OFS SBITA	-	-	-	-	-	-	-	0.00%
360 - Library Fund	**-**	**294,572**	**12,152**	**-**	**-**	**-**	**-**	0.00%
710501 - OFS SBITA	-	282,366	12,152	-	-	-	-	0.00%
730005 - Insurance Recoveries	-	12,206	-	-	-	-	-	0.00%

Salt Lake County
Other Financing Sources
2027 Mayor Proposed Budget

Fund / Account	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
370 - Health Fund	**-**	**2,993,528**	**937,212**	**-**	**-**	**-**	**-**	0.00%
710100 - OFS STR Bond Proceeds-Prncpal	-	2,993,528	-	-	-	-	-	0.00%
710500 - OFS Capitalized Leases	-	-	570,215	-	-	-	-	0.00%
710501 - OFS SBITA	-	-	366,996	-	-	-	-	0.00%
410 - Bond Debt Service	**-**	**-**	**13,908,000**	**-**	**-**	**-**	**-**	0.00%
710200 - OFS GO Bond Proceeds-Principal	-	-	13,908,000	-	-	-	-	0.00%
483 - TRCC Bond Projects Fund	**-**	**10,164,400**	**5,000,000**	**43,475,200**	**43,475,200**	**5,098,368**	**(38,376,832)**	(88.3%)
710240 - OFS Rev Bond Proceeds-Prncpl	-	-	-	43,475,200	43,475,200	5,098,368	(38,376,832)	(88.3%)
720025 - OFS Transfers In- Other	-	10,164,400	5,000,000	-	-	-	-	0.00%
484 - Parks & Rec GO Bond Fund	**-**	**-**	**-**	**-**	**-**	**118,969,000**	**118,969,000**	100.00%
710200 - OFS GO Bond Proceeds-Principal	-	-	-	-	-	118,969,000	118,969,000	100.00%
485 - 2019 Library MBA Bond Proj Fnd	**-**	**-**	**-**	**-**	**59,146,000**	**51,259,813**	**(7,886,187)**	(13.3%)
710220 - OFS Lease Rev Bnd Prcds-Prncpl	-	-	-	-	59,146,000	51,259,813	(7,886,187)	(13.3%)
710230 - OFS Lease Rev Bnd Prcds-Prem	-	-	-	-	-	-	-	0.00%
487 - Salt Palace Renovation Project	**-**	**-**	**-**	**-**	**-**	**414,200,000**	**414,200,000**	100.00%
710240 - OFS Rev Bond Proceeds-Prncpl	-	-	-	-	-	414,200,000	414,200,000	100.00%
488 - County Government Center Fund	**-**	**-**	**123,499,538**	**-**	**-**	**-**	**-**	0.00%
710100 - OFS STR Bond Proceeds-Prncpal	-	-	114,915,000	-	-	-	-	0.00%
710110 - OFS STR Bond Proceeds-Premium	-	-	8,584,538	-	-	-	-	0.00%
489 - County Jail Construction Fund	**-**	**-**	**-**	**-**	**-**	**702,450,000**	**702,450,000**	100.00%
710220 - OFS Lease Rev Bnd Prcds-Prncpl	-	-	-	-	-	702,450,000	702,450,000	100.00%
620 - Fleet Management Fund	**49,798**	**60,957**	**34,790**	**80,000**	**80,000**	**50,000**	**(30,000)**	(37.5%)
730005 - Insurance Recoveries	49,798	60,957	34,790	80,000	80,000	50,000	(30,000)	(37.5%)
710 - Golf Courses Fund	**-**	**-**	**41,000**	**-**	**-**	**-**	**-**	0.00%
730005 - Insurance Recoveries	-	-	41,000	-	-	-	-	0.00%
726 - UPACA/Eccles Theater Fund	**-**	**15,540**	**5,000**	**-**	**-**	**-**	**-**	0.00%
720025 - OFS Transfers In- Other	-	-	5,000	-	-	-	-	0.00%
730005 - Insurance Recoveries	-	15,540	-	-	-	-	-	0.00%
Grand Total Other Financing Sources	**2,414,672**	**34,653,975**	**145,974,403**	**45,384,720**	**106,827,684**	**1,292,087,181**	**1,185,259,497**	**1,109.51%**

Salt Lake County

Other Financing Uses

2027 Mayor Proposed Budget

Fund / Account	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adopted Budget	2026 June Adjusted Budget	2027 Mayor Proposed	Variance $	Variance %
110 - General Fund	**-**	**11,864,688**	**-**	**-**	**-**	**-**	**-**	0.00%
760205 - OFU Revenue Bond Refunding	-	11,864,688	-	-	-	-	-	0.00%
120 - Grant Programs Fund	**-**	**4,017,424**	**-**	**-**	**-**	**-**	**-**	0.00%
760205 - OFU Revenue Bond Refunding	-	4,017,424	-	-	-	-	-	0.00%
370 - Health Fund	**-**	**2,993,528**	**-**	**-**	**-**	**-**	**-**	0.00%
760205 - OFU Revenue Bond Refunding	-	2,993,528	-	-	-	-	-	0.00%
410 - Bond Debt Service	**-**	**-**	**13,810,000**	**-**	**-**	**-**	**-**	0.00%
760200 - OFU GO Bond Refunding	-	-	13,810,000	-	-	-	-	0.00%
650 - Facilities Services Fund	**-**	**189,969**	**-**	**-**	**-**	**-**	**-**	0.00%
770015 - OFU Transfers Out- Cap Assets	-	189,969	-	-	-	-	-	0.00%
726 - UPACA/Eccles Theater Fund	**1,193,978**	**4,242,249**	**2,838,309**	**-**	**-**	**-**	**-**	0.00%
781005 - Distributions to Owners	1,193,978	4,242,249	2,838,309	-	-	-	-	0.00%
730 - Solid Waste Managemnt Facility	**960,000**	**960,000**	**960,000**	**960,000**	**960,000**	**960,000**	**-**	0.00%
781005 - Distributions to Owners	960,000	960,000	960,000	960,000	960,000	960,000	-	0.00%
735 - Public Works and Other Servcs	**-**	**213,722**	**-**	**-**	**-**	**-**	**-**	0.00%
770015 - OFU Transfers Out- Cap Assets	-	213,722	-	-	-	-	-	0.00%
Grand Total Other Financing Uses	**2,153,978**	**24,481,580**	**17,608,309**	**960,000**	**960,000**	**960,000**	**-**	**0.00%**

Salt Lake County
Consolidated Debt Service Schedule
2027 Mayor Proposed Budget

Bond Type	Series	Purpose	Fund	Paying Department ID	Original Issue Amount	Final Maturity Date	Outstanding at December 31, 2026	Principal Due in 2027	Interest Due in 2027	Total Payments Due in 2027	Outstanding at December 31, 2027
General Obligation	2015A	Refunding 2008 (Open Space I)	410	5150	13,925,000	2027	1,650,000	1,650,000	49,500	1,699,500	-
General Obligation	2016	(Refunding 2009B, 2010B) Open Space II, Tracy Aviary I, Hogle Zoo I	410	5150	27,885,000	2029	9,010,000	2,860,000	450,500	3,310,500	6,150,000
General Obligation	2017	Parks and Recreation	410	5150	39,125,000	2027	3,525,000	3,525,000	176,250	3,701,250	-
General Obligation	2017B	Refunding 2011A and 2013	410	5150	29,345,000	2032	13,150,000	2,300,000	325,400	2,625,400	10,850,000
General Obligation	2019	Parks and Recreation	410	5150	39,615,000	2027	5,825,000	5,825,000	291,250	6,116,250	-
General Obligation	2020	Refunding 2012A (Tracy Aviary, Hogle Zoo)	410	5150	8,285,000	2031	4,195,000	820,000	67,117	887,117	3,375,000
General Obligation	2025A [3]	Refunding 2015B (Open Space, Natural Habitat, Parks, and Trails)	410	5150	13,908,000	2035	11,642,000	1,198,000	225,640	1,423,640	10,444,000
				Total General Obligation (GO) Bonds Principal			**48,997,000**	**18,178,000**	**1,585,657**	**19,763,657**	**30,819,000**
										Total unamortized GO Bond Premiums as of Dec 2026	881,064
											31,700,064
										Total GO Capacity as of December 2025[2]	6,457,434,734
										Remaining General Obligation Capacity	6,425,734,670
Sales Tax Revenue	2011	Solar Projects at Salt Palace	180	3550	1,917,804	2028	265,000	131,000	4,489	135,489	134,000
Sales Tax Revenue	2017B	District Attorney Building, Public Health Building	110, 370	2150, 8200	38,520,000	2037	32,800,000	2,525,000	1,086,737	3,611,737	30,275,000
Sales Tax Revenue	2020 [1]	Land (Shelter the Homeless) Reimbursment, Partial Refunding 2012A and 2014 (Salt Palace Projects)	110, 180	5003, 3550	43,555,000	2035	4,685,000	275,000	146,495	421,495	4,410,000
Sales Tax Revenue	2020B	Refunding 2010D (District Attorney, Fleet, Senior Center and Public Health Land and Buildings)	110, 120, 370, 620	5003, 8200, 2300, 2150, 6800	20,485,000	2035	13,800,000	1,265,000	574,975	1,839,975	12,535,000
Sales Tax Revenue	2024A [3]	Refunding 2014 (District Attorney, Public Health, Senior Center, Parks and Public Works Operations Center, and Salt Palace Land)	110, 120, 370, 735	4400, 3630, 2300, 2150, 8200	19,655,000	2035	16,436,000	1,663,000	365,359	2,028,359	14,773,000
Sales Tax Revenue	2025	New County Government Center projects, and other capital improvement program projects	488	5282	114,915,000	2045	110,695,000	3,615,000	5,051,675	8,666,675	107,080,000
				Total Sales Tax Revenue Bonds			**178,681,000**	**9,474,000**	**7,229,730**	**16,703,730**	**169,207,000**
										Sales Tax Revenue December 2025[4]	101,795,223
										Remaining Sales Tax Payment Capacity	34,193,882
										Remaining Sales Tax Bonding Capacity	475,165,160
TRCC Sales Tax	2017	Parks Operating Center, Mid-Valley Cultural Center, and TRCC capital projects	181	1070	44,230,000	2037	29,585,000	2,070,000	1,427,500	3,497,500	27,515,000
				Total TRCC Sales Tax Revenue Bonds			**29,585,000**	**2,070,000**	**1,427,500**	**3,497,500**	**27,515,000**
										TRCC Sales Tax Revenue December 2025 [2]	65,581,825
										TRCC Sales Tax Payment Capacity	29,293,413
										Remaining TRCC Sales Tax Bonding Capacity	407,067,242

Salt Lake County
Consolidated Debt Service Schedule
2027 Mayor Proposed Budget

Bond Type	Series	Purpose	Fund	Paying Department ID	Original Issue Amount	Final Maturity Date	Outstanding at December 31, 2026	Principal Due in 2027	Interest Due in 2027	Total Payments Due in 2027	Outstanding at December 31, 2027
Lease Revenue	2009B	Public Works Administration, Libraries, Senior Centers	412, 735	5152, 4400	58,390,000	2029	16,965,000	5,450,000	987,364	6,437,364	11,515,000
Lease Revenue	2019	Libraries - Holladay, Daybreak, Ops Center	412	5152	17,840,000	2041	14,900,000	685,000	727,875	1,412,875	14,215,000
Lease Revenue	2021	Libraries - Daybreak, Granite	412	5152	18,360,000	2042	15,870,000	705,000	566,438	1,271,438	15,165,000
Lease Revenue	2026 [3]	Libraries - Library Operations Center	412	5152	23,085,000	2046	23,085,000	665,000	1,160,069	1,825,069	22,420,000
				Total Lease Revenue Bonds			**70,820,000**	**7,505,000**	**3,441,746**	**10,946,746**	**63,315,000**
Excise Tax Revenue	2017	Partial Refunding 2014 (Transportation Preservation)	130	1030	23,925,000	2033	17,710,000	2,180,000	746,400	2,926,400	15,530,000
				Total Excise Tax Revenue Bonds			**17,710,000**	**2,180,000**	**746,400**	**2,926,400**	**15,530,000**
				TOTAL FOR ALL SALT LAKE COUNTY BONDS			**$ 345,793,000**	**$ 39,407,000**	**$ 14,431,033**	**$ 53,838,033**	**$ 306,386,000**

[1] A portion of the 2020 Sales Tax Revenue bonds were reduced due to a cash defeasance of Shelter the Homeless projects on August 1, 2022.

[2] Final 2026 revenue and capacity figures are not yet available, so 2025 figures were used to estimate remaining capacity

[3] New issue on July 8, 2026 for the purpose of financing all or a portion of the cost of the acquisition, construction, improvements and equipping of a library, a library operations center and related facilities

Salt Lake County

Contributions (Account 667005)

2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 June Adjusted Budget	2026 Current Adjusted	2027 Mayor Proposed	Variance $	Variance %
110 - General Fund	**979,967**	**2,691,553**	**683,099**	**669,124**	**669,124**	**702,000**	**32,876**	**4.91%**
10200000 - Mayor Administration	**44,124**	**44,624**	**46,624**	**42,124**	**42,124**	**75,000**	**32,876**	**78.05%**
D1002 - Other Contributions (Misc.)	1,500	-	-	-	-	-	-	0.00%
D1004 - Rape Recovery Center	42,124	42,124	42,124	42,124	42,124	75,000	32,876	78.05%
D1172 - Alzheimers Association	500	-	-	-	-	-	-	0.00%
D1210 - Latinos In Action	-	1,000	-	-	-	-	-	0.00%
D1211 - Frank Cordova Foundation	-	1,500	1,500	-	-	-	-	0.00%
D1227 - United Jewish Federation of UT	-	-	3,000	-	-	-	-	0.00%
10208800 - Mayor Admin-ARPA	**-**	**2,000,000**	**-**	**-**	**-**	**-**	**-**	**0.00%**
D1128 - The Other Side Village	-	2,000,000	-	-	-	-	-	0.00%
10250000 - Office of Regional Development	**785,500**	**559,500**	**550,000**	**550,000**	**550,000**	**550,000**	**-**	**0.00%**
D1010 - CCS Weigand Center Operations	100,000	100,000	100,000	100,000	100,000	100,000	-	0.00%
D1100 - Envision Utah	2,500	2,500	-	-	-	-	-	0.00%
D1102 - Utah Land Use Institute	2,500	2,500	-	-	-	-	-	0.00%
D1106 - Utah Land-Utah League Partners	2,000	-	-	-	-	-	-	0.00%
D1121 - Utah Housing Coalition	7,500	-	-	-	-	-	-	0.00%
D1122 - Bike Utah	1,000	1,000	-	-	-	-	-	0.00%
D1125 - Bike Collective	2,000	3,500	-	-	-	-	-	0.00%
D1126 - Housing Connect	450,000	450,000	450,000	450,000	450,000	450,000	-	0.00%
D1130 - GovFinance Officer Association	170,000	-	-	-	-	-	-	0.00%
D1132 - Lincoln Land Institute	18,000	-	-	-	-	-	-	0.00%
D1133 - Urban Land Institute, Utah Cha	30,000	-	-	-	-	-	-	0.00%
23500000 - Extension Service	**23,418**	**27,000**	**26,725**	**27,000**	**27,000**	**27,000**	**-**	**0.00%**
D1013 - Junior Livestock Council	23,418	27,000	26,725	27,000	27,000	27,000	-	0.00%
24000000 - Criminal Justice Services	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**-**	**0.00%**
D1014 - YWCA Family Justice Center	50,000	50,000	50,000	50,000	50,000	50,000	-	0.00%
43500000 - Emergency Services	**69,726**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
D1017 - USDA - Avalanche Contr - Alta	43,000	-	-	-	-	-	-	0.00%
D1018 - Wildland Fire Program	26,726	-	-	-	-	-	-	0.00%

Salt Lake County
Contributions (Account 667005)
2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 June Adjusted Budget	2026 Current Adjusted	2027 Mayor Proposed	Variance $	Variance %
70100000 - Council	**7,200**	**10,429**	**9,750**	**-**	**-**	**-**	**-**	**0.00%**
D1010 - CCS Weigand Center Operations	-	250	-	-	-	-	-	0.00%
D1013 - Junior Livestock Council	-	1,186	-	-	-	-	-	0.00%
D1110 - Repertory Dance Theatre	300	1,466	-	-	-	-	-	0.00%
D1129 - Centro Civico Mexicano	-	1,466	-	-	-	-	-	0.00%
D1164 - Utah Food Bank	3,000	1,095	750	-	-	-	-	0.00%
D1170 - Salt Lake Co Search & Rescue	-	500	-	-	-	-	-	0.00%
D1172 - Alzheimers Association	2,500	-	-	-	-	-	-	0.00%
D1186 - Volunteers of America (VOA)	-	500	-	-	-	-	-	0.00%
D1187 - Pro-Life Utah	1,100	-	-	-	-	-	-	0.00%
D1188 - Ririe-Woodbury Dance Company	300	-	-	-	-	-	-	0.00%
D1206 - Save Our Canyons	-	1,466	-	-	-	-	-	0.00%
D1207 - Nomad Alliance	-	500	-	-	-	-	-	0.00%
D1208 - Utah Combined Training Command	-	1,000	-	-	-	-	-	0.00%
D1209 - American Indian Services	-	1,000	-	-	-	-	-	0.00%
D1212 - The Utah Aerospace and Defense	-	-	7,500	-	-	-	-	0.00%
D1228 - SOUTH VALLEY SERVICES	-	-	1,500	-	-	-	-	0.00%
121 - Opioid Treatment & Prevention	**-**	**1,747,000**	**590,000**	**130,000**	**130,000**	**-**	**(130,000)**	**-100.00%**
12100000 - Opioid Treatment & Prevention	**-**	**1,747,000**	**590,000**	**130,000**	**130,000**	**-**	**(130,000)**	**-100.00%**
D1186 - Volunteers of America (VOA)	-	1,500,000	-	-	-	-	-	0.00%
D1189 - U of U / SUPeRAD Clinic	-	247,000	-	45,000	45,000	-	(45,000)	-100.00%
D1191 - The Children's Center Utah	-	-	190,000	85,000	85,000	-	(85,000)	-100.00%
D1205 - UofU IntensiveOutpatientClinic	-	-	400,000	-	-	-	-	0.00%
130 - Transportation Preservation	**239,520**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
10340000 - County 1st Class Highway CW	**239,520**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
D1171 - Visit Salt Lake	239,520	-	-	-	-	-	-	0.00%
181 - Trcc:Tourism,Rec,Cultrl,Conven	**13,903,379**	**6,735,566**	**6,603,603**	**7,945,563**	**7,945,563**	**3,000,000**	**(4,945,563)**	**-62.24%**
10700000 - TRCC-Tourism Rec Cultrl Conven	**13,903,379**	**6,735,566**	**6,603,603**	**7,945,563**	**7,945,563**	**3,000,000**	**(4,945,563)**	**-62.24%**
D1025 - Taylorsville Park	566,666	-	-	-	-	-	-	0.00%
D1029 - Tracy Aviary-JR Nature Center	600,000	-	-	-	-	-	-	0.00%
D1032 - Canyon Rim Park Playground	325,755	-	-	-	-	-	-	0.00%
D1040 - Sandy City-Sandy Amphitheater	456,500	456,500	-	-	-	-	-	0.00%

Salt Lake County
Contributions (Account 667005)
2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 June Adjusted Budget	2026 Current Adjusted	2027 Mayor Proposed	Variance $	Variance %
10700000 - TRCC-Tourism Rec Cultrl Conven	**13,903,379**	**6,735,566**	**6,603,603**	**7,945,563**	**7,945,563**	**3,000,000**	**(4,945,563)**	**-62.24%**
D1043 - Sugarhouse Park Authority	224,795	247,837	-	-	-	-	-	0.00%
D1047 - Visit SL-Ski Salt Lake Market	450,000	450,000	-	-	-	-	-	0.00%
D1049 - West Jordan-Cultural Arts Fac	2,200,000	-	-	-	-	-	-	0.00%
D1050 - WVC - Veterans Hall & Park	-	524,715	399,125	-	-	-	-	0.00%
D1051 - Kearns-David Gourley Park Pav	13,385	14,888	486,710	108,111	108,111	-	(108,111)	-100.00%
D1135 - Bluffdale-East/West Trail	30,000	-	-	-	-	-	-	0.00%
D1136 - Cottonwood Hgts-Playgrounds	429,981	-	-	-	-	-	-	0.00%
D1137 - Create Reel Chg-Labeled Fest	5,000	-	-	-	-	-	-	0.00%
D1139 - Herriman-Wide Hollow Trailhead	670,000	-	-	-	-	-	-	0.00%
D1140 - Holladay-City Pk Historic Walk	600,000	-	-	-	-	-	-	0.00%
D1141 - Midvale RDA-Main St Lighting	200,000	-	-	-	-	-	-	0.00%
D1142 - Midvale-Canal Trails	240,000	-	-	-	-	-	-	0.00%
D1143 - Murray-Mansion/Museum	758,273	-	-	-	-	-	-	0.00%
D1144 - Murray-Park Playground	100,000	-	-	-	-	-	-	0.00%
D1145 - Riverton-Lloyd Comm Cntr Reno	1,200,000	-	-	-	-	-	-	0.00%
D1146 - Sandy-Alta Canyon Sports Cntr	460,000	-	-	-	-	-	-	0.00%
D1147 - Sandy-Amphitheater Upgrades	493,748	-	-	-	-	-	-	0.00%
D1148 - Sandy-P&R Master Plan	47,000	-	-	-	-	-	-	0.00%
D1149 - South Jordan-Arts Master Plan	40,000	-	-	-	-	-	-	0.00%
D1150 - South Jordan-Mystic Springs	301,389	-	-	-	-	-	-	0.00%
D1151 - Taylorsville Historical-Museum	50,387	-	-	-	-	-	-	0.00%
D1152 - Taylorsville-Pickleball	960,000	-	-	-	-	-	-	0.00%
D1153 - Trails Ut-Silver Lake Loop Trl	396,000	-	-	-	-	-	-	0.00%
D1154 - UMOCA-Master Plan Impv	1,000,000	-	-	-	-	-	-	0.00%
D1155 - UofU Film & Arts-Modern Cinema	150,000	-	-	-	-	-	-	0.00%
D1156 - USU Bastian-Adventure Trail	250,000	-	-	-	-	-	-	0.00%
D1157 - USU Bastian-Equine Arena Impv	500,000	500,000	-	-	-	-	-	0.00%
D1160 - WVC-Pickleball/Skate Pk Lights	184,500	-	-	-	-	-	-	0.00%
D1173 - Bluffdale - Equestrian Park	-	2,766,960	-	-	-	-	-	0.00%
D1174 - Holladay - Park Upgrades	-	125,000	-	-	-	-	-	0.00%
D1175 - SouthSaltLakeCity-Scott School	-	100,000	-	-	-	-	-	0.00%
D1176 - Copperton - Park Upgrade	-	77,830	-	-	-	-	-	0.00%
D1177 - Cottonwood-Highland Dr. Trail	-	130,000	-	-	-	-	-	0.00%
D1179 - Draper-Jenson Farms Park	-	600,000	-	-	-	-	-	0.00%
D1180 - Kearns - Camp Kearns	-	21,500	-	-	-	-	-	0.00%

Salt Lake County

Contributions (Account 667005)

2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 June Adjusted Budget	2026 Current Adjusted	2027 Mayor Proposed	Variance $	Variance %
10700000 - TRCC-Tourism Rec Cultrl Conven	**13,903,379**	**6,735,566**	**6,603,603**	**7,945,563**	**7,945,563**	**3,000,000**	**(4,945,563)**	**-62.24%**
D1182 - Millcreek-Arts andCulture Plan	-	75,000	-	-	-	-	-	0.00%
D1183 - Murray - Riverview Park	-	345,336	-	-	-	-	-	0.00%
D1184 - OquirrhRec-OutdoorPoolStructur	-	300,000	-	-	-	-	-	0.00%
D1192 - RAD Canyon BMX Facility Renova	-	-	303,144	-	-	-	-	0.00%
D1193 - Cottonwood Hhts - Bywater Park	-	-	412,217	-	-	-	-	0.00%
D1194 - Holladay - Cty Hall Auditorium	-	-	10,294	-	-	-	-	0.00%
D1195 - Millcreek - Millcreek Common	-	-	1,503,069	-	-	-	-	0.00%
D1196 - Riverton - 4200 West Pond	-	-	36,000	-	-	-	-	0.00%
D1197 - Riverton - City Hall Playgroun	-	-	710,000	-	-	-	-	0.00%
D1198 - Sandy - Bicentennial Park	-	-	459,974	-	-	-	-	0.00%
D1199 - Taylorsville - Summit Park	-	-	1,503,070	-	-	-	-	0.00%
D1200 - Tracy Aviary -Eco Learning Lab	-	-	500,000	-	-	-	-	0.00%
D1201 - Trails Utah - Grandeur Trail	-	-	-	-	-	-	-	0.00%
D1202 - Trails Utah - Herriman BST	-	-	30,000	-	-	-	-	0.00%
D1203 - West Jordan - RonWood Skate Pk	-	-	250,000	-	-	-	-	0.00%
D1213 - Central 9th Comm-MeadUp Futsal	-	-	-	98,081	98,081	-	(98,081)	-100.00%
D1214 - Holladay-City Hall Aud Design	-	-	-	730,000	730,000	-	(730,000)	-100.00%
D1215 - Magna-Park Pickleball	-	-	-	50,733	50,733	-	(50,733)	-100.00%
D1216 - Magna-Webster Community Center	-	-	-	300,000	300,000	-	(300,000)	-100.00%
D1217 - Murray-Woodstock Meadows Impv	-	-	-	250,000	250,000	-	(250,000)	-100.00%
D1218 - Riverton-Skate Park Design	-	-	-	18,261	18,261	-	(18,261)	-100.00%
D1219 - Salt Lake-Civic Cntr Front Yrd	-	-	-	1,000,000	1,000,000	-	(1,000,000)	-100.00%
D1220 - Sandy-Community & Rec Center	-	-	-	3,000,000	3,000,000	-	(3,000,000)	-100.00%
D1221 - Seven Canyons-Folsom Trail	-	-	-	20,000	20,000	-	(20,000)	-100.00%
D1222 - South Jordan-Scoreboards	-	-	-	70,377	70,377	-	(70,377)	-100.00%
D1223 - South SL-Water Tower Plaza	-	-	-	1,000,000	1,000,000	-	(1,000,000)	-100.00%
D1224 - Taylorsville-Taylorsville Park	-	-	-	1,250,000	1,250,000	-	(1,250,000)	-100.00%
D1225 - West Valley-Scoreboard Tower	-	-	-	50,000	50,000	-	(50,000)	-100.00%
D1230 - Central 9th-MeadUP Ph 2	-	-	-	-	-	200,000	200,000	100.00%
D1231 - Herriman-Butterfield Arena Ph I	-	-	-	-	-	150,000	150,000	100.00%
D1232 - Holladay-Spring Lane Park	-	-	-	-	-	500,000	500,000	100.00%
D1233 - Millcreek-Master Parks Plan	-	-	-	-	-	170,000	170,000	100.00%
D1234 - Murray Chamber-Magic over Murray	-	-	-	-	-	5,000	5,000	100.00%
D1235 - Murray-Ninja Warrior Course	-	-	-	-	-	300,000	300,000	100.00%
D1236 - Rad Canyon BMX-Facility Upgrade	-	-	-	-	-	250,000	250,000	100.00%

Salt Lake County
Contributions (Account 667005)
2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 June Adjusted Budget	2026 Current Adjusted	2027 Mayor Proposed	Variance $	Variance %
10700000 - TRCC-Tourism Rec Cultrl Conven	**13,903,379**	**6,735,566**	**6,603,603**	**7,945,563**	**7,945,563**	**3,000,000**	**(4,945,563)**	**-62.24%**
D1237 - Riverton-Main Park All Abilities	-	-	-	-	-	340,000	340,000	100.00%
D1238 - SLC-Guiding Way JRT Storytelling	-	-	-	-	-	450,000	450,000	100.00%
D1239 - Taylorsville-Centennial Plz Art	-	-	-	-	-	115,000	115,000	100.00%
D1240 - Tracy Aviary-Indoor Bird Show	-	-	-	-	-	120,000	120,000	100.00%
D1241 - USU-Bastian Treehouse	-	-	-	-	-	100,000	100,000	100.00%
D1242 - West Jordan-Veterans Pickleball	-	-	-	-	-	300,000	300,000	100.00%
185 - SLCO Arts and Culture Fund	**350,000**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
35000000 - SLCO Arts and Culture	**350,000**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
D1129 - Centro Civico Mexicano	350,000	-	-	-	-	-	-	0.00%
235 - Unincorp Municipal Service Fnd	**10,911**	**16,963**	**8,598**	**20,000**	**20,000**	**20,000**	**-**	**0.00%**
50230000 - Unincorp Mun Svcs Stat and Gen	**10,911**	**16,963**	**8,598**	**20,000**	**20,000**	**20,000**	**-**	**0.00%**
D1053 - Various Community Councils	10,911	16,963	8,598	20,000	20,000	20,000	-	0.00%
290 - Visitor Promotion Fund	**300,000**	**250,000**	**125,000**	**75,000**	**75,000**	**125,000**	**50,000**	**66.67%**
36010000 - Visitor Promotion Cnty Exp	**300,000**	**250,000**	**125,000**	**75,000**	**75,000**	**125,000**	**50,000**	**66.67%**
D1055 - Utah Sports Commission	100,000	50,000	100,000	50,000	50,000	50,000	-	0.00%
D1056 - Utah Restaurant Assoc-promo	25,000	25,000	25,000	25,000	25,000	50,000	25,000	100.00%
D1057 - Sundance	150,000	150,000	-	-	-	-	-	0.00%
D1086 - SLARA-SL Food Wine Festival	25,000	25,000	-	-	-	25,000	25,000	100.00%
310 - Zoos, Arts And Parks Fund	**25,900,247**	**26,311,242**	**27,297,380**	**27,833,801**	**27,833,801**	**28,896,120**	**1,062,319**	**3.82%**
35910000 - Large Arts Groups-Sales Tax	**16,591,178**	**16,889,063**	**17,582,711**	**17,780,653**	**17,780,653**	**18,543,930**	**763,277**	**4.29%**
D1061 - Tier I Organizations	16,591,178	16,889,063	17,582,711	17,780,653	17,780,653	18,543,930	763,277	4.29%
35920000 - Small Arts Groups-Sales Tax	**3,409,984**	**3,417,179**	**3,463,038**	**3,731,134**	**3,731,134**	**3,758,789**	**27,655**	**0.74%**
D1062 - Tier II Organizations	3,409,984	3,417,179	3,463,038	3,731,134	3,731,134	3,758,789	27,655	0.74%
35930000 - Zoological-Sales Tax	**5,899,086**	**6,005,000**	**6,251,631**	**6,322,014**	**6,322,014**	**6,593,401**	**271,387**	**4.29%**
D1063 - Zoological Organizations	5,899,086	6,005,000	6,251,631	6,322,014	6,322,014	6,593,401	271,387	4.29%

Salt Lake County

Contributions (Account 667005)

2027 Mayor Proposed Budget

Fund / Organization	2023 Actuals	2024 Actuals	2025 Actuals	2026 June Adjusted Budget	2026 Current Adjusted	2027 Mayor Proposed	Variance $	Variance %
370 - Health Fund	**2,000,000**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
21500000 - Health	**2,000,000**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
D1161 - Utah Aids Foundation	2,000,000	-	-	-	-	-	-	0.00%
Grand Total - Contributions	**43,684,025**	**37,752,324**	**35,307,679**	**36,673,488**	**36,673,488**	**32,743,120**	**(3,930,368)**	**-10.71%**

Salt Lake County
Technology Advisory Board Prioritized Technology Project List
2027 Mayor Proposed Budget

Request Name	Funding Source	Funding Ask	New FTE	Division Name	Comments	Mayor Recommended
Hardware & Software Maintenance Increases	110 - General Fund	$ 777,317		Information Technology	able to fund with savings from tools discontinued due to AI implementation	
Microsoft Licensing Increase	110 - General Fund	$ 456,226		Information Technology	able to fund with savings from tools discontinued due to AI implementation	
GIS Enterprise Licensing Renewal	110 - General Fund	$20,000		Information Technology	able to fund with savings from tools discontinued due to AI implementation	
TIP Infrastructure Equipment Refresh	110 - General Fund & 650 - Telecom	$ 700,000		Information Technology		$ 700,000
Enterprise AI, Data Governance & Privacy Program Tools	110 - General Fund	$ 888,000		Information Technology		$ 654,000
IANS Consulting Service	110 - General Fund	$ 34,695		Information Technology		
IT Equipment at New Campus	110 - General Fund	$ 2,820,000		Information Technology		$ 1,947,600
Applicant Tracking System	110 - General Fund	$ 40,000		Human Resources		$ 40,000
Jail Security Surveillance Software	110 - General Fund	$860,000		Sheriff		
SharePoint Developer FTE	110 - General Fund	$ 229,743	1	Information Technology		
Public Records Portal Solution	110 - General Fund	$ 28,298		Records & Management Archives		$ 30,000
Replace Cuts Associated with UPD Revenue Loss	110 - General Fund	$600,000		Information Technology		$ 600,000
Mobile Camera Units in Parks	110 - General Fund	$ 24,779		Parks & Rec		$ 26,400
Business Analyst FTE	110 - General Fund	$ 170,291	1	Information Technology		
Mobile Data Management Funding	110 - General Fund	$ 160,000		Information Technology		
CJS Case Management System	110 - General Fund	$ 1,800,000		Criminal Justice Services		$ 1,800,000
Asset Management Solution	110 - General Fund	$ 214,680	1	Information Technology		
Server Replacement	181-TRCC	$ 98,400		Clark Planetarium		$ 98,400
Gauging Program Software	250 - Flood Control Fund	$ 16,616		Flood Control		$ 22,000
Cybersecurity Engineer	360-Library Services	$ 195,556	1	Library Services		$ 202,419
Website Design	181-TRCC	$ 129,500		Arts & Culture		$ 100,000
Risk Management Claims Software	115 - Governmental Immunity Fund	$ 143,296		District Attorney		
Public PC Management & Print Cost Recovery	360-Library Services	$ 164,935		Library Services		$ 165,000
Application Programmer FTE	360-Library Services	$ 129,226	1	Library Services		$ 129,854
		$ 10,701,557				$ 6,515,673

Salt Lake County
Capital Projects
2027 Mayor Proposed Budget

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Fund: 110 - General Fund	470,926	1,664,942	9,526,769	-	**11,662,637**	(9,199,708)	**2,462,929**
Department ID: 1099000100 - Budget Replacement System	-	0	18,253	-	**18,253**	-	**18,253**
Project: BUDGET_SYSTEM - SHERPA New budget system	-	0	18,253	-	18,253	-	18,253
Department ID: 3650990000 - Parks & Rec Facility Imprvmnts	470,926	7,162	180,280	-	**658,368**	(658,368)	**0**
Project: PARN25RFIF - 2025 Rec FIF Projects	-	-	64,254	-	64,254	(64,254)	0
Project: PARN26RFIF - 2026 Rec FIF Projects	-	-	116,026	-	116,026	(116,026)	0
Project: PARN27PFIF - 2027 Park FIF Projects	100,000	-	-	-	100,000	(100,000)	0
Project: PARN27RFIF - 2027 Rec FIF Projects	370,926	-	-	-	370,926	(370,926)	0
Project: PARNOVHD - P&R Capital Project Overhead	-	7,162	-	-	7,162	(7,162)	0
Department ID: 3660990000 - Parks & Rec Capital Projects	0	254,532	7,228,644	-	**7,483,176**	(8,541,340)	**(1,058,164)**
Project: PARN26BCPK01 - BCPK Park Connector Study	0	50,000	25,000	-	75,000	(75,000)	0
Project: PARNOVHD - P&R Capital Project Overhead	-	204,532	-	-	204,532	-	204,532
Project: PARC21SJRC01 - [Const] SJRC Build Comp Pool	-	-	645,116	-	645,116	(645,498)	(382)
Project: PARN22RGTR - [Const] Build Regional Trails	-	-	5,911,082	-	5,911,082	(5,992,164)	(81,082)
Project: PARN22TRPL - Trail Planning	-	-	63,899	-	63,899	(63,899)	0
Project: PARN22WHFM - [Maint] WHFM Improvements	-	0	966	-	966	(30,000)	(29,034)
Project: PARN24PLTR01 - Repair Parley's Trail Segment	-	-	303,588	-	303,588	(303,588)	0
Project: PARN25JRTR01 - JRTR Repair Segments	-	-	3,351	-	3,351	(500,448)	(497,097)
Project: PARN25UCTR01 - UCTR PH 1 & 2 Repair	-	-	10,000	-	10,000	(10,000)	0
Project: PARN26HNPK01 - HNPK Connection Trail	-	-	21,356	-	21,356	(400,000)	(378,644)
Project: PARN26PONC01 - Pia Okwai Nature Center	-	-	220,743	-	220,743	(220,743)	0
Project: PART26DLPK01 - DLPK Pave Perimeter	-	-	23,543	-	23,543	(300,000)	(276,457)
Department ID: 4101990000 - Animal Services GF Cap Project	-	-	457,540	-	**457,540**	-	**457,540**
Project: TI_REG_PET_PARK - Regional Pet Park & Adopt Ctr	-	-	457,540	-	457,540	-	457,540
Department ID: 6310990000 - Facilities Energy Mgt Projects	0	1,403,248	1,642,052	-	**3,045,300**	-	**3,045,300**
Project: ENERGY_MGMT - Energy Management Projects	0	1,400,000	1,642,052	-	3,042,052	-	3,042,052
Project: OVERHEAD_ENERGY - Overhead for Energy Mgmt proj	-	3,248	-	-	3,248	-	3,248
Fund: 120 - Grant Programs Fund	-	-	5,690,743	0	**5,690,743**	-	**5,690,743**
Department ID: 2300990000 - AAS Deferred Maint Project	-	-	5,690,743	0	**5,690,743**	-	**5,690,743**
Project: TI_AAS_KEARNS - AAS KEANRS SENIOR CENTER	-	-	4,201	-	4,201	-	4,201
Project: TI_AAS_SUNDAY - AAS SUNDAY ANDERSON SR. CTR.	-	-	5,686,542	(5,686,542)	0	-	0

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Project: TI_AAS_NWCC - Northwest Community Center	-	-	-	5,686,542	5,686,542	-	5,686,542
Fund: 130 - Transportation Preservation	3,673,026	-	27,419,565	-	**31,092,591**	-	**31,092,591**
Department ID: 1033990000 - Corridor Preservation Cap Proj	0	-	7,486,218	-	**7,486,218**	-	**7,486,218**
Project: COP_BLF_14600S - 14600 SOUTH WIDENING	0	-	219,700	-	219,700	-	219,700
Project: COP_BLF_985W - Bluffdale 985W 14600S	-	-	92,545	-	92,545	-	92,545
Project: COP_DRP_LONEPK - LONE PEAK PKWY WIDE&BIKE	-	-	853,000	-	853,000	-	853,000
Project: COP_HRM_12600BK - HERRIMAN 12600S WIDE&BIKE	0	-	2,640,000	-	2,640,000	-	2,640,000
Project: COP_HRM_12600S - 12600 S HERRIMAN PARKWAY	-	-	2,007,500	-	2,007,500	-	2,007,500
Project: COP_HRM_7000W - Herriman 7000W	-	-	272,973	-	272,973	-	272,973
Project: COP_HRM_SENTRDG - Heriman Sentinel Ridge Blvd	-	-	57,000	-	57,000	-	57,000
Project: COP_SLC_400S - Salt Lake City 550-600 W 400 S	-	-	650,000	-	650,000	-	650,000
Project: COP_WVC_5900W - 5900 W NEW CONNECTION	0	-	693,500	-	693,500	-	693,500
Department ID: 1038990000 - 2219 Transportation CapProject	3,673,026	-	19,933,347	-	**23,606,373**	-	**23,606,373**
Project: RTC_PAR_TRLMT27 - 2027 Parks Maintenance	2,142,952	-	-	-	2,142,952	-	2,142,952
Project: RTC_SLCO_SWTRLP - Salt Lake County SW Trail Project	1,530,074	-	-	-	1,530,074	-	1,530,074
Project: RTC_ALT_MOBTRL - Alta Mobile Trailer	-	-	65,662	-	65,662	-	65,662
Project: RTC_HRM_MIDBRG - Midas Creek Bridge 6400 West	-	-	2,911,792	-	2,911,792	-	2,911,792
Project: RTC_MIL_WTSIDE - Millcreek W Temple Sidewalk	-	-	881,106	-	881,106	-	881,106
Project: RTCPAR26MNTBCRP - BCRP Ped/Cycle Study	0	-	25,000	-	25,000	-	25,000
Project: RTCPAR26MNTJRT - 2026 JRT Trail Rest and Repair	0	-	500,000	-	500,000	-	500,000
Project: RTCPAR26MNTUSLT - Utah & SL Canal Trail	0	-	1,200,000	-	1,200,000	-	1,200,000
Project: RTCPARDECKLAKE - Decker Lake Park - Pave Peri T	0	-	300,000	-	300,000	-	300,000
Project: RTCPARHUNTPKTRL - Hunter Park Connection Trail	0	-	400,000	-	400,000	-	400,000
Project: RTCPARMISCTRMNT - Ongoing Parks Trail Maintenanc	0	-	1,888,300	-	1,888,300	-	1,888,300
Project: RTCPARN22RGTR01 - Bingham Crk Reg Trl 01	-	-	222,439	-	222,439	-	222,439
Project: RTCPARN22RGTR02 - Bingham Crk Reg Trl 02	-	-	420,000	-	420,000	-	420,000
Project: RTCPARN22RGTR03 - Bingham Crk Reg Trl 03	-	-	682,500	-	682,500	-	682,500
Project: RTCPARN22RGTR04 - Bingham Crk Reg Trl 04	-	-	360,000	-	360,000	-	360,000
Project: RTCPARN22RGTR05 - Bingham Crk Reg Trl 05	-	-	772,500	-	772,500	-	772,500
Project: RTCPARN22RGTR06 - Bingham Crk Reg Trl 06	-	-	172,500	-	172,500	-	172,500
Project: RTCPARN22RGTR07 - Bingham Crk Reg Trl 07	-	-	375,000	-	375,000	-	375,000
Project: RTCPARN22RGTR08 - Bingham Crk Reg Trl 08	-	-	397,500	-	397,500	-	397,500
Project: RTCPARN22RGTR09 - Bingham Crk Reg Trl 09	-	-	412,500	-	412,500	-	412,500
Project: RTCPARN22RGTR10 - Bingham Crk Reg Trl 10	-	-	300,000	-	300,000	-	300,000

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Project: RTCPARN22RGTR11 - Bingham Crk Reg Trl 11	-	-	82,500	-	82,500	-	82,500
Project: RTCPARN22RGTR12 - Bingham Crk Reg Trl 12	-	-	900,000	-	900,000	-	900,000
Project: RTCPARN22RGTR1 - Ritter Canal/Crosstown-Ph1	-	-	600,000	-	600,000	-	600,000
Project: RTCPARN22RGTR2 - Ritter Canal/Crosstown Ph2	-	-	750,000	-	750,000	-	750,000
Project: RTCPARN22RGTREQ - Butterfield TH Equest Entry Rd	-	-	165,565	-	165,565	-	165,565
Project: RTCPARN22RGTR - Magna Reg Park Loop Tr Ph 5-9	-	-	166,415	-	166,415	-	166,415
Project: RTCPARN22RGTRTH - Butterfield Reg Trailhead	-	-	450,000	-	450,000	-	450,000
Project: RTCPARN24PLTR01 - Parley's Trail Repair	-	-	51,794	-	51,794	-	51,794
Project: RTCPART18UCTR1A - Kearns/Magna USLC Trl Ph5	-	-	267,375	-	267,375	-	267,375
Project: RTCPART18UCTR1B - Tay/Kearns USLC Trl Ph6	-	-	480,000	-	480,000	-	480,000
Project: RTCPART18UCTR1C - 2025 Park Maintenance	-	-	115,000	-	115,000	-	115,000
Project: RTCPART18UCTR1D - UT/SL Canal Trl - Ph7 - Cons	0	-	750,000	-	750,000	-	750,000
Project: RTCPART18UCTR1E - Utah & SL Canal Trail	0	-	1,408	-	1,408	-	1,408
Project: RTC_PAR_TRLMT24 - Parks Annual Trail Maint	-	-	48,754	-	48,754	-	48,754
Project: RTC_PAR_TRLMT25 - Parks Annual Trail Maint	-	-	4,771	-	4,771	-	4,771
Project: RTC_PAR_TRLMT26 - 2026 Parks and Rec Trail Maint	0	-	1,927,000	-	1,927,000	-	1,927,000
Project: RTC_SSL_ACTTRAN - SSL Downtown Active Trans Proj	-	-	265,966	-	265,966	-	265,966
Project: RTC_SSL_WTBIKE - SSL Main St SW 3900S-Cent Ave	-	-	570,000	-	570,000	-	570,000
Project: RTC_UTA_TRAXAM - TRAX Ambassador Program	-	-	50,000	-	50,000	-	50,000
Fund: 180 - Rampton Salt Palace Conv Ctr	450,000	898,018	5,291,413	(3,189,501)	**3,449,930**	-	**3,449,930**
Department ID: 3550990000 - Salt Palace Capital Projects	450,000	898,018	5,291,413	(3,189,501)	**3,449,930**	-	**3,449,930**
Project: P737789 - SPCC - F1 freight elevator overhaul	450,000	-	-	-	450,000	-	450,000
Project: SP_ADMIN - SPCC-Project Administration	-	130,045	-	-	130,045	-	130,045
Project: SP_LG_EQUIP - SPCC-Large Operational Equip	-	268,639	-	-	268,639	-	268,639
Project: SP_SM_EQUIP - SPCC-Small Operational Equip	-	499,334	-	-	499,334	-	499,334
Project: SP23_06 - SPCC Interior paint project	-	-	393,150	-	393,150	-	393,150
Project: SP24_03 - Structural Repair, Water Reten	-	0	2,447,089	(2,447,089)	0	-	0
Project: SP24_05 - Replace Plow Truck, Plow Syste	-	-	75,000	-	75,000	-	75,000
Project: SP24_08 - Elevator remodels - interior	-	-	90,000	(90,000)	0	-	0
Project: SP24_11 - Roofing remaining black sectio	-	-	400,000	(400,000)	0	-	0
Project: SP24_15 - Update Ballroom sound panels	-	-	629,448	-	629,448	-	629,448
Project: SP26_01 - SPCC ABCDE Hall Restrooms	-	-	452,412	(452,412)	0	-	0
Project: SP26_04 - SPCC Sodexo Security Cameras	-	-	50,000	-	50,000	-	50,000
Project: SP26_05 - SPCC Firmware Update	-	-	317,000	-	317,000	-	317,000

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Project: SP26_06 - SPCC Digital Signage	-	0	200,000	(200,000)	0	-	0
Project: SP26_07 - SPCC ISP Switch Upgrade	-	-	178,689	-	178,689	-	178,689
Project: SP26_08 - SPCC Cybersecurity Upgrades	0	-	58,625	-	58,625	-	58,625
Project: P605784 - SPCC - Resurface/Repair Moveable Airwalls	-	0	-	400,000	400,000	-	400,000
Fund: 181 - Trcc:Tourism,Rec,Cultrl,Conven	2,843,000	2,496,422	13,322,682	-	**18,662,104**	(9,019,735)	**9,642,369**
Department ID: 1070990000 - Parks & Rec Capital Improvemnt	2,843,000	807,891	11,180,625	-	**14,831,516**	(9,019,735)	**5,811,781**
Project: PART27NWRC01 - NWRC HVAC Replacements	360,000	-	-	-	360,000	(125,000)	235,000
Project: SLCT27SLSC01 - SLSC Security Camera System Upgrade	88,000	-	-	-	88,000	(44,000)	44,000
Project: SLCT27SLSC03 - SLSC Electrical Room Repairs	200,000	-	-	-	200,000	(100,000)	100,000
Project: SLCT27SLSC04 - SLSC Boiler Replacements	800,000	-	-	-	800,000	(400,000)	400,000
Project: PART27ACIC03 - ACIC Replace AHU	950,000	-	-	-	950,000	-	950,000
Project: PART27ACIC04 - ACIC Compressor Replacements	165,000	-	-	-	165,000	-	165,000
Project: PART27JSTR01 - JSTR Riverton Bridge Repair	45,000	-	-	-	45,000	-	45,000
Project: PART27RWPL01 - RWPL Boiler Replacement	195,000	-	-	-	195,000	-	195,000
Project: PART27UNPK02 - UNPK Restroom Roof Repair	40,000	-	-	-	40,000	-	40,000
Project: PART23SURF - Parks: Replace Playground Surf	-	100,000	195,472	-	295,472	-	295,472
Project: PART26ACIC01 - ACIC Condensing Tower Rplcmt	0	54,922	449,889	-	504,811	-	504,811
Project: PART26PYRP - PAR Systemwide Playground Rpr	-	400,000	157,136	-	557,136	-	557,136
Project: PARTOVHD - Overhead	-	252,969	-	-	252,969	-	252,969
Project: PART18UCTR01 - Utah & Salt Lake Canal Trail	-	-	6,315,504	-	6,315,504	(7,763,623)	(1,448,119)
Project: PART18YFPK01 - Butterfield Canyon Trail Sys	-	-	77,609	-	77,609	(80,071)	(2,462)
Project: PART22JRTR01 - [Const] JRTR Millcreek Ext	-	-	290,828	-	290,828	(268,151)	22,677
Project: SHPT23SHPK03 - Sugar House Park: Replace Hidd	-	-	67,780	-	67,780	(33,890)	33,890
Project: SHPT26SHPK04 - SHPK Utility Meters	-	-	85,549	-	85,549	(100,000)	(14,451)
Project: SLCT26SLSC01 - SLCSC Replace Storage Tank	-	-	10,000	-	10,000	(5,000)	5,000
Project: SLCT26SLSC02 - SLCSC Electrical Room AE Study	-	-	37,284	-	37,284	(40,000)	(2,716)
Project: SLCT26SLSC03 - SLCSC Ammonia Viper Drive Rplc	-	-	14,927	-	14,927	(60,000)	(45,073)
Project: PART18JRPK01 - Jordan River Area Ph 1	-	-	116,901	-	116,901	-	116,901
Project: PART23ADAC - ADA Compliance Projects	-	0	353,331	-	353,331	-	353,331
Project: PART23CAMS - P&R: Security Camera Upgrades	-	-	72,586	-	72,586	-	72,586
Project: PART23CVRC01 - Copperview Rec: Replace Roof	-	-	10,000	-	10,000	-	10,000
Project: PART23PKLT - P&R Parking Lot Repairs	-	0	18,928	-	18,928	-	18,928
Project: PART23TREE - Parks & Open Spaces: Tree Repl	-	-	904,707	-	904,707	-	904,707
Project: PART24COIC01 - County Ice: Replace Chiller	-	-	127,792	-	127,792	-	127,792

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Project: PART24HLRC01 - Holladay Lions RC: Replace AHU	-	-	10,000	-	10,000	-	10,000
Project: PART24LBPL01 - Liberty Pool: Replace Boiler	-	-	9,073	-	9,073	-	9,073
Project: PART24SJRC01 - South Jordan RC: Replace HVAC	-	-	91,521	-	91,521	-	91,521
Project: PART25ACIC01 - ACIC Design Condensing Tower	-	-	90,298	-	90,298	-	90,298
Project: PART25ACIC02 - ACIC Design AHU Replacement	-	-	128,330	-	128,330	-	128,330
Project: PART25BFCY01 - BFCY Construct TH Restroom	-	-	29,318	-	29,318	-	29,318
Project: PART25COIC01 - COIC Design Condensing Tower	-	-	127,053	-	127,053	-	127,053
Project: PART25DRRC01 - DRRC Replace Sand Filters	-	-	10,000	-	10,000	-	10,000
Project: PART25FMAQ01 - FMAQ Design Rooftop Unit	-	-	417,431	-	417,431	-	417,431
Project: PART25GFRC01 - GFRC Replace Sand Filters	-	-	10,000	-	10,000	-	10,000
Project: PART25HLRC01 - HLRC Replace Roof	-	-	10,000	-	10,000	-	10,000
Project: PART25MGPL03 - MGPL Replace Sand Filters	-	-	3,825	-	3,825	-	3,825
Project: PART25PGPK01 - PGPK Design Irrigation System	-	-	90,152	-	90,152	-	90,152
Project: PART25SJRC02 - SJRC AHU Replacement Design	-	-	217,315	-	217,315	-	217,315
Project: PART25STUD01 - HNPK Design Improvements	-	-	46,314	-	46,314	-	46,314
Project: PART25STUD02 - BEPK I-9 Pond Evaluation	-	-	59,000	-	59,000	-	59,000
Project: PART25TNPK01 - TNPK Design Playground	-	-	10,950	-	10,950	-	10,950
Project: PART25WAPK01 - WAPK Pickleball Windscreen	-	-	10,000	-	10,000	-	10,000
Project: PART26CCRC01 - CCRC Replace Boiler	-	-	66,229	-	66,229	-	66,229
Project: PART26FMAQ01 - FMAQ Roof Replacement	-	-	10,000	-	10,000	-	10,000
Project: PART26HLRC01 - HLRC HVAC Replacement	-	-	152,368	-	152,368	-	152,368
Project: PART26JLRC02 - JLRC Heat Exchanger Repair	-	-	632	-	632	-	632
Project: PART26STUD02 - PAR Mechanical Systems Study	-	-	248,955	-	248,955	-	248,955
Project: PART26UVPL - PAR Pool UV Systems Rplcmt	0	0	17,138	-	17,138	-	17,138
Project: PART26WAPK01 - WAPK Splashpad Pumps Rplcmt	-	-	8,500	-	8,500	-	8,500
Department ID: 3670990000 - Parks & Rec Equipmnt Replacmnt	0	1,688,531	2,142,057	-	**3,830,588**	-	**3,830,588**
Project: PARTOVHD - Overhead	-	142,933	-	-	142,933	-	142,933
Project: PARTPKEQ - Parks Equipment	0	487,696	632,063	-	1,119,759	-	1,119,759
Project: PARTRCEQ - Recreation Equipment	0	1,057,902	1,509,994	-	2,567,896	-	2,567,896
Fund: 182 - Mountain America Expo Center	-	407,891	1,566,023	3,189,501	**5,163,415**	-	**5,163,415**
Department ID: 3552990000 - Mt America Expo Ctr Cap Prjcts	-	407,891	1,566,023	3,189,501	**5,163,415**	-	**5,163,415**
Project: ST_ADMIN - STEC-Project Administration	-	32,421	0	-	32,421	-	32,421
Project: ST_LG_EQUIP - STEC-Large Capital Equip	-	138,210	0	-	138,210	-	138,210
Project: ST_SM_EQUIP - STEC-Small Operational Equip	-	237,260	0	-	237,260	-	237,260

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Project: ST25_01 - STEC FF&E Replacement	-	-	134,053	-	134,053	-	134,053
Project: ST25_02 - STEC HVAC / Mechanical	-	-	304,696	-	304,696	-	304,696
Project: ST25_04 - STEC Surveillance Cameras	-	-	725	-	725	-	725
Project: ST25_05 - Electrical Transformer Damage	-	-	521,659	-	521,659	-	521,659
Project: ST26_01 - STEC Carpet Replacement	-	-	199,890	-	199,890	-	199,890
Project: ST26_02 - STEC Exterior Upgrade	-	-	405,000	-	405,000	-	405,000
Project: P048449 - MAEC - Pipes/Floor replacement	-	0	-	200,000	200,000	-	200,000
Project: P420197 - MAEC - Waterless Urinal project	-	0	-	90,000	90,000	-	90,000
Project: P913882 - MAEC - Bleacher maintenance	-	0	-	400,000	400,000	-	400,000
Project: P975086 - MAEC - Roofing	-	0	-	2,499,501	2,499,501	-	2,499,501
Fund: 185 - SLCO Arts and Culture Fund	4,029,000	2,504,868	2,943,151	-	**9,477,019**	(1,252,977)	**8,224,042**
Department ID: 3500990000 - SLCO Arts and Culture Cap Proj	4,029,000	2,504,868	2,943,151	-	**9,477,019**	(1,252,977)	**8,224,042**
Project: CFA_0071CT - CT Dressing Room Countertop	-	-	26,977	-	26,977	(26,977)	0
Project: CFA_0074CT - PFF-CT GRAND DRAPE SYSTEM REPL	-	1,500,000	150,000	-	1,650,000	(750,000)	900,000
Project: CFA_PFF_P100326 - CFA_PFF_CT GRAND TIER AUDIO/VISUAL- INPUT/OUTPUT UPGRADES	45,000	-	-	-	45,000	(45,000)	0
Project: CFA_PFF_P333987 - CFA_PFF_MV SCENERY PROJECTOR	58,000	-	-	-	58,000	(58,000)	0
Project: CFA_PFF_P641759 - CFA_PFF_LIGHTING EQUIPMENT UPGRADES	100,000	-	-	-	100,000	(100,000)	0
Project: CFF_PFF_P374749 - CFA_PFF_MV STUDIO 5400 STAGE FLOOR UPGRADE	78,000	-	-	-	78,000	(78,000)	0
Project: PFF_P301528 - CFA_PFF_CT BATTEN REPLACEMENT	195,000	-	-	-	195,000	(195,000)	0
Project: CFA_P073414 - CFA_AH FIRE SUPRESSION DESIGN	600,000	-	-	-	600,000	-	600,000
Project: CFA_P398505 - CFA_ WEBSITE REBUILD	100,000	-	-	-	100,000	-	100,000
Project: CFA_P553582 - CFA_THEATRICAL NETWORKS FEASIBILITY STUDY	65,000	-	-	-	65,000	-	65,000
Project: CFA_P560580 - CFA_ FIRE PANEL FIELD DEVICE REPLACEMENT	175,000	-	-	-	175,000	-	175,000
Project: CFA_P589465 - CFA_RW MEZZ STUDIO GLASS AND BLIND REPLACEMENT	18,000	-	-	-	18,000	-	18,000
Project: CFA_P614927 - SPCC PUBLIC ART DEINSTALLATION AND STORAGE	500,000	-	-	-	500,000	-	500,000
Project: CFA_P659959 - CFA_CAPITOL THEATRE FEASIBILITY BUILD-OUT DESIGN	1,900,000	-	-	-	1,900,000	-	1,900,000
Project: CFA_P777712 - CFA_AH LOBBY DOOR REPLACEMENT DESIGN	60,000	-	-	-	60,000	-	60,000
Project: CFA_P856057 - CFA_RW OFFICE CARPET REPLACEMENT	35,000	-	-	-	35,000	-	35,000
Project: CFA_P857646 - CFA_CT_QBC_AUDIO/VISUAL DISTRIBUTION	100,000	-	-	-	100,000	-	100,000
Project: CFA_0028CA - A&C 2-Way Radio P25 Conversion	-	175,000	227,608	-	402,608	-	402,608
Project: CFA_0035CA - A&C HVAC CONTROLS RECOMISSIONI	-	225,000	165,558	-	390,558	-	390,558
Project: CFA_CAP_OVERHEA - CFA Capital Projects Overhead	-	79,767	0	-	79,767	-	79,767
Project: CFA_LG_EQP - A&C Large Equip Replacement	-	218,545	237,285	-	455,830	-	455,830
Project: CFA_SM_BTS_EQP - A&C-Small BTS Equipment	-	233,301	129,698	-	362,999	-	362,999

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Project: CFA_SM_OPS_EQP - A&C-Small Ops Equipment	-	73,255	32,262	-	105,517	-	105,517
Project: CFA_0005MV - PFF-MVPAC STAGE FLOOR UPGRADE	-	-	28,674	-	28,674	-	28,674
Project: CFA_0006MV - MVPAC AIR INTAKE WEATHER PROTE	-	-	78,388	-	78,388	-	78,388
Project: CFA_0020CA - A&C VENUE SIGNAGE ASSESMENT	-	-	5,000	-	5,000	-	5,000
Project: CFA_0021CA - A&C CELLULAR DIST. PHASE I	-	-	193,332	-	193,332	-	193,332
Project: CFA_0026CA - PFF - Green Room Furniture	-	-	4,621	-	4,621	-	4,621
Project: CFA_0027CA - Office Remodels-CT, RW, AH	-	-	2,458	-	2,458	-	2,458
Project: CFA_0029CA - A&C Theatrical Lighting Upgrad	-	-	8,123	-	8,123	-	8,123
Project: CFA_0030CA - A&C Audio Equipment Upgrades	-	-	42,998	-	42,998	-	42,998
Project: CFA_0031CA - A&C Access Control Improvement	-	-	51,077	-	51,077	-	51,077
Project: CFA_0032CA - A&C ACCESS CONTROL KEYPAD SECU	-	-	46,412	-	46,412	-	46,412
Project: CFA_0033CA - A&C SECURITY CAMERA UPGRADES A	-	-	37,168	-	37,168	-	37,168
Project: CFA_0034CA - A&C RE-KEYING PROJECT	-	-	88,000	-	88,000	-	88,000
Project: CFA_0037RW - RW Roof Replacement	-	-	66,928	-	66,928	-	66,928
Project: CFA_0038RW - RW DOOR REPLACEMENT	-	-	22,724	-	22,724	-	22,724
Project: CFA_0039RW - RW Stage Curtain Replacement	-	-	43,272	-	43,272	-	43,272
Project: CFA_0045RW - RW LOOSE SEATING REPLACEMENT	-	-	112,000	-	112,000	-	112,000
Project: CFA_0063CT - PFF - CT LOBBY IMPROVEMENTS	-	-	40,056	-	40,056	-	40,056
Project: CFA_0065CT - CT CHILLER REPLACEMENT	-	-	567,276	-	567,276	-	567,276
Project: CFA_0067CTRW - CT&RW Orchestra Chair Replace	-	-	2,342	-	2,342	-	2,342
Project: CFA_0067RW - PFF-JW Sound System Upgrade	-	-	83,274	-	83,274	0	83,274
Project: CFA_0068CTRW - CT & RW HVAC Ductless Split In	-	-	42,936	-	42,936	-	42,936
Project: CFA_0068RW - RW Roll-Up Door Replacement	-	-	50,318	-	50,318	-	50,318
Project: CFA_0069RW - RW Countertop and Sink Replace	-	-	28,014	-	28,014	-	28,014
Project: CFA_0070CT - CT Soft-Goods Replacements	-	-	76,946	-	76,946	-	76,946
Project: CFA_0072RW - RW-BB MAIN DRAPE REPLACEMENT	-	-	17,000	-	17,000	-	17,000
Project: CFA_0073CT - CT Feasibility Study PH III	-	-	58,966	-	58,966	-	58,966
Project: CFA_0075CT - CT Freight Elevator Ram Replac	-	-	33,921	-	33,921	-	33,921
Project: CFA_0076CT - CT DRAINAGE REMEDIATION PHASE	-	-	43,222	-	43,222	-	43,222
Project: CFA_0077CT - CT ROOF REPAIRS - WELL AND VAU	-	-	41,000	-	41,000	-	41,000
Project: CFA_0078CT - CT CEILING TILE & LIGHTING REP	-	-	57,317	-	57,317	-	57,317
Fund: 250 - Flood Control Fund	154,487	3,200,000	7,118,362	-	**10,472,849**	-	**10,472,849**
Department ID: 4610000000 - Flood Control Projects	154,487	3,200,000	7,118,362	-	**10,472,849**	-	**10,472,849**
Project: EFCFPXX1000 - FCP OVERHEAD AND OTHER CHARGES	154,487	-	-	-	154,487	-	154,487

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Project: EFCFP170002 - FC Facility Inspections	-	200,000	7,105	-	207,105	-	207,105
Project: EFCFP170015 - WillowCk 600E-810E Reconstruct	-	600,000	807,240	-	1,407,240	-	1,407,240
Project: EFCFP220001 - Midas Crk 3600 W Improvements	-	300,000	1,289,899	-	1,589,899	-	1,589,899
Project: EFCFP220004 - Eastside Canal and Creek Study	-	65,000	4,235	-	69,235	-	69,235
Project: EFCFP230004 - Urgent Piped Facility Repairs	-	185,000	205,000	-	390,000	-	390,000
Project: EFCFPXX1003 - FP SMALL PROJECTS	-	50,000	80,233	-	130,233	-	130,233
Project: FP140001 - SURPLUS CANAL DEFICIENCY REHAB	-	1,400,000	264,296	-	1,664,296	-	1,664,296
Project: FP140005 - LITTLE DELL DAM MAINT PQ7011C	0	400,000	106,280	-	506,280	-	506,280
Project: EFCFP200001 - Mill Creek Overflow JSL Canal	-	-	135,400	-	135,400	-	135,400
Project: EFCFP210002 - Parleys Piped Section Repair	-	-	8,796	-	8,796	-	8,796
Project: EFCFP210003 - USL Canal Overflow 15500 S	-	-	133,019	-	133,019	-	133,019
Project: EFCFP220002 - Rose Creek Improvements	-	-	439,268	-	439,268	-	439,268
Project: EFCFP230002 - Copper Midas Confluence Repair	-	-	611,120	-	611,120	-	611,120
Project: EFCFP240001 - Wasatch Hollow Outfall Redesgn	-	-	1,148,201	-	1,148,201	-	1,148,201
Project: EFCFP240002 - Scott Ave Outfall Reconstruct	-	-	639,258	-	639,258	-	639,258
Project: EFCFP250002 - Sewage Canal Syst Improvement	-	-	909,006	-	909,006	-	909,006
Project: EFCFP260001 - Goggin Drain Breach Repair	-	-	200,000	-	200,000	-	200,000
Project: EFCFPXX1002 - FP MISC ROW AND SETTLEMENTS	-	-	111,867	-	111,867	-	111,867
Project: TI_EFCFP220007 - Surplus Canal Rehab	-	-	15,200	-	15,200	-	15,200
Project: TI_EFCFP230001 - Sewage Canal and Trib Imprv	-	-	2,939	-	2,939	-	2,939
Fund: 340 - Tax Administration Levy	0	950,209	369,634	-	**1,319,843**	-	**1,319,843**
Department ID: 7300990000 - Tax Admin. Capital Projects	0	950,209	369,634	-	**1,319,843**	-	**1,319,843**
Project: PERS_PROP_PROJ - Personal Property Project	0	320	0	-	320	-	320
Project: PUMA_PROJECT - PUMA_PROJECT	-	949,889	369,634	-	1,319,523	-	1,319,523
Fund: 360 - Library Fund	2,564,161	76,423	4,373,711	-	**7,014,295**	-	**7,014,295**
Department ID: 2500990000 - Library Capital Projects	2,564,161	76,423	4,373,711	-	**7,014,295**	-	**7,014,295**
Project: LIBCARPET27 - Library Systemwide Carpet Replacement	262,000	-	-	-	262,000	-	262,000
Project: LIBCONCRETE27 - Library Systemwide Concrete Replacement & Repair	50,000	-	-	-	50,000	-	50,000
Project: LIBDESKREMODEL - Millcreek Library Checkout & Ref Desk Remodel	60,000	-	-	-	60,000	-	60,000
Project: LIBFACFIRSUPP - Library Facilities Bldg Fire Suppression	95,000	-	-	-	95,000	-	95,000
Project: LIBGRACANOPY - Granite Library Amphitheater Canopy	360,161	-	-	-	360,161	-	360,161
Project: LIBHERROOF - Herriman Library Roof Replacement	895,000	-	-	-	895,000	-	895,000
Project: LIBLIFESAFETY27 - Library Systemwide Life Safety Improvements	205,000	-	-	-	205,000	-	205,000

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Project: LIBLIGHTING27 - Library Lighting & Control Panel Upgrade	420,000	-	-	-	420,000	-	420,000
Project: LIBMILLPAINT - Millcreek Library Paint	25,000	-	-	-	25,000	-	25,000
Project: LIBSECURITY27 - Systemwide Security Camera Replacement	80,000	-	-	-	80,000	-	80,000
Project: LIBSLURRY27 - Library Systemwide Parking Lot Repair/Replace	62,000	-	-	-	62,000	-	62,000
Project: LIBXERISCAPE27 - Library Systemwide Xeriscaping	50,000	-	-	-	50,000	-	50,000
Project: LIBINDIRECT - Overhead	-	76,423	0	-	76,423	-	76,423
Project: LIBCONCRETE26 - Systemwide Concrete Repair	-	-	75,000	-	75,000	-	75,000
Project: LIBDBKCANOPY - Daybreak Amphitheatre Canopy	-	-	367,894	-	367,894	-	367,894
Project: LIBDRAHVAC - LIB Draper HVAC Replacement	-	-	253,934	-	253,934	-	253,934
Project: LIBHERHVAC - Herriman HVAC Study/Replacemen	-	-	993,165	-	993,165	-	993,165
Project: LIBIRRIGATION - BCK Irrigation System	-	-	100,000	-	100,000	-	100,000
Project: LIBMAGHVAC - LIB Magna HVAC Study/Replaceme	-	-	984,231	-	984,231	-	984,231
Project: LIBMAGROOF - Magna Roof Membrane Replacemen	-	-	218,762	-	218,762	-	218,762
Project: LIBSOJOCIRC - South Jordan Circulation Room	-	-	15,000	-	15,000	-	15,000
Project: LIBSOJOROOF - South Jordan Roof Membrane Rep	-	-	130,984	-	130,984	-	130,984
Project: LIBVIRSEATING - Viridian Stadium Seating Repla	-	-	375,000	-	375,000	-	375,000
Project: LIBWJOHVAC - West Jordan HVAC Study/Replace	-	-	859,741	-	859,741	-	859,741
Fund: 390 - Planetarium Fund	743,400	120,286	-	-	**863,686**	-	**863,686**
Department ID: 3510990000 - Clark Planetarium Capital Proj	743,400	120,286	-	-	**863,686**	-	**863,686**
Project: CP27_002 - CP_ Sewer Pump Lift Station	150,000	-	-	-	150,000	-	150,000
Project: CP27_003 - CP_Server Replacement	98,400	-	-	-	98,400	-	98,400
Project: CP27_004 - CP_HVAC Unit Upgrade	375,000	-	-	-	375,000	-	375,000
Project: CP27_005 - CP_Emergency Battery Backup System	120,000	-	-	-	120,000	-	120,000
Project: CP_Equipment - CP EQUIPMENT REPLACEMENT FUND	-	103,000	-	-	103,000	-	103,000
Project: CP_Indirectcost - INDIRECT COSTS/CAPITAL PROJECT	-	17,286	-	-	17,286	-	17,286
Fund: 448 - Vue Works Work Order Project	-	-	-	-	**-**	(11,604)	**(11,604)**
Department ID: 5351000000 - Vue Works Work Order Project	-	-	-	-	**-**	(11,604)	**(11,604)**
Project: VUE_WORKS - VUE WORKS WORK ORDER SYSTEM	-	-	-	-	-	(11,604)	(11,604)
Fund: 450 - Capital Improvements Fund	9,001,453	4,622,215	72,314,681	-	**85,938,349**	(2,597,856)	**83,340,493**
Department ID: 5050000000 - Capital Improvements	9,001,453	4,622,215	72,314,681	-	**85,938,349**	(2,597,856)	**83,340,493**
Project: P101323 - Sheriff's Office Shooting Range Birm Modification for Bullet Catch	1,472,572	-	-	-	1,472,572	-	1,472,572

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Project: P136213 - UFA - Fire Station 116 Roof Replacement	85,500	-	-	-	85,500	-	85,500
Project: P187782 - ECC Carpet Replacement	130,340	-	-	-	130,340	-	130,340
Project: P203854 - AAS202701_Liberty_Partition Replacement	69,925	-	-	-	69,925	-	69,925
Project: P215974 - AAS202703_Magna_Full Roof Replacement	213,700	-	-	-	213,700	-	213,700
Project: P251304 - HLT022 SE Parking Lot Drain	61,000	-	-	-	61,000	-	61,000
Project: P255330 - SOB Building Renovation for Staff Relocation Project	300,250	-	-	-	300,250	-	300,250
Project: P279920 - ADC Jail Fire System Replacement	1,705,524	-	-	-	1,705,524	-	1,705,524
Project: P314423 - Sheriff's Office Building Fire Alarm System Replacement	276,194	-	-	-	276,194	-	276,194
Project: P471260 - HLT025 Security System Upgrades	204,650	-	-	-	204,650	-	204,650
Project: P502964 - UFA- Fire Station 116 Kitchen remodel	178,000	-	-	-	178,000	-	178,000
Project: P543842 - Sheriff's Office Radio P25 Upgrade Phase 3 Centralized Programming Platform	1,255,937	-	-	-	1,255,937	-	1,255,937
Project: P632173 - Sheriff's Office Radio P25 Upgrade Phase 2 Carrigan Mountain Site	2,361,575	-	-	-	2,361,575	-	2,361,575
Project: P670312 - Special Operations Security Gate Replacement and Modernization	262,958	-	-	-	262,958	-	262,958
Project: P695117 - YSV202701_Fire Alarm System Replacement	118,900	-	-	-	118,900	-	118,900
Project: P704317 - YSV202702_30kw CR Generator Replacement	83,550	-	-	-	83,550	-	83,550
Project: P724731 - Special Operations Building Fire Alarm System Replacement	30,898	-	-	-	30,898	-	30,898
Project: P766150 - ECC Card Access security expansion	27,600	-	-	-	27,600	-	27,600
Project: P786248 - HLT023 Seal and Coat Parking Lots	42,530	-	-	-	42,530	-	42,530
Project: P914876 - UFA- Fire Station 116 Gutter and Heat Tape repair/replacement	51,000	-	-	-	51,000	-	51,000
Project: P918815 - AAS202702_Kearns_Front Roof Replacement	68,850	-	-	-	68,850	-	68,850
Project: NK010 - Interest/Indirect/Overhead	-	372,215	-	-	372,215	(2,458,856)	(2,086,641)
Project: CAP_CONTIN - Contingency	-	750,000	-	-	750,000	-	750,000
Project: OXJ001 - Oxbow Projects to remain open	-	1,000,000	3,296,053	-	4,296,053	-	4,296,053
Project: SHF139 - ADC Evac Waste Tank, Probe and	0	1,250,000	2,139,639	-	3,389,639	-	3,389,639
Project: TI_SHF134 - ADC Jail Shower Refurbishing	-	1,250,000	51,271	-	1,301,271	-	1,301,271
Project: 095C - 095C - RENOVATE PUBLIC RESTROOMS	-	-	139,264	-	139,264	-	139,264
Project: 52SH - CONTROL ROOM RENOVATION PH II	-	-	153,129	-	153,129	-	153,129
Project: AGE007 - Sunday Anderson Air Handling U	-	-	188,951	-	188,951	-	188,951
Project: AGE009 - Alarm Systems Senior Centers	-	-	32,869	-	32,869	-	32,869
Project: AGE011 - Midvale Senior HVAC System	-	-	23,995	-	23,995	-	23,995
Project: AGE014 - Master Plan all AAS Locations	-	-	82,699	-	82,699	-	82,699
Project: AGE015 - Midvale Senior Center Signage	-	-	74,272	-	74,272	-	74,272
Project: AGE017 - MVA HVAC Replacement	-	-	3,685,332	-	3,685,332	-	3,685,332
Project: AGE018 - Fencing and Secured Lobby	-	-	208,049	-	208,049	-	208,049
Project: AGE019 - KNA Automatic Doors Replacemnt	-	-	52,996	-	52,996	-	52,996

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Project: AGE020 - Riversbend HVAC RTU Replacemen	-	-	34,566	-	34,566	-	34,566
Project: AGE023 - Magna Senior Center Fencing	-	-	66,000	-	66,000	-	66,000
Project: AGE024 - Midvale Senior Center Wood Ref	-	-	84,270	-	84,270	-	84,270
Project: EFCGC230001 - JR 2100 S Channel Improvements	-	-	1,981,314	-	1,981,314	-	1,981,314
Project: FAC120C - CGC GENERAL DOOR REPAIR	-	-	62,904	-	62,904	-	62,904
Project: FAC133C - CGC CONCRETE MAINTENANCE	-	0	12,009	-	12,009	-	12,009
Project: FAC141C - CGC Office Remodels/Moves	-	-	103,769	-	103,769	-	103,769
Project: FAC148C - CGC Main Line irrigations repl	-	-	48,382	-	48,382	-	48,382
Project: FAC157C - CGC Exterior Door Security	-	-	190,176	-	190,176	-	190,176
Project: FAC163C - CGC STAIRWELL MAKE OVER	-	-	105,550	-	105,550	-	105,550
Project: FAC167C - CGC CARP Paint Booth Remodel	-	-	14,440	-	14,440	-	14,440
Project: FAC168C - CGC REPL HEATING COOLING PIPIN	-	-	28,150	-	28,150	-	28,150
Project: FAC170 - CGC P&R Remodel	-	-	1,490,525	-	1,490,525	-	1,490,525
Project: FAC171 - CGC Cooling system valve upgra	-	-	248,954	-	248,954	-	248,954
Project: FAC173 - CGC Re-key North & south Bldgs	-	-	378,065	-	378,065	-	378,065
Project: FAC174 - CGC Walk-In Freezer/Refrigerat	-	-	363,715	-	363,715	-	363,715
Project: FAC177 - CGC Kitchen Steam Boiler Repla	-	-	247,500	-	247,500	-	247,500
Project: FAC179 - CGC Council Chambers Lighting	-	-	37,800	-	37,800	-	37,800
Project: FAC186 - GC Kitchen improvements	-	-	475,055	-	475,055	-	475,055
Project: FAC187 - CW Facilities Condition Assess	-	-	931,600	-	931,600	-	931,600
Project: FAC188 - ECC Server Room A/C replacemen	-	-	1,151,044	-	1,151,044	-	1,151,044
Project: FAC189 - New Building Programming	-	-	75,000	-	75,000	-	75,000
Project: HLT009 - ESH New Boilers	-	-	97,520	-	97,520	-	97,520
Project: HLT011 - South Main Clinic Roof Repair	-	-	667,416	-	667,416	-	667,416
Project: HLT013 - Health Locations Master Plan	-	-	71,150	-	71,150	-	71,150
Project: HLT015 - HLT Upgrade Fac Card Access	-	-	12,951	-	12,951	-	12,951
Project: HLT016 - SEH Carpet Replacement	-	-	28,259	-	28,259	-	28,259
Project: HLT017 - SMH HVAC Replacement	-	-	47,545	-	47,545	-	47,545
Project: HLT018 - SMH battery backup replacement	-	-	64,046	-	64,046	-	64,046
Project: HLT020 - ENH Fire Alarm System Replc	-	-	10,871	-	10,871	-	10,871
Project: SHF115 - ADC Replace heat exchangers	-	-	1,153,272	-	1,153,272	-	1,153,272
Project: SHF116 - ADC AHU REPLACEMENT	-	-	35,503,428	-	35,503,428	-	35,503,428
Project: SHF123 - ADC Jail Administration Lobby	-	-	13,527	-	13,527	-	13,527
Project: SHF129 - SRS Lead Removal and Timber Rp	-	-	124,235	-	124,235	-	124,235
Project: SHF140 - SOS Building Total Roof Replac	-	-	493,578	-	493,578	-	493,578
Project: SHF141 - Sheriff's Office Radio P25 Upg	-	-	700,000	-	700,000	-	700,000

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Project: SHFG139 - Grant - ADC Suicide Barriers	-	-	33,953	-	33,953	-	33,953
Project: TI_AGE012 - Tenth East Senior Center Remod	-	-	3,441,755	-	3,441,755	-	3,441,755
Project: TI_SHF129 - ADC Jail Elevator Replacement	-	-	369,005	-	369,005	-	369,005
Project: TI_SHF131 - ADC Jail Kitchen Remod & Eqpmt	-	-	515,656	-	515,656	-	515,656
Project: TI_SHF143 - Oxbow Jail Laundry Equipment U	-	-	99,554	-	99,554	-	99,554
Project: UFA014 - UFA - ECC Carpet Replacement M	-	-	887	-	887	-	887
Project: YSV004 - JRC Ext Siding & Window replc	-	-	298	-	298	-	298
Project: YSV005 - Shelter Group Home Re-Roof	-	-	71	-	71	-	71
Project: YSV006 - CBH Rooftop Unit Replacement	-	-	431,684	-	431,684	-	431,684
Project: YSV007 - YS Campus Master Plan	-	-	30,191	-	30,191	-	30,191
Project: YSV008 - YS Rec Room Remodel and Additi	-	-	2,781,470	-	2,781,470	-	2,781,470
Project: YSV009 - YS ADMIN RECEPTION SEC UPGRD	-	-	388,231	-	388,231	-	388,231
Project: YSV010 - CBH Day Room Remodel	-	-	1,660,375	-	1,660,375	-	1,660,375
Project: YSV011 - CR/GH3 OBSERVATION DESK REMOD	-	-	76,504	-	76,504	-	76,504
Project: YSV012 - YS EXTERIOR SIDING AND WINDOW	-	-	4,562,838	-	4,562,838	-	4,562,838
Project: YSV014 - YS GH2 BEDROOM REMODEL	-	-	43,847	-	43,847	-	43,847
Project: YSV015 - JRC Intake,Obsrv, Adm Rst, Brk	-	-	555,094	-	555,094	-	555,094
Project: YSV018 - YS GH2 OBSERVATION DESK REMOD	-	-	76,163	-	76,163	-	76,163
Project: TAXREV - Tax Revenue	-	-	-	-	-	(139,000)	(139,000)
Fund: 479 - Public Health Ctr Bond Pr	-	-	435,642	-	**435,642**	(34,398)	**401,244**
Department ID: 5548000000 - HHW Building Project	-	-	435,642	-	**435,642**	(34,398)	**401,244**
Project: HLT2019HHW - HHW Building Project	-	-	435,642	-	435,642	(34,398)	401,244
Fund: 483 - TRCC Bond Projects Fund	-	-	5,098,368	-	**5,098,368**	(1,507,606)	**3,590,762**
Department ID: 5265000000 - Mid-Valley Rgnl Cultural Cntr	-	-	-	-	**-**	(1,507,606)	**(1,507,606)**
Project: CFA_0001MV - Mid-Valley Cultural Center	-	-	-	-	-	(1,507,606)	(1,507,606)
Department ID: 5280000000 - Southwest Valley Arts Center	-	-	5,098,368	-	**5,098,368**	0	**5,098,368**
Project: CFA_0001SW - SW-VALLEY PAC PROGRAM DEVELOPM	-	-	5,098,368	-	5,098,368	0	5,098,368
Fund: 484 - Parks & Rec GO Bond Fund	119,243,797	-	202,263	-	**119,446,060**	(251,088)	**119,194,972**
Department ID: 5547000000 - Parks & Recreation Bond Prjcts	-	-	202,263	-	**202,263**	(251,088)	**(48,825)**
Project: PARB17JWTR - Jordan River Water Trail	-	-	202,263	-	202,263	(251,088)	(48,825)

Salt Lake County
Capital Projects
2027 Mayor Proposed Budget

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Department ID: 5550000000 - 2026 P&R GO Bond Projects	119,243,797	-	-	-	**119,243,797**	-	**119,243,797**
Project: HERB27COMP01 - Herriman City Athletic Complex 1A 0016	10,000,000	-	-	-	10,000,000	-	10,000,000
Project: KRCB27AQUA01 - KOPFC Year-Round Aquatic Access 0018	2,000,000	-	-	-	2,000,000	-	2,000,000
Project: PARB27BEPK01 - BEPK I-9 Pond Renovation	3,000,000	-	-	-	3,000,000	-	3,000,000
Project: PARB27BEPK02 - BEPK Park Improvements 0049 0050 0051	4,900,000	-	-	-	4,900,000	-	4,900,000
Project: PARB27BFCY01 - BFCY Phase 2 Trails 0040	3,000,000	-	-	-	3,000,000	-	3,000,000
Project: PARB27CGPK01 - CGPK Backflow Preventer Rplcmt	60,000	-	-	-	60,000	-	60,000
Project: PARB27CGPK02 - CGPK Irrigation System Rplcmt	1,500,000	-	-	-	1,500,000	-	1,500,000
Project: PARB27COIC01 - COIC Condensing Tower Rplcmt	1,200,000	-	-	-	1,200,000	-	1,200,000
Project: PARB27DDPK01 - DDPK Lift Station Replacement	55,000	-	-	-	55,000	-	55,000
Project: PARB27DDPK02 - DDPK Maintenance Building 0036	1,500,000	-	-	-	1,500,000	-	1,500,000
Project: PARB27DDPK03 - DDPK Park Improvements 0034 0045	1,465,000	-	-	-	1,465,000	-	1,465,000
Project: PARB27DDRC01 - DDRC Pool Chemical Roof Repair	800,000	-	-	-	800,000	-	800,000
Project: PARB27FMAQ01 - FMAQ Leisure Pool Renovation	900,000	-	-	-	900,000	-	900,000
Project: PARB27HNPK01 - HNPK Park Renovation	4,000,000	-	-	-	4,000,000	-	4,000,000
Project: PARB27JLRC01 - JLRC Pool Piping Bracing	40,000	-	-	-	40,000	-	40,000
Project: PARB27JLRC02 - JLRC Design Pool Duct Rplcmt	90,000	-	-	-	90,000	-	90,000
Project: PARB27LDPK01 - LDPK Park Improvements 0024 0029 0031	2,803,000	-	-	-	2,803,000	-	2,803,000
Project: PARB27MAPK01 - MAPK SLCo Athletic Field Lights 0021	800,000	-	-	-	800,000	-	800,000
Project: PARB27MRPK01 - MRPK Park Improvements 0054 0055	1,630,000	-	-	-	1,630,000	-	1,630,000
Project: PARB27NWRC01 - NWRC Expansion 0057	2,000,000	-	-	-	2,000,000	-	2,000,000
Project: PARB27OLPK01 - OLPK Park Renovation	4,220,000	-	-	-	4,220,000	-	4,220,000
Project: PARB27PGPK01 - PGPK Irrigation System Renovation	2,800,000	-	-	-	2,800,000	-	2,800,000
Project: PARB27PGPK02 - PGPK Park Renovation	5,700,000	-	-	-	5,700,000	-	5,700,000
Project: PARB27TNPK01 - TNPK Tanner Park Renovation	6,000,000	-	-	-	6,000,000	-	6,000,000
Project: PARB27TVRC01 - TVRC HVAC Upgrades	950,000	-	-	-	950,000	-	950,000
Project: PARB27UNRC01 - Union Park Recreation Center 0015	21,000,000	-	-	-	21,000,000	-	21,000,000
Project: PARB27UVPL01 - PAR Pool UV Systems Rplcmt	300,000	-	-	-	300,000	-	300,000
Project: PARB27VRPK01 - VRPK Amenity Upgrades	225,000	-	-	-	225,000	-	225,000
Project: PARB27VRPK02 - VRPK Park Improvements 32 35 37 39 44	2,255,000	-	-	-	2,255,000	-	2,255,000
Project: PARB27WHFM01 - WHFM Ice Ponds & Stream Restoration	3,000,000	-	-	-	3,000,000	-	3,000,000
Project: PARB27WHFM02 - WHFM Farm Improvements 0046 0048	725,000	-	-	-	725,000	-	725,000
Project: PARB27WJRC01 - West Jordan City Recreation Center 0008	25,764,502	-	-	-	25,764,502	-	25,764,502
Project: SLCB27PLAY01 - SLC Civic Center Playground 0011	3,561,295	-	-	-	3,561,295	-	3,561,295
Project: WVCB27BALL01 - WVC Ballfield Renovation 0003	1,000,000	-	-	-	1,000,000	-	1,000,000

Salt Lake County
Capital Projects
2027 Mayor Proposed Budget

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Fund: 485 - 2019 Library MBA Bond Proj Fnd	-	-	78,025,926	-	**78,025,926**	(27,037,617)	**50,988,309**
Department ID: 5273001000 - Library Bond Administration	-	-	-	-	**-**	(271,503)	**(271,503)**
Project: LIBBLDGADMIN - Library Bldg Programming	-	-	-	-	-	(271,503)	(271,503)
Department ID: 5273002000 - Midvale Library	-	-	26,766,113	-	**26,766,113**	(26,766,113)	**0**
Project: LIBMIDVALE - Midvale Library	-	-	26,766,113	-	26,766,113	(26,766,113)	0
Department ID: 5273003000 - Sandy Library	-	-	3,996,402	-	**3,996,402**	-	**3,996,402**
Project: LIBSAN - Sandy Library Remodel	-	-	3,996,402	-	3,996,402	-	3,996,402
Department ID: 5273004000 - Tech Services	-	-	7,359,081	-	**7,359,081**	-	**7,359,081**
Project: LIBTSB - Library Technical Svcs Buildin	-	-	7,359,081	-	7,359,081	-	7,359,081
Department ID: 5273005000 - West Valley Library	-	-	39,904,330	-	**39,904,330**	(1)	**39,904,329**
Project: LIBWVC - West Valley Library	-	-	39,904,330	-	39,904,330	(1)	39,904,329
Fund: 487 - Salt Palace Renovation Project	-	400,000,000	14,126,737	-	**414,126,737**	(1,880,969)	**412,245,768**
Department ID: 5281000000 - Salt Palace Renovation Project	-	400,000,000	14,126,737	-	**414,126,737**	(1,880,969)	**412,245,768**
Project: SALTPALACE_RENO - SALT PALACE RENOVATION	-	400,000,000	14,126,737	-	414,126,737	(1,880,969)	412,245,768
Fund: 488 - County Government Center Fund	-	0	43,775,385	-	**43,775,385**	(209,526)	**43,565,859**
Department ID: 5282000000 - County Government Center	-	0	43,775,385	-	**43,775,385**	(209,526)	**43,565,859**
Project: MIDVALE_CAMPUS - Midvale Campus Prog & Design	-	0	43,775,385	-	43,775,385	(209,526)	43,565,859
Fund: 489 - County Jail Construction Fund	0	660,000,000	1,703,271	-	**661,703,271**	(71,263)	**661,632,008**
Department ID: 5283000000 - County Jail Construction	0	660,000,000	1,703,271	-	**661,703,271**	(71,263)	**661,632,008**
Project: ADC_EXPANSION - ADC Expansion	0	660,000,000	1,703,271	-	661,703,271	(71,263)	661,632,008
Fund: 710 - Golf Courses Fund	5,075,000	1,024,945	693,700	-	**6,793,645**	(679,091)	**6,114,554**
Department ID: 3820990000 - Golf Capital Projects	5,075,000	1,024,945	693,700	-	**6,793,645**	(679,091)	**6,114,554**
Project: PARG26GFIF - 2026 Golf FIF Projects	0	-	129,091	-	129,091	(129,091)	0
Project: PARG27GFIF - 2027 Golf FIF Projects	550,000	-	-	-	550,000	(550,000)	0
Project: PARG27HVAC - Golf HVAC Maintenance Syst-wd	650,000	-	-	-	650,000	-	650,000
Project: PARG27MVGC01 - MVGC Maintenance Building Rplcmt	3,500,000	-	-	-	3,500,000	-	3,500,000

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Project: PARG27OMGC01 - OMGC Maintenance Building Doors	32,000	-	-	-	32,000	-	32,000
Project: PARG27OMGC02 - OMGC Pump House Roof Rplcmt	60,000	-	-	-	60,000	-	60,000
Project: PARG27PATH - Golf Cart Path Repair Syst-wd	145,000	-	-	-	145,000	-	145,000
Project: PARG27RBGC01 - RBGC Maintenance Building HVAC Repair	20,000	-	-	-	20,000	-	20,000
Project: PARG27RBGC02 - RBGC Equipment and Supply Storage	83,000	-	-	-	83,000	-	83,000
Project: PARG27SMGC01 - SMGC Landscaping Materials Storage	35,000	-	-	-	35,000	-	35,000
Project: PARG26FENC - Golf Fencing System-wide	0	60,000	6,453	-	66,453	-	66,453
Project: PARG26GIRR - Golf Irrigation Projects Syswd	0	660,000	364,966	-	1,024,966	-	1,024,966
Project: PARG26REST - Golf Restroom Updates Syst-wd	0	25,000	40,210	-	65,210	-	65,210
Project: PARG26SECU - Golf Facility Safety Syst-wd	0	192,000	16,795	-	208,795	-	208,795
Project: PARG26TURF - Golf Turf Projects Syst-wd	0	65,000	116,185	-	181,185	-	181,185
Project: PARGOVHD - Overhead	-	22,945	-	-	22,945	-	22,945
Project: PARG25MBGC01 - MBGC Clubhouse Drainage	-	-	10,000	-	10,000	-	10,000
Project: PARG25OMGC01 - OMGC Cameras & Intercom	-	-	10,000	-	10,000	-	10,000
Fund: 726 - UPACA/Eccles Theater Fund	493,900	997,825	1,371,603	-	**2,863,328**	(1,042,000)	**1,821,328**
Department ID: 3400990000 - UPACA-Eccles Thtr Cap Projects	493,900	997,825	1,371,603	-	**2,863,328**	(1,042,000)	**1,821,328**
Project: ECC_0023ET - Eccles A/V Core Replacement	-	550,000	225,000	-	775,000	(550,000)	225,000
Project: ECC_0027ET - ET-P25 2-Way Radio Conversion	-	192,000	150,000	-	342,000	(192,000)	150,000
Project: P738165 - ET BLDG - Boiler Replacement	300,000	-	-	-	300,000	(300,000)	0
Project: ECC_0004ES - ECC_Site Ops Equipment	900	30,000	0	-	30,900	-	30,900
Project: ECC_0004ET - ET_Eccles Bldg Ops Equipment	2,400	80,000	0	-	82,400	-	82,400
Project: ECC_0009ES - Eccles Site- BTS Equip	600	20,000	0	-	20,600	-	20,600
Project: ECC_0009ET - ET-BLDG BTS Equip Replacement	80,000	100,000	0	-	180,000	-	180,000
Project: P173490 - ET - Chiller Controls Upgrade	75,000	-	-	-	75,000	-	75,000
Project: P854497 - ET-Theatrical Network Feasibility Study	35,000	-	-	-	35,000	-	35,000
Project: ECC_CAP_OVERHEA - ET Capital Projects Overhead	-	25,825	0	-	25,825	-	25,825
Project: ECC_0010ES - ES-SITE Install Permanent Seat	-	-	16,580	-	16,580	-	16,580
Project: ECC_0021ET - Eccles Carpet Replacement	-	-	45,609	-	45,609	-	45,609
Project: ECC_0022ET - Eccles Stage Feed Replacement	-	-	150,000	-	150,000	-	150,000
Project: ECC_0025ET - Eccles Digital Signage & Wayfi	-	-	75,000	-	75,000	-	75,000
Project: ECC_0029ET - ET Paint Front of House	-	-	1	-	1	-	1
Project: ECC_0030ET - ET-SITE RSBB Audio Replacement	-	-	94,890	-	94,890	-	94,890
Project: ECC_0031ET - ET BLDG Delta Stage Lighting P	-	-	130,000	-	130,000	-	130,000
Project: ECC_0032ET - ET - Cellular Dist. Phase II	-	-	150,000	-	150,000	-	150,000

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Project: ECC_0033ET - ET - Facilities Condition Asse	-	-	39,560	-	39,560	-	39,560
Project: ECC_0034ET - ET-BLDG Office Remodel Project	-	-	5,254	-	5,254	-	5,254
Project: ECC_0035ET - ET FF&E Venue Furniture Upgrad	-	-	75,000	-	75,000	-	75,000
Project: ECC_0036ET - ET Controls Commissioning -Ph1	-	-	20,000	-	20,000	-	20,000
Project: ECC_0037ET - ET BLDG Access Control Keypad	-	-	988	-	988	-	988
Project: ECC_ES_BTS_EQP - Eccles Site-Small BTS Equip	-	-	19,256	-	19,256	-	19,256
Project: ECC_ES_OPS_EQP - Eccles Site-Small Ops Equip	-	-	20,580	-	20,580	-	20,580
Project: ECC_ET_BTS_EQP - Eccles Bldg-Small BTS Equip	-	-	84,957	-	84,957	-	84,957
Project: ECC_ET_OPS_EQP - Eccles Bldg-Small Ops Equip	-	-	68,928	-	68,928	-	68,928
Fund: 730 - Solid Waste Managemnt Facility	-	2,680,000	-	-	**2,680,000**	-	**2,680,000**
Department ID: 4750990000 - Solid Waste Capital Projects	-	2,680,000	-	-	**2,680,000**	-	**2,680,000**
Project: 2019_METHANE - 2019_METHANE - METHANE LINES	-	2,680,000	-	-	2,680,000	-	2,680,000
Fund: 735 - Public Works and Other Servcs	1,293,405	1,008,415	7,923,558	-	**10,225,378**	(1,008,415)	**9,216,963**
Department ID: 4100990000 - Animal Services EF Cap Project	1,293,405	-	1,445,663	-	**2,739,068**	-	**2,739,068**
Project: P032770 - ANS Update Fire Alarm System	67,000	-	-	-	67,000	-	67,000
Project: P400098 - ANS Cat Intake & Kennels Remodel	114,145	-	-	-	114,145	-	114,145
Project: P425836 - ANS Replace Trilogy Keypad Locks	16,014	-	-	-	16,014	-	16,014
Project: P441367 - ANS Dog Kennel First Row Remodel	155,000	-	-	-	155,000	-	155,000
Project: P498534 - ANS Dog Kennel Second Row Remodel	153,000	-	-	-	153,000	-	153,000
Project: P721781 - ANS Install Awning in the Dog Run Area	58,375	-	-	-	58,375	-	58,375
Project: P870855 - ANS Replace Security Cameras	43,315	-	-	-	43,315	-	43,315
Project: P925964 - ANS Replace Door Modules & HID Card Readers	56,806	-	-	-	56,806	-	56,806
Project: P944405 - ANS HVAC Study & First Phase Replacement	629,750	-	-	-	629,750	-	629,750
Project: AS_ASPHALT_PROJ - ASPHALT PROJECT	-	-	62,155	-	62,155	-	62,155
Project: AS_ASPH_S_PARK - Asphalt: South Parking Lot	-	-	96,000	-	96,000	-	96,000
Project: AS_AUDITORIUM - Auditorium Update	-	-	55,000	-	55,000	-	55,000
Project: AS_EMPL_AREA - Employee Area Update	-	-	81,646	-	81,646	-	81,646
Project: AS_FLOORING - Shelter Flooring Replacement	-	-	94,604	-	94,604	-	94,604
Project: AS_MURRAY_RPR - Murray Door/Window Repairs	-	-	68,815	-	68,815	-	68,815
Project: BLDG_KENNELS - Additional Kennels & Barn Proj	-	-	987,443	-	987,443	-	987,443
Department ID: 4400990000 - Public Works Ops Capl Projects	0	1,008,415	6,477,895	-	**7,486,310**	(1,008,415)	**6,477,895**
Project: TI_SALT_SHED_WS - TI_SALT_SHED_WS - TI_SALT_SHED_WS - Salt storage and sweeper debris dewatering	-	1,008,415	1,734,315	-	2,742,730	(1,008,415)	1,734,315

	New	Addition / Reduction	Re-budget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Project: MID_PWOPS_SHOPS - MID_PWOPS_SHOPS - Programming & Phase 1 Master Plan for Midvale PW Ops Shops	0	-	1,106,748	-	1,106,748	-	1,106,748
Project: TI_SALT_SHED_ES - TI_SALT_SHED_ES - TI_SALT_SHED_ES - Salt storage and street sweeper debris dew	-	-	1,759,518	-	1,759,518	-	1,759,518
Project: TI_SALT_SHED_MA - TI_SALT_SHED_MA - TI_SALT_SHED_MA - Salt storage and sweeper debris dewatering	-	-	1,877,314	-	1,877,314	-	1,877,314
Grand Total - Capital Projects	150,035,555	1,082,652,459	303,293,187	0	**1,535,981,201**	**(55,803,853)**	**1,480,177,348**

Salt Lake County

Full Time Equivalent Employees

2027 Mayor Proposed Budget

Fund / Organization	2026 June Adjusted Budget	2026 Year-End Adjustments	2026 Current Adjusted Budget	2027 Adjusted Base Budget	Request and Review Stage Changes	Technical Stage Changes	Proposed Stage Changes	2027 Mayor Proposed	FTE Variance (Prop - Adj Base)
110 - General Fund	**2,444.10**	**0.50**	**2,444.60**	**2,438.85**	**81.85**	**-**	**(59.50)**	**2,461.20**	**22.35**
10200000 - Mayor Administration	31.00	-	31.00	31.00	-	-	-	31.00	-
10220000 - Mayor Financial Admin	36.00	-	36.00	36.00	1.60	-	-	37.60	1.60
10230000 - Off Homeless/Criminal Justice	15.00	-	15.00	14.00	1.00	-	-	15.00	1.00
10250000 - Office of Regional Development	43.00	-	43.00	43.00	-	-	-	43.00	-
10258800 - ORD-ARPA	-	-	-	-	-	-	-	-	-
24000000 - Criminal Justice Services	189.00	-	189.00	189.00	28.00	-	(10.00)	207.00	18.00
29000000 - Indigent Legal Services	1.00	-	1.00	1.00	-	-	-	1.00	-
31020000 - Real Estate	4.00	-	4.00	4.00	-	-	-	4.00	-
36200000 - Millcreek Canyon	0.75	-	0.75	0.75	-	-	-	0.75	-
36300000 - Parks	-	-	-	-	-	-	-	-	-
36400000 - Recreation	-	-	-	-	-	-	-	-	-
36700000 - Parks & Recreation	290.00	-	290.00	290.00	(24.25)	-	-	265.75	(24.25)
41010000 - Animal Service General Fund	18.37	-	18.37	15.37	4.00	-	-	19.37	4.00
43500000 - Emergency Services	1.00	-	1.00	1.00	-	-	-	1.00	-
43600000 - Addressing	4.00	-	4.00	4.00	-	-	-	4.00	-
60500000 - Information Technology	106.75	-	106.75	106.75	3.00	-	(3.00)	106.75	-
61000000 - Contracts And Procurement	10.00	-	10.00	10.00	-	-	-	10.00	-
61500000 - Human Resources	40.00	-	40.00	38.00	3.00	-	(1.00)	40.00	2.00
63100000 - Facilities Management	1.00	-	1.00	1.00	4.00	-	(4.00)	1.00	-
64000000 - Records Management & Archives	6.00	-	6.00	6.00	-	-	-	6.00	-
64500000 - Office of Data & Innovation	5.00	-	5.00	5.00	-	-	-	5.00	-
70100000 - Council	20.00	-	20.00	20.00	-	-	-	20.00	-
76000000 - Auditor	17.00	-	17.00	17.00	-	-	-	17.00	-
79000000 - Clerk	16.00	-	16.00	16.00	-	-	-	16.00	-
79010000 - Election Clerk	26.00	-	26.00	26.00	-	-	-	26.00	-
82000000 - District Attorney	312.00	0.50	312.50	311.50	38.00	-	(27.00)	322.50	11.00
88000000 - Recorder	24.75	-	24.75	26.00	-	-	-	26.00	-
91200000 - County Jail	900.00	-	900.00	900.00	(3.50)	-	(11.50)	885.00	(15.00)
91250000 - SHERIFF COURT SVCS & SECURITY	146.00	-	146.00	146.00	3.00	-	-	149.00	3.00
91300000 - SHERIFF CW INVEST/SUPPORT SVCS	160.00	-	160.00	160.00	24.00	-	(3.00)	181.00	21.00
94000000 - Surveyor	20.48	-	20.48	20.48	-	-	-	20.48	-

Salt Lake County

Full Time Equivalent Employees

2027 Mayor Proposed Budget

Fund / Organization	2026 June Adjusted Budget	2026 Year-End Adjustments	2026 Current Adjusted Budget	2027 Adjusted Base Budget	Request and Review Stage Changes	Technical Stage Changes	Proposed Stage Changes	2027 Mayor Proposed	FTE Variance (Prop - Adj Base)
120 - Grant Programs Fund	**319.14**	**-**	**319.14**	**319.14**	**5.50**	**-**	**-**	**324.64**	**5.50**
21000000 - Youth Services Division	160.75	-	160.75	160.75	2.50	-	-	163.25	2.50
22500000 - Behavioral Health Services	27.00	-	27.00	27.00	-	-	-	27.00	-
23000000 - Aging and Adult Services	131.39	-	131.39	131.39	3.00	-	-	134.39	3.00
121 - Opioid Treatment & Prevention	**1.00**	**-**	**1.00**	**1.00**	**1.00**	**-**	**-**	**2.00**	**1.00**
12100000 - Opioid Treatment & Prevention	1.00	-	1.00	1.00	1.00	-	-	2.00	1.00
185 - SLCO Arts and Culture Fund	**62.00**	**-**	**62.00**	**62.00**	**4.00**	**-**	**-**	**66.00**	**4.00**
35000000 - SLCO Arts and Culture	62.00	-	62.00	62.00	4.00	-	-	66.00	4.00
250 - Flood Control Fund	**44.00**	**-**	**44.00**	**44.00**	**-**	**-**	**-**	**44.00**	**-**
46000000 - Flood Control Engineering	44.00	-	44.00	44.00	-	-	-	44.00	-
280 - Open Space Fund	**1.00**	**-**	**1.00**	**1.00**	**-**	**-**	**-**	**1.00**	**-**
10800000 - Open Space	1.00	-	1.00	1.00	-	-	-	1.00	-
290 - Visitor Promotion Fund	**1.00**	**-**	**1.00**	**1.00**	**(0.60)**	**-**	**-**	**0.40**	**(0.60)**
36000000 - Visitor Promotion Contract	1.00	-	1.00	1.00	(0.60)	-	-	0.40	(0.60)
36010000 - Visitor Promotion Cnty Exp	-	-	-	-	-	-	-	-	-
310 - Zoos, Arts And Parks Fund	**3.00**	**-**	**3.00**	**3.00**	**-**	**-**	**-**	**3.00**	**-**
35940000 - Zap Fund Administration	3.00	-	3.00	3.00	-	-	-	3.00	-
340 - Tax Administration Levy	**180.50**	**-**	**180.50**	**179.25**	**2.00**	**-**	**(1.00)**	**180.25**	**1.00**
70110000 - Council-Tax Administration	5.50	-	5.50	5.50	-	-	-	5.50	-
73000000 - Assessor	105.00	-	105.00	105.00	2.00	-	(1.00)	106.00	1.00
76010000 - Auditor-Tax Administration	11.00	-	11.00	11.00	-	-	-	11.00	-
82010000 - District Attorney-Tax Admin	2.00	-	2.00	2.00	-	-	-	2.00	-
88510000 - Recorder-Tax Administration	24.00	-	24.00	22.75	-	-	-	22.75	-
94010000 - Surveyor Tax Administration	6.00	-	6.00	6.00	-	-	-	6.00	-
97000000 - Treasurer-Tax Administration	27.00	-	27.00	27.00	-	-	-	27.00	-
360 - Library Fund	**434.75**	**-**	**434.75**	**434.75**	**3.00**	**-**	**-**	**437.75**	**3.00**
25000000 - Library Fund	434.75	-	434.75	434.75	3.00	-	-	437.75	3.00
370 - Health Fund	**406.00**	**-**	**406.00**	**406.00**	**(4.50)**	**-**	**-**	**401.50**	**(4.50)**
21500000 - Health	406.00	-	406.00	406.00	(4.50)	-	-	401.50	(4.50)

Salt Lake County

Full Time Equivalent Employees

2027 Mayor Proposed Budget

Fund / Organization	2026 June Adjusted Budget	2026 Year-End Adjustments	2026 Current Adjusted Budget	2027 Adjusted Base Budget	Request and Review Stage Changes	Technical Stage Changes	Proposed Stage Changes	2027 Mayor Proposed	FTE Variance (Prop - Adj Base)
390 - Planetarium Fund	**34.00**	**-**	**34.00**	**34.00**	**6.50**	**-**	**(5.00)**	**35.50**	**1.50**
35100000 - Clark Planetarium	34.00	-	34.00	34.00	6.50	-	(5.00)	35.50	1.50
620 - Fleet Management Fund	**46.00**	**-**	**46.00**	**46.00**	**-**	**-**	**-**	**46.00**	**-**
68000000 - Fleet Management	46.00	-	46.00	46.00	-	-	-	46.00	-
650 - Facilities Services Fund	**82.00**	**-**	**82.00**	**82.00**	**(3.00)**	**-**	**4.00**	**83.00**	**1.00**
63000000 - Facilities Services	75.00	-	75.00	75.00	(3.00)	-	4.00	76.00	1.00
63500000 - Telecommunications	5.00	-	5.00	5.00	-	-	-	5.00	-
69000000 - Government Center Operations	2.00	-	2.00	2.00	-	-	-	2.00	-
680 - Employee Service Reserve Fund	**3.50**	**-**	**3.50**	**3.50**	**-**	**-**	**-**	**3.50**	**-**
53040000 - Emp Serv Res-Wellness Program	3.00	-	3.00	3.00	-	-	-	3.00	-
53050000 - Emp Serv Res-Fitness Center	0.50	-	0.50	0.50	-	-	-	0.50	-
710 - Golf Courses Fund	**38.00**	**-**	**38.00**	**38.00**	**1.00**	**-**	**-**	**39.00**	**1.00**
38200000 - Golf	38.00	-	38.00	38.00	1.00	-	-	39.00	1.00
726 - UPACA/Eccles Theater Fund	**30.75**	**-**	**30.75**	**30.75**	**1.00**	**-**	**-**	**31.75**	**1.00**
34000000 - UPACA / Eccles Theater	30.75	-	30.75	30.75	1.00	-	-	31.75	1.00
730 - Solid Waste Managemnt Facility	**52.00**	**-**	**52.00**	**52.00**	**-**	**-**	**-**	**52.00**	**-**
47500000 - Solid Waste Managemnt Facility	52.00	-	52.00	52.00	-	-	-	52.00	-
735 - Public Works and Other Servcs	**168.38**	**-**	**168.38**	**168.38**	**-**	**-**	**-**	**168.38**	**-**
41000000 - Animal Services	45.63	-	45.63	45.63	-	-	-	45.63	-
44000000 - Public Works Operations	112.75	-	112.75	112.75	-	-	-	112.75	-
85000000 - Justice Courts	10.00	-	10.00	10.00	-	-	-	10.00	-
Grand Total FTEs	**4,351.12**	**0.50**	**4,351.62**	**4,344.62**	**97.75**	**0.00**	**(61.50)**	**4,380.87**	**36.25**

2026 TOTAL REWARDS ANNUAL REPORT

Prepared by:

Sharon Roux, MPA	Director, Human Resources
Julene Elgueta	Manager, Compensation
Elaine Schurter-Sullivan	Manager, Employee Benefits

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Section 1: Introduction

Total Rewards Philosophy

The Human Resources Division strives to provide employees with compensation and benefits programs that reflect both competitive market practices and fiscal responsibility. Our Total Rewards philosophy is designed to attract, motivate, and retain quality employees who can support our various agencies in serving the residents of Salt Lake County. We recognize that our benefits package not only assists in this effort but conveys the County's commitment to the health and stability of employees and their families – today and for the future.

Section 2: Strategy and 5-Year Goals

Strategy Tenets and Overarching Goals

We created a strategy and goals to carry us through 2027. We considered the mayor's 4 Pillars of Inclusive Growth, Smart Government, Safe & Healthy People, and Improve the Standard of Living for Those Left Behind. We also looked at Human Resources' mission statement and vision:

HR MISSION

We provide a foundation to continuously improve the experience of those whose service enhances life in our communities.

HR VISION

Building a high-performing workforce committed to sustaining our thriving community

From this, we established three tenets upon which we would build our benefits strategy and goals:

01

Utilize data-driven resources and tools to reduce the costs of healthcare and other benefits.

02

Attract and retain talent by offering a robust, relevant, and accessible benefits package.

03

Develop programs that support employees' physical, emotional, and financial health.

With these tenets in place, we thoughtfully selected the following overarching 5-Year Goals:

01 REDUCE COSTS

- Reduce overall Rx drug costs by 20%
- Maintain YOY increases of <10%
- Eliminate County risk through enhanced compliance processes.

02 ATTRACT & RETAIN

- Attract and retain talent by offering a robust, relevant, and accessible benefits package

03 DRIVE ENGAGEMENT

- Develop programs that support employees' physical, emotional, and financial health

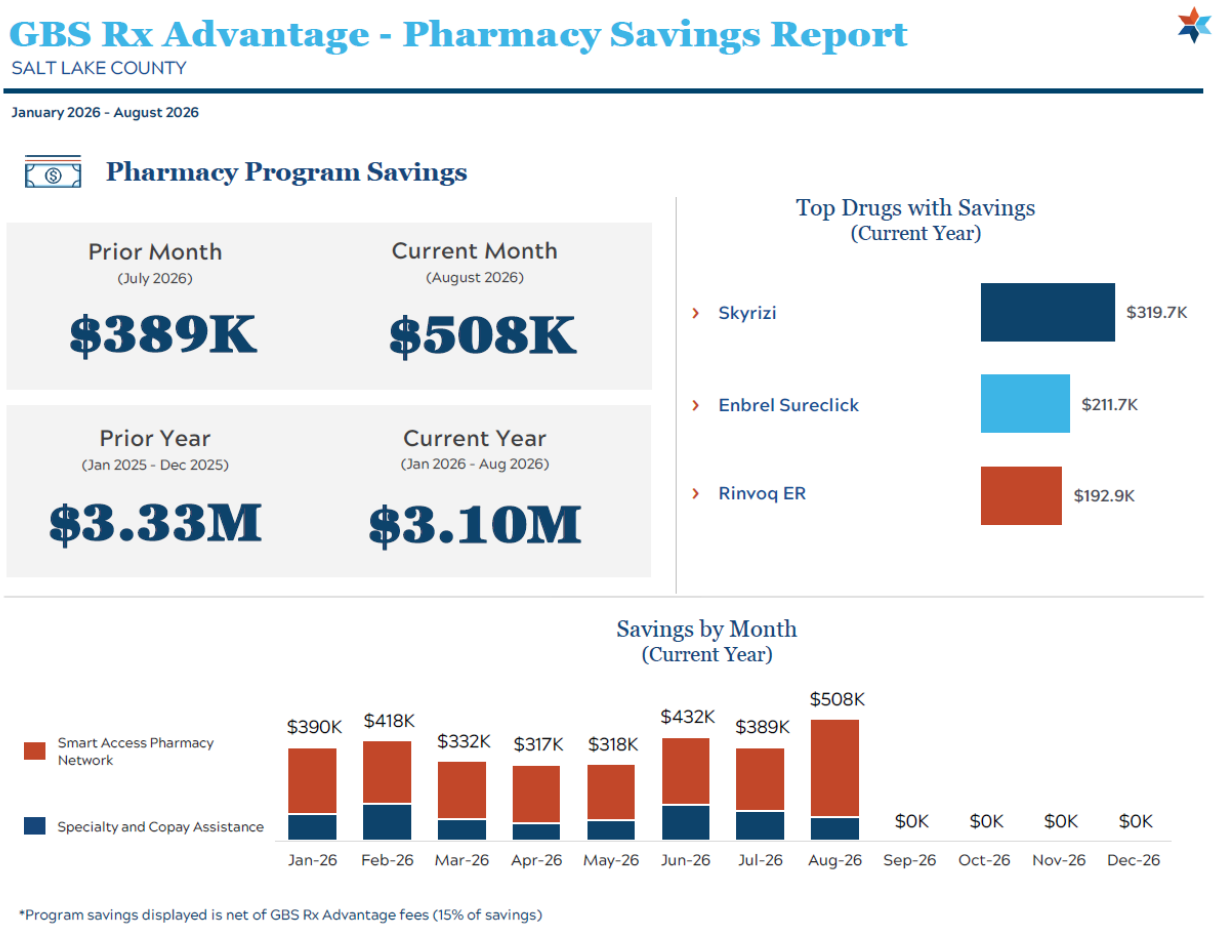
Annual Goals and Objectives

The benefits team has identified several projects and tasks necessary to achieve our overarching 5-year goals successfully. The following list and considerations may change or adapt as we see success or incorporate new County initiatives, but they provide us with guidelines moving forward.

Annual Goals & Objectives	2023		2024		2025		2026		2027	
Review self-funded plan documents & SPD language.		■	■							
Unify language for compliance & consistency across all plans.		■	■							
Review processes for funding and reserves (w/ Mayor's Finance)		■								
Execute the Canadian Home Delivery program for all members.			■	■						
Execute Specialty Pharmacy Carve-out (SelectHealth only)			■	■						
Adopt Patient Rx Assistance services (SelectHealth)			■	■						
Develop PBM requirements & Rx carve-out plan design.		■	■							
Pharmacy Benefit Manager RFP & Selection			■							
PBM implementation and ongoing management				■	■	■	■	■	■	■
Conduct 2024-26 Rx cost savings analysis and ROI									■	■
Evaluate all areas of Benefits spending, identify/eliminate excess.		■	■	■						
Review *HealthyMe* clinic access and billing processes.		■	■							
Conduct *HealthyMe* ROI and need analysis ahead of the 2026 RFP.				■	■		■			
Incorporate regular health plan dependent audits.				■						■
Direct external benefits benchmark study	■									
Perform regular employee benefits satisfaction surveys.			■						■	
Participate in regular surveys in exchange for results (i.e., WTW)			■	■	■	■	■	■	■	■
Recommend annual changes to align with market findings.		■	■	■	■	■	■	■	■	■
Collaborate with the Talent Acquisition team in County-marketing.			■	■	■	■	■	■	■	■
Conduct Onsite Daycare ROI and need analysis.			■	■						
Develop inclusive caregiver resources (child- to eldercare needs)				■	■	■				
Create health plan data repository (Deerwalk)		■	■							
Utilize data findings to determine disease management focus.			■	■	■	■	■	■	■	■
Collaborate with Healthy Lifestyles on data-based EE education.			■		■		■		■	
Evaluate external resources to support target populations.					■	■	■	■	■	■

Cost Saving Considerations

Many of our goals target cost savings. We have taken steps toward these goals by adding two prescription drug savings tools in 2024. Implementing these savings programs has proven effective since 2024 in controlling our pharmacy spend on specialty drugs and brand-name medications. ***Specialty drugs*** are high-cost prescriptions used to treat complex, chronic conditions like cancer, rheumatoid arthritis, plaque psoriasis, and multiple sclerosis. ***Brand-name only*** medications are drugs that do not have a generic equivalent available in pharmacies. There is no cost for members to participate, as normal copayments are waived. Our goal is to save $4M in 2026, and we are on track to meet that goal. As of August, we have saved $3.10M while continuing to provide necessary medications to employees and their dependents.



Update on 2026 Benefits Activities

- The HealthyMe Clinic RFP was completed, and a new vendor, CareATC, was selected. The clinic staff, except for the mental health therapist, was retained, maintaining continuity of care. CareATC is recruiting a new mental health therapist so we can continue to provide this important benefit to our employees.

- IVF Pilot program – To date, 25 employees have utilized some form of the benefit. At this early stage, only about $3800 in claims have been processed. Including the reimbursements provided if all 25 employees qualified, we would spend approximately $100,000. We will continue to monitor program utilization and make any necessary changes.

Projected Benefits Strategy Activities – 2027

- **Medical Carrier RFP** – Release an RFP to solicit competitive bids from medical carriers to administer health plans. We will consider organizations that provide broad access to healthcare providers and networks so that our employees continue to have a choice of providers, networks, and healthcare systems.
- **Pharmacy Benefit Manager (PBM) RFP** – Originally planned to take place in 2024, we are now ready to search for a single PBM. The selected PBM will replace two that we currently utilize through our current carriers. This will provide better insight into prescription utilization, access, and spending, and give us streamlined administration with additional control.

Section 3: 2027 Renewals and Funding Recommendations

Rate calculations were prepared with assistance from GBS Benefits, the consulting firm contracted to assist the Benefits team. Combining projected claims costs with fixed administrative fees, anticipated rebates, assumed trend, and accumulated reserves from lower claims in 2026, we recommended a funding increase of only 2%, which is significantly less than national trends.

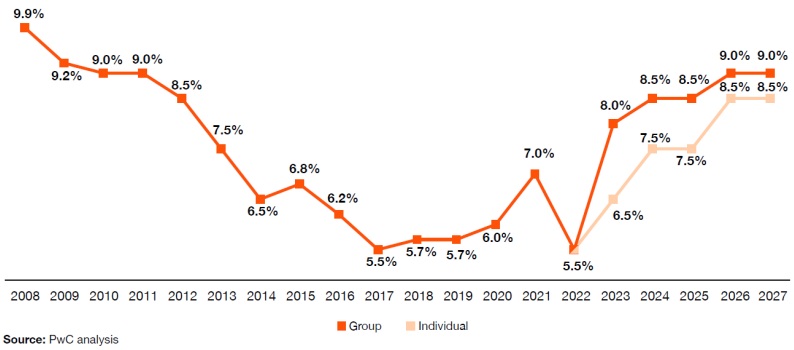
As we examine the cost of offering healthcare, we must consider several factors, including:

- Industry trends
- Medical and prescription drug costs
- Access to medical care and needed prescription drugs

PwC reported an expected increase of 9% in their evaluation of trends for 2027[1].

Figure 1. PwC medical cost trends, 2008–2027

PwC projects medical cost trend to be 9.0% for Group and 8.5% for Individual in 2027, in line with restated 2026 trends



Source: PwC analysis

This trend does not take into account the impact of the expiration of enhanced subsidies in the Individual ACA market. More detail appears in the ACA Subsidy section below.

The 2026 medical cost trends restated higher than previously reported based on the input of health plans surveyed and their trend experience. This unfavorable development reflects higher-than-expected utilization, compounded by provider contract rates, coding intensity, and pharmacy costs remaining high since the second half of 2025 and continuing into 2026.

[1] PwC – Medical Cost Trend: Behind the Numbers 2027

Salt Lake County Utilization

Of greatest impact on the County's health plan expenses is its actual utilization. Overall, our expenses trended downward in 2026, and as a result, we have built reserves above the 15% required by policy. While claims impact our total expenses, it is worth noting that a group of the County's size will predictably have several large claimants each year, and, as a self-funded plan, it carries a reinsurance policy that reimburses expenses paid on individual claims over $350,000.

The following tables summarize our recommendations for renewal or enhancement in 2027.

Benefit	Recommendations	YOY Increase
Medical	- Increase annual funding - Increase applied across the County, Active & retiree costs.	2.0%
Onsite Clinic	- No change to plan design or funding.	0%
Health Savings	- No change to $600 Employee/$1200 Family funding.	0%
Dental	- No change to rates, design, or funding.	0%
EAP	- No change to the offered benefit.	6%
Basic Life (plus, AD&D and Line of Duty)	- No change to offered benefit or rate for 2027	$0
Long Term Disability	- No change to offered benefit or rate for 2027.	0%

Benefit	Recommendations
Vision	No change to employee-paid benefit
Flexible Spending Accounts	No change to employee-paid benefit **Add Commuter FSA option (employee-paid)**
Voluntary Life and AD&D	Continue to offer employee-paid benefits.
Short Term Disability	Continue to offer employee-paid benefits.
Voluntary Insurance	No change to the offered benefits: • Auto & Home • Accident • Critical Illness • Hospital Indemnity • Identity Theft • Legal • Pet Insurance • Student Loan Assistance
Retirement	No change to the offered benefit
Employee Discount at County Facilities*	No change to the offered benefit
UTA Discounts*	No change to the offered benefit
Employee Wellness*	No change to the offered benefit
Tuition Reimbursement**	No change to the offered benefit

**Benefit administered outside of HR/Benefits Department; **Benefit administered within HR/Learning & Development*

Section 4: Compensation Philosophy and Guiding Principles

Salt Lake County Compensation Philosophy

Salt Lake County's Total Compensation Philosophy is to attract, motivate, and retain high-quality employees who support the County's mission to provide high-quality, cost-effective public services. The County believes in a transparent approach to compensation, to compete in comparable markets for high-performing employees who recognize that public service offers rewards beyond base salary. Salt Lake County strives to provide employees with competitive compensation and benefits that reflect current market practices and are fiscally responsible. Employees enjoy a superior work culture, career development and growth opportunities, and the satisfaction of serving the public.

Guiding Principles

1. Salt Lake County competes with a mix of public and private sector organizations and recognizes that geographic wage differentials and areas of expertise may impact the market for talent.
2. Salt Lake County aims to provide a compensation program that incorporates civil service protections as defined by state statutes.
3. A transparent approach to compensation will help achieve a culture of excellence.
4. Rewarding employee achievements, developing employee talent, and fostering career progression reinforces a productive work climate and the County's core values.

Section 5: Attracting, Motivating, and Retaining Employees

Labor Market

According to the Bureau of Labor Statistics, unemployment in Utah remains lower than the national average, at 3.5% vs. 4.1% as of August 2026. Virtually unchanged, last year at the same time, the rate was 3.6% & 4.3%.

The national average voluntary turnover rate YTD through August is approximately 15.2% based on BLS JOLTS data. Compared to national trends in the government sector, Salt Lake County is projected to end 2026 at 10.6%, up from 2025's 8.7% but below the national average for government at 11.4%[2]

[2] https://www.hrbench.com/resource/learn/voluntary-departures

Industry	Approx. Voluntary Turnover Rate	Notes
Retail & Wholesale	~24.9%	Highest churn sector
Hospitality & Food Service	~20–25%+	Historically high
Healthcare & Social Assistance	~20.7%	Burnout-driven
Construction	~20–25%	Seasonal variation
Technology	~13–15%	Stabilizing post-pandemic
Professional Services	~13%	Below average
Manufacturing	~18.9%	Loyalty-driven sector
Finance & Insurance	~8–10%	Lower churn
Government	~11.4%	Civil service stability
U.S. Average (all industries)	**~13.0–13.5%**	**Mercer 2025 data**

Sources: Mercer 2025 Workforce Turnover Survey; U.S. Bureau of Labor Statistics JOLTS data; BambooHR 2025 Turnover Benchmarks Report.

Chat with

The number of applicants continues to climb, including those who apply to multiple county jobs within 1 minute of each other. We suspect this is a result of job applicants' use of AI agents. The Talent Acquisition team set a Time-to-Fill goal of 35 days for 2026. YTD through September, the average is 34.25. This has enabled agencies to fill vacancies more quickly, reducing overtime and strain on existing staff while maintaining service continuity for our customers.

Section 6: Market Compensation Data

To determine the relationship between Salt Lake County pay rates and the external market, multiple types of market data and analysis were utilized.

Based on the midpoint comparison of structures, a designator of above, at, or below market was assigned to each job classification. These designators were then assigned to corresponding merit positions at Salt Lake County.

The overall comparison of market alignment for the County relative to market data was calculated using the individual market midpoints for each classification reviewed. The market midpoints were compared with each position in the corresponding County classification, yielding a measure of market alignment.

In 2024, the market pricing project established a strong foundation to support continued progress in 2025 and beyond. The annual objective is to review approximately one-third (33%) of all merit classifications, in collaboration with agencies, to confirm that job descriptions are accurate and comprehensive. Following this review, market analyses are conducted, and recommendations for adjustments are made as part of the annual budget process.

Market Comparison

Using 3rd-party software, PayFactors, the Salt Lake County Compensation team either priced or aged data for all merit jobs. The market midpoint for each classification is determined by collecting data from multiple sources representing both private and public sectors. Job classifications unique to the public sector may use only government data, while classifications found in both public and private sectors may rely more heavily on private-sector data. Job descriptions are closely reviewed, and only jobs that are sufficiently aligned in essential functions are utilized. Adjustments may be made to individual data points to ensure alignment of minimum qualifications, education requirements, and geographic

differentials if needed. This thorough analysis enables an accurate market-rate comparison and can be refreshed when new data becomes available. The following sources are utilized in determining market midpoints in-house:

Published Surveys

- PayFactors HR Market Data
- PayFactors PEER Data
- Marsh (formerly Mercer)
- Towers Watson
- CompData Surveys
- Technology Net
- Culpepper
- Economic Research Institute (ERI)
- Employers Council
- Western Management Group
- Industry-Specific Surveys

Public Entity Data

- Counties in Utah, 2nd Class and select 3rd Class
- Larger Cities along the Wasatch Front
- Regional Counties with similar classifications

Market Data

In addition to pricing individual jobs, a variety of sources are used to determine the predicted average pay increase for the coming year. We consider national and local data, as well as public- and private sector information. This data is shown below.

2027 External Market Predictions

Source	Publication	2027 Plan
Culpepper	Global Salary Budget & Compensation Survey	All Sectors: 3.5% Government: 3.4%
Mercer	2026 Mercer QuickPulse® Survey	Base: 3.2% Total: 3.5%
World at Work	Salary Budget Survey 2026 - 2027	Median: 3.5%
WTW	Salary Budget Planning Report	Median: 3.4%
PayScale	2026 – 2027 Salary Budget Survey	All Sectors: 3.5% Government: 3.0%

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Market Considerations

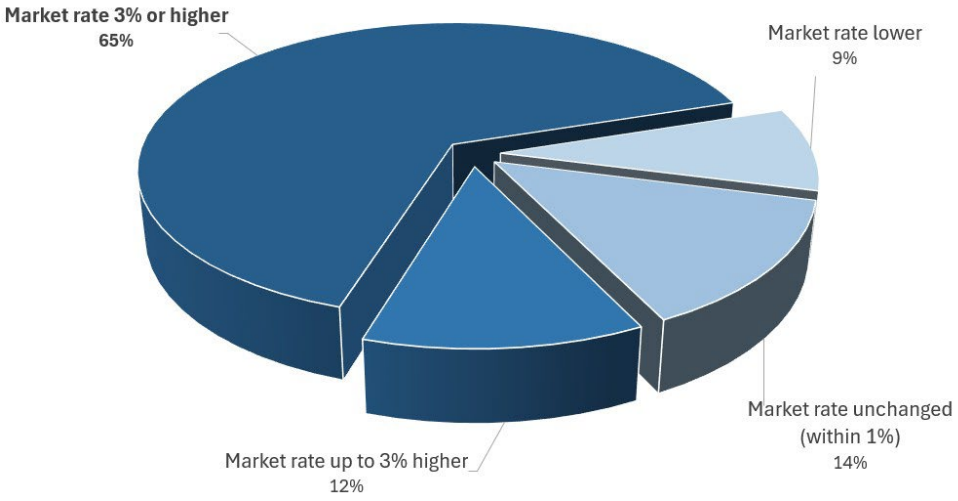
Salt Lake County Living Wage	Government Pay Increases July 2026	2027 External Market Projections
2026 MIT Living Wage **$24.71/hr.** (+64% since SLCo $15 minimum)	Largest Wasatch Front Cities **3.92%** Structure + Merit State of Utah **2.5% COLA** **1% Bonus Budget** Employment Cost Index (BLS) **3.6% State & Local**	Government Sector **3.4%** United States (All Sectors) **3.2% - 3.5%** Federal Planned Increases **0% - Civilians** **3.8% - Law Enforcement** **5% - 7% - Military**

Market Data

Market median comparison 2025 to 2026			SLCo grade to market median
77% SLCo jobs currently below market	65% SLCo jobs below market by 3% or more	3.4% SLCo jobs' average percent below market (excluding jobs eligible for a grade change)	4.0% SLCo grade midpoints below market medians (excluding jobs eligible for a grade change)

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Market Changes by Job – 2025 to 2026



Sworn Personnel Market Analysis

Human Resources collaborated with the Sheriff's office to analyze and compare compensation for sworn positions in agencies throughout the valley as well as peer counties. We recommended a 3% structure/market increase and a 2.75% merit increase for those eligible, or a 1% longevity increase for those at the top of the grade.

2027 Sworn Recommendations



Compensation Action	Eligibility	Recommendation
Salary Structure Increase	Public Safety Plan	3% increase
Merit (Step) Increase	All merit employees meeting performance expectations for sworn	2.75% increase to top step of the pay grade
Longevity Pay	Employees at top step of the pay grade	1% lump sum

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Pay Recommendations

To maintain our competitive market position and retain our existing employees, the following recommendations were developed.

2027 Recommendations



Compensation Action	Eligibility	Recommendation
Salary Structure Increase	General and Technical/Trade Structures All classifications and employees	Up to 3% increase
Merit Increase	All merit & time limited employees meeting policy performance threshold; all appointed employees	Up to 2% increase
Lump Sum Payment	Employees receiving <1% increase to base pay (at/near top of grade)	Up to a total of 1% lump sum/base pay increase
Grade Changes	Classifications meeting threshold of next grade midpoint	Individual employee placement consistent with hiring practices

For jobs found significantly below market, a grade increase was proposed to bring those jobs and their employees to market rate.

Classifications – Grade Changes

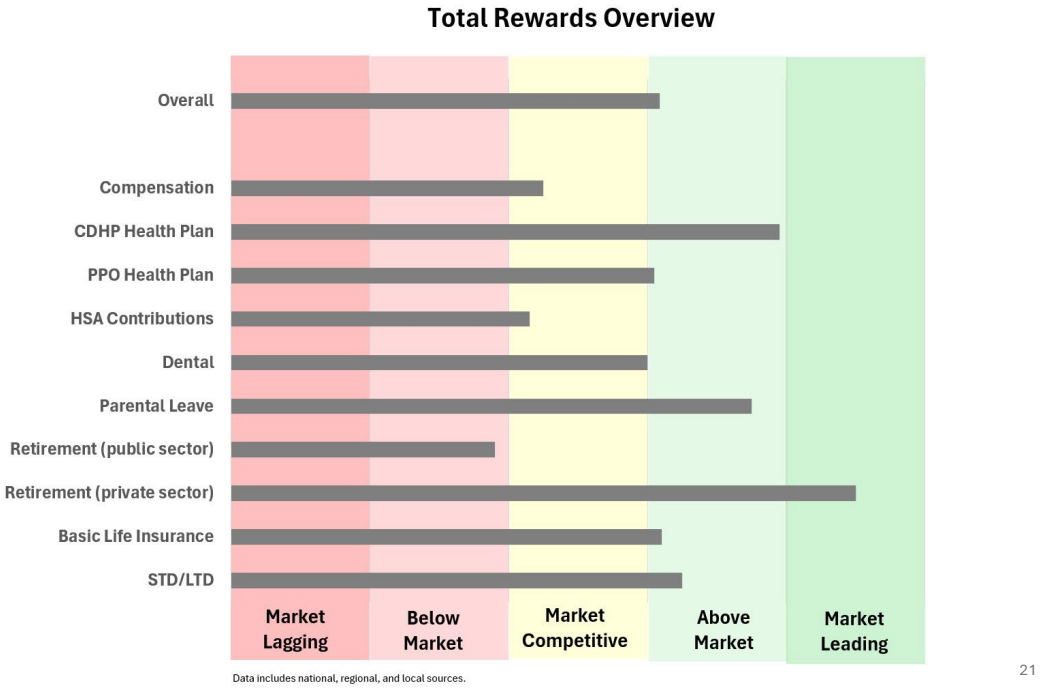
Job Code	Title	Current Grade	New Grade	# of Positions
253	Theatre Operations Manager	GEN16	GEN17	2
516	Field Supervisor	TRD14	TRD15	8
517	Drainage Field Supervisor	TRD14	TRD15	2
653	Employee Benefits Specialist	GEN13	GEN14	1
714	Software Engr III - PeopleSoft	TRD17	TRD18	2
478	House Manager	GEN12	GEN13	2

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Section 7: Total Rewards Overview

Public service delivers value to employees in many forms, and only some of that value appears on a Paycheck. Total rewards is the concept that brings them together: a strategic array of options deployed to attract, retain, and build a skilled, talented, and engaged workforce.

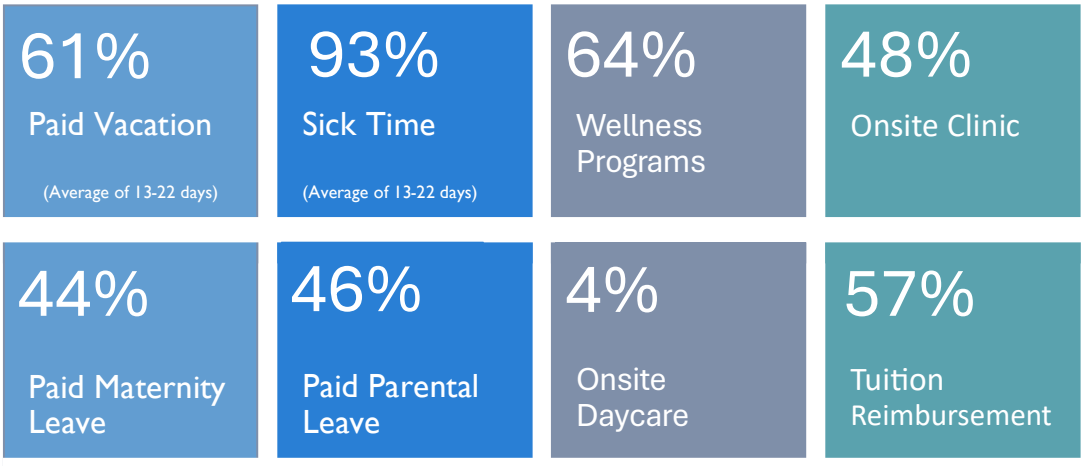
Compensation and benefits are foundational and represent the largest share of human capital costs. Still, they cannot be fully effective unless they are part of an integrated strategy of other programs and practices. A whole-package view also helps ensure that all workforce costs are counted and managed. And it helps employees understand the full value they receive in exchange for their time, talents, and efforts, closing the gap between what employers spend and what employees perceive they receive. As a public employer that relies on its workforce to serve residents every day, this broader perspective supports responsible stewardship of public funds and the ability to compete for and keep the people who serve the community. This overview summarizes the County's total rewards offerings and how they support that goal.



Overall	Data includes national, regional, and local sources. For this ranking, all categories are weighted equally - for individual employees, weight would be based on individual circumstances.
Compensation	Currently SLCO grade midpoints are an average of 4% below corresponding market rates, and the external market projects a 3% salary increase in 2027. Currently on the lower side of being Market Competitive, but risk falling further below market without sufficient 2027 increase.
CDHP Health Plan	Plan Design (family) is in the high end of Market Competitive, but the employer contribution for family plan is midway through Market Leading, providing an overall rating of just crossing over into Market Leading.
PPO Health Plan	Plan Design (family) is in the high end of Market Competitive, but the employer contribution for family plan is at a complete maximum rating, providing an overall rating of being at the top of Market Leading.
HSA Contributions	Contributions are close to the same, but slightly lower than cohort data indicates, so while it is still considered Market Competitive overall, is it on the lower side of being in that range.
Dental	Multiple network options, employer contribution and lower premium place the dental plan at the top of being Market Competitive.
Parental Leave	All eligible (new) parents have six weeks of paid leave with an additional six weeks of maternity for the parent recovering from a delivery.
Retirement (public sector)	The state of Utah as well as Weber and Davis Counties offer a match to employee contributions outside of URS, which aligns us as Below Market when compared to the public sector.
Retirement (private sector)	All eligible employees have a 10% or more contribution to URS with no personal contribution required. Addititional employee contributions may also be made across three different savings programs (traditional and ROTH).
Basic Life Insurance	Above average benefit payout with employer-paid premium.
STD/LTD	STD and LTD both offer higher maximum eligible salaries and higher benefit percentages, creating greater monthly benefits and placing these plans in the Market Leading range.

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Percentages of state/local government workers with these benefits



Section 9: Conclusion

Our Total Rewards strategy continues to balance fiscal responsibility with our commitment to offering competitive and sustainable benefits. As healthcare costs remain one of the most significant cost drivers, we continue to monitor utilization trends, vendor performance, and market shifts to identify opportunities for cost containment without compromising quality and to add benefits that enhance our employees' well-being.

Looking ahead, our focus is on maintaining affordability, enhancing employee well-being, and aligning benefits with our organizational values and talent goals. The 2% benefit cost increase and the recommended pay increases of 3.25% (non-sworn) and 3%/2.75% (sworn) reflect our ongoing efforts to provide meaningful, market-aligned rewards that attract, engage, and retain a high-performing workforce.

Through thoughtful planning, proactive management of cost trends, and a continued focus on total employee value, we are positioning our organization for long-term stability and success in an evolving, competitive labor market.

Definitions for Budget Packet Documents

The following provides explanations for some of the terms and abbreviations used in sections 2 - 21 of the Proposed Budget document.

Organization Exec Summary sheet, Budget Summary section

- **County Funding**: Operating Expenditures less Operating Revenues from the organization's requested budget. This amount ties to the County Funding amount on the Total line of the "*Org Priorities*" sheet as well as the "*Account Detail*" sheet. Since this is the requested budget, it does not include any subsequent changes to the organization's budget proposed by the Mayor, such as county-wide health insurance or merit increases.

- **Revenue**: Operating Revenues from the organization's requested budget. This amount excludes accounts such as tax revenues, investment earnings, proceeds from bond issuance, and other financing sources.

- **Expenditures**: Operating Expenses from the organization's requested budget. This amount excludes accounts such as balance sheet acquisitions, bond refundings, and other financing uses.

- **Base**: The Adjusted Base Budget (ABB) from the 2026 June Adjusted Budget, plus ongoing adjustments and annualizations (from prior Council-approved budget adjustments), less 2026 one-time appropriations.

Org Priorities sheet, New Requests & Stress Test Reductions section

- **County Funding Request $**: This is the amount of County Funding requested by the organization. County Funding represents Operating Expense less Operating Revenue for a given request. Numbers are NOT rounded to the nearest thousand as they are in the summary table above. If a request includes both expense and revenue, the breakdown usually appears in the Request Description field.
- **Mayor Proposed**: This is the amount of County Funding for a particular request that the Mayor is including in the proposed budget, and represents decisions made in the Mayor's stage of the budget process. For requests involving FTE, the Mayor Proposed amount may differ from the requested amount as a result of salary structure changes or other compensation changes made in the Mayor's budget stage that would potentially impact that position. This column will further indicate if the Mayor proposed a particular request with a "Yes" or "No". It will also show the number of FTE proposed by the Mayor, if applicable.
- **H/(L)**: Abbreviations for Higher/(Lower). This is the variance in the requested budget versus the Adjusted Base Budget. A positive number in this column indicates the requested budget is higher than the Adjusted Base Budget, and a negative number indicates the opposite.
- **Request/Stress Test**: Identifies if the item is a requested budget change by the organization (or Mayor) or if it is a potential reduction identified by the organization to meet its 5% stress test.

- **Base Budget Adjustment**: A change to the adjusted base budget that the organization highlighted because it might be significant to policy makers, such as a program or appropriation unit shift.

- **Future Years Adjustments**: This is noted in the Request Description field when applicable, and provides policymakers with the full ongoing annual impact of a particular request item. Used to adjust the next budget (2028) for items that are one-time in 2027 or only budgeted for a partial year in 2027 and that will have an additional impact in the following year when a full year of expense or revenue is anticipated. The amount listed in Future Year Adjustments should be added to the amount listed in the "Mayor Proposed" column to determine the amount anticipated for 2028.

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Community Services Dept - Countywide Funding Orgs

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	94.693	661	*0.7%*	95.353	1.367	*1.4%*	96.060
REVENUE	32,248	1,288	*4.0%*	33,536	870	*2.7%*	33,118
COUNTY FUNDING	**62,445**	**(627)**	*(1.0%)*	**61,818**	**497**	*0.8%*	**62,941**
CAPITAL PROJECT & OTHER RELATED ORGS							
EXPENDITURES	1.000	38.695	*3,871.4%*	39.695	37.147	*3,716.5%*	38.146
REVENUE	1,000	17,561	*1,756.1%*	18,561	17,561	*1,756.1%*	18,561
COUNTY FUNDING	**(0)**	**21,134**	*(4,384,633.4%)*	**21,133**	**19,586**	*(4,063,425.7%)*	**19,585**
FTE	387.75	(13.75)	*(3.5%)*	374.00	(18.75)	*(4.8%)*	369.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Open Space												
Open Space	-	14	**14**	-	-	14	**14**	-	-	-	**-**	-
Administration	3	193	**190**	*1.00*	3	189	**186**	*1.00*	-	7	**7**	-
Trust Fund	-	501	**501**	-	-	501	**501**	-	-	-	**-**	-
Urban Farming	-	102	**102**	-	-	102	**102**	-	-	-	**-**	-
	3	**810**	**807**	***1.00***	**3**	**806**	**803**	***1.00***	**-**	**7**	**7**	**-**
Arts and Culture												
SLCO Arts and Culture	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-
Building O&M - Abravanel Hall	112	412	**300**	*1.00*	112	411	**298**	*1.00*	(43)	(35)	**8**	-
Admin	762	7,642	**6,880**	*59.00*	762	7,455	**6,693**	*59.00*	(23)	169	**192**	*4.00*
Art Collection	-	169	**169**	-	-	169	**169**	-	-	94	**94**	-
Building O&M - Art Collection	-	9	**9**	-	-	9	**9**	-	-	-	**-**	-
ArtTix	1,388	642	**(746)**	-	1,388	642	**(746)**	-	128	(3)	**(131)**	-
Building O&M - Capitol Theatre	135	663	**529**	*2.00*	135	658	**524**	*2.00*	13	58	**44**	-
Patron Services	246	229	**(17)**	-	246	229	**(17)**	-	(3)	(18)	**(15)**	-
Building O&M - Rose Wagner	88	692	**604**	*2.50*	88	686	**598**	*2.50*	(18)	10	**28**	-
Building O&M - UMOCA	17	60	**44**	-	17	60	**44**	-	(19)	(27)	**(9)**	-
Building O&M - Quinney Ballet	141	264	**123**	-	141	264	**123**	-	27	25	**(2)**	-
A&C Production Operations	1,211	252	**(959)**	-	1,211	252	**(959)**	-	(53)	(14)	**39**	-
Information Technology	-	173	**173**	-	-	173	**173**	-	-	12	**12**	-
Building O&M - Mid-Valley	85	516	**431**	*1.50*	85	514	**429**	*1.50*	18	9	**(9)**	-
Marketing	22	156	**134**	-	22	156	**134**	-	10	10	**(0)**	-
A&C Community Engagement	34	133	**99**	-	34	133	**99**	-	34	40	**6**	-
Public Relations	-	19	**19**	-	-	19	**19**	-	-	-	**-**	-
Sales and Events	-	107	**107**	-	-	107	**107**	-	-	0	**0**	-
Cultural Core	-	300	**300**	-	-	300	**300**	-	-	-	**-**	-
*SLCO Arts and Culture Cap Proj	-	9,477	**9,477**	-	-	11,027	**11,027**	-	-	11,027	**11,027**	-
	4,242	**21,915**	**17,673**	***66.00***	**4,242**	**23,264**	**19,022**	***66.00***	**72**	**11,357**	**11,285**	***4.00***
Clark Planetarium												
Clark Planetarium	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-
Clark Administration	122	2,249	**2,128**	*10.00*	122	2,215	**2,093**	*10.00*	10	67	**57**	*1.00*
Education	1,090	1,076	**(14)**	*6.00*	1,090	1,060	**(30)**	*6.00*	-	50	**50**	-
Community Outreach	48	467	**420**	*3.00*	48	460	**413**	*3.00*	-	21	**21**	-
IMAX Theatre	746	309	**(437)**	-	746	309	**(437)**	-	151	10	**(141)**	-
Production	35	-	**(35)**	-	35	-	**(35)**	-	-	-	**-**	-
Development and Memberships	157	114	**(43)**	*1.00*	157	163	**6**	*3.00*	16	51	**35**	*2.00*
Planet Fun Store	1,092	868	**(224)**	*1.00*	1,092	892	**(200)**	*2.00*	-	86	**86**	*1.00*
Guest Experience & Bldg Rental	138	561	**423**	*4.00*	138	621	**483**	*5.00*	-	102	**102**	*1.00*
Marketing	-	739	**739**	*2.00*	-	733	**733**	*2.00*	-	71	**71**	-
Concessions	566	297	**(269)**	-	566	297	**(269)**	-	216	71	**(145)**	-
Facilities Services	-	11	**11**	-	-	11	**11**	-	-	-	**-**	-
Building O&M-Planetarium	-	1,143	**1,143**	*2.00*	-	1,137	**1,137**	*2.00*	-	85	**85**	-
Exhibits	140	525	**386**	*3.50*	140	579	**440**	*4.50*	24	23	**(1)**	*0.50*
Dome Theatre	921	521	**(400)**	*3.00*	921	519	**(402)**	*3.00*	101	37	**(64)**	*1.00*
*Clark Planetarium Capital Proj	-	864	**864**	-	-	864	**864**	-	-	864	**864**	-
	5,054	**9,743**	**4,689**	***35.50***	**5,054**	**9,860**	**4,807**	***40.50***	**518**	**1,538**	**1,020**	***6.50***
Equestrian Park												
Equestrian Park	-	14	**14**	-	-	14	**14**	-	-	(700)	**(700)**	-
	-	**14**	**14**	**-**	**-**	**14**	**14**	**-**	**-**	**(700)**	**(700)**	**-**

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Millcreek Canyon												
*Millcreek Canyon	1,000	1,002	**2**	*0.75*	1,000	1,000	**(0)**	*0.75*	-	0	**0**	-
	1,000	**1,002**	**2**	***0.75***	**1,000**	**1,000**	**(0)**	***0.75***	-	**0**	**0**	-
Parks and Recreation												
Fiscal & Administration	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-
Parks & Recreation	155	6,988	**6,833**	-	155	6,953	**6,799**	-	-	-	**-**	-
Division Administration	-	372	**372**	*2.00*	-	363	**363**	*2.00*	-	-	**-**	-
Community Engagement	-	833	**833**	*6.00*	-	818	**818**	*6.00*	-	-	**-**	-
Planning & Development	-	1,309	**1,309**	*6.00*	-	1,283	**1,283**	*6.00*	-	-	**-**	-
Administrative Operations	-	1,925	**1,925**	*16.00*	-	1,880	**1,880**	*16.00*	-	-	**-**	-
Technology	16	890	**874**	-	16	890	**874**	-	-	28	**28**	-
Travel & Training	-	156	**156**	-	-	156	**156**	-	-	1	**1**	-
Building O&M-P&R Administratio	-	134	**134**	-	-	134	**134**	-	-	-	**-**	-
Park Operations Administration	1,970	1,332	**(638)**	*7.00*	1,991	1,303	**(688)**	*7.00*	21	1	**(20)**	-
Parks Utilities	-	2,294	**2,294**	-	-	2,294	**2,294**	-	-	14	**14**	-
Parks Fertilizing	-	107	**107**	-	-	107	**107**	-	-	-	**-**	-
Parks Garbage Collection	-	340	**340**	-	-	340	**340**	-	-	-	**-**	-
Building O&M-Park Operations	-	14	**14**	-	-	14	**14**	-	-	-	**-**	-
Parks Carpentry	-	294	**294**	*3.00*	-	288	**288**	*3.00*	-	-	**-**	-
Parks Electrical	-	260	**260**	*2.00*	-	257	**257**	*2.00*	-	-	**-**	-
Parks Irrigation	-	1,485	**1,485**	*13.00*	-	1,457	**1,457**	*13.00*	-	-	**-**	-
Parks Painting	-	92	**92**	*1.00*	-	90	**90**	*1.00*	-	-	**-**	-
Parks Pool Maintenance	6	318	**312**	*2.00*	6	313	**307**	*2.00*	-	-	**-**	-
Parks Playground Maintenance	-	24	**24**	-	-	24	**24**	-	-	-	**-**	-
Parks Plumbing	-	265	**265**	*3.00*	-	261	**261**	*3.00*	-	-	**-**	-
Parks Mowing	-	1,014	**1,014**	*11.00*	-	996	**996**	*11.00*	-	-	**-**	-
Parks Vehicle/Equipment Maint	-	1,341	**1,341**	*4.00*	-	1,332	**1,332**	*4.00*	-	-	**-**	-
Parks Caretaking	-	1,314	**1,314**	*6.00*	-	1,304	**1,304**	*6.00*	-	-	**-**	-
Parks Ballfield Maintenance	285	1,165	**880**	*8.00*	302	1,155	**853**	*8.00*	17	101	**84**	-
Parks Building Maintenance	-	48	**48**	-	-	48	**48**	-	-	-	**-**	-
Parks Grounds Maintenance	-	344	**344**	*3.00*	-	339	**339**	*3.00*	-	-	**-**	-
Parks Weed Spraying	-	17	**17**	-	-	17	**17**	-	-	-	**-**	-
Parks Snow Removal	-	15	**15**	-	-	15	**15**	-	-	-	**-**	-
Parks Tree Maintenance	-	366	**366**	*4.00*	-	361	**361**	*4.00*	-	164	**164**	*2.00*
Parks Trails Maintenance	1,927	2,029	**102**	*14.00*	1,927	1,996	**69**	*14.00*	-	1	**1**	-
Wheeler Historic Farm	1,035	1,373	**338**	*4.00*	1,041	1,364	**323**	*4.00*	6	0	**(6)**	-
Building O&M-Wheeler Farm	-	218	**218**	-	-	218	**218**	-	-	-	**-**	-
Bingham Creek Regional Park	187	394	**206**	*2.00*	187	390	**202**	*2.00*	-	-	**-**	-
Sugar House Park	1,598	1,481	**(118)**	*1.00*	1,598	1,479	**(120)**	*1.00*	-	-	**-**	-
Bees & Weeds Program	57	233	**176**	*0.75*	57	233	**176**	*0.75*	57	233	**176**	*0.75*
Recreation Administration	106	2,280	**2,174**	*12.00*	106	2,254	**2,148**	*12.00*	-	459	**459**	-
Building O&M-Rec Centers	16	9,196	**9,180**	*33.00*	16	9,131	**9,115**	*33.00*	16	284	**268**	*(2.00)*
Recreation Vehicle Maintenance	-	292	**292**	-	-	292	**292**	-	-	-	**-**	-
Recreation Center Operations	-	592	**592**	-	-	592	**592**	-	-	20	**20**	-
Adaptive Recreation	147	853	**706**	*5.00*	147	840	**693**	*5.00*	-	-	**-**	-
Sports Office	1,529	2,231	**702**	*7.00*	1,529	2,214	**685**	*7.00*	23	10	**(13)**	-
Central City Recreation Center	133	515	**382**	*3.00*	133	510	**377**	*3.00*	4	3	**(1)**	-
Copperview Recreation Center	218	483	**266**	*2.00*	220	478	**257**	*2.00*	3	2	**(1)**	-
Dimple Dell Recreation Center	1,106	1,446	**341**	*6.00*	1,106	1,432	**327**	*6.00*	85	61	**(24)**	-
Draper Recreation Center	756	943	**187**	*4.00*	756	933	**177**	*4.00*	38	37	**(1)**	-
Gene Fullmer Recreation Center	946	1,239	**292**	*4.00*	946	1,229	**282**	*4.00*	37	31	**(6)**	-
Holladay Lions Rec Center	1,008	1,157	**149**	*5.00*	1,008	1,145	**137**	*5.00*	3	3	**(1)**	-
JL Sorenson Recreation Center	1,489	1,747	**258**	*6.00*	1,489	1,731	**242**	*6.00*	31	26	**(5)**	-

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Kearns Recreation Center	-	-	-	-	-	-	-	-	-	-	-	-
Magna Recreation Center	415	800	**385**	*4.00*	415	790	**375**	*4.00*	115	82	**(33)**	-
Millcreek Activity Center	-	-	-	-	-	-	-	-	-	-	-	-
Northwest Recreation Center	453	822	**369**	*4.00*	453	812	**359**	*4.00*	35	26	**(8)**	-
Redwood Recreation Center	292	669	**378**	*4.00*	292	659	**367**	*4.00*	-	-	-	-
South Jordan Recreation Center	939	1,271	**332**	*5.00*	939	1,258	**320**	*5.00*	87	76	**(11)**	-
Taylorsville Recreation Center	517	924	**407**	*4.00*	517	914	**397**	*4.00*	30	21	**(9)**	-
Acord Ice Center	743	861	**118**	*4.00*	819	853	**34**	*4.00*	76	77	**1**	-
County Ice Center	805	909	**104**	*5.00*	946	902	**(44)**	*5.00*	246	92	**(155)**	-
SLC Sports Complex Ice Center	565	397	**(168)**	-	565	397	**(168)**	-	-	-	-	-
Millcreek Community Center	786	861	**75**	*4.00*	786	852	**66**	*4.00*	-	-	-	-
Northwest Community Center	65	63	**(2)**	-	65	63	**(2)**	-	-	-	-	-
Sorenson Multicultural Center	955	1,168	**213**	*4.00*	955	1,159	**204**	*4.00*	(250)	(250)	-	*(3.00)*
SLC Sports Complex	1,213	1,397	**184**	*7.00*	1,367	1,401	**34**	*7.00*	388	138	**(250)**	-
Spence Eccles Field House	155	35	**(120)**	-	155	35	**(120)**	-	-	-	-	-
Aquatics Shared Costs	-	227	**227**	-	-	227	**227**	-	-	-	-	-
Dimple Dell Indoor Pool	59	580	**521**	-	59	580	**521**	-	-	-	-	-
Draper Indoor & Outdoor Pools	94	1,174	**1,080**	*2.00*	94	1,169	**1,075**	*2.00*	-	-	-	-
Fairmont Aquatic Center	386	724	**338**	*4.00*	386	714	**328**	*4.00*	25	25	-	-
Gene Fullmer Indoor Pool	47	1,190	**1,143**	*2.00*	47	1,187	**1,141**	*2.00*	-	-	-	-
Holladay Lions Indoor Pool	5	1,147	**1,142**	*2.00*	5	1,143	**1,138**	*2.00*	-	-	-	-
JL Sorenson Indoor Pool	222	1,162	**940**	*2.00*	222	1,157	**935**	*2.00*	-	-	-	-
Northwest Indoor Pool	39	391	**352**	*1.00*	39	389	**350**	*1.00*	-	-	-	-
South Jordan Indoor Pool	54	1,652	**1,598**	*2.00*	54	1,650	**1,596**	*2.00*	-	72	**72**	*1.00*
SLC Sports Complex Pools	56	792	**736**	-	56	792	**736**	-	-	-	-	-
Liberty Outdoor Pool	11	90	**80**	-	11	90	**80**	-	-	-	-	-
Magna Outdoor Pool	44	215	**171**	-	44	215	**171**	-	-	-	-	-
Redwood Outdoor Pool	15	97	**82**	-	15	97	**82**	-	-	-	-	-
South County Outdoor Pool	37	174	**136**	-	37	174	**136**	-	-	-	-	-
Taylorsville Outdoor Pool	80	220	**139**	-	80	220	**139**	-	-	-	-	-
West Jordan Outdoor Pool	66	67	**1**	-	66	67	**1**	-	-	-	-	-
Crestwood Outdoor Pool	13	81	**68**	-	13	81	**68**	-	-	-	-	-
Licensed Childcare Program Mgt	-	-	-	-	-	-	-	-	-	(135)	**(135)**	*(1.00)*
Kearns Licensed Childcare	-	-	-	-	-	-	-	-	(32)	(281)	**(248)**	*(6.00)*
Magna Licensed Childcare	-	-	-	-	-	-	-	-	(22)	(139)	**(117)**	*(3.00)*
Millcreek AC License Childcare	-	-	-	-	-	-	-	-	(29)	(180)	**(151)**	*(4.00)*
Northwest CC License Childcare	-	-	-	-	-	-	-	-	(21)	(108)	**(87)**	*(2.00)*
Early Head Start Program Mgt	-	-	-	-	-	-	-	-	-	(5)	**(5)**	-
Copperview Early Head Start	-	-	-	-	-	-	-	-	(97)	(184)	**(86)**	*(2.00)*
Central City Early Head Start	-	-	-	-	-	-	-	-	(97)	(279)	**(182)**	*(3.00)*
So. Salt Lake Early Head Start	-	-	-	-	-	-	-	-	(97)	(178)	**(81)**	*(2.00)*
*Parks & Rec Capital Improvemnt	9,020	14,832	**5,812**	-	9,020	14,832	**5,812**	-	9,020	14,832	**5,812**	-
*Parks & Rec Facility Imprvmnts	-	658	**658**	-	-	658	**658**	-	-	658	**658**	-
*Parks & Rec Capital Projects	8,541	7,483	**(1,058)**	-	8,541	7,483	**(1,058)**	-	8,541	7,483	**(1,058)**	-
*Parks & Rec Equipmnt Replacmnt	-	3,831	**3,831**	-	-	3,831	**3,831**	-	-	3,831	**3,831**	-
	41,381	**100,721**	**59,340**	***265.75***	**41,799**	**100,104**	**58,305**	***265.75***	**18,258**	**27,153**	**8,895**	***(24.25)***
SUBTOTAL - ORGS WITH A STRESS TEST	33,118	96,060	**62,941**	*368.25*	33,536	95,353	**61,818**	*373.25*	1,288	661	**(627)**	*(13.75)*
***SUBTOTAL - ORGS WITHOUT A STRESS TEST**	18,561	38,146	**19,585**	*0.75*	18,561	39,695	**21,133**	*0.75*	17,561	38,695	**21,134**	-
TOTAL COMMUNITY SERVICES DEPT - COUNTYWIDE FUNDING ORGS	**51,679**	**134,206**	**82,526**	***369.00***	**52,097**	**135,048**	**82,951**	***374.00***	**18,849**	**39,356**	**20,507**	***(13.75)***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	110	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Millcreek Canyon Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**271** *(Yes)*
0	110	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Parks & Recreation Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**34,602** *(Yes)*
0	110	**[33-40770] REVENUE PROJECTION CHANGE Sales Tax Projection Changes and Related Accounts** Parks & Recreation Adjust sales taxes, including county option sales tax, local option sales tax, section 2220 public safety tax, ZAP tax, section 2019 transportation tax, transient room taxes, restaurant sales tax, and car rental taxes. Also adjusts related pass-through sales taxes, diversions, state compliance buffers for pass-through, ZAP required expenditures, and other related accounts. Includes a statutory change in the TRT. Per UCA 59-12-301, 15% of the revenue is diverted to a state fund through 6/30/2027, and then 7.5% from 7/1/2027-6/30/2047. The local option tax includes impact of HB 330 effective 5/1/2024: Automatic annexation of all unincorporated islands into cities by July 1, 2027. Some islands may petition for annexation before July 2027. Certain canyon areas not qualified in HB 330 will remain unincorporated unless they petition for annexation. Impacts unincorporated county sales taxes (goes primarily to the MSD). Could reduce these sales taxes by 75% compared to 2024.	-	**-726,930**	**-726,930** *(Yes)*
0	110	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Parks & Recreation This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -22,788	-	-	**22,788** *(Yes)*
0	185	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** SLCO Arts and Culture Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**7,804** *(Yes)*
0	185	**[33-40741] NEW REQUEST HR Proposed Pay Adjustments** SLCO Arts and Culture This is a request from HR to adjust pay for 7 positions in select classifications that are paid below the bottom of their grade. The total cost of the request is $91,723.	-	**16,346**	**16,346** *(Yes)*
0	185	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** SLCO Arts and Culture This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-623,676**	**-623,676** *(Yes)*
0	185	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** SLCO Arts and Culture This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -992	-	-	**992** *(Yes)*
0	280	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** Open Space This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-467,512**	**-467,512** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	280	**[33-40769] REVENUE PROJECTION CHANGE Adjust Property Tax, M. Vehicle Fee, Greenbelt RB Tax, & Related** Open Space Budget adjustment for property tax new growth and the following tax rate shifts: • 0.000005 from Planetarium Fund to the General Fund, to be offset by increased fund transfers from TRCC Fund. • 0.000001 from Health Fund to the General Fund for request to move Bees & Weeds program to Parks & Rec. Includes revised projections for accounts related to property taxes, as well as Motor Vehicle Fee In Lieu of Tax and Greenbelt Rollback Taxes.	-	**3,003,985**	**2,958,985** *(Yes)*
0	390	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Clark Planetarium Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**5,495** *(Yes)*
0	390	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** Clark Planetarium This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**15,883**	**15,883** *(Yes)*
0	390	**[33-40769] REVENUE PROJECTION CHANGE Adjust Property Tax, M. Vehicle Fee, Greenbelt RB Tax, & Related** Clark Planetarium Budget adjustment for property tax new growth and the following tax rate shifts: • 0.000005 from Planetarium Fund to the General Fund, to be offset by increased fund transfers from TRCC Fund. • 0.000001 from Health Fund to the General Fund for request to move Bees & Weeds program to Parks & Rec. Includes revised projections for accounts related to property taxes, as well as Motor Vehicle Fee In Lieu of Tax and Greenbelt Rollback Taxes.	-	**1,048,765**	**1,048,765** *(Yes)*
0	390	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Clark Planetarium This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -2,341	-	**-**	**2,341** *(Yes)*
1	110	**[31-40512] TECHNICAL DEBT SERVICE ADJUSTMENT 2027 Debt Service Adjustment** Parks & Recreation To adjust the 2027 debt service amounts for the 2024A STR Bonds	-	**-69**	**-69** *(Yes)*
2	185	**[31-40630] TECHNICAL ADJUSTMENT TimeClock Plus SBITA** SLCO Arts and Culture This request transfers funding from the Operations appropriation to the Debt Service - SBITA appropriation to ensure sufficient funding for the TimeClock Plus licenses necessary to support employee time tracking. In accordance with GASB 96, software subscription arrangements are accounted for similarly to leases. This request is net neutral.	-	**-**	**-** *(Yes)*
3	110	**[31-39896] REDUCTION AMOUNT PAR Child Care and Early Head Start Budget Clean-Up** Parks & Recreation [Exp: -1,573,385; Rev: -395,687] This adjustment eliminates the remaining licensed child care and Early Head Start budgets and FTEs. The ongoing child care personnel contra account is requested to be restored to offset the total budget reduction.	*-25.00*	**-1,177,698**	**-1,179,716** *(Yes)* *(25.00) FTE*
4	186	**[31-40359] REDUCTION AMOUNT Equestrian Services Funding Reduction** Equestrian Park This request removes the funding allocated for equestrian services at Bastian Agricultural Center, as outlined in the Funding and Operations agreement, 0000003039. Utah State University acquired Equestrian Park in 2022 and continued to provide equestrian services in exchange for an annual distribution. This agreement is scheduled to end December 31, 2026.	-	**-700,000**	**-700,000** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
5	110	**[31-40003] REDUCTION AMOUNT PAR Sorenson Multicultural Center True-Up** Parks & Recreation [Exp: -249,536; Rev: -249,536] Parks and Recreation requests a budget true-up for the Sorenson Multicultural/Unity Center to align revenue and expense budgets, ensuring zero net effect on the General Fund due to the subsidy structure with Salt Lake City. Salt Lake City owns the facility, while Salt Lake County manages operations and programming per an interlocal agreement. Following a 2024 amendment to the interlocal agreement, custodial responsibilities were formally transferred to Salt Lake City. Consequently, this request abolishes three allocated custodial/ maintenance positions, removes the associated operating expenses, and eliminates the corresponding revenue billed to the City for those services. Additionally, the adjustment reflects updated programming plans for 2027 based on shifting community needs and increased program participation, transferring these base budget shifts to accurately reflect that the facility is fully subsidized by the City. The request also accounts for Salt Lake City's proposal to lower day pass prices from Tier 2 to Tier 1 levels. While this pricing change may alter the balance between interlocal agreement revenue and user fee revenue, it will have no bottom-line financial impact on the General Fund because Salt Lake City provides the overall operating subsidy, using interlocal revenue as the balancing figure. This request was presented to Revenue Committee.	*-3.00*	**-**	**-118** *(Yes)* *(3.00) FTE*
6	185	**[31-39749] NEW REQUEST CFA Personnel True-Up** SLCO Arts and Culture This request true-ups payroll allocations between Arts & Culture, Eccles Building, and Eccles Site based on the standard distribution of payroll for merit staff whose effort is allocated between these budgets. Although total salaries and benefits across all budgets remain within the existing base budget, salary changes from turnover and salary adjustments require a true-up to ensure each budget's appropriation reflects the proper allocation of payroll costs. The Arts and Culture PCF salary and benefit change reflects an under allocation to Eccles. This request includes an entry to maintain our budgeted base capacity, offsetting the back-to-base adjustment that was needed to comply with Policy 1060. These funds are needed to complete the allocation between these budgets. Additionally, during the Fall 2026 budget entry, the underspend amount was inadvertently increased by $18,310. This request corrects the prior year under-expend amount.	-	**-66,692**	**-66,692** *(Yes)*
7	110	**[31-39982] NEW REQUEST PAR Millcreek Canyon True-Up** Millcreek Canyon Parks and Recreation requests this increase to balance the Millcreek Canyon Tollbooth's revenue and expense budgets. The County operates the tollbooth at the mouth of Millcreek Canyon on behalf of the US Forest Service. The County collects all users fees, subtracts the cost to operate the tollbooth, and remits the remainder to the Forest Service. The net effect on the General Fund should be zero. This request brings the expense budget in line with the revenue budget, so that the displayed effect on the General Fund is zero.	-	**211**	**211** *(Yes)*
8	185	**[31-39853] NEW REQUEST CFA Centralized Service True-Up** SLCO Arts and Culture This request trues-up our centralized services charge to Eccles Theater for shared expenses paid for within Fund 185 Arts & Culture budget and allocable to fund 726 Eccles Theater. The costs are paid by A&C, and in return, Eccles provides revenue to A&C based on the usage of the services. Centralized services costs include County indirect administrative costs, ticketing, event management, marketing, and patron services shared costs. A portion of these shared costs are allocated to Eccles Theater using various allocation bases that reflect the proportionate share of expenses.	-	**27,920**	**27,920** *(Yes)*
9	110	**[31-39970] NEW REQUEST PAR New Lease Revenue from Child Care Spaces** Parks & Recreation Parks and Recreation requests an increase to lease revenue O&M budgets for Copperview Recreation Center, Central City Recreation Center, and Magna Recreation Center. The wind-down of the child care program created a new opportunity for private child care providers to lease the spaces formerly used by the County's child care program. This request adds the annual lease and utility payments from the new occupants.	-	**-16,000**	**-16,000** *(Yes)*
10	185	**[31-39861] NEW REQUEST CFA New Ticketing Contract Consortium Changes** SLCO Arts and Culture Arts & Culture has entered into a new contract for ticketing services. This will result in an increase in projected revenue to reflect the new agreement. Under the new agreement, consortium members will pay Arts & Culture directly for ticketing services rather than contracting with the ticketing vendor individually. This adjustment reflects the increased revenue associated with administering ticketing services on behalf of consortium members.	-	**-99,000**	**-99,000** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
11	185	**[31-39849] REVENUE PROJECTION CHANGE CFA Align Revenue & Expense** SLCO Arts and Culture [Exp: 41,554; Rev: 250,269] This request trues-up earned event revenues and associated event expenses based on the projected booking calendar and proposed fee increases. Revenue projections are based on an in-depth analysis of actual and projected bookings completed by Event Managers. Once the projected booking calendar has been created, all associated revenues and expenses are projected based on standard event needs. All revenue projections are then compared to the previous year's actuals and known impacts such as maintenance closures, significant changes in Resident or regular user programming, and other factors. This request includes a true up to cleaning rates and cleaning costs based on an analysis of current costs for cleaning from the cleaning contractor and cleaning supplies costs. This request does not reflect the revenue and expense impact from the expected construction closure of Abravanel Hall and UMOCA, which are included in a separate initiative.	-	**-208,715**	**-208,715** *(Yes)*
12	110	**[31-40070] NEW REQUEST PAR Parks and Recreation Fee Increases** Parks & Recreation [Exp: 417,057; Rev: 417,425] Parks and Recreation is requesting various fee increases following extensive analysis of current participation levels, standardized staffing levels, and projected maintenance costs. The increases are targeted fees in Adult Softball, Adult Volleyball, Racquetball, Snow Skiing, Youth Basketball, Youth Flag Football, Pickleball, Cross Country, Public Skating, Skate Rentals, Skate Sharpening, Learn to Skate, Adult Hockey, Figure Skating, Stick and Puck, Ice Rentals, Youth Hockey, Private Professional Skate Coaching, Park Pavilion Rentals, Wheeler Farm Activity Barn Rentals, Wheeler Farm Outdoor Education Center Rentals, and Wheeler Farm Farmer's Market. New user fees are proposed for certain Baseball Field Rentals, Concession Stand Rentals, and Food Truck Vendors. New Facility Improvement Fees are requested for Wheeler Farm Farmer's Market as well. This request increases revenue and expense budgets for programs that would not operate within existing budgets under the new fee/staffing/cost structure: Adult Volleyball, Public Skating, Skate Rentals, Skate Sharpening, Learn to Skate, Adult Hockey, Figure Skating, Stick and Puck, Ice Rentals, Youth Hockey, Private Professional Skate Coaching, Park Pavilion Rentals, Wheeler Farm Activity Barn Rentals, Wheeler Farm Outdoor Education Center Rentals, Wheeler Farm Farmer's Market, Baseball Field Rentals, Concession Stand Rentals, and Food Truck Vendors. This request was presented to Revenue Committee.	-	**-368**	**388,314** *(Yes)*
13	110	**[31-40071] NEW REQUEST PAR Recreation Participation Increase** Parks & Recreation [Exp: 852,180; Rev: 852,622] Parks and Recreation requests an increase in revenue for multiple recreation programs. Recreation has analyzed program participation and has identified programs where demand consistently exceeds existing current revenue budget and/or program capacity. This request increases revenue and expense budgets for instructional classes and specialty programs at Draper, South Jordan, and Fairmont; adult basketball at JL Sorenson, Holladay Lions, and Northwest; youth indoor soccer at Northwest and Taylorsville; youth outdoor soccer at Dimple Dell, Magna, and Northwest; countywide youth and adult frisbee programming; rock climbing at Dimple Dell; summer camps at Dimple Dell, Gene Fullmer, and South Jordan; youth baseball at Central City, Dimple Dell, Magna, and Taylorsville; youth flag football at Dimple Dell, Gene Fullmer, JL Sorenson, and Magna; and youth volleyball at Northwest, Taylorsville, and Gene Fullmer. This will allow leagues to accept more participants and teams while providing adequate and standardized staffing, equipment, and facilities. This request was presented to Revenue Committee.	-	**-442**	**-442** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
14	390	**[31-39972] NEW REQUEST CP_Membership Program Restructure** Clark Planetarium Clark Planetarium requests approval to update its membership structure and pricing effective January 1, 2027. The proposal would transition from the current Rocket and Booster memberships to a simplified Single, Duo, Family, and Family Plus structure. Clark Planetarium's proposed pricing remains lower than comparable institutions for individual and dual memberships and is competitively priced at the family levels. The proposed structure provides guests with a clear range of options while maintaining a strong value proposition. The revised membership structure is intended to make membership options easier for guests to understand, simplify marketing and administration, and better align membership benefits with Clark Planetarium's expanded programming and offerings. A comparison of similar science museums demonstrates that Clark Planetarium's proposed membership pricing remains competitive. The revised membership program would expand member benefits beyond the traditional IMAX and Dome offerings. Members would continue to receive existing theatre benefits while also gaining access to recurring science fiction film screenings, lectures, and exclusive member programming. Additionally, members and their guests would receive a $4.00 discount on the higher-priced, first-run films and entertainment event tickets. Together, these enhancements are expected to increase the overall value of membership, encourage repeat visitation, strengthen earned revenue, and support Clark Planetarium's expanding educational and entertainment offerings. Current Fees: General Exhibit Admission: Free Rocket Membership – one cardholder, base: $40 Booster Membership – one cardholder, base add-on: $30 Proposed Fees — Effective January 1, 2027 Single Membership - one cardholder: $45 Duo Membership - two cardholders: $90 Family Membership - two cardholders and two guests: $160 Family Plus Membership - two cardholders and four guests: $230 Plus-One Add-on - available for Duo memberships and above: $35	-	**-16,000**	**-16,000** *(Yes)*
15	390	**[31-40428] NEW REQUEST CP_Flexible Ticket Pricing** Clark Planetarium Clark Planetarium requests approval of an updated Fee Schedule that includes unique pricing for special showings and rates for high and low utilization periods. Fee Schedule: Regular science documentary programming (no change): $10.00 Adult $8.00 Child First-run Hollywood films and other premium programming: $14.00 Adult $12.00 Child Holiday / Peak Visitation Weeks: +$2.00 Adult +$2.00 Child Low Visitation Weeks: -$2.00 Adult -$2.00 Child Add-on ticket for either theatre: $5.00 Adult $5.00 Child Clark Planetarium proposes retaining its current base prices, before tax, of $8 for children and $10 for adults for regular science documentary programming in both the Northrop Grumman IMAX and Hansen Dome theatres. In an effort to increase occupancy rates in both theatres and give guests a better value proposition, the Planetarium also proposes offering a standard add-on ticket for $5, available with the purchase of a first-show ticket in the same transaction on the same day (excluding first-run Hollywood films and other premium programming). Maintaining these prices will preserve affordable access to the Planetarium's core educational content. We are requesting approval to charge $14.00 for adults and $12.00 for children for first-run Hollywood films and other premium programming, including concerts, limited engagements, and special music presentations produced for IMAX or the Dome theatre. This price is at the lower end of the current market and improves the financial viability of premium programming, particularly when film distributors and other content providers retain more than 50% of ticket revenue. Clark Planetarium also requests limited authority to raise prices to $2 above any of these established ticket prices, including both regular science programming and premium content during selected holiday weeks, the peak projected visitation period from March through July, mid-November through December, and specific limited-run programs. Conversely, the Planetarium can lower established ticket prices during pre-identified slow visitation weeks occurring mainly in September, October, and November. Pricing would not fluctuate during a single day. A price would remain in effect for the entire week or show run. For a special program offered only once or for a limited number of performances, the selected price would apply consistently to every performance in that engagement. This structure will provide guests with consistent pricing while allowing Clark Planetarium to capture revenue and draw visitors into the facility.	-	**-1**	**-1** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
16	390	**[31-39974] NEW REQUEST CP_Transient Visitor Targeted Opportunity** Clark Planetarium [Exp: 383,702; Rev: 501,800] Clark Planetarium requests additional expenditure authority for staffing, operating supplies, marketing, merchandise inventory, and concessions, together with corresponding revenue authority, to support increased visitation from April 5 through October 1, 2027. These resources will allow the Planetarium to maintain a high-quality guest experience while increasing revenue from theatre admissions, concessions, retail sales, and donations. After accounting for the requested expenditure, Clark Planetarium projects more than $100,000 in net revenue. A significant new downtown facility is expected to open during FY27 and attract approximately 3–5 million people to downtown Salt Lake City over the summer. As one of the region's premier cultural and educational attractions and a destination within the TRAX Free Fare Zone, Clark Planetarium is well-positioned to capture a portion of this increased visitor traffic. The requested expenditure and revenue authority will allow the Planetarium to respond to this time-limited regional tourism opportunity, meet increased operating demands, and maximize the financial return to Salt Lake County. It will also introduce more residents and visitors to one of the County's leading cultural institutions and create opportunities for future repeat visitation. FUTURE YEARS ADJUSTMENT: 118,098	-	**-118,098**	**-118,098** *(Yes)*
17	110	**[31-39885] NEW REQUEST PAR Bees and Weeds Program Transfer from Health** Parks & Recreation [Exp: 232,833; Rev: 56,550] This request transfers 0.75 FTE (G16 Program Manager Position #7589) and the Bees and Weeds program budget from the Health Department to Parks & Recreation. The program, originally moved from Public Works to Health in 2018, now aligns more closely with Parks & Recreation, which oversees weed mitigation and pollinator support activities across County managed lands. This program is currently funded in part by two state contracts.	*0.75*	**176,283**	**176,189** *(Yes)* *0.75 FTE*
18	280	**[31-40601] NEW REQUEST PAR Balance Open Space Personnel Budget** Open Space Parks and Recreation requests to fund salary and benefits costs that exceed the Open Space base budget. This request will reduce Open Space Fund balance.	-	**6,896**	**6,896** *(Yes)*
19	110	**[31-39913] NEW REQUEST PAR Kearns Rec Center Utilities and Maintenance** Parks & Recreation Parks and Recreation requests funding for ongoing utility and maintenance expenses for the Kearns Recreation Center. Following the wind-down of programming in 2026, continued utility service and preventive maintenance performed by Facilities Management remain necessary to preserve the physical structure and prevent asset deterioration.	-	**36,600**	**36,600** *(Yes)*
20	185	**[31-39854] NEW REQUEST CFA UMOCA & Abravanel Hall Closure** SLCO Arts and Culture [Exp: -159,310; Rev: -275,703] This budget adjustment reflects a corresponding reduction in both projected revenue and expenditures resulting from the temporary construction closure of Abravanel Hall and the Utah Museum of Contemporary Art (UMOCA) as part of the Sports, Entertainment, Culture, and Convention District renovations. Abravanel Hall is expected to close in September 2027, with UMOCA closing in July; projected revenues and corresponding operating expenditures have been reduced to align with anticipated activity. These amounts have been entered for the planned 2027 closure. We will enter these amounts annually as the construction project continues, adjusting for the length of closure in the coming year. FUTURE YEARS ADJUSTMENT: -116,393	-	**116,393**	**116,393** *(Yes)*
21	185	**[31-39858] NEW REQUEST CFA Public Arts Coord from PT to TL (FT)** SLCO Arts and Culture Arts & Culture requests funding to convert the Arts Coordinator position from part-time temporary to a full-time, 3-year, time-limited position to meet the growing operational needs of the County's visual arts program. The Art in Public Places program is experiencing a significant increase in workload due to the move of the Visual Art Collection to the new Government Center, as well as a significant public art initiative associated with the Sports, Entertainment, Culture and Convention District, on top of all the other regular Art in Public Places duties. A full-time position is needed to provide consistent management of the County's art collection, oversee installations and exhibitions, support public engagement and programming, and coordinate gallery planning for the new Government Center. This increase will ensure appropriate support for the Art in Public Places projects and programs during this peak time, ensure proper stewardship of County art assets, and support the increasing demands on the Art in Public Places programming. Funding for this request is requested from the fund balance. The SS benefit was not added to the new position request during the Review stage so it was added during the Proposed stage.	*1.00*	**91,881**	**96,186** *(Yes)* *1.00 FTE*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
22	390	**[31-39971] NEW REQUEST CP_Fiscal Coordinator 13G .50 FTE** Clark Planetarium Clark Planetarium is requesting approval to add 0.50 FTE to an existing vacant 0.50 FTE (Digital Interactive Developer position 8528 15T) position, creating one full-time Fiscal Coordinator position (13G). With an April 1st start date, the Planetarium proposes using $986 of existing personnel base budget capacity to fund this position in addition to the existing $46,565 funding for the vacant FTE for a total cost of $63,390. Clark Planetarium currently has a $272,515 personnel base budget capacity from substantial staffing changes and recent retirements. The Planetarium is requesting to maintain its existing personnel base budget and strategically reinvest these available resources to support ongoing staffing and operational needs. This approach will allow the Planetarium to strengthen its staffing structure while minimizing the need for additional County funding. The following requests for base budget funding are individually entered: • Fiscal Coordinator Grade (13G) $16,825 • Laser Artist Grade (12T) $48,725 • Exhibits Manager Grade (15T) $111,560 • Membership Coordinator Grade 11G) $38,332 • Retail Assistant Grade (9G) $35,509 As financial responsibilities continue to grow, additional support is needed to maintain efficiency and effective fiscal operations, reduce workload pressures, and ensure continued operational stability. This position will share the workload of the existing Fiscal Coordinators by assisting with purchases, accounts payable and receivable, budget preparation, financial reporting, payroll support, contract administration, reconciliations, and audit preparation. The position will also provide cross-training and support succession planning to ensure continuity of critical fiscal and administrative functions. FUTURE YEARS ADJUSTMENT: 15,839	*0.50*	**986**	**505** *(Yes)* *0.50 FTE*
23	390	**[31-40426] NEW REQUEST CP_Laser Artist 12T 1.0 FTE** Clark Planetarium Clark Planetarium is requesting a 1.0 FTE Laser Artist (12T) to strengthen and sustain its successful laser program. With an April 1st start date, Clark Planetarium is requesting $36,545 from its existing personnel base budget and strategically reinvesting these available resources to support ongoing staffing and operational needs. This approach will allow the Planetarium to strengthen its staffing structure while minimizing the need for additional County funding. The Planetarium will transfer $13,575 from its existing temporary personnel budget, covering a total cost of $48,725. The laser program is both a popular guest experience and a proven source of earned revenue, with an average annual laser show revenue of $300,000. A full-time Laser Artist will create original content, adapt and refresh existing productions, respond to audience and cultural trends, maintain production quality, and provide strategic direction for the program. Establishing this work as a merit position will preserve specialized expertise and institutional knowledge, improve continuity, and protect and grow an established revenue-generating program. This request continues the Planetarium's long-term effort to move from heavy reliance on temporary employees for ongoing essential services toward a more balanced merit staffing model. As funding has allowed, temporary positions have been converted to merit positions, including an Exhibits position in 2014 and two 0.50 FTE Guest Experience Team positions in 2023. This request continues that effort and further aligns the Planetarium's staffing structure with concerns identified through recent County audit findings regarding the appropriate use of temporary labor. FUTURE YEARS ADJUSTMENT: 12,180	*1.00*	**36,545**	**36,258** *(Yes)* *1.00 FTE*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
24	185	**[31-39859] NEW REQUEST CFA Move Art Collection to New Gov Center** SLCO Arts and Culture Arts & Culture requests funding to support the safe and professional relocation of the Salt Lake County Visual Art Collection to the new Government Center and to ensure continued stewardship of the County's art assets. Personnel costs include $33,585 part-time temporary wages for an Artwork Preparator and $16,740 for University Work-Study wages; These positions will be responsible for the labor for safely deinstalling, packing, crating, shipping, and re-installing visual art works. The Preparator will be a trained professional and guide the process to ensure safekeeping of all assets, the work-study positions will provide cost-effective labor for the Signiant workload associated with the move of the visual art collection. Currently this work is performed by County Facilities staff at an average rate of $80/hour. Utilizing the Preparator and Work-Study positions will be a significantly more cost-effective approach and also provide more dedicated art-handling expertise to ensure the safekeeping of significant County assets. The project also requests $67,000 in operations costs for the packing materials, shipping costs, and insurance required to successfully move the artwork. The operations costs and work-study costs are one-time costs for 2027. The part-time temporary wages for an Art Preparator are requested as ongoing to meet the ongoing need for dedicated, professional personnel for handling of artwork for installation, display, and deinstallation that happens each year as part of the maintenance of the Art in Public Places Program. This request is only needed if funding is not allocated from the new GC construction percent for art budget or a dedicated moving budget for the new government center. FUTURE YEARS ADJUSTMENT: -83,470	-	**94,215**	**94,215** *(Yes)*
25	185	**[31-39856] NEW REQUEST CFA Larry H. and Gail Miller Arts Center Pro-Forma Ph 1** SLCO Arts and Culture This budget adjustment requests funding for key personnel positions and onboarding costs needed to successfully plan and launch the Miller Arts Center in 2028 as well as associated Regional Workforce Plan positions needed for successful operations across Arts & Culture as service demands continue to grow. In late 2025 through early 2026, Arts & Culture undertook an extensive planning and analysis project to set a long-term workforce plan for the steadily increasing scale of workforce demands, including the opening of the new Miller Arts Center in 2028. Analysis showed that key functional areas have not kept pace with increased workload demand. Arts & Culture developed a comprehensive Regional Workforce Plan that outlines prioritized positions and target onboard dates over the next 3 years. This request represents year 1 of that plan. These positions are critical to ensure appropriate staffing to support pre-opening activities, including operational planning, facility readiness, staff training, program development, purchasing, and other startup functions to ensure the center is fully prepared for a successful opening. Requested Position — Position Start Date — Budget Reduction for Start Date Program Coord - Arts Classroom — Sept 1st, 2027 — $(68,192.64) Program Coord - Gallery Manager — Sept 1st, 2027 — $(68,192.64) Production Manager — Sept 1st, 2027 — $(76,558.30) Associate Director - CE — April 1st, 2027 — $(44,253.22) Fiscal Coordinator — April 1st, 2027 — $(22,970.31) Total adjustment for start date: $(280,167) The Community Services Department did not support the Program Coord - Gallery Manager and Associate Director - CE at this time. The two positions were removed from the request. The SS benefit was not added to each of the new position requests in the Request stage so they were added during the Proposed stage. FUTURE YEARS ADJUSTMENT: 158,920	*3.00*	**136,911**	**151,779** *(Yes)* *3.00 FTE*
26	110	**[31-39910] NEW REQUEST PAR Parks Mobile Camera Unit** Parks & Recreation Parks and Recreation requests funds for a mobile camera unit to strategically place in parks to deter vandalism, graffiti, and other illegitimate activity. A mobile camera unit was tried out at Bingham Creek Regional Park for a month to deter nuisance activity around the playground, pavilion, and restroom. During the month-long demo, the activity stopped. After the unit was removed, some activity returned, but at a very diminished level. A business case has been submitted to IT for TAB approval.	-	**26,400**	**26,400** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
27	110	**[31-39956] NEW REQUEST PAR Tree Maintenance Personnel** Parks & Recreation Parks and Recreation requests four new park arborist positions (job code 757, TRD 12) to maintain trees throughout the county. The County has invested significant funding into Salt Lake County's tree canopy to plant new trees. Trees require special care to become established and ongoing maintenance to remain healthy. This request will fund four new arborists, one-time and ongoing costs for equipment, and training. Vehicle needs will be evaluated at a later time. The positions are prorated for a 4/1/27 start date. The Community Services Department did not support two of the new park arborist positions at this time. The two positions were removed from this request. FUTURE YEARS ADJUSTMENT: 46,232	*2.00*	**164,292**	**164,096** *(Yes)* *2.00 FTE*
28	390	**[31-39969] NEW REQUEST CP_Inflationary Increases** Clark Planetarium Clark Planetarium is requesting $70,928 in additional operating funds to address significant inflationary increases in the cost of essential services and ongoing operational expenses. The requested funding will support critical expenditures, including the Learning Center lease, storage lease, parking, credit card processing fees, equipment, and software subscriptions. These costs are necessary to sustain reliable day-to-day operations, maintain the quality and accessibility of the guest experience, and ensure the Planetarium can continue delivering educational programs and services in support of its mission. The additional funding will help offset increased operating costs while allowing Clark Planetarium to maintain current service levels and operational capacity.	-	**39,508**	**39,508** *(Yes)*
29	110	**[31-39967] NEW REQUEST PAR Inflationary Utility Rate Increase** Parks & Recreation Parks and Recreation requests funds for inflationary electric and natural gas utility rate increases for all centers and parks. Facilities Management reports electricity is expected to increase 4.1% and natural gas is expected to increase 15%. This adjustment also right-sizes the utility budgets. The Community Services Department supports this request. Due to limited funding, the request was reduced 20%.	-	**367,761**	**367,761** *(Yes)*
30	185	**[31-39915] NEW REQUEST CFA Utilities Rate Increases** SLCO Arts and Culture This request addresses the ongoing and expected rise in the costs of utilities. Utility rates continue to rise at significant levels. Water rates increased from 2025 to 2026 by 27% and are projected to increase another 29% in 2027. Electricity rates increased by 6.2% from 2025 to 2026 and are expected to increase another 4.3% in 2027. Arts & Culture included an inflation expenditure increase for the 2026 budget and has made efforts to reduce and absorb further increased costs within the existing budget. However, this approach is no longer sustainable without having a significant negative impact on service levels and providing a minimum level of operation at Arts & Culture venues. This adjustment is necessary to ensure we have minimum funding to cover base utility costs for expected utilization levels without having to further significantly impact maintenance levels. The Community Services Department supports this request. Due to limited funding, the request was reduced 20%.	-	**130,500**	**130,500** *(Yes)*
31	110	**[31-39998] NEW REQUEST PAR South Jordan Competition Pool Program Coordinator** Parks & Recreation Parks and Recreation requests a new program coordinator (job code 633, GEN 13) for the newly completed South Jordan Recreation Center competition pool. A one-time cost for computer equipment and ongoing training costs are also requested for this position. The new pool is expected to serve two high schools, a new recreation swim team, a stroke school, and additional anticipated community programming. These additional duties cannot be absorbed in the workload of the current program coordinator that runs programming for the other pool. The new position is prorated for a 4/1/27 start date. FUTURE YEARS ADJUSTMENT: 22,034	*1.00*	**75,494**	**75,425** *(Yes)* *1.00 FTE*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
32	185	**[31-40557] NEW REQUEST CFA_Emerging Artist Program** SLCO Arts and Culture [Exp: 22,100; Rev: 22,100] During Fall 2025, a decision package was submitted for the A&C Emerging Performing Artist Incubation Program (Fall Form 36927). The original request did not include the future-year adjustment necessary to annualize the program budget for FY 2027. This budget adjustment is being submitted to correct that omission and annualize the FY 2027 budget consistent with the original decision package. No new program or funding request is being initiated; this entry is solely to ensure the previously approved funding is appropriately reflected in the FY 2027 budget. Funding for this program comes from unused ArtTix gift certificates that have been placed in a committed fund.	-	-	- *(Yes)*
33	185	**[31-39860] NEW REQUEST CFA UTA Tickets as Fare Campaign & Marketing Costs** SLCO Arts and Culture [Exp: 22,000; Rev: 22,000] This Arts & Culture request a budget-neutral change to budget anticipated sponsorship revenues that will offset the cost of increased community activation costs and marketing costs. Through Arts & Culture's ongoing community engagement efforts, several regular and recurring sponsorship partnerships have been established, providing important funding for community engagement activation events and Division marketing efforts. This budget request reflects a conservative estimate of sponsorship revenue and matches actual sponsorship dollars raised in recent years. These sponsorships will cover increased operating costs for existing community activation events, primarily Westside Culturefest, to address rising production and materials costs. This will also cover increased marketing efforts for both Arts & Culture community activation events as well as general events taking place at Arts & Culture venues, including promotion of the ArtTix/UTA Ticket as Fare program.	-	-	- *(Yes)*
34	390	**[31-39978] NEW REQUEST CP_Exhibit Manager 15T 1.0 FTE** Clark Planetarium Clark Planetarium requests a 1.0 FTE Exhibits Manager (15T) to oversee the development, operation, maintenance, and long-term planning of its public exhibits. With a June 1st start date, the FY27 cost of the position is $65,076 with an annualized funding cost of $111,560. The Planetarium is requesting to maintain its existing personnel base budget and strategically reinvest these available resources to support ongoing staffing and operational needs. This approach will allow the Planetarium to strengthen its staffing structure while minimizing the need for additional County funding. The position will provide direct leadership and supervision for two Digital Interactive Developers, two Technicians, and 1–2 part-time Exhibit Technicians. Currently, the Executive Director has supervised the Exhibits Department. Establishing an Exhibits Manager will provide consistent leadership, accountability, and technical oversight while allowing the Executive Director to remain focused on organization-wide priorities. The Exhibits Manager will lead exhibit projects, coordinate vendors and contractors, manage budgets and schedules, oversee exhibit technology and fabrication, and establish preventive maintenance and documentation standards. The position will work across Planetarium teams to ensure exhibits are engaging, scientifically accurate, accessible, safe, reliable, and maintainable. This working manager will provide clear ownership and accountability for the Planetarium's exhibit program, reduce exhibit downtime, improve the visitor experience, handle exhibit sales averaging over $100,000/year, and support proactive planning for future exhibit improvements and replacement.	*1.00*	**65,076**	- *(No)*
35	390	**[31-40442] NEW REQUEST CP_Assistant Operations Manager 14G 1.0 FTE** Clark Planetarium Clark Planetarium requests a 1.0 FTE Assistant Operations Manager (14G) to provide essential management capacity for a complex, seven-day-a-week public facility serving more than 600,000 guests annually in a 360 day/year operation. The total annualized cost of the position is $91,200 of new County Funding. With an April 1st start date, the 2027 cost of the position is $68,399. The Planetarium operates two to three shifts per day, including evenings, weekends, and holidays, and the one Operations Manager is responsible for overseeing approximately 50 part-time employees who perform critical guest service, theatre, retail, concessions, and safety functions. The scale of the operation requires additional dedicated management oversight. Operations staff sell approximately 250,000 theatre tickets annually, generating approximately $1.3 million in theatre revenue; support approximately 55,000 annual retail transactions; operate the concessions stand generating approximately $325,000 annually; usher guests into two theatres; and clean and prepare theatres between performances. Collectively, these employees are responsible for providing a safe, efficient, and positive experience for more than 600,000 guests each year. Adding an Assistant Operations Manager will provide greater management coverage, accountability, staff development, and operational continuity across a facility operating seven days a week and multiple shifts each day. It will also allow the Operations Manager to dedicate appropriate time to long-term operational planning, process improvement, staff development, safety and emergency preparedness, and other strategic priorities. Given the number of employees, operating hours, guest volume, revenue-generating activities, and safety responsibilities involved, additional management capacity is necessary to effectively oversee and protect Clark Planetarium's employees, guests, operations, and earned revenue.	*1.00*	**68,399**	- *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
36	390	**[31-40427] NEW REQUEST CP_Membership Coordinator 11G 1.0 FTE** Clark Planetarium Clark Planetarium is requesting a 1.0 FTE Membership Coordinator (11G) to provide consistent capacity for member services, community engagement, and development. With an April 1st start date, the Planetarium is requesting $28,749 from its existing personnel base budget and strategically reinvesting these available resources to support ongoing staffing and operational needs. This approach will allow the Planetarium to strengthen its staffing structure while minimizing the need for additional County funding. The Planetarium will transfer $10,564 from its existing temporary personnel budget to cover the full cost of the position, $38,332. Membership is an ongoing function requiring consistent relationship management, programming, communication, retention efforts, and administrative support. Establishing the Membership Coordinator as a merit position will provide greater continuity and accountability while strengthening the Planetarium's ability to retain and grow membership, deepen community engagement, and develop membership as a sustainable source of earned and contributed revenue. A full-time merit position will establish clear accountability, improve cross-departmental coordination, support member recruitment and retention, and build more dependable capacity for membership and contributed revenue growth This request continues the Planetarium's long-term effort to move from heavy reliance on temporary employees for ongoing, essential services toward a more balanced staffing model. As budgets have allowed, the Planetarium has converted temporary positions to merit positions, including an Exhibits position in 2014 and two 0.50 FTE Guest Experience Team positions in 2023. The request supports the Planetarium's ongoing effort to align staffing for ongoing operational functions with merit system controls.	*1.00*	**28,749**	**-** *(No)*
37	390	**[31-40438] NEW REQUEST CP_Retail Assistant 9G 1.0 FTE** Clark Planetarium Clark Planetarium is requesting a 1.0 FTE Retail Assistant (9G) to support its seven-day-a-week retail operation, which generates more than $1 million annually. With an April 1st start date, Clark Planetarium is requesting $26,632 of its existing personnel base budget and strategically reinvesting these available resources to support ongoing staffing and operational needs. This approach will allow the Planetarium to strengthen its staffing structure while minimizing the need for additional County funding. The Planetarium will transfer $12,595 from its existing temporary personnel budget for the total cost of $35,509. The store currently relies on only one dedicated employee, creating significant operational, financial, and succession-planning risks. The Retail Assistant will provide needed operational continuity and support for a significantly earned revenue operation, helping protect more than $1 million in annual retail revenue while strengthening staffing stability, accountability, and succession planning. The store sells approximately 150,000 items through 55,000 transactions annually and receives approximately 1,000 shipments each year, all of which must be verified, inventoried, tagged, stocked, and prepared for sale. The Retail Assistant will provide essential support for inventory control, merchandising, purchasing, vendor coordination, sales reporting, and daily store operations. This request continues the Planetarium's long-term effort to move from heavy reliance on temporary employees for ongoing essential services toward a more balanced merit staffing model. As funding has allowed, temporary positions have been converted to merit positions, including an Exhibits position in 2014 and two 0.50 FTE Guest Experience Team positions in 2023. This request continues that effort and further aligns the Planetarium's staffing structure with concerns identified through recent County audit findings regarding the appropriate use of temporary labor.	*1.00*	**26,632**	**-** *(No)*
38	390	**[31-40045] NEW REQUEST CP_Development Coordinator 14G 1.0 FTE** Clark Planetarium Clark Planetarium is requesting a 1.0 FTE for a Development Coordinator (14G) to expand fundraising capacity and build a coordinated, sustainable development program. The estimated annualized cost of the position is $91,200. With an October 1st start date, the 2027 cost of the position is $22,407. Consultants have identified additional development capacity as an opportunity to diversify revenue and generate external support for educational programs, exhibits, visitor experiences, and long-term priorities. A cultural and educational institution should not depend too heavily on a limited number of revenue sources. A balanced mix of public funding, earned revenue, individual giving, corporate sponsorships, foundation grants, and other philanthropic support will improve Clark Planetarium's ability to pursue strategic opportunities, maintain program quality, and respond to future financial pressures. Fundraising requires sustained prospect research, relationship development, proposal preparation, sponsorship fulfillment, donor stewardship, reporting, and coordination with leadership. These activities occur simultaneously and require consistent, long-term follow-through. The coordinator will expand the Planetarium's ability to identify prospects, develop proposals and sponsorships, cultivate donors, manage fundraising initiatives, and align requests with organizational priorities.	*1.00*	**22,407**	**-** *(No)*
39	110	**[32-40527] STRESS TEST REDUCTION PAR Close Crestwood Pool** Parks & Recreation [Exp: -87,977; Rev: -21,220] The Crestwood Pool would close at the end of the 2026 outdoor pool season. The facility was built in 1959 and has $6.19M in capital needs.	-	**-66,757**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
40	390	**[32-40559] STRESS TEST REDUCTION CP_Reduction in Development Coordinator 14G** Clark Planetarium A reduction in the Development Coordinator position could significantly hinder the organization's capacity to secure and manage grants, cultivate sponsorships, and maintain critical donor and partner relationships. These functions are essential to sustaining and expanding our funding base. A reduction in this role may result in the loss of existing funding opportunities, diminished ability to identify and pursue new revenue streams, and weakened community and corporate engagement. Ultimately, these outcomes would negatively affect the organization's budget, restrict program growth, and compromise our ability to secure future funding essential to fulfilling our mission.	*-1.00*	**-22,407**	**-** *(No)*
41	390	**[32-40614] STRESS TEST REDUCTION CP_Reduction in Retail Assistant 9G** Clark Planetarium Reducing this request would increase operational and financial risk for a seven-day-a-week retail operation generating more than $1 million annually by continuing to rely on only one dedicated merit employee for critical functions. The impact of insufficient staffing has already been demonstrated, with an approximately five-month vacancy in FY24 coinciding with a revenue decline of roughly $250,000. Reduced staffing would limit operational redundancy, cross-training, and succession planning while increasing vulnerability during vacancies and absences. It could also affect receiving, inventory control, merchandising, purchasing, vendor coordination, sales reporting, and the processing of approximately 150,000 items, 55,000 transactions, and 1,000 shipments annually. Additionally, reducing the request would prolong reliance on temporary employees for an ongoing essential function, limiting progress toward addressing County audit concerns regarding the appropriate use of temporary labor and potentially putting significant earned revenue, institutional knowledge, and operational continuity at risk.	*-1.00*	**-26,632**	**-** *(No)*
42	390	**[32-40525] STRESS TEST REDUCTION CP_Reduction in Assistant Operations Manager 14G** Clark Planetarium Eliminating this position will maintain the current staffing model but create a gap in management continuity, succession planning, and long-term operational planning at the Planetarium. The Operations team is central to the Planetarium's daily operations and is managing increasing guest volume, ticket sales, retail transactions, and safety responsibilities. Without an additional management position, there would be no designated leadership resource to provide continuity or assume responsibility for core operations if the Operations Manager leaves, creating a significant operational and succession-planning gap.	*-1.00*	**-68,399**	**-** *(No)*
43	110	**[32-40002] STRESS TEST REDUCTION PAR Withdraw South Jordan Comp Pool Coordinator Request** Parks & Recreation	*-1.00*	**-75,494**	**-** *(No)*
44	110	**[32-40605] STRESS TEST REDUCTION PAR Reduce Planning Studies** Parks & Recreation Fewer pre-project architectural and engineering studies would be conducted. Any studies would need to be funded out of the project's appropriated budget.	-	**-22,422**	**-** *(No)*
45	390	**[32-40615] STRESS TEST REDUCTION CP_Reduction in Membership Coordinator 11G** Clark Planetarium Reducing this request would limit Clark Planetarium's ability to provide consistent membership services, programming, engagement, and fundraising support for approximately 1,000 members. Reduced staffing capacity could negatively affect member communications, retention efforts, member events, the Science Utah Lecture Series, donor acknowledgments, fundraising activities, and cross-departmental coordination, ultimately constraining opportunities to grow membership and contributed revenue. It would also perpetuate the Planetarium's reliance on temporary staffing for ongoing, relationship-based responsibilities, increasing risks to turnover, continuity, and institutional knowledge while limiting progress in addressing County audit concerns regarding the appropriate use of temporary labor. Without sufficient dedicated capacity, the Planetarium risks inconsistent member experiences, reduced engagement and retention, and slower development of membership as a dependable source of earned and contributed revenue.	*-1.00*	**-28,749**	**-** *(No)*
46	280	**[32-39986] STRESS TEST REDUCTION PAR Reduce Grounds Maintenance** Open Space Open Space would conduct fewer non-native vegetation blitzes, which would result in more overgrown areas.	-	**-46,713**	**-** *(No)*
47	390	**[32-40616] STRESS TEST REDUCTION CP_Reduction in Exhibit Manager** Clark Planetarium Reducing this request would limit Clark Planetarium's ability to provide consistent leadership, accountability, and technical oversight for its exhibits program, leaving significant management responsibilities with the Director and reducing their capacity to focus on organization-wide priorities. A reduced position would also constrain oversight of exhibit development, maintenance, staff, vendors, budgets, schedules, and preventive maintenance, potentially increasing exhibit downtime and negatively affecting the visitor experience. It could also weaken the Planetarium's ability to manage exhibit sales that average more than $100,000 annually and to adequately plan for major future capital investments. With the next exhibit renovation estimated at approximately $7 million, insufficient dedicated management capacity could increase project, schedule, budget, and operational risks and limit the Planetarium's ability to successfully execute a complex, high-value renovation.	*-1.00*	**-65,076**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
48	390	**[32-40617] STRESS TEST REDUCTION CP_Reduction in Laser Artist 12T** Clark Planetarium Reducing this request would limit Clark Planetarium's ability to sustain and grow a proven revenue-generating program that produces approximately $300,000 annually. A reduced position would constrain the capacity to create original laser content, refresh existing productions, respond quickly to audience and cultural trends, and maintain consistent production quality, potentially affecting attendance and earned revenue. It would also perpetuate reliance on temporary labor for an ongoing essential function, rather than advancing the Planetarium's effort to establish a more appropriate and sustainable merit staffing structure consistent with concerns identified through County audits. Additionally, reduced staffing would increase the risk of losing specialized technical and artistic expertise, institutional knowledge, and program continuity, potentially weakening a popular guest experience and limiting opportunities to attract new and younger audiences.	*-1.00*	**-36,545**	**-** *(No)*
49	390	**[32-40618] STRESS TEST REDUCTION CP_Reduction in Fiscal Coordinator** Clark Planetarium Reducing this request would limit Clark Planetarium's ability to adequately address its growing fiscal and administrative workload. A reduced position would provide less capacity to support purchasing, accounts payable and receivable, budget preparation, financial reporting, payroll, contracts, reconciliations, and audit preparation, leaving existing Fiscal Coordinators with continued workload pressures. It would also reduce opportunities for cross-training and succession planning, increasing the risk of operational disruptions when key fiscal staff are unavailable or positions become vacant. Given the size and complexity of the Planetarium's operations and its relatively small accounting staff, reducing the request could constrain the fiscal support necessary to maintain timely, accurate, and effective financial operations.	*-0.50*	**-986**	**-** *(No)*
50	390	**[32-40562] STRESS TEST REDUCTION CP_Reduction in Transient Visitor Targeted Opportunity** Clark Planetarium If this request is not approved, Clark Planetarium will do its best to accommodate the anticipated increase in visitation within its existing operations budget. However, doing so will significantly limit our ability to increase staffing, inventory, concessions, marketing, and other operational resources in response to higher demand. Without additional expenditure authority, the Planetarium may need to redirect existing resources from other planned operational needs and closely manage or reduce expenditures throughout the year. Limited staffing and inventory could also affect our ability to fully capitalize on increased attendance and maximize potential revenue from theatre admissions, retail sales, concessions, and donations. Because this represents a unique, time-limited opportunity associated with an estimated 3–5 million additional downtown visitors, insufficient expenditure authority could result in lost revenue opportunities that cannot be recovered later. While we will make every effort to maintain a high-quality guest experience with existing resources, approval of this request provides the Planetarium with the flexibility needed to respond to demand, protect service levels, and maximize the financial benefit to Salt Lake County.	-	**-96,924**	**-** *(No)*
51	110	**[32-40528] STRESS TEST REDUCTION PAR Withdraw Tree Maintenance Personnel Request** Parks & Recreation	*-2.00*	**-164,292**	**-** *(No)*
52	185	**[32-39863] STRESS TEST REDUCTION CFA Miller Arts Center Ph 1 (STRESS)** SLCO Arts and Culture Due to limited available funding, this request has been reduced from the original amount requested. While early staffing remains critical to support operational planning, facility readiness, staff training, program development, purchasing, and other pre-opening activities for the Larry H. and Gail Miller Arts Center, the reduced funding will delay or scale back portions of the planned staffing timeline. This may limit the department's ability to complete all startup activities as originally scheduled and could increase operational pressures leading up to the facility's opening. The department will prioritize essential pre-opening functions within the available funding to support the successful launch of the center.	-	**-43,358**	**-** *(No)*
53	185	**[32-39916] STRESS TEST REDUCTION CFA Utilities Initiative (STRESS)** SLCO Arts and Culture This Stress Test reduction will reduce the original amount requested for maintenance and utilities. While the adjustment was intended to address rising utility, maintenance, custodial, and other facility operating costs resulting from increased internal service rates and contract fees, the reduced funding will require the department to absorb a portion of these cost increases within its existing budget. This may result in deferred maintenance, reduced service levels, or the need to reallocate resources from other operational priorities, potentially affecting the quality of facility operations and the patron experience. The department will prioritize essential services to maintain safe and reliable facilities within the available funding.	-	**-120,000**	**-** *(No)*
54	110	**[32-40531] STRESS TEST REDUCTION PAR Close Redwood Pool** Parks & Recreation [Exp: -96,668; Rev: -20,004] Redwood Pool would close at the end of the 2026 outdoor pool season.	-	**-76,664**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
55	185	**[32-39867] STRESS TEST REDUCTION CFA Miller Arts Center Ph 2 (STRESS)** SLCO Arts and Culture Due to limited available funding, this request has been reduced from the original amount requested. While early staffing remains critical to support operational planning, facility readiness, staff training, program development, purchasing, and other pre-opening activities for the Larry H. and Gail Miller Arts Center, the reduced funding will delay or scale back portions of the planned staffing timeline. This may limit the department's ability to complete all startup activities as originally scheduled and could increase operational pressures leading up to the facility's opening. The department will prioritize essential pre-opening functions within the available funding to support the successful launch of the center.	-	**-93,554**	**-** *(No)*
56	185	**[32-39868] STRESS TEST REDUCTION CFA TL Public Arts Coord Initiative (STRESS)** SLCO Arts and Culture This Stress test entry will reduce the request for funding of a full-time Public Arts Coord. As a result, the Arts Coordinator position will remain part-time, limiting the department's capacity to manage the County's growing visual arts program. Existing staff will continue to absorb responsibilities related to collection management, exhibition coordination, public engagement, and planning for the new Government Center, which may reduce operational efficiency, delay project implementation, and constrain opportunities to expand arts programming. The department will prioritize core functions within existing resources while continuing to evaluate future funding opportunities.	-	**-91,881**	**-** *(No)*
57	185	**[32-39869] STRESS TEST REDUCTION CFA Move Art Collection to New Gov Center (STRESS)** SLCO Arts and Culture This reduction would eliminate the funding necessary to safely and professionally relocate the Salt Lake County Visual Art Collection to the new Government Center. Because the project involves the relocation of more than 500 artworks, the required packing, crating, transportation, insurance, preparation, and collection-care activities cannot be completed to professional museum standards without dedicated funding and specialized labor.	-	**-94,215**	**-** *(No)*
58	110	**[32-40532] STRESS TEST REDUCTION PAR Close Redwood Recreation Center** Parks & Recreation [Exp: -877,547; Rev: -170,183] Redwood Recreation Center would close December 31, 2026. The facility was built in 1978 and has $3.28M in capital needs.	*-5.00*	**-707,364**	**-** *(No)*
59	110	**[32-40604] STRESS TEST REDUCTION PAR Close Liberty Outdoor Pool** Parks & Recreation [Exp: -90,428; Rev: -10,614] Liberty Outdoor Pool would close at the end of the 2027 outdoor pool season.	-	**-79,814**	**-** *(No)*
60	110	**[32-40529] STRESS TEST REDUCTION PAR Close Copperview Recreation Center** Parks & Recreation [Exp: -917,956; Rev: -236,065] The Copperview Recreation Center would close December 31, 2026. The Adaptive Recreation staff would be assigned to other centers. The facility was built in 1978 and has $2.26 million in capital needs.	*-2.00*	**-681,891**	**-** *(No)*
61	185	**[32-39914] STRESS TEST REDUCTION CFA ProgrammaticReduction1st Stage (STRESS)** SLCO Arts and Culture The method used to derive the associated numbers is based on a 2-tier approach to limit the impact on our venues. This request is based on programmatic costs (exclusive of building upkeep) which include supplies, small equipment, training and professional development, and advertising. Reductions to these expenses will reduce our ability to maintain a highly qualified workforce and appropriately promote and support events taking place at Arts & Culture theaters.	-	**-145,994**	**-** *(No)*
62	185	**[32-39917] STRESS TEST REDUCTION CFA Arts & Culture Venue Operations 2nd Stage (STRESS)** SLCO Arts and Culture The method used to derive the associated numbers was based on a 2-tier approach to limit the impact on our venues. The second and third tier of Arts & Culture's stress request was for building maintenance. The amounts were split into 2 requests, an initial and second request to avoid excessively impeding building functions necessary for operating the venue as a first-class theater where possible. Reductions would include cleaning supplies, maintenance, and small equipment. Arts & Culture endeavors to present a safe and visually appealing venue, and the reduction of building operating funds will reduce the ability to respond quickly to maintenance issues as they arise, leading to a lower level of service and potentially unsafe working environment. Deferred maintenance or inability to quickly address malfunctioning systems could also lead to a loss of earned revenue.	-	**-6,064**	**-** *(No)*
63	185	**[32-40594] STRESS TEST REDUCTION CFA_Emerging Artist Program - (STRESS)** SLCO Arts and Culture [Exp: -22,100; Rev: -22,100] CFA_Emerging Artist Program - Stress	-	**-**	**-** *(No)*
		TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***-13.75***	**1,603,837**	**1,826,459**
		TOTAL BASE BUDGET ADJUSTMENT REQUESTS:	**-**	**-**	**-**
		TOTAL STRESS TEST REDUCTIONS:	***-16.50***	**-2,862,195**	**-**

CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS

(orgs with an asterisk in the expenditure & revenue summary by org/program table above)

	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
TOTAL REQUESTED:	**-**	**19,222,377**	**17,671,933**
TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
390 - Planetarium Fund | 280 - Open Space Fund | 186 - Equestrian Park Fund | 185 - SLCO Arts and Culture Fund | 181 - Trcc:Tourism,Rec,Cultrl,Conven | 110 - General Fund	36709900 - Parks & Rec Equipment Replacement | 36700000 - Parks & Recreation | 36609900 - Parks & Rec Capital Projects | 36608800 - Parks & Rec Cap Projects-ARPA | 36509900 - Parks & Rec Facility Imprvmnts | 36409900 - Rec Equip Replacement | 36400000 - Recreation | 36309900 - Parks Equip Replacement | 36300000 - Parks | 36200000 - Millcreek Canyon | 35600000 - Equestrian Park | 35109900 - Clark Planetarium Capital Proj | 35100000 - Clark Planetarium | 35009900 - SLCO Arts and Culture Cap Proj | 35000000 - SLCO Arts and Culture | 10800000 - Open Space | 10709900 - Parks & Rec Capital Improvemnt

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**82,526**	***20,082***	**82,951**	**62,444**	***20,507***	**84,310**	***(1,784)***	**64,860**	***47,409***
REVENUE	**128,622**	***71,916***	**128,995**	**56,707**	***72,288***	**126,145**	***2,477***	**109,204**	***19,418***
NON-OPERATING REVENUE	**23,182**	***(277)***	**23,137**	**23,459**	***(322)***	**25,183**	***(2,002)***	**21,558**	***1,624***
PROPERTY TAXES	**7,000**	***(3,976)***	**6,955**	**10,976**	***(4,021)***	**10,976**	***(3,976)***	**8,399**	***(1,399)***
401005 General Property Tax	1,870	*(981)*	1,870	2,851	*(981)*	2,851	*(981)*	3,061	*(1,191)*
401006 Greenbelt Rollback Taxes	5,100	*(2,959)*	5,055	8,059	*(3,004)*	8,059	*(2,959)*	5,055	*45*
401010 Personal Property Tax	-	-	-	-	-	-	-	232	*(232)*
401025 Prior Year Redemptions	31	*(35)*	31	66	*(35)*	66	*(35)*	52	*(21)*
FEE IN LIEU OF TAXES	**79**	***(32)***	**79**	**111**	***(32)***	**111**	***(32)***	**148**	***(69)***
401030 Motor Veh Fee In Lieu Of Taxes	79	*(32)*	79	111	*(32)*	111	*(32)*	148	*(69)*
SALES TAXES	**12,547**	***727***	**12,547**	**11,820**	***727***	**11,820**	***727***	**11,632**	***915***
403065 ZAP Recreation Sales Tax	12,547	*727*	12,547	11,820	*727*	11,820	*727*	11,632	*915*
INVESTMENT EARNINGS	**1,622**	***1,071***	**1,622**	**552**	***1,071***	**552**	***1,071***	**1,379**	***243***
429005 Interest - Time Deposits	1,606	*1,075*	1,606	531	*1,075*	531	*1,075*	1,351	*254*
429010 Int-Tax Pool	10	-	10	10	-	10	-	13	*(3)*
429015 Interest-Miscellaneous	-	-	-	-	-	-	-	1	*(1)*
429040 Interest- Leases	6	*(5)*	6	11	*(5)*	11	*(5)*	13	*(7)*
PRIOR YEAR FUND BALANCE	**1,933**	***1,933***	**1,933**	**-**	***1,933***	**1,725**	***209***	**-**	***1,933***
499998 FundBal Restrict/Commit/Assign	1,933	*1,933*	1,933	-	*1,933*	1,725	*209*	-	*1,933*
OPERATING REVENUE	**51,679**	***18,431***	**52,097**	**33,248**	***18,849***	**53,829**	***(2,150)***	**41,277**	***10,402***
OPERATING GRANTS & CONTRIBUTIO	**6,366**	***5,110***	**6,366**	**1,256**	***5,110***	**6,667**	***(301)***	**1,761**	***4,604***
411000 State Government Grants	5,989	*4,889*	5,989	1,100	*4,889*	5,933	*56*	1,573	*4,416*
412000 Local Gov't/Private Grants	65	-	65	65	-	20	*45*	-	*65*
415000 Federal Government Grants	237	*221*	237	16	*221*	428	*(192)*	101	*136*
417005 Oprtg Contributions-Restricted	50	-	50	50	-	60	*(10)*	50	-
417010 Operatng Contributions-General	25	-	25	25	-	225	*(200)*	38	*(13)*
CAPITAL GRANTS & CONTRIBUTIONS	**230**	***230***	**230**	**-**	***230***	**160**	***70***	**-**	***230***
419005 Capit Contributions-Restricted	105	*105*	105	-	*105*	160	*(55)*	-	*105*
419010 Capital Contributions-General	125	*125*	125	-	*125*	-	*125*	-	*125*
CHARGES FOR SERVICES	**32,502**	***2,852***	**32,919**	**29,649**	***3,270***	**31,536**	***966***	**33,461**	***(959)***
409085 Preservation & Facilty Imprvmt	-	-	-	-	-	-	-	845	*(845)*
409086 Mid-Valley Preserv & Fac Imprv	-	-	-	-	-	-	-	68	*(68)*
421015 Mayors Finance Admin Fees	-	-	-	-	-	-	-	0	*(0)*
421054 Facility Fee Revenue	-	-	-	-	-	-	-	(0)	*0*
421055 Show Admissions	601	*101*	601	500	*101*	516	*85*	525	*76*
421060 Light Shows	320	-	320	320	-	320	-	299	*21*
421065 Memberships	267	*159*	267	108	*159*	122	*145*	105	*161*
421066 Sustaining Memberships	20	-	20	20	-	20	-	18	*2*
421070 Imax Admissions	606	*151*	606	455	*151*	440	*166*	423	*184*
421075 Bookstore	1,188	*96*	1,188	1,092	*96*	1,095	*93*	1,028	*160*
421080 Show Distribution	35	-	35	35	-	35	-	75	*(40)*
421082 Ticket Sales/Online Fee	75	*10*	75	65	*10*	36	*39*	36	*38*
421095 Development & Promotion Fees	80	*24*	80	56	*24*	37	*43*	32	*48*
421110 Misc Planetarium Programs	45	*0*	45	45	*0*	46	*(1)*	32	*13*
421200 Property Cleanup	296	*6*	296	290	*6*	290	*6*	269	*27*
421235 Parks Fees-Misc	-	-	-	-	-	-	-	0	*(0)*
421325 Recreation Fees	15,049	*392*	15,399	14,657	*742*	15,069	*(19)*	15,182	*(133)*
421365 Other Sundry Receipt	85	-	85	85	-	150	*(65)*	202	*(117)*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
421370 Miscellaneous Revenue	25	5	25	20	5	25	-	269	(244)
421380 Front of House Revenue	246	(3)	246	250	(3)	250	(3)	289	(42)
421381 Event Setup Revenue	275	65	275	210	65	210	65	328	(53)
421382 ArtTix Service Fee	1,159	(62)	1,159	1,221	(62)	1,221	(62)	1,247	(88)
421383 Over/Short Differences	-	-	-	-	-	-	-	25	(25)
421384 Credit Card Fees Reimbursement	31	(8)	31	38	(8)	38	(8)	32	(1)
421387 Merchandise Sales Revenue	9	1	9	8	1	8	1	25	(16)
421388 ArtTix Chargebacks	-	-	-	-	-	-	-	3	(3)
421389 ArtTix Payment Adjustment	-	-	-	-	-	-	-	0	(0)
421390 EMT Revenue	-	-	-	-	-	-	-	1	(1)
423000 Local Government Contracts	-	-	-	-	-	0	(0)	-	-
423400 Interlocal Agreement Revenue	2,883	1,242	2,883	1,642	1,242	4,017	(1,134)	5,145	(2,262)
423405 MSD Contract Revenue	1,261	-	1,261	1,261	-	1,261	-	924	338
424000 Local Revenue Contracts	2,984	352	2,984	2,632	352	1,889	1,095	1,156	1,828
424600 Federal Revenue Contracts	34	-	34	34	-	8	26	94	(60)
425010 Restitution	-	-	-	-	-	-	-	0	(0)
427003 Lease Revenue	130	(26)	130	156	(26)	156	(26)	149	(19)
427005 Rent - Right Of Way Usage	0	-	0	0	-	0	-	-	0
427010 Rental Income	2,969	340	3,037	2,630	408	2,433	536	2,717	252
427020 Resident Revenue	346	(38)	346	385	(38)	385	(38)	387	(40)
427021 Commercial Revenue	224	(42)	224	265	(42)	265	(42)	358	(135)
427022 Non-Profit Revenue	225	(23)	225	248	(23)	248	(23)	254	(29)
427023 Office & Storage Rent	169	11	169	158	11	158	11	159	10
427024 Eccles Fee Discount	-	-	-	-	-	-	-	(5)	5
427040 Commissions	62	(7)	62	69	(7)	88	(26)	69	(6)
427045 Concessions	748	105	748	643	105	627	121	636	112
427050 Commissary	53	1	53	52	1	71	(18)	49	4
439010 Refunds-Insurance	-	-	-	-	-	-	-	1	(1)
441005 Sale-Mtrls,Supl,Cntrl Assets	1	-	1	1	-	1	-	11	(10)
INTER/INTRA FUND REVENUES	**12,582**	**10,239**	**12,582**	**2,343**	**10,239**	**15,466**	**(2,885)**	**6,055**	**6,527**
431015 Interfund Revenue - Library	128	-	128	128	-	128	-	145	(17)
431090 Interfund Revenue-Aging	101	-	101	101	-	101	-	114	(14)
431160 Interfund Revenue	12,192	10,239	12,192	1,954	10,239	14,877	(2,685)	4,941	7,252
433010 Intrafund Revenue-Aging	-	-	-	-	-	-	-	2	(2)
433040 Intrafund Revenue-Parks	161	-	161	161	-	361	(200)	364	(204)
433100 Intrafund Revenue	-	-	-	-	-	-	-	489	(489)
TRANSFERS IN AND OTHER FINANCING SOU	**53,761**	**53,761**	**53,761**	**-**	**53,761**	**47,133**	**6,628**	**46,369**	**7,392**
OFS TRANSFERS IN	**53,761**	**53,761**	**53,761**	**-**	**53,761**	**47,133**	**6,628**	**46,369**	**7,392**
720005 OFS Transfers In	53,761	53,761	53,761	-	53,761	47,133	6,628	46,239	7,522
720025 OFS Transfers In- Other	-	-	-	-	-	-	-	130	(130)
EXPENSE	**134,667**	**38,511**	**135,509**	**96,156**	**39,353**	**144,604**	**(9,937)**	**106,676**	**27,991**
OPERATING EXPENSE	**134,206**	**38,514**	**135,048**	**95,692**	**39,356**	**138,139**	**(3,933)**	**106,137**	**28,069**
COST OF GOODS SOLD	**828**	**108**	**828**	**720**	**108**	**720**	**108**	**649**	**179**
501005 Cost Of Materials Sold	828	108	828	720	108	720	108	649	179
EMPLOYEE COMPENSATION	**57,722**	**260**	**56,985**	**57,463**	**(477)**	**58,220**	**(497)**	**54,228**	**3,494**
601020 Lump Sum Vacation Pay	154	-	154	154	-	154	-	212	(58)
601025 Lump Sum Sick Pay	56	-	56	56	-	56	-	40	16
601030 Permanent And Provisional	24,831	(655)	24,245	25,486	(1,241)	26,156	(1,325)	22,698	2,133
601040 Time Limited Employee	129	56	128	73	55	73	56	72	57
601050 Temporary,Seasonal,Emergency	18,100	512	18,079	17,589	490	17,409	691	18,244	(144)
601065 Overtime	91	-	91	91	-	91	-	51	41
601095 Personnel Underexpend	(150)	1,091	(150)	(1,241)	1,091	(1,039)	889	-	(150)
603005 Social Security Taxes	1,927	(29)	1,863	1,955	(93)	2,007	(80)	3,096	(1,169)
603006 FICA- Temporary Employee	1,407	29	1,405	1,377	28	1,333	73	-	1,407
603025 Retirement Or Pension Contrib	3,428	(242)	3,479	3,671	(192)	3,685	(257)	3,210	218
603040 Ltd Contributions	104	(2)	102	106	(4)	108	(4)	94	11
603045 Supplemental Retirement (401K)	318	10	308	308	0	270	48	278	40
603050 Health Insurance Premiums	5,949	(559)	5,896	6,508	(612)	6,587	(638)	5,145	804
603055 Employee Serv Res Fund Charges	807	-	807	807	-	807	-	768	40
603056 OPEB- Current Year	530	48	482	482	-	482	48	290	240
605015 Employee Parking	40	-	40	40	-	40	-	29	11
605025 Employee Awards-Service Pins	1	-	1	1	-	1	-	-	1

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
605026 Employee Awards-Gift Cards	0	-	0	0	-	0	-	1	(1)
MATERIALS AND SUPPLIES	**48,745**	***21,294***	**50,324**	**27,451**	***22,873***	**46,948**	***1,797***	**33,930**	***14,815***
607005 Janitorial Supplies & Service	1,123	*12*	1,123	1,111	*12*	1,136	*(13)*	1,078	*46*
607010 Maintenance - Grounds	3,503	*2,717*	3,503	786	*2,717*	6,262	*(2,759)*	2,592	*912*
607015 Maintenance - Buildings	7,635	*6,762*	7,635	873	*6,762*	10,799	*(3,164)*	2,886	*4,749*
607020 Consumable Parts	62	*10*	62	53	*10*	99	*(37)*	72	*(9)*
607025 Maint - Plumbing,Heat,& Ac	2	-	2	2	-	38	*(36)*	51	*(49)*
607030 Maintenance - Other	2,156	*2,136*	2,156	20	*2,136*	258	*1,898*	23	*2,133*
607035 Property Tax Expense	-	-	-	-	-	-	-	0	*(0)*
607040 Facilities Management Charges	1,685	*(2)*	1,685	1,687	*(2)*	1,775	*(91)*	2,140	*(455)*
609005 Food Provisions	10	-	10	10	-	18	*(8)*	376	*(366)*
609010 Clothing Provisions	99	*1*	99	98	*1*	96	*3*	67	*32*
609015 Dining And Kitchen Supplies	1	-	1	1	-	8	*(7)*	11	*(9)*
609020 Bedding And Linen	1	*(0)*	1	2	*(0)*	1	*0*	-	*1*
609030 Medical Supplies	22	*1*	22	21	*1*	17	*6*	16	*6*
609035 Safety Supplies	40	-	40	40	-	39	*1*	40	*0*
609040 Laundry Supplies And Services	2	-	2	2	-	2	-	1	*1*
609050 Commissary Provisions	156	*0*	156	156	*0*	182	*(26)*	146	*10*
609055 Recreational Supplies & Serv	1,682	*128*	1,682	1,554	*128*	2,085	*(403)*	1,524	*158*
609056 Livestock and Animal <$5,000	6	-	6	6	-	6	-	0	*6*
609057 Livestock and Animal Provision	80	-	80	80	-	60	*20*	74	*6*
609060 Identification Supplies	2	-	2	2	-	2	-	3	*(1)*
611005 Subscriptions & Memberships	69	*3*	69	66	*3*	97	*(28)*	83	*(14)*
611010 Physical Materials-Books	3	*2*	3	1	*2*	2	*1*	0	*3*
611015 Education & Training Serv/Supp	184	*3*	184	181	*3*	190	*(6)*	158	*26*
611020 Training Provided By Personnel	4	-	4	4	-	4	-	-	*4*
611025 Physical Material-Audio/Visual	10	*2*	10	8	*2*	7	*4*	11	*(1)*
611026 Digital Materials-Audio/Visual	8	-	8	8	-	8	-	1	*7*
611030 Art And Photographic Supplies	-	-	-	-	-	-	-	2	*(2)*
611040 Educational Materials	77	-	77	77	-	84	*(7)*	91	*(14)*
613005 Printing Charges	46	*(0)*	46	46	*(0)*	45	*2*	32	*14*
613015 Printing Supplies	-	-	-	-	-	-	-	0	*(0)*
613020 Development Advertising	596	*113*	596	483	*113*	499	*96*	500	*95*
613025 Contracted Printings	28	-	28	28	-	39	*(11)*	26	*2*
613030 Development	5	-	5	5	-	5	-	-	*5*
613045 Art and Photo Srvc & Royalty	298	*10*	298	288	*10*	288	*10*	289	*9*
615005 Office Supplies	140	*7*	140	133	*7*	168	*(28)*	125	*15*
615015 Computer Supplies	30	*0*	30	30	*0*	17	*13*	63	*(33)*
615016 Computer Software Subscription	1,134	*32*	1,134	1,101	*32*	1,016	*118*	492	*641*
615020 Computer Software <$5,000	7	*3*	7	5	*3*	5	*3*	8	*(1)*
615025 Computers & Components <$5000	499	*373*	499	126	*373*	372	*127*	637	*(138)*
615030 Communication Equip-Noncapital	183	*175*	183	8	*175*	8	*175*	4	*178*
615035 Small Equipment (Non-Computer)	4,094	*3,924*	4,094	169	*3,924*	3,064	*1,030*	869	*3,225*
615040 Postage	31	*1*	31	31	*1*	34	*(2)*	33	*(1)*
615045 Petty Cash Replenish	-	-	-	-	-	-	-	0	*(0)*
615050 Meals & Refreshments	60	-	60	60	-	52	*8*	33	*28*
615055 Volunteer Awards	4	-	4	4	-	4	*0*	3	*1*
615065 Credit Card Charges	2,326	*483*	2,355	1,843	*512*	1,242	*1,085*	1,578	*748*
615066 Event Fulfillment Cost	-	-	-	-	-	-	-	1	*(1)*
617005 Maintenance - Office Equip	122	*2*	122	120	*2*	119	*3*	88	*34*
617010 Maint - Machinery And Equip	245	*4*	245	241	*4*	251	*(6)*	256	*(11)*
617015 Maintenance - Software	96	*2*	96	95	*2*	95	*2*	97	*(1)*
617020 Maint - Art & Antiques	3	-	3	3	-	3	-	5	*(2)*
617025 Parts Purchases	242	-	242	242	-	59	*183*	310	*(68)*
617030 Maint - Autos Trucks-Nonfleet	1	-	1	1	-	1	*0*	0	*0*
617035 Maint - Autos & Equip-Fleet	285	*(1)*	285	286	*(1)*	293	*(8)*	296	*(11)*
619005 Gasoline, Diesel, Oil & Grease	278	*(0)*	278	278	*(0)*	281	*(3)*	233	*45*
619015 Mileage Allowance	52	*2*	52	50	*2*	35	*17*	26	*26*
619025 Travel & Transprtatn-Employees	80	*1*	80	79	*1*	97	*(17)*	54	*26*
619030 Travel & Transprtatn-Clients	262	-	262	262	-	286	*(25)*	209	*53*
619045 Vehicle Replacement Charges	815	-	815	815	-	803	*12*	177	*638*
621005 Heat And Fuel	1,658	*169*	1,658	1,489	*169*	1,523	*135*	1,435	*223*
621010 Light And Power	3,052	*247*	3,052	2,805	*247*	2,765	*287*	2,973	*79*
621015 Water And Sewer	4,494	*76*	4,494	4,418	*76*	3,431	*1,063*	3,469	*1,025*
621020 Telephone	265	*0*	265	264	*0*	278	*(13)*	305	*(41)*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
621025 Mobile Telephone	124	2	124	122	2	129	(5)	121	3
621030 Internet/Data Communications	286	7	286	280	7	301	(14)	255	32
623005 Non-Cap Improv Othr Than Build	4	4	4	-	4	31	(27)	0	4
625010 Non-Capital Building Imprvmnts	81	81	81	-	81	135	(54)	109	(28)
629025 Maint - Swimming Pools	1,116	246	1,116	871	246	1,221	(105)	3,096	(1,980)
631005 Non-Cap Imprv To Rds,Sidewalks	-	-	-	-	-	-	-	1	(1)
633005 Rent - Land	58	3	58	55	3	47	11	44	14
633010 Rent - Buildings	371	65	371	306	65	389	(19)	285	86
633015 Rent - Equipment	80	-	80	80	-	82	(2)	106	(26)
633025 Miscellaneous Rental Charges	56	-	56	56	-	51	6	46	11
639005 Legal, Auditing, & Acctg Fees	-	-	-	-	-	-	-	10	(10)
639010 Consultants Fees	359	59	359	300	59	497	(138)	560	(201)
639025 Other Professional Fees	4,116	3,566	4,166	550	3,616	1,430	2,687	1,243	2,873
639035 Contract Management Fee	-	-	-	-	-	-	-	0	(0)
639036 Other Misc Contract Fees	-	-	-	-	-	-	-	0	(0)
639045 Contracted Services	2,027	554	3,527	1,473	2,054	1,484	543	1,284	743
639055 Interlocal Agreements	14	(687)	14	700	(687)	700	(687)	700	(687)
OTHER OPERATING EXPENSE 1	**452**	**2**	**452**	**450**	**2**	**453**	**(1)**	**410**	**42**
641005 Shop,Crew,&Deputy Small Tools	30	0	30	30	0	30	0	20	11
641010 Refuse Container	-	-	-	-	-	-	-	0	(0)
641015 Refuse Bags	2	2	2	-	2	-	2	-	2
641025 Insecticides,Herbicides&Pesti	17	-	17	17	-	17	-	11	6
645005 Contract Hauling	385	-	385	385	-	381	4	362	23
645010 Dumping Fees	17	(0)	17	17	(0)	24	(7)	16	1
645015 Recycling Activities	2	0	2	2	0	1	1	2	0
OTHER OPERATING EXPENSE 2	**10,780**	**2,381**	**10,780**	**8,399**	**2,381**	**10,552**	**228**	**10,181**	**599**
655100 Health Incentives	3	3	3	-	3	-	3	-	3
657005 Insurance	7	7	7	-	7	-	7	-	7
663010 Council Overhead Cost	417	87	417	330	87	417	-	427	(10)
663015 Mayor Overhead Cost	486	101	486	385	101	486	-	445	41
663025 Auditor Overhead Cost	337	70	337	267	70	337	-	313	24
663030 District Attorney Overhead Cos	900	30	900	870	30	900	-	657	243
663035 Real Estate Overhead Cost	276	-	276	276	-	276	-	324	(47)
663040 Info Services Overhead Cost	2,095	116	2,095	1,979	116	2,095	-	1,793	301
663045 Purchasing Overhead Cost	431	82	431	349	82	431	-	447	(16)
663050 Human Resources Overhead Cost	2,176	-	2,176	2,176	-	2,176	-	1,957	218
663055 Gov'T Immunity Overhead Cost	75	3	75	72	3	75	-	281	(206)
663060 Records Managmnt Overhead Cost	14	-	14	14	-	14	-	7	7
663070 Mayor Finance Overhead Cost	1,126	216	1,126	911	216	1,126	-	1,184	(57)
664005 Other Pass Thru Expense	2,375	1,606	2,375	769	1,606	2,217	158	2,344	31
665005 Volunteer Meals	1	-	1	1	-	1	-	1	(0)
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	(0)
667070 Moving/Relocation Expenses	60	60	60	-	60	-	60	-	60
OTHER NONOPERATING EXPENSE	**35**	**1**	**35**	**34**	**1**	**34**	**1**	**75**	**(40)**
659005 Costs In Handling Collections	35	1	35	34	1	34	1	24	10
661010 Interest Expense	-	-	-	-	-	-	-	50	(50)
CAPITAL EXPENDITURES	**15,273**	**14,465**	**15,273**	**808**	**14,465**	**20,801**	**(5,528)**	**6,083**	**9,190**
673005 Purchase Of Land	500	-	500	500	-	1,460	(960)	182	318
673020 Improvmnt Other Than Buildings	12,690	12,690	12,690	-	12,690	15,725	(3,035)	3,360	9,330
675010 Improvements Of Buildings	873	873	873	-	873	1,712	(839)	345	527
677005 Construction In Progress	29	29	29	-	29	70	(41)	485	(456)
677015 SBITA Pre-Implementation Charg	-	-	-	-	-	-	-	48	(48)
679005 Office Furn, Equip,Softwr>5000	209	209	209	-	209	100	109	198	11
679010 Art	25	-	25	25	-	25	-	22	3
679020 Machinery And Equipment	672	657	672	15	657	1,412	(739)	1,189	(517)
681020 IT Subscription - SBITA	(0)	-	(0)	(0)	-	(0)	-	-	(0)
684005 Principal Pymnts- Bldng Lease	94	6	94	89	6	89	6	83	11
684020 Principal Payments- SBITA	181	1	181	180	1	210	(29)	170	11
INTERGOVERNMENTAL CHARGE	**371**	**3**	**371**	**368**	**3**	**412**	**(41)**	**581**	**(210)**
693010 Intrafund Charges	289	-	289	289	-	342	(53)	488	(199)
693020 Interfund Charges	82	3	82	79	3	70	12	93	(11)
NON-OPERATING EXPENSE	**461**	**(3)**	**461**	**464**	**(3)**	**465**	**(4)**	**458**	**3**
LONG TERM DEBT	**461**	**(3)**	**461**	**464**	**(3)**	**465**	**(4)**	**458**	**3**

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
685153 2024A STR Various Project-Prin	320	7	320	313	7	313	7	306	14
687001 Interest Expense- SBITA	54	(0)	54	54	(0)	56	(2)	46	8
687002 Interest Exp-Leases (DEBT SVC)	17	(2)	17	19	(2)	19	(2)	21	(5)
687153 2024A STR Various Project-Int	70	(7)	70	77	(7)	77	(7)	84	(14)
TRANSFERS OUT AND OTHER FINANCING US	**-**	**-**	**-**	**-**	**-**	**6,000**	**(6,000)**	**81**	**(81)**
OFU TRANSFERS OUT	**-**	**-**	**-**	**-**	**-**	**6,000**	**(6,000)**	**81**	**(81)**
770010 OFU Transfers Out	-	-	-	-	-	6,000	(6,000)	81	(81)
BALANCE SHEET	**-**	**-**	**-**	**-**	**-**	**30**	**(30)**	**-**	**-**
BALANCE SHEET ACQUISITION	**-**	**-**	**-**	**-**	**-**	**30**	**(30)**	**-**	**-**
BALANCE SHEET ACQUISITION	**-**	**-**	**-**	**-**	**-**	**30**	**(30)**	**-**	**-**
BAL_SHT Balance Sheet Acquisition	-	-	-	-	-	30	(30)	-	-

CORE MISSION

Support arts and culture in Salt Lake County with premiere spaces, places and services.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Measure Mid-Valley Performing Arts Center Utilization				
• Measure utilization of the main stage theatre by calculating number of external bookings as a percentage of days of the year. Utilization target based on industry standard for annual utilization defined as full capacity for theatre staffing resources. (Industry Standard for Full Theater Capacity is 65%)	67%	60%	67%	65%
Arts & Culture venues maintain a world-class standard of operation.				
• Using an online work order tracking system, ensure that all facilities issues are addressed in a timely manner. Target is based on the percentage of work orders that are responded to within the required timeline based on the severity of the maintenance issue.	99%	90%	100%	95%
Arts organization presenting at Arts & Culture venues are supported in presenting high quality events for the community.				
• Following an event, we will ask arts organizations to fill out a short survey about their experience. Target is based on number of responses that rate general experience with at least 4 out of 5 stars.	100%	90%	97%	95%
Patrons have an excellent experience attending events at Arts & Culture venues.				
• Following an event, we will ask arts patrons to fill out a short survey about their experience. Target is based on number of responses that rate general experience with at least 4 out of 5 stars.	94%	90%	96%	95%
Arts & Culture engages with members of all Salt Lake County communities.				
• Arts & Culture will administer intercept surveys at community engagement events, with questions including whether the patron has attended an event at an Arts & Culture venue in the past and whether they are likely to return in the future. Target is based on percentage of responses that indicate they are likely to return to an Arts & Culture event in the future.	-	85%	92%	85%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	11,907	330	*2.8%*	12,236	532	*4.5%*	12,438
REVENUE	4,169	72	*1.7%*	4,242	72	*1.7%*	4,242
COUNTY FUNDING	**7,737**	**257**	*3.3%*	**7,995**	**459**	*5.9%*	**8,196**
CAPITAL PROJECT & OTHER RELATED ORGS							
COUNTY FUNDING	-	11,027	*0.0%*	11,027	9,477	*0.0%*	9,477
FTE	62.00	4.00	*6.5%*	66.00	4.00	*6.5%*	66.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
SLCO Arts and Culture	-	-	-	-	-	-	-	-	-	-	-	-
Building O&M - Abravanel Hall	112	412	**300**	*1.00*	112	411	**298**	*1.00*	(43)	(35)	**8**	-
Admin	762	7,642	**6,880**	*59.00*	762	7,455	**6,693**	*59.00*	(23)	169	**192**	*4.00*
Art Collection	-	169	**169**	-	-	169	**169**	-	-	94	**94**	-
Building O&M - Art Collection	-	9	**9**	-	-	9	**9**	-	-	-	-	-
ArtTix	1,388	642	**(746)**	-	1,388	642	**(746)**	-	128	(3)	**(131)**	-
Building O&M - Capitol Theatre	135	663	**529**	*2.00*	135	658	**524**	*2.00*	13	58	**44**	-
Patron Services	246	229	**(17)**	-	246	229	**(17)**	-	(3)	(18)	**(15)**	-
Building O&M - Rose Wagner	88	692	**604**	*2.50*	88	686	**598**	*2.50*	(18)	10	**28**	-
Building O&M - UMOCA	17	60	**44**	-	17	60	**44**	-	(19)	(27)	**(9)**	-
Building O&M - Quinney Ballet	141	264	**123**	-	141	264	**123**	-	27	25	**(2)**	-
A&C Production Operations	1,211	252	**(959)**	-	1,211	252	**(959)**	-	(53)	(14)	**39**	-
Information Technology	-	173	**173**	-	-	173	**173**	-	-	12	**12**	-
Building O&M - Mid-Valley	85	516	**431**	*1.50*	85	514	**429**	*1.50*	18	9	**(9)**	-
Marketing	22	156	**134**	-	22	156	**134**	-	10	10	**(0)**	-
A&C Community Engagement	34	133	**99**	-	34	133	**99**	-	34	40	**6**	-
Public Relations	-	19	**19**	-	-	19	**19**	-	-	-	-	-
Sales and Events	-	107	**107**	-	-	107	**107**	-	-	0	**0**	-
Cultural Core	-	300	**300**	-	-	300	**300**	-	-	-	-	-
SUBTOTAL	**4,242**	**12,438**	**8,196**	***66.00***	**4,242**	**12,236**	**7,995**	***66.00***	**72**	**330**	**257**	***4.00***
SLCO Arts and Culture Cap Proj	-	9,477	**9,477**	-	-	11,027	**11,027**	-	-	11,027	**11,027**	-
TOTAL ARTS AND CULTURE	**4,242**	**21,915**	**17,673**	***66.00***	**4,242**	**23,264**	**19,022**	***66.00***	**72**	**11,357**	**11,285**	***4.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40741] NEW REQUEST HR Proposed Pay Adjustments** This is a request from HR to adjust pay for 7 positions in select classifications that are paid below the bottom of their grade. The total cost of the request is $91,723.	-	**16,346**	**16,346** *(Yes)*
1	**[31-39849] REVENUE PROJECTION CHANGE CFA Align Revenue & Expense** [Exp: 41,554; Rev: 250,269] This request trues-up earned event revenues and associated event expenses based on the projected booking calendar and proposed fee increases. Revenue projections are based on an in-depth analysis of actual and projected bookings completed by Event Managers. Once the projected booking calendar has been created, all associated revenues and expenses are projected based on standard event needs. All revenue projections are then compared to the previous year's actuals and known impacts such as maintenance closures, significant changes in Resident or regular user programming, and other factors. This request includes a true up to cleaning rates and cleaning costs based on an analysis of current costs for cleaning from the cleaning contractor and cleaning supplies costs. This request does not reflect the revenue and expense impact from the expected construction closure of Abravanel Hall and UMOCA, which are included in a separate initiative.	-	**-208,715**	**-208,715** *(Yes)*
3	**[31-39853] NEW REQUEST CFA Centralized Service True-Up** This request trues-up our centralized services charge to Eccles Theater for shared expenses paid for within Fund 185 Arts & Culture budget and allocable to fund 726 Eccles Theater. The costs are paid by A&C, and in return, Eccles provides revenue to A&C based on the usage of the services. Centralized services costs include County indirect administrative costs, ticketing, event management, marketing, and patron services shared costs. A portion of these shared costs are allocated to Eccles Theater using various allocation bases that reflect the proportionate share of expenses.	-	**27,920**	**27,920** *(Yes)*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
4	**[31-39861] NEW REQUEST CFA New Ticketing Contract Consortium Changes** Arts & Culture has entered into a new contract for ticketing services. This will result in an increase in projected revenue to reflect the new agreement. Under the new agreement, consortium members will pay Arts & Culture directly for ticketing services rather than contracting with the ticketing vendor individually. This adjustment reflects the increased revenue associated with administering ticketing services on behalf of consortium members.	-	**-99,000**	**-99,000** *(Yes)*
5	**[31-39854] NEW REQUEST CFA UMOCA & Abravanel Hall Closure** [Exp: -159,310; Rev: -275,703] This budget adjustment reflects a corresponding reduction in both projected revenue and expenditures resulting from the temporary construction closure of Abravanel Hall and the Utah Museum of Contemporary Art (UMOCA) as part of the Sports, Entertainment, Culture, and Convention District renovations. Abravanel Hall is expected to close in September 2027, with UMOCA closing in July; projected revenues and corresponding operating expenditures have been reduced to align with anticipated activity. These amounts have been entered for the planned 2027 closure. We will enter these amounts annually as the construction project continues, adjusting for the length of closure in the coming year. FUTURE YEARS ADJUSTMENT: -116,393	-	**116,393**	**116,393** *(Yes)*
6	**[31-39749] NEW REQUEST CFA Personnel True-Up** This request true-ups payroll allocations between Arts & Culture, Eccles Building, and Eccles Site based on the standard distribution of payroll for merit staff whose effort is allocated between these budgets. Although total salaries and benefits across all budgets remain within the existing base budget, salary changes from turnover and salary adjustments require a true-up to ensure each budget's appropriation reflects the proper allocation of payroll costs. The Arts and Culture PCF salary and benefit change reflects an under allocation to Eccles. This request includes an entry to maintain our budgeted base capacity, offsetting the back-to-base adjustment that was needed to comply with Policy 1060. These funds are needed to complete the allocation between these budgets. Additionally, during the Fall 2026 budget entry, the underspend amount was inadvertently increased by $18,310. This request corrects the prior year under-expend amount.	-	**-66,692**	**-66,692** *(Yes)*
6	**[31-39856] NEW REQUEST CFA Larry H. and Gail Miller Arts Center Pro-Forma Ph 1** This budget adjustment requests funding for key personnel positions and onboarding costs needed to successfully plan and launch the Miller Arts Center in 2028 as well as associated Regional Workforce Plan positions needed for successful operations across Arts & Culture as service demands continue to grow. In late 2025 through early 2026, Arts & Culture undertook an extensive planning and analysis project to set a long-term workforce plan for the steadily increasing scale of workforce demands, including the opening of the new Miller Arts Center in 2028. Analysis showed that key functional areas have not kept pace with increased workload demand. Arts & Culture developed a comprehensive Regional Workforce Plan that outlines prioritized positions and target onboard dates over the next 3 years. This request represents year 1 of that plan. These positions are critical to ensure appropriate staffing to support pre-opening activities, including operational planning, facility readiness, staff training, program development, purchasing, and other startup functions to ensure the center is fully prepared for a successful opening. Requested Position — Position Start Date — Budget Reduction for Start Date Program Coord - Arts Classroom — Sept 1st, 2027 — $(68,192.64) Program Coord - Gallery Manager — Sept 1st, 2027 — $(68,192.64) Production Manager — Sept 1st, 2027 — $(76,558.30) Associate Director - CE — April 1st, 2027 — $(44,253.22) Fiscal Coordinator — April 1st, 2027 — $(22,970.31) Total adjustment for start date: $(280,167) The Community Services Department did not support the Program Coord - Gallery Manager and Associate Director - CE at this time. The two positions were removed from the request. The SS benefit was not added to each of the new position requests in the Request stage so they were added during the Proposed stage. FUTURE YEARS ADJUSTMENT: 158,920	*3.00*	**136,911**	**151,779** *(Yes)* *3.00 FTE*
7	**[31-39915] NEW REQUEST CFA Utilities Rate Increases** This request addresses the ongoing and expected rise in the costs of utilities. Utility rates continue to rise at significant levels. Water rates increased from 2025 to 2026 by 27% and are projected to increase another 29% in 2027. Electricity rates increased by 6.2% from 2025 to 2026 and are expected to increase another 4.3% in 2027. Arts & Culture included an inflation expenditure increase for the 2026 budget and has made efforts to reduce and absorb further increased costs within the existing budget. However, this approach is no longer sustainable without having a significant negative impact on service levels and providing a minimum level of operation at Arts & Culture venues. This adjustment is necessary to ensure we have minimum funding to cover base utility costs for expected utilization levels without having to further significantly impact maintenance levels. The Community Services Department supports this request. Due to limited funding, the request was reduced 20%.	-	**130,500**	**130,500** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
8	**[31-39858] NEW REQUEST CFA Public Arts Coord from PT to TL (FT)** Arts & Culture requests funding to convert the Arts Coordinator position from part-time temporary to a full-time, 3-year, time-limited position to meet the growing operational needs of the County's visual arts program. The Art in Public Places program is experiencing a significant increase in workload due to the move of the Visual Art Collection to the new Government Center, as well as a significant public art initiative associated with the Sports, Entertainment, Culture and Convention District, on top of all the other regular Art in Public Places duties. A full-time position is needed to provide consistent management of the County's art collection, oversee installations and exhibitions, support public engagement and programming, and coordinate gallery planning for the new Government Center. This increase will ensure appropriate support for the Art in Public Places projects and programs during this peak time, ensure proper stewardship of County art assets, and support the increasing demands on the Art in Public Places programming. Funding for this request is requested from the fund balance. The SS benefit was not added to the new position request during the Review stage so it was added during the Proposed stage.	*1.00*	**91,881**	**96,186** *(Yes)* *1.00 FTE*
9	**[31-39859] NEW REQUEST CFA Move Art Collection to New Gov Center** Arts & Culture requests funding to support the safe and professional relocation of the Salt Lake County Visual Art Collection to the new Government Center and to ensure continued stewardship of the County's art assets. Personnel costs include $33,585 part-time temporary wages for an Artwork Preparator and $16,740 for University Work-Study wages; These positions will be responsible for the labor for safely deinstalling, packing, crating, shipping, and re-installing visual art works. The Preparator will be a trained professional and guide the process to ensure safekeeping of all assets, the work-study positions will provide cost-effective labor for the Signiant workload associated with the move of the visual art collection. Currently this work is performed by County Facilities staff at an average rate of $80/hour. Utilizing the Preparator and Work-Study positions will be a significantly more cost-effective approach and also provide more dedicated art-handling expertise to ensure the safekeeping of significant County assets. The project also requests $67,000 in operations costs for the packing materials, shipping costs, and insurance required to successfully move the artwork. The operations costs and work-study costs are one-time costs for 2027. The part-time temporary wages for an Art Preparator are requested as ongoing to meet the ongoing need for dedicated, professional personnel for handling of artwork for installation, display, and deinstallation that happens each year as part of the maintenance of the Art in Public Places Program. This request is only needed if funding is not allocated from the new GC construction percent for art budget or a dedicated moving budget for the new government center. FUTURE YEARS ADJUSTMENT: -83,470	-	**94,215**	**94,215** *(Yes)*
10	**[31-39860] NEW REQUEST CFA UTA Tickets as Fare Campaign & Marketing Costs** [Exp: 22,000; Rev: 22,000] This Arts & Culture request a budget-neutral change to budget anticipated sponsorship revenues that will offset the cost of increased community activation costs and marketing costs. Through Arts & Culture's ongoing community engagement efforts, several regular and recurring sponsorship partnerships have been established, providing important funding for community engagement activation events and Division marketing efforts. This budget request reflects a conservative estimate of sponsorship revenue and matches actual sponsorship dollars raised in recent years. These sponsorships will cover increased operating costs for existing community activation events, primarily Westside Culturefest, to address rising production and materials costs. This will also cover increased marketing efforts for both Arts & Culture community activation events as well as general events taking place at Arts & Culture venues, including promotion of the ArtTix/UTA Ticket as Fare program.	-	**-**	**-** *(Yes)*
11	**[31-40557] NEW REQUEST CFA_Emerging Artist Program** [Exp: 22,100; Rev: 22,100] During Fall 2025, a decision package was submitted for the A&C Emerging Performing Artist Incubation Program (Fall Form 36927). The original request did not include the future-year adjustment necessary to annualize the program budget for FY 2027. This budget adjustment is being submitted to correct that omission and annualize the FY 2027 budget consistent with the original decision package. No new program or funding request is being initiated; this entry is solely to ensure the previously approved funding is appropriately reflected in the FY 2027 budget. Funding for this program comes from unused ArtTix gift certificates that have been placed in a committed fund.	-	**-**	**-** *(Yes)*
12	**[31-40630] TECHNICAL ADJUSTMENT TimeClock Plus SBITA** This request transfers funding from the Operations appropriation to the Debt Service - SBITA appropriation to ensure sufficient funding for the TimeClock Plus licenses necessary to support employee time tracking. In accordance with GASB 96, software subscription arrangements are accounted for similarly to leases. This request is net neutral.	-	**-**	**-** *(Yes)*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
13	**[32-39863] STRESS TEST REDUCTION CFA Miller Arts Center Ph 1 (STRESS)** Due to limited available funding, this request has been reduced from the original amount requested. While early staffing remains critical to support operational planning, facility readiness, staff training, program development, purchasing, and other pre-opening activities for the Larry H. and Gail Miller Arts Center, the reduced funding will delay or scale back portions of the planned staffing timeline. This may limit the department's ability to complete all startup activities as originally scheduled and could increase operational pressures leading up to the facility's opening. The department will prioritize essential pre-opening functions within the available funding to support the successful launch of the center.	-	**-43,358**	**-** *(No)*
14	**[32-39916] STRESS TEST REDUCTION CFA Utilities Initiative (STRESS)** This Stress Test reduction will reduce the original amount requested for maintenance and utilities. While the adjustment was intended to address rising utility, maintenance, custodial, and other facility operating costs resulting from increased internal service rates and contract fees, the reduced funding will require the department to absorb a portion of these cost increases within its existing budget. This may result in deferred maintenance, reduced service levels, or the need to reallocate resources from other operational priorities, potentially affecting the quality of facility operations and the patron experience. The department will prioritize essential services to maintain safe and reliable facilities within the available funding.	-	**-120,000**	**-** *(No)*
15	**[32-39867] STRESS TEST REDUCTION CFA Miller Arts Center Ph 2 (STRESS)** Due to limited available funding, this request has been reduced from the original amount requested. While early staffing remains critical to support operational planning, facility readiness, staff training, program development, purchasing, and other pre-opening activities for the Larry H. and Gail Miller Arts Center, the reduced funding will delay or scale back portions of the planned staffing timeline. This may limit the department's ability to complete all startup activities as originally scheduled and could increase operational pressures leading up to the facility's opening. The department will prioritize essential pre-opening functions within the available funding to support the successful launch of the center.	-	**-93,554**	**-** *(No)*
20	**[32-39914] STRESS TEST REDUCTION CFA ProgrammaticReduction1st Stage (STRESS)** The method used to derive the associated numbers is based on a 2-tier approach to limit the impact on our venues. This request is based on programmatic costs (exclusive of building upkeep) which include supplies, small equipment, training and professional development, and advertising. Reductions to these expenses will reduce our ability to maintain a highly qualified workforce and appropriately promote and support events taking place at Arts & Culture theaters.	-	**-145,994**	**-** *(No)*
56	**[32-39868] STRESS TEST REDUCTION CFA TL Public Arts Coord Initiative (STRESS)** This Stress test entry will reduce the request for funding of a full-time Public Arts Coord. As a result, the Arts Coordinator position will remain part-time, limiting the department's capacity to manage the County's growing visual arts program. Existing staff will continue to absorb responsibilities related to collection management, exhibition coordination, public engagement, and planning for the new Government Center, which may reduce operational efficiency, delay project implementation, and constrain opportunities to expand arts programming. The department will prioritize core functions within existing resources while continuing to evaluate future funding opportunities.	-	**-91,881**	**-** *(No)*
57	**[32-39869] STRESS TEST REDUCTION CFA Move Art Collection to New Gov Center (STRESS)** This reduction would eliminate the funding necessary to safely and professionally relocate the Salt Lake County Visual Art Collection to the new Government Center. Because the project involves the relocation of more than 500 artworks, the required packing, crating, transportation, insurance, preparation, and collection-care activities cannot be completed to professional museum standards without dedicated funding and specialized labor.	-	**-94,215**	**-** *(No)*
62	**[32-39917] STRESS TEST REDUCTION CFA Arts & Culture Venue Operations 2nd Stage (STRESS)** The method used to derive the associated numbers was based on a 2-tier approach to limit the impact on our venues. The second and third tier of Arts & Culture's stress request was for building maintenance. The amounts were split into 2 requests, an initial and second request to avoid excessively impeding building functions necessary for operating the venue as a first-class theater where possible. Reductions would include cleaning supplies, maintenance, and small equipment. Arts & Culture endeavors to present a safe and visually appealing venue, and the reduction of building operating funds will reduce the ability to respond quickly to maintenance issues as they arise, leading to a lower level of service and potentially unsafe working environment. Deferred maintenance or inability to quickly address malfunctioning systems could also lead to a loss of earned revenue.	-	**-6,064**	**-** *(No)*
63	**[32-40594] STRESS TEST REDUCTION CFA_Emerging Artist Program - (STRESS)** [Exp: -22,100; Rev: -22,100] CFA_Emerging Artist Program - Stress	-	**-**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**7,804** *(Yes)*
	[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-623,676**	**-623,676** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -992	-	**-**	**992** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***4.00***	**-383,917**	**-355,948**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-595,066**	**-**

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[47-38756] CAPITAL PROJECT CFA_MV COOLING TOWER REPAIR** Arts & Culture is requesting to transfer $37,000 in unspent project funds to a new Cooling Tower Repair project at the Mid-Valley Performing Arts Center. One of the two cooling towers at the center has developed significant vibrations. County HVAC technicians, along with a contractor, assessed the issue and found multiple damaged parts, including fan blades and bearings.	-	-	- *(Yes)*
0	**[47-38779] CAPITAL PROJECT CFA_RW HVAC UPGRADES PH I** RW HVAC Upgrades Phase I	-	-	- *(Yes)*
0	**[47-40739] CAPITAL PROJECT PFF - CT Dressing Room Countertop Replacement** [Exp: 26,977; Rev: 26,977] Rebudget into 2027	-	-	- *(Yes)*
1	**[47-38805] CAPITAL PROJECT CFA_PFF-CT GRAND DRAPE SYSTEM REPL** [New/Add/Reduction: 750,000; Rebudget: 150,000] [Exp: 1,650,000; Rev: 750,000] This project will replace the grand drape system at the Capitol Theatre. In this phase, in collaboration with the Preservation Fund Project, we will engage a contractor to replace the Main drape, valance system, asbestos fire curtain, and associated equipment. The portion funded by the TRCC fund will specifically focus on replacing the failed asbestos fire curtain and its related systems. To expedite completion, this project will be funded by both the Preservation Fund and the TRCC Fund. Given the significant failures occurring in both systems, it is essential that they are replaced. Funding Source: 30007 = $750,000 30042 = $750,000	-	**750,000**	**750,000** *(Yes)*
2	**[47-38767] CAPITAL PROJECT CFA_ 2-WAY RADIO P25 CONVERSION** [New/Add/Reduction: 175,000; Rebudget: 227,608] This project will fund essential upgrades to the Arts & Culture radio systems used for emergency and operational communications. It will specifically cover the replacement of 75% of the two-way radio handsets needed for each building. Additional funding will be requested in future years to replace the remaining handsets. The initiative aims to replace the two-way radio handsets currently used for emergency and operational communications. The existing handsets operate on an analog system and must be upgraded to P25-compatible digital radios before the legacy systems are phased out. With the new tower and its associated programming, these radios can be deployed county-wide during an emergency. The previous phase of the project included replacing the Arts & Culture radio towers and a few radio handsets.	-	**175,000**	**175,000** *(Yes)*
3	**[47-39435] CAPITAL PROJECT CFA_ FIRE PANEL FIELD DEVICE REPLACEMENT** This project will replace fire detection and notification devices at the Capitol Theatre, Quinney Ballet Centre, and Rose Wagner. The current devices are reaching their end of life and will no longer be supported by the manufacturer. Current model devices must communicate properly with the fire panels. Mid-Valley Performing Arts Center has the newer devices, and Abravanel Hall will be addressed in a separate project.	-	**175,000**	**175,000** *(Yes)*
11	**[47-39660] CAPITAL PROJECT SPCC PUBLIC ART DEINSTALLATION AND STORAGE** This funding will support the professional deinstallation, transportation, and secure storage of artwork from the Salt Palace Convention Center during the planned demolition and reconstruction of portions of the facility.	-	**2,000,000**	**500,000** *(Yes)*
13	**[47-39437] CAPITAL PROJECT CFA_AH FIRE SUPRESSION DESIGN** This project funds the installation of a fire suppression system throughout Abravanel Hall. When the hall was built in the late 1970s, a decision was made not to include a sprinkler system. This decision has posed significant life-safety and facility-protection concerns throughout its existence. While some areas of the building were later equipped with sprinklers during renovations or additions, only the First-Tier Room, the ticket office, and the stage are currently protected by fire suppression systems. It is important to note that a fire suppression system is not included in the current scope of the SECC project related to Abravanel Hall. This funding will allow for the design of the fire suppression system, with construction funding requested in 2028.	-	**600,000**	**600,000** *(Yes)*

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
14	**[47-39436] CAPITAL PROJECT CFA_CAPITOL THEATRE FEASIBILITY BUILD-OUT DESIGN** This project will fund the design fees and project management costs needed to complete the design, create construction documents, and oversee future construction management based on the findings from the Capitol Theatre Feasibility Study, which was completed in 2026. The 2026 feasibility study engaged an architectural firm and consultants to develop a plan for addressing ongoing HVAC issues in both the auditorium and stage of the Capitol Theatre. It will also tackle the lack of ADA-compliant seating and resolve various code compliance issues on the Grand Tier. The project budget will cover costs for an architect, specialized engineers in HVAC, structural engineering, electrical systems, and ADA compliance, as well as a theatrical consultant, project management, cost estimation, contingency funds, and escalation costs. The HVAC system at the Capitol Theatre poses a unique challenge in balancing temperatures between the stage and auditorium. During colder months, it can be difficult to maintain the proper temperature on stage to meet artists' requirements while also ensuring a comfortable environment for the audience in the auditorium.	-	1,900,000	1,900,000 *(Yes)*
15	**[47-39443] CAPITAL PROJECT CFA_THEATRICAL NETWORKS FEASIBILITY STUDY** This project will engage a contract with a theatrical network controls specialist to provide a feasibility study for theatre networks. Done in conjunction with Eccles Theatre to streamline operations and align theatrical networks in all venues. The theatrical networks in the Arts & Culture facilities that provide networking capabilities for audio, lighting, and video communications and controls vary across the venues. Many of these systems have become outdated and do not efficiently operate newer equipment. This feasibility study will engage specialty contractors to evaluate and advise on systems that can be cohesive across the venues and be implemented in future phases.	-	65,000	65,000 *(Yes)*
16	**[47-38811] CAPITAL PROJECT CFA Capital Projects Overhead** CFA Indirect Costs	-	79,767	79,767 *(Yes)*
19	**[47-38775] CAPITAL PROJECT CFA_HVAC CONTROLS RECOMISSIONING** [New/Add/Reduction: 225,000; Rebudget: 165,558] This project will engage a building system controls contractor to assess and update the programming of the HVAC control systems in the Arts & Culture Facilities. After several years of undertaking multiple HVAC projects with limited scope, issues with the control system have emerged, leading to inconsistent HVAC management. Therefore, this phase of the project will involve hiring HVAC and related contractors to begin repairs to the current control systems and to implement the plan from Phase I to update their programming to ensure consistent monitoring and control.	-	225,000	225,000 *(Yes)*
21	**[47-39440] CAPITAL PROJECT CFA_CT_QBC_AUDIO/VISUAL DISTRIBUTION** This project involves installing and replacing equipment and wiring to restore audio and video distribution, as well as safety communications, throughout the Quinney Ballet Centre. Additionally, it will re-establish the audio connections to the Capitol Theatre that were severed during the Phase II renovations.	-	100,000	100,000 *(Yes)*
22	**[47-39591] CAPITAL PROJECT CFA_ WEBSITE REBUILD** This project will initiate an RFP to select a new web development vendor to manage the Salt Lake County Arts & Culture front-facing marketing website. Their work will include development, hosting, security, and ongoing maintenance of the website. Our current vendor no longer meets our security standards, and their technical capacity is insufficient to support website functionality and the user experience needed to remain competitive in our entertainment industry. This transition is essential to ensure a high-performance user experience for our patrons, conversion tracking, and website security, all of which are critical to Division revenue and communication. We are currently coordinating with County IT on the required TAB approval process.	-	100,000	100,000 *(Yes)*
23	**[47-39441] CAPITAL PROJECT CFA_RW MEZZ STUDIO GLASS AND BLIND REPLACEMENT** This project will replace the Rose Wagner Mezzanine studio windows and faulty internal blind system with new windows and a separate window covering system.	-	18,000	18,000 *(Yes)*
26	**[47-39442] CAPITAL PROJECT CFA_RW OFFICE CARPET REPLACEMENT** This project aims to replace the deteriorating carpet in various office areas of the Rose Wagner Theater, including resident office spaces. The existing carpet was installed in 2001.	-	35,000	35,000 *(Yes)*
28	**[47-39438] CAPITAL PROJECT CFA_AH LOBBY DOOR REPLACEMENT DESIGN** This project will replace the entry doors at Abravanel Hall. The current locking mechanism has issues that prevent it from staying secure during certain weather conditions. As a result, Public Safety deputies have had to chain the doors shut to ensure the building's security. In addition to addressing problems with the locking mechanism, the new doors will also be weatherproofed, eliminating the whistling sounds caused by wind at the center. While the door replacement is not part of the SECC project concerning Abravanel Hall, this project will provide the necessary funding to carry out the door replacement during the already-scheduled closure. This funding will allow for the design of the entry doors, with construction funding requested in 2028.	-	60,000	60,000 *(Yes)*

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
38	**[47-38813] CAPITAL PROJECT A&C-Small BTS Equipment** [New/Add/Reduction: 233,301; Rebudget: 129,698] This request is for the annual scheduled replacement of IT small equipment and IT infrastructure replacements at Arts & Culture (A&C) venues, excluding Eccles Theater. A 3% inflation increase has been included in this request. A&C has a list of IT equipment and infrastructure components that must be replaced on a cyclical rotation. This list includes computers, monitors, printers, ticketing hardware, wiring, networking & infrastructure, and other related equipment. This funding allows us to replace the equipment regularly to avoid costly unplanned replacements, lost work time due to bad or faulty equipment, and future equipment failure. Remaining funds from the prior year are requested for re-budget.	-	**233,301**	**233,301** *(Yes)*
39	**[47-38814] CAPITAL PROJECT A&C-Small Ops Equipment** [New/Add/Reduction: 73,255; Rebudget: 32,262] This request is for the annual scheduled replacement of small operating equipment at Arts & Culture (A&C) venues, excluding Eccles Theater. A 3% inflation increase has been included in this request. A&C has a list of small operations equipment that must be replaced on a cyclical rotation. This list contains lighting, sound, technical, operations and office equipment. This funding will allow us to replace this equipment regularly to avoid future failures, lost work time due to bad or faulty equipment, and costly unplanned replacements. Remaining funds from the prior year are requested for re-budget.	-	**73,255**	**73,255** *(Yes)*
40	**[47-38812] CAPITAL PROJECT A&C Large Equip Replacement** [New/Add/Reduction: 218,545; Rebudget: 237,285] This request is for the annual scheduled replacement of large equipment at Arts & Culture (A&C) venues, excluding Eccles Theater. A 3% inflation increase has been included in this request. As equipment costs have continued to increase due to inflation and other market factors, A&C has more items considered to be large equipment (unit cost greater than $5,000) that need to be replaced on a rotating basis. Large equipment for operations and IT includes projectors, follow spots, servers, and firewalls. This funding will allow A&C to replace equipment regularly to avoid future failures and associated loss of activity and revenue, lost work time due to bad or faulty equipment, and costly unplanned replacements. Remaining funds from the prior year are requested for re-budget.	-	**218,545**	**218,545** *(Yes)*
42	**[47-39447] CAPITAL PROJECT CFA_PFF_CT BATTEN REPLACEMENT** [Exp: 195,000; Rev: 195,000] This project will replace the stage fly system battens, the long pipes that hold stage curtains and lighting above the stage, with a newer style truss batten. The new battens will replace the old ones, which have become bent and are difficult to hang equipment from correctly. The improved design of current battens is stronger and more useful.	-	**-**	**-** *(Yes)*
43	**[47-39448] CAPITAL PROJECT CFA_PFF_CT GRAND TIER AUDIO/VISUAL- INPUT/OUTPUT UPGRADES** [Exp: 45,000; Rev: 45,000] This project will install additional audio, video, and power connections at the front of the Grand Tier. By doing so, we will eliminate the need for residents and other organizations to frequently lay a large number of cables across the front of the Grand Tier. Furthermore, this project is coordinated with the Capitol Theatre feasibility study to ensure that it aligns with and does not duplicate the efforts of that study.	-	**-**	**-** *(Yes)*
44	**[47-39449] CAPITAL PROJECT CFA_PFF_LIGHTING EQUIPMENT UPGRADES** [Exp: 100,000; Rev: 100,000] This project, funded by Preservation, aims to purchase and replace theatrical lighting equipment and accessories. Keeping our lighting equipment in Arts and Culture venues up to date is essential to ensure that we provide our residents and clients with the best quality and most current technology. With this project, we will enhance and expand the available lighting equipment at both the Capitol Theatre and the Rose Wagner.	-	**-**	**-** *(Yes)*
45	**[47-39450] CAPITAL PROJECT CFA_PFF_MV STUDIO 5400 STAGE FLOOR UPGRADE** [Exp: 78,000; Rev: 78,000] This project will replace the deteriorating Masonite flooring system on the Studio 5400 stage at the Mid-Valley Performing Arts Center with a new, solid-surface panelized system. The stage floor has experienced more damage than anticipated due to increased usage. This upgrade will enhance durability and better withstand the wear and tear associated with frequent performances. The flooring in the Main Stage Theater was replaced as part of a 2026 project.	-	**-**	**-** *(Yes)*
46	**[47-39451] CAPITAL PROJECT CFA_PFF_MV SCENERY PROJECTOR** [Exp: 58,000; Rev: 58,000] This project, funded by Preservation, will acquire a dedicated scenic projector for stage applications. This projector will create virtual scenery, which can be permanently installed on a batten and will project directly onto the stage cyc without casting shadows from performers.	-	**-**	**-** *(Yes)*

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
50	**[47-39610] CAPITAL PROJECT CFA_ART IN PUBLIC PLACES MAINTENANCE** This funding will be used to conserve and restore artworks in the Salt Lake County Art Collection that have sustained damage through age, handling, or environmental conditions. Conservation treatment will stabilize these pieces, prevent further deterioration, and return them to a condition suitable for safe public display. The Salt Lake County Art Collection is a public asset that represents a significant investment of County resources. Timely conservation protects that investment by extending the lifespan of the artwork and reducing the likelihood that more extensive and costly restoration—or replacement—will be required in the future. Funding this work demonstrates responsible stewardship of County-owned assets, ensures that artworks remain accessible to the public, and preserves the cultural and historical value of the collection for current and future residents. The requested funding will address the highest-priority conservation needs within the collection, restoring several artworks that require immediate attention. While these projects represent the most urgent needs, additional works will require conservation in the future. This request also supports the development of a long-term, sustainable approach to managing and maintaining the County's art collection in partnership with the various County divisions that steward and display these public assets. Establishing a coordinated preservation strategy will help protect the collection, improve planning for future conservation needs, and maximize the value of the County's investment over time.	-	-	- *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**6,807,868**	**5,307,868**
	TOTAL PROJECT REBUDGETS:	**-**	**2,966,618**	**2,916,174**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**9,774,486**	**8,224,042**

Funds Included	Organizations Included
185 - SLCO Arts and Culture Fund	35000000 - SLCO Arts and Culture

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**8,196**	*459*	**7,995**	**7,737**	*257*	**7,752**	*444*	**6,674**	*1,523*
REVENUE	**13,696**	*9,376*	**13,696**	**4,320**	*9,376*	**12,016**	*1,679*	**12,863**	*833*
NON-OPERATING REVENUE	**792**	*641*	**792**	**151**	*641*	**391**	*400*	**1,061**	*(269)*
INVESTMENT EARNINGS	**770**	*619*	**770**	**151**	*619*	**151**	*619*	**1,061**	*(291)*
429005 Interest - Time Deposits	764	*624*	764	140	*624*	140	*624*	1,048	*(284)*
429040 Interest- Leases	6	*(5)*	6	11	*(5)*	11	*(5)*	13	*(7)*
PRIOR YEAR FUND BALANCE	**22**	*22*	**22**	**-**	*22*	**241**	*(219)*	**-**	*22*
499998 FundBal Restrict/Commit/Assign	22	*22*	22	-	*22*	241	*(219)*	-	*22*
OPERATING REVENUE	**4,242**	*72*	**4,242**	**4,169**	*72*	**4,175**	*67*	**4,556**	*(315)*
OPERATING GRANTS & CONTRIBUTIO	**-**	-	**-**	**-**	-	**-**	-	**6**	*(6)*
411000 State Government Grants	-	-	-	-	-	-	-	6	*(6)*
CHARGES FOR SERVICES	**4,235**	*70*	**4,235**	**4,165**	*70*	**4,171**	*64*	**4,545**	*(310)*
421054 Facility Fee Revenue	-	-	-	-	-	-	-	(0)	*0*
421065 Memberships	155	*143*	155	12	*143*	12	*143*	12	*143*
421200 Property Cleanup	296	*6*	296	290	*6*	290	*6*	269	*27*
421370 Miscellaneous Revenue	10	*5*	10	5	*5*	5	*5*	241	*(231)*
421380 Front of House Revenue	246	*(3)*	246	250	*(3)*	250	*(3)*	289	*(42)*
421381 Event Setup Revenue	275	*65*	275	210	*65*	210	*65*	328	*(53)*
421382 ArtTix Service Fee	1,159	*(62)*	1,159	1,221	*(62)*	1,221	*(62)*	1,247	*(88)*
421383 Over/Short Differences	-	-	-	-	-	-	-	25	*(25)*
421384 Credit Card Fees Reimbursement	31	*(8)*	31	38	*(8)*	38	*(8)*	32	*(1)*
421387 Merchandise Sales Revenue	9	*1*	9	8	*1*	8	*1*	25	*(16)*
421388 ArtTix Chargebacks	-	-	-	-	-	-	-	3	*(3)*
421389 ArtTix Payment Adjustment	-	-	-	-	-	-	-	0	*(0)*
421390 EMT Revenue	-	-	-	-	-	-	-	1	*(1)*
424000 Local Revenue Contracts	851	*71*	851	780	*71*	785	*66*	568	*283*
427003 Lease Revenue	114	*(42)*	114	156	*(42)*	156	*(42)*	149	*(35)*
427020 Resident Revenue	346	*(38)*	346	385	*(38)*	385	*(38)*	387	*(40)*
427021 Commercial Revenue	224	*(42)*	224	265	*(42)*	265	*(42)*	358	*(135)*
427022 Non-Profit Revenue	225	*(23)*	225	248	*(23)*	248	*(23)*	254	*(29)*
427023 Office & Storage Rent	169	*11*	169	158	*11*	158	*11*	159	*10*
427024 Eccles Fee Discount	-	-	-	-	-	-	-	(5)	*5*
427040 Commissions	-	-	-	-	-	-	-	0	*(0)*
427045 Concessions	125	*(15)*	125	140	*(15)*	140	*(15)*	204	*(79)*
439010 Refunds-Insurance	-	-	-	-	-	-	-	1	*(1)*
INTER/INTRA FUND REVENUES	**6**	*3*	**6**	**4**	*3*	**4**	*3*	**5**	*2*
431160 Interfund Revenue	6	*3*	6	4	*3*	4	*3*	5	*2*
TRANSFERS IN AND OTHER FINANCING SOUI	**8,662**	*8,662*	**8,662**	**-**	*8,662*	**7,450**	*1,212*	**7,245**	*1,417*
OFS TRANSFERS IN	**8,662**	*8,662*	**8,662**	**-**	*8,662*	**7,450**	*1,212*	**7,245**	*1,417*
720005 OFS Transfers In	8,662	*8,662*	8,662	-	*8,662*	7,450	*1,212*	7,240	*1,422*
720025 OFS Transfers In- Other	-	-	-	-	-	-	-	5	*(5)*
EXPENSE	**12,442**	*531*	**12,240**	**11,911**	*330*	**17,931**	*(5,489)*	**11,234**	*1,208*
OPERATING EXPENSE	**12,438**	*532*	**12,236**	**11,907**	*330*	**11,926**	*512*	**11,230**	*1,208*
EMPLOYEE COMPENSATION	**7,548**	*370*	**7,347**	**7,178**	*168*	**7,179**	*369*	**6,563**	*985*
601020 Lump Sum Vacation Pay	11	-	11	11	-	11	-	8	*3*
601025 Lump Sum Sick Pay	3	-	3	3	-	3	-	0	*3*
601030 Permanent And Provisional	4,472	*8*	4,326	4,464	*(138)*	4,283	*189*	3,870	*603*
601040 Time Limited Employee	129	*56*	128	73	*55*	73	*56*	72	*57*
601050 Temporary,Seasonal,Emergency	582	*3*	582	579	*3*	579	*3*	483	*99*
601065 Overtime	-	-	-	-	-	-	-	4	*(4)*
601095 Personnel Underexpend	(150)	*263*	(150)	(413)	*263*	(122)	*(28)*	-	*(150)*
603005 Social Security Taxes	361	*14*	331	347	*(16)*	333	*28*	329	*32*
603006 FICA- Temporary Employee	46	*0*	46	46	*0*	46	*0*	-	*46*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
603025 Retirement Or Pension Contrib	624	(17)	629	641	(12)	584	41	534	90
603040 Ltd Contributions	20	1	19	19	1	18	2	16	4
603045 Supplemental Retirement (401K)	69	2	67	67	0	69	0	67	2
603050 Health Insurance Premiums	974	32	955	941	13	903	71	780	194
603055 Employee Serv Res Fund Charges	281	-	281	281	-	281	-	326	(45)
603056 OPEB- Current Year	86	8	78	78	-	78	8	44	42
605015 Employee Parking	40	-	40	40	-	40	-	29	11
605025 Employee Awards-Service Pins	1	-	1	1	-	1	-	-	1
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	1	(1)
MATERIALS AND SUPPLIES	**3,635**	93	**3,635**	**3,542**	93	**3,564**	71	**3,271**	364
607005 Janitorial Supplies & Service	354	(15)	354	369	(15)	369	(15)	393	(39)
607010 Maintenance - Grounds	30	(5)	30	35	(5)	35	(5)	27	3
607015 Maintenance - Buildings	492	(17)	492	510	(17)	498	(6)	512	(20)
607020 Consumable Parts	-	-	-	-	-	-	-	0	(0)
607030 Maintenance - Other	19	(1)	19	19	(1)	18	1	22	(3)
607040 Facilities Management Charges	213	(19)	213	233	(19)	247	(33)	208	5
609010 Clothing Provisions	2	-	2	2	-	2	-	5	(3)
609020 Bedding And Linen	1	(0)	1	2	(0)	1	0	-	1
609030 Medical Supplies	4	-	4	4	-	4	-	2	2
609035 Safety Supplies	5	-	5	5	-	6	(0)	1	5
609060 Identification Supplies	2	-	2	2	-	2	-	3	(1)
611005 Subscriptions & Memberships	8	0	8	8	0	8	1	6	2
611015 Education & Training Serv/Supp	24	-	24	24	-	40	(15)	2	22
611030 Art And Photographic Supplies	-	-	-	-	-	-	-	2	(2)
613005 Printing Charges	19	(0)	19	19	(0)	17	2	7	13
613020 Development Advertising	135	44	135	91	44	94	41	88	48
613045 Art and Photo Srvc & Royalty	1	-	1	1	-	1	-	1	-
615005 Office Supplies	19	-	19	19	-	15	5	18	1
615015 Computer Supplies	2	-	2	2	-	2	-	5	(3)
615016 Computer Software Subscription	531	2	531	528	2	524	7	370	161
615020 Computer Software <$5,000	5	-	5	5	-	5	-	3	1
615025 Computers & Components <$5000	14	8	14	7	8	14	1	3	11
615030 Communication Equip-Noncapital	1	-	1	1	-	1	-	-	1
615035 Small Equipment (Non-Computer)	3	-	3	3	-	5	(2)	7	(4)
615040 Postage	13	-	13	13	-	15	(2)	13	(0)
615050 Meals & Refreshments	25	-	25	25	-	17	8	16	9
615055 Volunteer Awards	4	-	4	4	-	4	-	2	1
615065 Credit Card Charges	128	-	128	128	-	128	-	121	7
615066 Event Fulfillment Cost	-	-	-	-	-	-	-	1	(1)
617005 Maintenance - Office Equip	12	-	12	12	-	14	(2)	2	10
617010 Maint - Machinery And Equip	21	(2)	21	23	(2)	17	4	13	8
617015 Maintenance - Software	17	-	17	17	-	17	-	7	10
617020 Maint - Art & Antiques	3	-	3	3	-	3	-	5	(2)
617030 Maint - Autos Trucks-Nonfleet	1	-	1	1	-	1	-	0	0
617035 Maint - Autos & Equip-Fleet	1	-	1	1	-	1	-	2	(0)
619005 Gasoline, Diesel, Oil & Grease	2	-	2	2	-	2	0	1	1
619015 Mileage Allowance	12	-	12	12	-	2	10	0	12
619025 Travel & Transprtatn-Employees	20	-	20	20	-	20	-	20	0
619030 Travel & Transprtatn-Clients	45	-	45	45	-	45	-	-	45
619045 Vehicle Replacement Charges	2	-	2	2	-	2	-	0	2
621005 Heat And Fuel	159	(7)	159	166	(7)	196	(37)	144	15
621010 Light And Power	541	28	541	512	28	494	46	538	3
621015 Water And Sewer	177	75	177	102	75	90	87	191	(13)
621020 Telephone	108	-	108	108	-	119	(11)	85	23
621025 Mobile Telephone	28	2	28	26	2	25	3	24	4
621030 Internet/Data Communications	53	-	53	53	-	52	0	36	16
633005 Rent - Land	17	2	17	15	2	15	2	17	(0)
633010 Rent - Buildings	9	-	9	9	-	9	-	10	(1)
633015 Rent - Equipment	3	-	3	3	-	2	2	9	(6)
639005 Legal, Auditing, & Acctg Fees	-	-	-	-	-	-	-	0	(0)
639010 Consultants Fees	300	-	300	300	-	300	-	300	-
639025 Other Professional Fees	25	-	25	25	-	45	(20)	12	13
639035 Contract Management Fee	-	-	-	-	-	-	-	0	(0)
639036 Other Misc Contract Fees	-	-	-	-	-	-	-	0	(0)
639045 Contracted Services	25	(1)	25	26	(1)	24	1	18	6

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
OTHER OPERATING EXPENSE 1	**16**	*(0)*	**16**	**16**	*(0)*	**16**	*(0)*	**14**	*2*
645005 Contract Hauling	14	-	14	14	-	14	-	13	*0*
645010 Dumping Fees	1	*(0)*	1	1	*(0)*	1	*(0)*	0	*1*
645015 Recycling Activities	1	-	1	1	-	1	-	-	*1*
OTHER OPERATING EXPENSE 2	**1,187**	*67*	**1,187**	**1,120**	*67*	**1,120**	*67*	**1,314**	*(128)*
657005 Insurance	7	*7*	7	-	*7*	-	*7*	-	*7*
663010 Council Overhead Cost	62	-	62	62	-	62	-	60	*2*
663015 Mayor Overhead Cost	73	-	73	73	-	73	-	63	*10*
663025 Auditor Overhead Cost	50	-	50	50	-	50	-	44	*6*
663030 District Attorney Overhead Cos	141	-	141	141	-	141	-	165	*(24)*
663035 Real Estate Overhead Cost	13	-	13	13	-	13	-	5	*9*
663040 Info Services Overhead Cost	322	-	322	322	-	322	-	291	*30*
663045 Purchasing Overhead Cost	103	-	103	103	-	103	-	165	*(62)*
663050 Human Resources Overhead Cost	180	-	180	180	-	180	-	187	*(7)*
663055 Gov'T Immunity Overhead Cost	47	-	47	47	-	47	-	208	*(161)*
663060 Records Managmnt Overhead Cost	0	-	0	0	-	0	-	1	*(0)*
663070 Mayor Finance Overhead Cost	127	-	127	127	-	127	-	124	*3*
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	*(0)*
667070 Moving/Relocation Expenses	60	*60*	60	-	*60*	-	*60*	-	*60*
OTHER NONOPERATING EXPENSE	**16**	-	**16**	**16**	-	**16**	-	**7**	*10*
659005 Costs In Handling Collections	16	-	16	16	-	16	-	7	*10*
CAPITAL EXPENDITURES	**33**	*1*	**33**	**31**	*1*	**31**	*1*	**28**	*4*
679010 Art	25	-	25	25	-	25	-	22	*3*
681020 IT Subscription - SBITA	(0)	-	(0)	(0)	-	(0)	-	-	*(0)*
684020 Principal Payments- SBITA	8	*1*	8	6	*1*	6	*1*	6	*2*
INTERGOVERNMENTAL CHARGE	**3**	-	**3**	**3**	-	**-**	*3*	**32**	*(29)*
693020 Interfund Charges	3	-	3	3	-	-	*3*	32	*(29)*
NON-OPERATING EXPENSE	**4**	*(0)*	**4**	**4**	*(0)*	**4**	*(0)*	**4**	*(0)*
LONG TERM DEBT	**4**	*(0)*	**4**	**4**	*(0)*	**4**	*(0)*	**4**	*(0)*
687001 Interest Expense- SBITA	4	*(0)*	4	4	*(0)*	4	*(0)*	4	*(0)*
TRANSFERS OUT AND OTHER FINANCING US	**-**	-	**-**	**-**	-	**6,000**	*(6,000)*	**-**	-
OFU TRANSFERS OUT	**-**	-	**-**	**-**	-	**6,000**	*(6,000)*	**-**	-
770010 OFU Transfers Out	-	-	-	-	-	6,000	*(6,000)*	-	-

REVENUE AND EXPENDITURE DETAIL

Arts and Culture

Funds Included	Organizations Included
185 - SLCO Arts and Culture Fund	35009900 - SLCO Arts and Culture Cap Proj

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2020 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
COUNTY FUNDING (Operating Expense less Operating Revenue)	**9,477**	*9,477*	**11,027**	**-**	*11,027*	**4,276**	*5,201*	**877**	*8,600*
REVENUE	**6,561**	*6,561*	**6,561**	**-**	*6,561*	**2,608**	*3,953*	**2,164**	*4,397*
NON-OPERATING REVENUE	**1,253**	*1,253*	**1,253**	**-**	*1,253*	**555**	*697*	**-**	***1,253***
PRIOR YEAR FUND BALANCE	**1,253**	*1,253*	**1,253**	**-**	*1,253*	**555**	*697*	**-**	***1,253***
499998 - FundBal Restrict/Commit/Assign	1,253	*1,253*	1,253	-	*1,253*	555	*697*	-	*1,253*
OPERATING REVENUE	**-**	-	**-**	**-**	-	**-**	-	**633**	***(633)***
CHARGES FOR SERVICES	**-**	-	**-**	**-**	-	**-**	-	**633**	***(633)***
409085 - Preservation & Facilty Imprvmt	-	-	-	-	-	-	-	565	*(565)*
409086 - Mid-Valley Preserv & Fac Imprv	-	-	-	-	-	-	-	68	*(68)*
TRANSFERS IN AND OTHER FINANCING SOU	**5,308**	*5,308*	**5,308**	**-**	*5,308*	**2,053**	*3,255*	**1,531**	***3,777***
OFS TRANSFERS IN	**5,308**	*5,308*	**5,308**	**-**	*5,308*	**2,053**	*3,255*	**1,531**	***3,777***
720005 - OFS Transfers In	5,308	*5,308*	5,308	-	*5,308*	2,053	*3,255*	1,531	*3,777*
EXPENSE	**9,477**	*9,477*	**11,027**	**-**	*11,027*	**4,276**	*5,201*	**1,510**	***7,967***

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2020 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
OPERATING EXPENSE	**9,477**	*9,477*	**11,027**	**-**	*11,027*	**4,276**	*5,201*	**1,510**	***7,967***
MATERIALS AND SUPPLIES	**8,505**	*8,505*	**10,055**	**-**	*10,055*	**2,969**	*5,536*	**1,305**	***7,200***
607015 - Maintenance - Buildings	2,075	*2,075*	2,075	-	*2,075*	1,574	*501*	716	*1,359*
607025 - Maint - Plumbing,Heat,& Ac	-	*-*	-	-	*-*	36	*(36)*	51	*(51)*
607030 - Maintenance - Other	2,015	*2,015*	2,015	-	*2,015*	239	*1,776*	-	*2,015*
615015 - Computer Supplies	-	*-*	-	-	*-*	-	*-*	9	*(9)*
615016 - Computer Software Subscription	-	*-*	-	-	*-*	-	*-*	4	*(4)*
615025 - Computers & Components <$5000	363	*363*	363	-	*363*	236	*127*	209	*154*
615030 - Communication Equip-Noncapital	175	*175*	175	-	*175*	-	*175*	-	*175*
615035 - Small Equipment (Non-Computer)	224	*224*	224	-	*224*	231	*(6)*	313	*(88)*
625010 - Non-Capital Building Imprvmnts	81	*81*	81	-	*81*	90	*(9)*	-	*81*
633010 - Rent - Buildings	45	*45*	45	-	*45*	-	*45*	-	*45*
639010 - Consultants Fees	59	*59*	59	-	*59*	197	*(138)*	-	*59*
639025 - Other Professional Fees	3,012	*3,012*	3,062	-	*3,062*	365	*2,647*	4	*3,008*
639045 - Contracted Services	455	*455*	1,955	-	*1,955*	-	*455*	-	*455*
OTHER OPERATING EXPENSE 2	**80**	*80*	**80**	**-**	*80*	**80**	*-*	**51**	***29***
663010 - Council Overhead Cost	11	*11*	11	-	*11*	11	*-*	8	*3*
663015 - Mayor Overhead Cost	13	*13*	13	-	*13*	13	*-*	8	*5*
663025 - Auditor Overhead Cost	9	*9*	9	-	*9*	9	*-*	6	*3*
663040 - Info Services Overhead Cost	15	*15*	15	-	*15*	15	*-*	8	*6*
663045 - Purchasing Overhead Cost	8	*8*	8	-	*8*	8	*-*	1	*7*
663055 - Gov'T Immunity Overhead Cost	1	*1*	1	-	*1*	1	*-*	2	*(2)*
663070 - Mayor Finance Overhead Cost	24	*24*	24	-	*24*	24	*-*	18	*6*
CAPITAL EXPENDITURES	**893**	*893*	**893**	**-**	*893*	**1,228**	*(335)*	**154**	***738***
675010 - Improvements Of Buildings	228	*228*	228	-	*228*	678	*(450)*	-	*228*
679005 - Office Furn, Equip,Softwr>5000	209	*209*	209	-	*209*	100	*109*	94	*115*
679020 - Machinery And Equipment	456	*456*	456	-	*456*	451	*5*	60	*395*

CORE MISSION

Clark Planetarium's mission is to inspire and engage curious minds by connecting people to the wonder of the universe.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Clark Planetarium expands access to STEAM (Science, Technology, Engineering, Arts & Math) through providing off-site programs with a broad geographic reach.				
• We will track the location and frequency of programs, ensuring service throughout Salt Lake County and our region, contributing to the outcome of expanding access to STEAM.	379	250	277	250
Clark Planetarium Building Utilization				
• Utilizing technology, we will track the number of individuals entering Clark Planetarium's primary location.	663,904	650,000	425,890	650,000
Clark Planetarium Theatre Engagement				
• Through our point of sale software we will track the percentage of guests in the building who purchase show tickets.	33%	50%	31%	40%
Clark Planetarium Net Promoter Score				
• NPS measures overall satisfaction of a guest's visit, and how likely the guest is to recommend Clark Planetarium to others. Guests will report on a 0-10 scale with 9-10 indicating promoters, 7-8 representing neutral, and 0-6 representing detractors.	9	9	9	9

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	8,322	674	*8.1%*	8,997	557	*6.7%*	8,880
REVENUE	4,536	518	*11.4%*	5,054	518	*11.4%*	5,054
COUNTY FUNDING	**3,786**	**157**	*4.1%*	**3,943**	**39**	*1.0%*	**3,826**
CAPITAL PROJECT & OTHER RELATED ORGS							
COUNTY FUNDING	-	864	*0.0%*	864	864	*0.0%*	864
FTE	34.00	6.50	*19.1%*	40.50	1.50	*4.4%*	35.50

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Clark Planetarium	-	-	-	-	-	-	-	-	-	-	-	-
Clark Administration	122	2,249	**2,128**	*10.00*	122	2,215	**2,093**	*10.00*	10	67	**57**	*1.00*
Education	1,090	1,076	**(14)**	*6.00*	1,090	1,060	**(30)**	*6.00*	-	50	**50**	-
Community Outreach	48	467	**420**	*3.00*	48	460	**413**	*3.00*	-	21	**21**	-
IMAX Theatre	746	309	**(437)**	-	746	309	**(437)**	-	151	10	**(141)**	-
Production	35	-	**(35)**	-	35	-	**(35)**	-	-	-	-	-
Development and Memberships	157	114	**(43)**	*1.00*	157	163	**6**	*3.00*	16	51	**35**	*2.00*
Planet Fun Store	1,092	868	**(224)**	*1.00*	1,092	892	**(200)**	*2.00*	-	86	**86**	*1.00*
Guest Experience & Bldg Rental	138	561	**423**	*4.00*	138	621	**483**	*5.00*	-	102	**102**	*1.00*
Marketing	-	739	**739**	*2.00*	-	733	**733**	*2.00*	-	71	**71**	-
Concessions	566	297	**(269)**	-	566	297	**(269)**	-	216	71	**(145)**	-
Facilities Services	-	11	**11**	-	-	11	**11**	-	-	-	-	-
Building O&M-Planetarium	-	1,143	**1,143**	*2.00*	-	1,137	**1,137**	*2.00*	-	85	**85**	-
Exhibits	140	525	**386**	*3.50*	140	579	**440**	*4.50*	24	23	**(1)**	*0.50*
Dome Theatre	921	521	**(400)**	*3.00*	921	519	**(402)**	*3.00*	101	37	**(64)**	*1.00*
SUBTOTAL	**5,054**	**8,880**	**3,826**	***35.50***	**5,054**	**8,997**	**3,943**	***40.50***	**518**	**674**	**157**	***6.50***
Clark Planetarium Capital Proj	-	864	**864**	-	-	864	**864**	-	-	864	**864**	-
TOTAL CLARK PLANETARIUM	**5,054**	**9,743**	**4,689**	***35.50***	**5,054**	**9,860**	**4,807**	***40.50***	**518**	**1,538**	**1,020**	***6.50***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-39969] NEW REQUEST CP_Inflationary Increases** Clark Planetarium is requesting $70,928 in additional operating funds to address significant inflationary increases in the cost of essential services and ongoing operational expenses. The requested funding will support critical expenditures, including the Learning Center lease, storage lease, parking, credit card processing fees, equipment, and software subscriptions. These costs are necessary to sustain reliable day-to-day operations, maintain the quality and accessibility of the guest experience, and ensure the Planetarium can continue delivering educational programs and services in support of its mission. The additional funding will help offset increased operating costs while allowing Clark Planetarium to maintain current service levels and operational capacity.	-	**39,508**	**39,508** *(Yes)*
2	**[31-39971] NEW REQUEST CP_Fiscal Coordinator 13G .50 FTE** Clark Planetarium is requesting approval to add 0.50 FTE to an existing vacant 0.50 FTE (Digital Interactive Developer position 8528 15T) position, creating one full-time Fiscal Coordinator position (13G). With an April 1st start date, the Planetarium proposes using $986 of existing personnel base budget capacity to fund this position in addition to the existing $46,565 funding for the vacant FTE for a total cost of $63,390. Clark Planetarium currently has a $272,515 personnel base budget capacity from substantial staffing changes and recent retirements. The Planetarium is requesting to maintain its existing personnel base budget and strategically reinvest these available resources to support ongoing staffing and operational needs. This approach will allow the Planetarium to strengthen its staffing structure while minimizing the need for additional County funding. The following requests for base budget funding are individually entered: • Fiscal Coordinator Grade (13G) $16,825 • Laser Artist Grade (12T) $48,725 • Exhibits Manager Grade (15T) $111,560 • Membership Coordinator Grade 11G) $38,332 • Retail Assistant Grade (9G) $35,509 As financial responsibilities continue to grow, additional support is needed to maintain efficiency and effective fiscal operations, reduce workload pressures, and ensure continued operational stability. This position will share the workload of the existing Fiscal Coordinators by assisting with purchases, accounts payable and receivable, budget preparation, financial reporting, payroll support, contract administration, reconciliations, and audit preparation. The position will also provide cross-training and support succession planning to ensure continuity of critical fiscal and administrative functions. FUTURE YEARS ADJUSTMENT: 15,839	*0.50*	**986**	**505** *(Yes)* *0.50 FTE*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
3	**[31-40426] NEW REQUEST CP_Laser Artist 12T 1.0 FTE** Clark Planetarium is requesting a 1.0 FTE Laser Artist (12T) to strengthen and sustain its successful laser program. With an April 1st start date, Clark Planetarium is requesting $36,545 from its existing personnel base budget and strategically reinvesting these available resources to support ongoing staffing and operational needs. This approach will allow the Planetarium to strengthen its staffing structure while minimizing the need for additional County funding. The Planetarium will transfer $13,575 from its existing temporary personnel budget, covering a total cost of $48,725. The laser program is both a popular guest experience and a proven source of earned revenue, with an average annual laser show revenue of $300,000. A full-time Laser Artist will create original content, adapt and refresh existing productions, respond to audience and cultural trends, maintain production quality, and provide strategic direction for the program. Establishing this work as a merit position will preserve specialized expertise and institutional knowledge, improve continuity, and protect and grow an established revenue-generating program. This request continues the Planetarium's long-term effort to move from heavy reliance on temporary employees for ongoing essential services toward a more balanced merit staffing model. As funding has allowed, temporary positions have been converted to merit positions, including an Exhibits position in 2014 and two 0.50 FTE Guest Experience Team positions in 2023. This request continues that effort and further aligns the Planetarium's staffing structure with concerns identified through recent County audit findings regarding the appropriate use of temporary labor. FUTURE YEARS ADJUSTMENT: 12,180	*1.00*	**36,545**	**36,258** *(Yes)* *1.00 FTE*
4	**[31-39978] NEW REQUEST CP_Exhibit Manager 15T 1.0 FTE** Clark Planetarium requests a 1.0 FTE Exhibits Manager (15T) to oversee the development, operation, maintenance, and long-term planning of its public exhibits. With a June 1st start date, the FY27 cost of the position is $65,076 with an annualized funding cost of $111,560. The Planetarium is requesting to maintain its existing personnel base budget and strategically reinvest these available resources to support ongoing staffing and operational needs. This approach will allow the Planetarium to strengthen its staffing structure while minimizing the need for additional County funding. The position will provide direct leadership and supervision for two Digital Interactive Developers, two Technicians, and 1–2 part-time Exhibit Technicians. Currently, the Executive Director has supervised the Exhibits Department. Establishing an Exhibits Manager will provide consistent leadership, accountability, and technical oversight while allowing the Executive Director to remain focused on organization-wide priorities. The Exhibits Manager will lead exhibit projects, coordinate vendors and contractors, manage budgets and schedules, oversee exhibit technology and fabrication, and establish preventive maintenance and documentation standards. The position will work across Planetarium teams to ensure exhibits are engaging, scientifically accurate, accessible, safe, reliable, and maintainable. This working manager will provide clear ownership and accountability for the Planetarium's exhibit program, reduce exhibit downtime, improve the visitor experience, handle exhibit sales averaging over $100,000/year, and support proactive planning for future exhibit improvements and replacement.	*1.00*	**65,076**	**-** *(No)*
5	**[31-40427] NEW REQUEST CP_Membership Coordinator 11G 1.0 FTE** Clark Planetarium is requesting a 1.0 FTE Membership Coordinator (11G) to provide consistent capacity for member services, community engagement, and development. With an April 1st start date, the Planetarium is requesting $28,749 from its existing personnel base budget and strategically reinvesting these available resources to support ongoing staffing and operational needs. This approach will allow the Planetarium to strengthen its staffing structure while minimizing the need for additional County funding. The Planetarium will transfer $10,564 from its existing temporary personnel budget to cover the full cost of the position, $38,332. Membership is an ongoing function requiring consistent relationship management, programming, communication, retention efforts, and administrative support. Establishing the Membership Coordinator as a merit position will provide greater continuity and accountability while strengthening the Planetarium's ability to retain and grow membership, deepen community engagement, and develop membership as a sustainable source of earned and contributed revenue. A full-time merit position will establish clear accountability, improve cross-departmental coordination, support member recruitment and retention, and build more dependable capacity for membership and contributed revenue growth This request continues the Planetarium's long-term effort to move from heavy reliance on temporary employees for ongoing, essential services toward a more balanced staffing model. As budgets have allowed, the Planetarium has converted temporary positions to merit positions, including an Exhibits position in 2014 and two 0.50 FTE Guest Experience Team positions in 2023. The request supports the Planetarium's ongoing effort to align staffing for ongoing operational functions with merit system controls.	*1.00*	**28,749**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
6	**[31-40438] NEW REQUEST CP_Retail Assistant 9G 1.0 FTE** Clark Planetarium is requesting a 1.0 FTE Retail Assistant (9G) to support its seven-day-a-week retail operation, which generates more than $1 million annually. With an April 1st start date, Clark Planetarium is requesting $26,632 of its existing personnel base budget and strategically reinvesting these available resources to support ongoing staffing and operational needs. This approach will allow the Planetarium to strengthen its staffing structure while minimizing the need for additional County funding. The Planetarium will transfer $12,595 from its existing temporary personnel budget for the total cost of $35,509. The store currently relies on only one dedicated employee, creating significant operational, financial, and succession-planning risks. The Retail Assistant will provide needed operational continuity and support for a significantly earned revenue operation, helping protect more than $1 million in annual retail revenue while strengthening staffing stability, accountability, and succession planning. The store sells approximately 150,000 items through 55,000 transactions annually and receives approximately 1,000 shipments each year, all of which must be verified, inventoried, tagged, stocked, and prepared for sale. The Retail Assistant will provide essential support for inventory control, merchandising, purchasing, vendor coordination, sales reporting, and daily store operations. This request continues the Planetarium's long-term effort to move from heavy reliance on temporary employees for ongoing essential services toward a more balanced merit staffing model. As funding has allowed, temporary positions have been converted to merit positions, including an Exhibits position in 2014 and two 0.50 FTE Guest Experience Team positions in 2023. This request continues that effort and further aligns the Planetarium's staffing structure with concerns identified through recent County audit findings regarding the appropriate use of temporary labor.	*1.00*	**26,632**	**-** *(No)*
7	**[31-39974] NEW REQUEST CP_Transient Visitor Targeted Opportunity** [Exp: 383,702; Rev: 501,800] Clark Planetarium requests additional expenditure authority for staffing, operating supplies, marketing, merchandise inventory, and concessions, together with corresponding revenue authority, to support increased visitation from April 5 through October 1, 2027. These resources will allow the Planetarium to maintain a high-quality guest experience while increasing revenue from theatre admissions, concessions, retail sales, and donations. After accounting for the requested expenditure, Clark Planetarium projects more than $100,000 in net revenue. A significant new downtown facility is expected to open during FY27 and attract approximately 3–5 million people to downtown Salt Lake City over the summer. As one of the region's premier cultural and educational attractions and a destination within the TRAX Free Fare Zone, Clark Planetarium is well-positioned to capture a portion of this increased visitor traffic. The requested expenditure and revenue authority will allow the Planetarium to respond to this time-limited regional tourism opportunity, meet increased operating demands, and maximize the financial return to Salt Lake County. It will also introduce more residents and visitors to one of the County's leading cultural institutions and create opportunities for future repeat visitation. FUTURE YEARS ADJUSTMENT: 118,098	-	**-118,098**	**-118,098** *(Yes)*
8	**[31-39972] NEW REQUEST CP_Membership Program Restructure** Clark Planetarium requests approval to update its membership structure and pricing effective January 1, 2027. The proposal would transition from the current Rocket and Booster memberships to a simplified Single, Duo, Family, and Family Plus structure. Clark Planetarium's proposed pricing remains lower than comparable institutions for individual and dual memberships and is competitively priced at the family levels. The proposed structure provides guests with a clear range of options while maintaining a strong value proposition. The revised membership structure is intended to make membership options easier for guests to understand, simplify marketing and administration, and better align membership benefits with Clark Planetarium's expanded programming and offerings. A comparison of similar science museums demonstrates that Clark Planetarium's proposed membership pricing remains competitive. The revised membership program would expand member benefits beyond the traditional IMAX and Dome offerings. Members would continue to receive existing theatre benefits while also gaining access to recurring science fiction film screenings, lectures, and exclusive member programming. Additionally, members and their guests would receive a $4.00 discount on the higher-priced, first-run films and entertainment event tickets. Together, these enhancements are expected to increase the overall value of membership, encourage repeat visitation, strengthen earned revenue, and support Clark Planetarium's expanding educational and entertainment offerings. Current Fees: General Exhibit Admission: Free Rocket Membership – one cardholder, base: $40 Booster Membership – one cardholder, base add-on: $30 Proposed Fees — Effective January 1, 2027 Single Membership - one cardholder: $45 Duo Membership - two cardholders: $90 Family Membership - two cardholders and two guests: $160 Family Plus Membership - two cardholders and four guests: $230 Plus-One Add-on - available for Duo memberships and above: $35	-	**-16,000**	**-16,000** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
9	**[31-40428] NEW REQUEST CP_Flexible Ticket Pricing** Clark Planetarium requests approval of an updated Fee Schedule that includes unique pricing for special showings and rates for high and low utilization periods. Fee Schedule: Regular science documentary programming (no change): $10.00 Adult $8.00 Child First-run Hollywood films and other premium programming: $14.00 Adult $12.00 Child Holiday / Peak Visitation Weeks: +$2.00 Adult +$2.00 Child Low Visitation Weeks: -$2.00 Adult -$2.00 Child Add-on ticket for either theatre: $5.00 Adult $5.00 Child Clark Planetarium proposes retaining its current base prices, before tax, of $8 for children and $10 for adults for regular science documentary programming in both the Northrop Grumman IMAX and Hansen Dome theatres. In an effort to increase occupancy rates in both theatres and give guests a better value proposition, the Planetarium also proposes offering a standard add-on ticket for $5, available with the purchase of a first-show ticket in the same transaction on the same day (excluding first-run Hollywood films and other premium programming). Maintaining these prices will preserve affordable access to the Planetarium's core educational content. We are requesting approval to charge $14.00 for adults and $12.00 for children for first-run Hollywood films and other premium programming, including concerts, limited engagements, and special music presentations produced for IMAX or the Dome theatre. This price is at the lower end of the current market and improves the financial viability of premium programming, particularly when film distributors and other content providers retain more than 50% of ticket revenue. Clark Planetarium also requests limited authority to raise prices to $2 above any of these established ticket prices, including both regular science programming and premium content during selected holiday weeks, the peak projected visitation period from March through July, mid-November through December, and specific limited-run programs. Conversely, the Planetarium can lower established ticket prices during pre-identified slow visitation weeks occurring mainly in September, October, and November. Pricing would not fluctuate during a single day. A price would remain in effect for the entire week or show run. For a special program offered only once or for a limited number of performances, the selected price would apply consistently to every performance in that engagement. This structure will provide guests with consistent pricing while allowing Clark Planetarium to capture revenue and draw visitors into the facility.	-	**-1**	**-1** *(Yes)*
10	**[31-40045] NEW REQUEST CP_Development Coordinator 14G 1.0 FTE** Clark Planetarium is requesting a 1.0 FTE for a Development Coordinator (14G) to expand fundraising capacity and build a coordinated, sustainable development program. The estimated annualized cost of the position is $91,200. With an October 1st start date, the 2027 cost of the position is $22,407. Consultants have identified additional development capacity as an opportunity to diversify revenue and generate external support for educational programs, exhibits, visitor experiences, and long-term priorities. A cultural and educational institution should not depend too heavily on a limited number of revenue sources. A balanced mix of public funding, earned revenue, individual giving, corporate sponsorships, foundation grants, and other philanthropic support will improve Clark Planetarium's ability to pursue strategic opportunities, maintain program quality, and respond to future financial pressures. Fundraising requires sustained prospect research, relationship development, proposal preparation, sponsorship fulfillment, donor stewardship, reporting, and coordination with leadership. These activities occur simultaneously and require consistent, long-term follow-through. The coordinator will expand the Planetarium's ability to identify prospects, develop proposals and sponsorships, cultivate donors, manage fundraising initiatives, and align requests with organizational priorities.	*1.00*	**22,407**	**-** *(No)*
11	**[31-40442] NEW REQUEST CP_Assistant Operations Manager 14G 1.0 FTE** Clark Planetarium requests a 1.0 FTE Assistant Operations Manager (14G) to provide essential management capacity for a complex, seven-day-a-week public facility serving more than 600,000 guests annually in a 360 day/year operation. The total annualized cost of the position is $91,200 of new County Funding. With an April 1st start date, the 2027 cost of the position is $68,399. The Planetarium operates two to three shifts per day, including evenings, weekends, and holidays, and the one Operations Manager is responsible for overseeing approximately 50 part-time employees who perform critical guest service, theatre, retail, concessions, and safety functions. The scale of the operation requires additional dedicated management oversight. Operations staff sell approximately 250,000 theatre tickets annually, generating approximately $1.3 million in theatre revenue; support approximately 55,000 annual retail transactions; operate the concessions stand generating approximately $325,000 annually; usher guests into two theatres; and clean and prepare theatres between performances. Collectively, these employees are responsible for providing a safe, efficient, and positive experience for more than 600,000 guests each year. Adding an Assistant Operations Manager will provide greater management coverage, accountability, staff development, and operational continuity across a facility operating seven days a week and multiple shifts each day. It will also allow the Operations Manager to dedicate appropriate time to long-term operational planning, process improvement, staff development, safety and emergency preparedness, and other strategic priorities. Given the number of employees, operating hours, guest volume, revenue-generating activities, and safety responsibilities involved, additional management capacity is necessary to effectively oversee and protect Clark Planetarium's employees, guests, operations, and earned revenue.	*1.00*	**68,399**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
14	**[32-40562] STRESS TEST REDUCTION CP_Reduction in Transient Visitor Targeted Opportunity** If this request is not approved, Clark Planetarium will do its best to accommodate the anticipated increase in visitation within its existing operations budget. However, doing so will significantly limit our ability to increase staffing, inventory, concessions, marketing, and other operational resources in response to higher demand. Without additional expenditure authority, the Planetarium may need to redirect existing resources from other planned operational needs and closely manage or reduce expenditures throughout the year. Limited staffing and inventory could also affect our ability to fully capitalize on increased attendance and maximize potential revenue from theatre admissions, retail sales, concessions, and donations. Because this represents a unique, time-limited opportunity associated with an estimated 3–5 million additional downtown visitors, insufficient expenditure authority could result in lost revenue opportunities that cannot be recovered later. While we will make every effort to maintain a high-quality guest experience with existing resources, approval of this request provides the Planetarium with the flexibility needed to respond to demand, protect service levels, and maximize the financial benefit to Salt Lake County.	-	**-96,924**	**-** *(No)*
40	**[32-40559] STRESS TEST REDUCTION CP_Reduction in Development Coordinator 14G** A reduction in the Development Coordinator position could significantly hinder the organization's capacity to secure and manage grants, cultivate sponsorships, and maintain critical donor and partner relationships. These functions are essential to sustaining and expanding our funding base. A reduction in this role may result in the loss of existing funding opportunities, diminished ability to identify and pursue new revenue streams, and weakened community and corporate engagement. Ultimately, these outcomes would negatively affect the organization's budget, restrict program growth, and compromise our ability to secure future funding essential to fulfilling our mission.	*-1.00*	**-22,407**	**-** *(No)*
41	**[32-40614] STRESS TEST REDUCTION CP_Reduction in Retail Assistant 9G** Reducing this request would increase operational and financial risk for a seven-day-a-week retail operation generating more than $1 million annually by continuing to rely on only one dedicated merit employee for critical functions. The impact of insufficient staffing has already been demonstrated, with an approximately five-month vacancy in FY24 coinciding with a revenue decline of roughly $250,000. Reduced staffing would limit operational redundancy, cross-training, and succession planning while increasing vulnerability during vacancies and absences. It could also affect receiving, inventory control, merchandising, purchasing, vendor coordination, sales reporting, and the processing of approximately 150,000 items, 55,000 transactions, and 1,000 shipments annually. Additionally, reducing the request would prolong reliance on temporary employees for an ongoing essential function, limiting progress toward addressing County audit concerns regarding the appropriate use of temporary labor and potentially putting significant earned revenue, institutional knowledge, and operational continuity at risk.	*-1.00*	**-26,632**	**-** *(No)*
42	**[32-40525] STRESS TEST REDUCTION CP_Reduction in Assistant Operations Manager 14G** Eliminating this position will maintain the current staffing model but create a gap in management continuity, succession planning, and long-term operational planning at the Planetarium. The Operations team is central to the Planetarium's daily operations and is managing increasing guest volume, ticket sales, retail transactions, and safety responsibilities. Without an additional management position, there would be no designated leadership resource to provide continuity or assume responsibility for core operations if the Operations Manager leaves, creating a significant operational and succession-planning gap.	*-1.00*	**-68,399**	**-** *(No)*
45	**[32-40615] STRESS TEST REDUCTION CP_Reduction in Membership Coordinator 11G** Reducing this request would limit Clark Planetarium's ability to provide consistent membership services, programming, engagement, and fundraising support for approximately 1,000 members. Reduced staffing capacity could negatively affect member communications, retention efforts, member events, the Science Utah Lecture Series, donor acknowledgments, fundraising activities, and cross-departmental coordination, ultimately constraining opportunities to grow membership and contributed revenue. It would also perpetuate the Planetarium's reliance on temporary staffing for ongoing, relationship-based responsibilities, increasing risks to turnover, continuity, and institutional knowledge while limiting progress in addressing County audit concerns regarding the appropriate use of temporary labor. Without sufficient dedicated capacity, the Planetarium risks inconsistent member experiences, reduced engagement and retention, and slower development of membership as a dependable source of earned and contributed revenue.	*-1.00*	**-28,749**	**-** *(No)*
47	**[32-40616] STRESS TEST REDUCTION CP_Reduction in Exhibit Manager** Reducing this request would limit Clark Planetarium's ability to provide consistent leadership, accountability, and technical oversight for its exhibits program, leaving significant management responsibilities with the Director and reducing their capacity to focus on organization-wide priorities. A reduced position would also constrain oversight of exhibit development, maintenance, staff, vendors, budgets, schedules, and preventive maintenance, potentially increasing exhibit downtime and negatively affecting the visitor experience. It could also weaken the Planetarium's ability to manage exhibit sales that average more than $100,000 annually and to adequately plan for major future capital investments. With the next exhibit renovation estimated at approximately $7 million, insufficient dedicated management capacity could increase project, schedule, budget, and operational risks and limit the Planetarium's ability to successfully execute a complex, high-value renovation.	*-1.00*	**-65,076**	**-** *(No)*
48	**[32-40617] STRESS TEST REDUCTION CP_Reduction in Laser Artist 12T** Reducing this request would limit Clark Planetarium's ability to sustain and grow a proven revenue-generating program that produces approximately $300,000 annually. A reduced position would constrain the capacity to create original laser content, refresh existing productions, respond quickly to audience and cultural trends, and maintain consistent production quality, potentially affecting attendance and earned revenue. It would also perpetuate reliance on temporary labor for an ongoing essential function, rather than advancing the Planetarium's effort to establish a more appropriate and sustainable merit staffing structure consistent with concerns identified through County audits. Additionally, reduced staffing would increase the risk of losing specialized technical and artistic expertise, institutional knowledge, and program continuity, potentially weakening a popular guest experience and limiting opportunities to attract new and younger audiences.	*-1.00*	**-36,545**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
49	**[32-40618] STRESS TEST REDUCTION CP_Reduction in Fiscal Coordinator** Reducing this request would limit Clark Planetarium's ability to adequately address its growing fiscal and administrative workload. A reduced position would provide less capacity to support purchasing, accounts payable and receivable, budget preparation, financial reporting, payroll, contracts, reconciliations, and audit preparation, leaving existing Fiscal Coordinators with continued workload pressures. It would also reduce opportunities for cross-training and succession planning, increasing the risk of operational disruptions when key fiscal staff are unavailable or positions become vacant. Given the size and complexity of the Planetarium's operations and its relatively small accounting staff, reducing the request could constrain the fiscal support necessary to maintain timely, accurate, and effective financial operations.	*-0.50*	**-986**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**5,495** *(Yes)*
	[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**15,883**	**15,883** *(Yes)*
	[33-40769] REVENUE PROJECTION CHANGE Adjust Property Tax, M. Vehicle Fee, Greenbelt RB Tax, & Related Budget adjustment for property tax new growth and the following tax rate shifts: • 0.000005 from Planetarium Fund to the General Fund, to be offset by increased fund transfers from TRCC Fund. • 0.000001 from Health Fund to the General Fund for request to move Bees & Weeds program to Parks & Rec. Includes revised projections for accounts related to property taxes, as well as Motor Vehicle Fee In Lieu of Tax and Greenbelt Rollback Taxes.	-	**1,048,765**	**1,048,765** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -2,341	-	**-**	**2,341** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***6.50***	**1,218,851**	**1,014,656**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	***-6.50***	**-345,718**	**-**

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
8	**[47-39355] CAPITAL PROJECT CP_ Sewer Pump Lift Station** The Planetarium is requesting funding to complete a critical upgrade of the facility's sewer pump lift station, a vital piece of infrastructure that has been in service for more than 20 years. Due to its age and increasing maintenance demands, the system has reached a point where significant modernization is necessary to ensure reliable operation and reduce the risk of catastrophic failure. The sewer pump lift station is essential to the safe and continuous operation of the facility. A failure of this system could result in sanitary sewer backups, temporary closure of portions of the Planetarium, damage to building infrastructure, disruption of guest services, and significant public health and environmental concerns. Planned improvements will replace aging components, improve system reliability, reduce maintenance requirements, and extend the service life of this critical infrastructure. Given the potential operational, financial, and safety impacts associated with a system failure, this project is considered a high-priority capital investment. Proactively upgrading the lift station will reduce the likelihood of costly emergency repairs, support compliance with applicable health, safety, and environmental regulations, and help ensure uninterrupted operations for the hundreds of thousands of guests who visit the Planetarium each year.	-	**150,000**	**150,000** *(Yes)*
17	**[47-38833] CAPITAL PROJECT CP_Indirectcost - INDIRECT COSTS/CAPITAL PROJECT** This represents overhead costs by the County for the Planetarium's capital projects.	-	**17,286**	**17,286** *(Yes)*
20	**[47-39356] CAPITAL PROJECT CP_Server Replacement** The production storage system has reached the end of its intended operational lifespan and requires replacement. Originally installed in FY2018, the servers have been in continuous operation and have experienced multiple hard drive failures over time. This project will replace three 24-bay storage servers, migrate 24 storage drives purchased in 2024 to the new servers, replace 48 aging drives that have reached the end of their useful life, and maintain both on-site and off-site redundant backup capabilities. As the server hardware and storage drives continue to age, the risk of equipment failure, data loss, and service interruptions increases significantly. Replacing the storage infrastructure will improve system reliability, safeguard critical operational data, and ensure the continued availability of the technology systems that support Planetarium operations.	-	**98,400**	**98,400** *(Yes)*

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
24	**[47-39357] CAPITAL PROJECT CP_HVAC Unit Upgrade** The Planetarium is requesting funding to upgrade the existing HVAC system, which was installed when the facility was constructed more than 20 years ago. As the system has aged, equipment failures have become more frequent, increasing the risk of operational disruptions and unplanned maintenance costs. The proposed project will extend the useful life and improve the reliability of the existing HVAC infrastructure through the replacement of critical components, including fans, bearings, housings, and coils. These upgrades will improve system performance, increase energy efficiency, reduce maintenance costs and downtime, and help maintain appropriate environmental conditions for guests, staff, exhibits, and sensitive equipment. Investing in these targeted improvements will maximize the value of the existing HVAC system, enhance operational reliability, and defer the significantly higher cost of a complete system replacement while continuing to support the Planetarium's daily operations.	-	**375,000**	**375,000** *(Yes)*
25	**[47-39358] CAPITAL PROJECT CP_Emergency Battery Backup System** The Planetarium is requesting funding to replace and upgrade its emergency battery backup system. The existing system, installed in 2020, is approaching the end of its reliable service life and requires replacement to ensure continued operational dependability. The project will replace the existing lead-acid battery system with a modern lithium-ion battery solution, providing improved performance, longer service life, reduced maintenance requirements, and enhanced reliability. The emergency battery backup system is essential for supporting life-safety systems, emergency lighting, critical building operations, and sensitive electronic equipment during power outages. It also ensures the safe evacuation of guests and staff in the event of an emergency. Replacing this infrastructure will improve system reliability, reduce the risk of operational disruptions, enhance the resilience of critical building systems, and help ensure continued compliance with applicable life-safety and building code requirements.	-	**120,000**	**120,000** *(Yes)*
41	**[47-38832] CAPITAL PROJECT CP_Equipment Replacement Fund** The Equipment Fund is an annual capital allocation designated to support the timely replacement, repair or upgrade of essential equipment due to unexpected failure, end-of-life functionality, or obsolescence. This fund ensures continuity of operations and minimizes disruptions across all departments and functions. Covered items may include but are not limited to both large-scale and smaller equipment such as projection systems, audio and visual components, theatrical lighting, concession equipment (e.g., popcorn machine), administrative equipment or hardware and software. The fund may also be used to address unforeseen breakdowns or deficiencies in infrastructure-critical systems that are vital to maintaining service standards and operational safety.	-	**103,000**	**103,000** *(Yes)*
52	**[47-39354] CAPITAL PROJECT CP_Consulting** The Planetarium is requesting funding to support a comprehensive strategic planning initiative that will guide its long-term future and ensure it remains a premier educational, scientific, and cultural destination for generations to come. Funding will support a detailed site analysis to identify and evaluate potential locations for a future Planetarium facility. The study will assess factors including accessibility, visibility, infrastructure capacity, redevelopment opportunities, transportation access, parking availability, and long-term growth potential. The findings will provide the objective data needed to evaluate future facility options and inform long-range planning decisions. This request also includes funding for a comprehensive audience research study and a capital campaign feasibility study. An independent research firm will conduct an extensive guest research program, including on-site surveys over multiple weeks, to collect demographic, behavioral, and guest experience data representing the Planetarium's diverse audiences. The results will provide valuable insights into current and prospective guests and help guide future exhibit development, educational programming, facility design, and community engagement strategies. In addition, a capital campaign feasibility study will evaluate philanthropic interest, community support, donor capacity, and fundraising potential for a future capital campaign. Collectively, these planning efforts will establish the strategic framework necessary to make informed decisions regarding the Planetarium's future, position the organization for sustainable growth, and ensure that future investments are guided by sound data, community needs, and long-term financial viability.	-	-	- *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**863,686**	**863,686**
	TOTAL PROJECT REBUDGETS:	**-**	**-**	**-**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**863,686**	**863,686**

Funds Included	Organizations Included
390 - Planetarium Fund	35100000 - Clark Planetarium

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**3,826**	*39*	**3,943**	**3,786**	*157*	**4,028**	*(202)*	**3,351**	*475*
REVENUE	**9,285**	*1,560*	**9,285**	**7,724**	*1,560*	**8,828**	*457*	**8,865**	*420*
NON-OPERATING REVENUE	**2,124**	*(1,065)*	**2,124**	**3,188**	*(1,065)*	**3,188**	*(1,065)*	**3,713**	*(1,589)*
PROPERTY TAXES	**1,900**	*(1,017)*	**1,900**	**2,917**	*(1,017)*	**2,917**	*(1,017)*	**3,344**	*(1,444)*
401005 General Property Tax	1,870	*(981)*	1,870	2,851	*(981)*	2,851	*(981)*	3,061	*(1,191)*
401010 Personal Property Tax	-	-	-	-	-	-	-	232	*(232)*
401025 Prior Year Redemptions	31	*(35)*	31	66	*(35)*	66	*(35)*	52	*(21)*
FEE IN LIEU OF TAXES	**79**	*(32)*	**79**	**111**	*(32)*	**111**	*(32)*	**148**	*(69)*
401030 Motor Veh Fee In Lieu Of Taxes	79	*(32)*	79	111	*(32)*	111	*(32)*	148	*(69)*
INVESTMENT EARNINGS	**145**	*(16)*	**145**	**160**	*(16)*	**160**	*(16)*	**221**	*(77)*
429005 Interest - Time Deposits	134	*(16)*	134	150	*(16)*	150	*(16)*	208	*(74)*
429010 Int-Tax Pool	10	-	10	10	-	10	-	13	*(3)*
OPERATING REVENUE	**5,054**	*518*	**5,054**	**4,536**	*518*	**4,556**	*498*	**4,487**	*567*
OPERATING GRANTS & CONTRIBUTIO	**1,256**	-	**1,256**	**1,256**	-	**1,293**	*(37)*	**1,233**	*22*
411000 State Government Grants	1,100	-	1,100	1,100	-	1,111	*(11)*	1,129	*(29)*
412000 Local Gov't/Private Grants	65	-	65	65	-	20	*45*	-	*65*
415000 Federal Government Grants	16	-	16	16	-	17	*(1)*	17	*(1)*
417005 Oprtg Contributions-Restricted	50	-	50	50	-	50	-	50	-
417010 Operatng Contributions-General	25	-	25	25	-	95	*(70)*	38	*(13)*
CHARGES FOR SERVICES	**3,798**	*518*	**3,798**	**3,281**	*518*	**3,263**	*535*	**3,253**	*545*
421055 Show Admissions	601	*101*	601	500	*101*	516	*85*	525	*76*
421060 Light Shows	320	-	320	320	-	320	-	299	*21*
421065 Memberships	112	*16*	112	96	*16*	110	*2*	94	*18*
421066 Sustaining Memberships	20	-	20	20	-	20	-	18	*2*
421070 Imax Admissions	606	*151*	606	455	*151*	440	*166*	423	*184*
421075 Bookstore	1,188	*96*	1,188	1,092	*96*	1,095	*93*	1,028	*160*
421080 Show Distribution	35	-	35	35	-	35	-	75	*(40)*
421082 Ticket Sales/Online Fee	75	*10*	75	65	*10*	36	*39*	36	*38*
421095 Development & Promotion Fees	80	*24*	80	56	*24*	37	*43*	32	*48*
421110 Misc Planetarium Programs	45	*0*	45	45	*0*	46	*(1)*	32	*13*
421365 Other Sundry Receipt	60	-	60	60	-	125	*(65)*	179	*(119)*
421370 Miscellaneous Revenue	15	-	15	15	-	20	*(5)*	18	*(3)*
424600 Federal Revenue Contracts	34	-	34	34	-	8	*26*	94	*(60)*
427010 Rental Income	138	-	138	138	-	120	*18*	119	*19*
427040 Commissions	-	-	-	-	-	10	*(10)*	-	-
427045 Concessions	470	*120*	470	350	*120*	325	*145*	280	*190*
441005 Sale-Mtrls,Supl,Cntrl Assets	0	-	0	0	-	0	-	0	*(0)*
TRANSFERS IN AND OTHER FINANCING SOUI	**2,107**	*2,107*	**2,107**	**-**	*2,107*	**1,083**	*1,024*	**665**	*1,442*
OFS TRANSFERS IN	**2,107**	*2,107*	**2,107**	**-**	*2,107*	**1,083**	*1,024*	**665**	*1,442*
720005 OFS Transfers In	2,107	*2,107*	2,107	-	*2,107*	1,083	*1,024*	665	*1,442*
EXPENSE	**8,896**	*555*	**9,013**	**8,341**	*672*	**8,603**	*294*	**7,859**	*1,037*
OPERATING EXPENSE	**8,880**	*557*	**8,997**	**8,322**	*674*	**8,584**	*296*	**7,837**	*1,042*
COST OF GOODS SOLD	**828**	*108*	**828**	**720**	*108*	**720**	*108*	**649**	*179*
501005 Cost Of Materials Sold	828	*108*	828	720	*108*	720	*108*	649	*179*
EMPLOYEE COMPENSATION	**4,966**	*247*	**5,083**	**4,719**	*365*	**4,974**	*(7)*	**4,433**	*533*
601020 Lump Sum Vacation Pay	-	-	-	-	-	-	-	4	*(4)*
601030 Permanent And Provisional	2,506	*122*	2,576	2,384	*192*	2,477	*29*	2,237	*269*
601050 Temporary,Seasonal,Emergency	1,127	*95*	1,106	1,032	*73*	1,041	*86*	1,015	*112*
601065 Overtime	40	-	40	40	-	40	-	5	*35*
603005 Social Security Taxes	200	*18*	205	182	*23*	190	*10*	241	*(41)*
603006 FICA- Temporary Employee	78	*(1)*	76	79	*(3)*	79	*(1)*	-	*78*
603025 Retirement Or Pension Contrib	337	*6*	363	331	*31*	351	*(13)*	316	*21*
603040 Ltd Contributions	10	*1*	11	10	*1*	10	*0*	9	*1*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
603045 Supplemental Retirement (401K)	39	1	38	38	-	28	12	34	5
603050 Health Insurance Premiums	521	0	567	521	46	656	(135)	493	28
603055 Employee Serv Res Fund Charges	47	-	47	47	-	47	-	42	5
603056 OPEB- Current Year	60	5	55	55	-	55	5	36	25
MATERIALS AND SUPPLIES	**2,254**	194	**2,254**	**2,060**	194	**2,070**	184	**2,015**	239
607005 Janitorial Supplies & Service	226	26	226	200	26	201	25	197	29
607015 Maintenance - Buildings	177	19	177	158	19	158	19	149	28
607040 Facilities Management Charges	62	7	62	55	7	55	7	50	12
609005 Food Provisions	5	-	5	5	-	6	(0)	4	1
609010 Clothing Provisions	6	-	6	6	-	5	1	5	1
609040 Laundry Supplies And Services	2	-	2	2	-	2	-	1	1
611005 Subscriptions & Memberships	11	-	11	11	-	11	-	10	1
611010 Physical Materials-Books	1	-	1	1	-	1	(0)	0	0
611015 Education & Training Serv/Supp	8	-	8	8	-	7	1	3	5
611025 Physical Material-Audio/Visual	1	-	1	1	-	1	-	0	1
611026 Digital Materials-Audio/Visual	1	-	1	1	-	1	-	1	(0)
611040 Educational Materials	77	-	77	77	-	84	(7)	91	(14)
613005 Printing Charges	27	-	27	27	-	28	(0)	25	2
613020 Development Advertising	441	70	441	371	70	374	66	403	38
613030 Development	5	-	5	5	-	5	-	-	5
613045 Art and Photo Srvc & Royalty	297	10	297	288	10	288	10	288	9
615005 Office Supplies	27	8	27	19	8	16	11	18	9
615015 Computer Supplies	14	-	14	14	-	10	4	33	(19)
615016 Computer Software Subscription	43	-	43	43	-	36	6	31	11
615020 Computer Software <$5,000	3	3	3	-	3	-	3	5	(2)
615025 Computers & Components <$5000	43	-	43	43	-	40	3	22	21
615030 Communication Equip-Noncapital	1	-	1	1	-	1	-	0	1
615035 Small Equipment (Non-Computer)	32	-	32	32	-	35	(3)	34	(2)
615040 Postage	13	1	13	12	1	12	1	10	3
615050 Meals & Refreshments	11	-	11	11	-	10	1	5	7
615055 Volunteer Awards	1	-	1	1	-	0	0	1	(0)
615065 Credit Card Charges	80	15	80	65	15	65	15	68	12
617005 Maintenance - Office Equip	21	-	21	21	-	23	(2)	5	16
617010 Maint - Machinery And Equip	96	6	96	90	6	90	6	99	(4)
617015 Maintenance - Software	79	2	79	77	2	77	2	71	8
617035 Maint - Autos & Equip-Fleet	6	-	6	6	-	6	-	5	1
619005 Gasoline, Diesel, Oil & Grease	8	1	8	7	1	7	1	5	3
619025 Travel & Transprtatn-Employees	40	-	40	40	-	38	2	27	13
619030 Travel & Transprtatn-Clients	7	-	7	7	-	6	0	5	2
619045 Vehicle Replacement Charges	14	-	14	14	-	16	(1)	1	14
621005 Heat And Fuel	152	4	152	147	4	147	4	139	13
621010 Light And Power	80	2	80	77	2	77	2	94	(15)
621015 Water And Sewer	4	1	4	3	1	3	1	2	2
621020 Telephone	30	-	30	30	-	30	-	27	3
621025 Mobile Telephone	-	-	-	-	-	-	-	0	(0)
633010 Rent - Buildings	29	20	29	10	20	10	20	7	23
633025 Miscellaneous Rental Charges	49	-	49	49	-	51	(1)	42	8
639025 Other Professional Fees	27	-	27	27	-	40	(13)	33	(6)
OTHER OPERATING EXPENSE 1	**6**	-	**6**	**6**	-	**6**	-	**8**	(1)
641005 Shop,Crew,&Deputy Small Tools	1	-	1	1	-	1	-	3	(2)
645005 Contract Hauling	5	-	5	5	-	5	-	5	0
645010 Dumping Fees	0	-	0	0	-	0	-	0	0
OTHER OPERATING EXPENSE 2	**685**	-	**685**	**685**	-	**685**	-	**610**	75
663010 Council Overhead Cost	24	-	24	24	-	24	-	22	2
663015 Mayor Overhead Cost	28	-	28	28	-	28	-	23	5
663025 Auditor Overhead Cost	20	-	20	20	-	20	-	16	3
663030 District Attorney Overhead Cos	56	-	56	56	-	56	-	59	(2)
663040 Info Services Overhead Cost	307	-	307	307	-	307	-	273	33
663045 Purchasing Overhead Cost	34	-	34	34	-	34	-	17	17
663050 Human Resources Overhead Cost	149	-	149	149	-	149	-	112	37
663055 Gov'T Immunity Overhead Cost	7	-	7	7	-	7	-	24	(18)
663070 Mayor Finance Overhead Cost	59	-	59	59	-	59	-	62	(2)
665005 Volunteer Meals	1	-	1	1	-	1	-	1	(0)
OTHER NONOPERATING EXPENSE	**5**	1	**5**	**4**	1	**4**	1	**4**	1

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
659005 Costs In Handling Collections	5	1	5	4	1	4	1	4	1
CAPITAL EXPENDITURES	**94**	6	**94**	**89**	6	**89**	6	**83**	11
684005 Principal Pymnts- Bldng Lease	94	6	94	89	6	89	6	83	11
INTERGOVERNMENTAL CHARGE	**41**	1	**41**	**40**	1	**36**	5	**36**	5
693020 Interfund Charges	41	1	41	40	1	36	5	36	5
NON-OPERATING EXPENSE	**17**	(2)	**17**	**19**	(2)	**19**	(2)	**21**	(5)
LONG TERM DEBT	**17**	(2)	**17**	**19**	(2)	**19**	(2)	**21**	(5)
687002 Interest Exp-Leases (DEBT SVC)	17	(2)	17	19	(2)	19	(2)	21	(5)

REVENUE AND EXPENDITURE DETAIL

Clark Planetarium

Funds Included	Organizations Included
390 - Planetarium Fund	35109900 - Clark Planetarium Capital Proj

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2020 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
COUNTY FUNDING (Operating Expense less Operating Revenue)	**864**	864	**864**	-	864	**848**	15	**712**	152
REVENUE	**864**	864	**864**	-	864	**722**	141	-	864
NON-OPERATING REVENUE	**-**	-	**-**	**-**	-	**500**	(500)	**-**	-
PRIOR YEAR FUND BALANCE	**-**	-	**-**	**-**	-	**500**	(500)	**-**	-
499998 - FundBal Restrict/Commit/Assign	-	-	-	-	-	500	(500)	-	-
TRANSFERS IN AND OTHER FINANCING SOU	**864**	864	**864**	-	864	**222**	641	-	**864**
OFS TRANSFERS IN	**864**	864	**864**	-	864	**222**	641	-	**864**
720005 - OFS Transfers In	864	864	864	-	864	222	641	-	864
EXPENSE	**864**	864	**864**	-	864	**848**	15	**712**	152
OPERATING EXPENSE	**864**	864	**864**	-	864	**848**	15	**712**	**152**
MATERIALS AND SUPPLIES	**645**	645	**645**	-	645	**285**	360	**552**	**93**
607015 - Maintenance - Buildings	525	525	525	-	525	131	394	161	364
607030 - Maintenance - Other	120	120	120	-	120	-	120	-	120
607040 - Facilities Management Charges	-	-	-	-	-	39	(39)	6	(6)
615025 - Computers & Components <$5000	-	-	-	-	-	-	-	36	(36)
615035 - Small Equipment (Non-Computer)	-	-	-	-	-	20	(20)	6	(6)
617010 - Maint - Machinery And Equip	-	-	-	-	-	-	-	18	(18)
619025 - Travel & Transprtatn-Employees	-	-	-	-	-	20	(20)	-	-
625010 - Non-Capital Building Imprvmnts	-	-	-	-	-	45	(45)	91	(91)
639010 - Consultants Fees	-	-	-	-	-	-	-	230	(230)
639025 - Other Professional Fees	-	-	-	-	-	30	(30)	3	(3)
OTHER OPERATING EXPENSE 2	**17**	17	**17**	-	17	**17**	-	**27**	**(10)**
663010 - Council Overhead Cost	2	2	2	-	2	2	-	3	(2)
663015 - Mayor Overhead Cost	2	2	2	-	2	2	-	4	(2)
663025 - Auditor Overhead Cost	1	1	1	-	1	1	-	3	(1)
663040 - Info Services Overhead Cost	2	2	2	-	2	2	-	4	(1)
663045 - Purchasing Overhead Cost	2	2	2	-	2	2	-	2	-
663055 - Gov'T Immunity Overhead Cost	1	1	1	-	1	1	-	3	(2)
663070 - Mayor Finance Overhead Cost	7	7	7	-	7	7	-	9	(2)
CAPITAL EXPENDITURES	**201**	201	**201**	-	201	**546**	(344)	**133**	**69**
679005 - Office Furn, Equip,Softwr>5000	-	-	-	-	-	-	-	89	(89)
679020 - Machinery And Equipment	201	201	201	-	201	546	(344)	43	158

CORE MISSION

The mission of the Salt Lake County Equestrian Park & Event Center is to be a world class equestrian facility offering services for events, long term boarding, and recreational use by equestrian and non-equestrian users. We strive to maximize economic and cultural benefits to the community by making the best use of the park's facilities while maintaining focus on equestrian activity.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED		PROPOSED	
		ADJUSTMENT	TOTAL	ADJUSTMENT	TOTAL
OPERATING					
EXPENDITURES	714	(700) *(98.0%)*	14	(700) *(98.0%)*	14
COUNTY FUNDING	**714**	**(700)** *(98.0%)*	**14**	**(700)** *(98.0%)*	**14**
FTE	-	-	-	-	-

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Equestrian Park	-	14	**14**	-	-	14	**14**	-	-	(700)	**(700)**	-
SUBTOTAL	-	14	14	-	-	14	14	-	-	**(700)**	**(700)**	-
TOTAL EQUESTRIAN PARK	-	14	14	-	-	14	14	-	-	**(700)**	**(700)**	-

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-40359] REDUCTION AMOUNT Equestrian Services Funding Reduction** This request removes the funding allocated for equestrian services at Bastian Agricultural Center, as outlined in the Funding and Operations agreement, 0000003039. Utah State University acquired Equestrian Park in 2022 and continued to provide equestrian services in exchange for an annual distribution. This agreement is scheduled to end December 31, 2026.	-	**-700,000**	**-700,000** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-700,000**	**-700,000**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
186 - Equestrian Park Fund	35600000 - Equestrian Park

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**14**	*(700)*	**14**	**714**	*(700)*	**714**	*(700)*	**713**	*(698)*
REVENUE	-	-	-	-	-	**713**	*(713)*	**715**	*(715)*
TRANSFERS IN AND OTHER FINANCING SOUI	**-**	-	**-**	**-**	-	**713**	*(713)*	**715**	*(715)*
OFS TRANSFERS IN	**-**	-	**-**	**-**	-	**713**	*(713)*	**715**	*(715)*
720005 OFS Transfers In	-	-	-	-	-	713	*(713)*	715	*(715)*
EXPENSE	**14**	*(700)*	**14**	**714**	*(700)*	**714**	*(700)*	**713**	*(698)*
OPERATING EXPENSE	**14**	*(700)*	**14**	**714**	*(700)*	**714**	*(700)*	**713**	*(698)*
MATERIALS AND SUPPLIES	**-**	*(700)*	**-**	**700**	*(700)*	**700**	*(700)*	**700**	*(700)*
639055 Interlocal Agreements	-	*(700)*	-	700	*(700)*	700	*(700)*	700	*(700)*
OTHER OPERATING EXPENSE 2	**14**	-	**14**	**14**	-	**14**	-	**13**	*2*
663010 Council Overhead Cost	3	-	3	3	-	3	-	3	*0*
663015 Mayor Overhead Cost	3	-	3	3	-	3	-	3	*0*
663025 Auditor Overhead Cost	2	-	2	2	-	2	-	2	*0*
663040 Info Services Overhead Cost	3	-	3	3	-	3	-	3	*1*
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	0	*0*
663070 Mayor Finance Overhead Cost	3	-	3	3	-	3	-	3	*0*

CORE MISSION

Salt Lake County Parks & Recreation provides essential public services, maintains community assets, and creates innovative programming to improve lives through people, parks, and play.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Salt Lake County Open Space preserves critical and sensitive parcels of land for the benefit and enjoyment of the public.				
• Acquire 100 acres of land per year, dedicated to the development of recreational facilities and/or amenities by 2030.	61	100	40	100
• Percent of surveyed residents and visitors are satisfied with open space experience.	72%	75%	99%	75%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	799	7	*0.9%*	806	11	*1.4%*	810
REVENUE	3	-	*0.0%*	3	-	*0.0%*	3
COUNTY FUNDING	**796**	**7**	*0.9%*	**803**	**11**	*1.4%*	**807**
FTE	1.00	-	*0.0%*	1.00	-	*0.0%*	1.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Open Space	-	14	**14**	-	-	14	**14**	-	-	-	**-**	-
Administration	3	193	**190**	*1.00*	3	189	**186**	*1.00*	-	7	**7**	-
Trust Fund	-	501	**501**	-	-	501	**501**	-	-	-	**-**	-
Urban Farming	-	102	**102**	-	-	102	**102**	-	-	-	**-**	-
SUBTOTAL	**3**	**810**	**807**	***1.00***	**3**	**806**	**803**	***1.00***	**-**	**7**	**7**	**-**
TOTAL OPEN SPACE	**3**	**810**	**807**	***1.00***	**3**	**806**	**803**	***1.00***	**-**	**7**	**7**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-40601] NEW REQUEST PAR Balance Open Space Personnel Budget** Parks and Recreation requests to fund salary and benefits costs that exceed the Open Space base budget. This request will reduce Open Space Fund balance.	-	**6,896**	**6,896** *(Yes)*
2	**[32-39986] STRESS TEST REDUCTION PAR Reduce Grounds Maintenance** Open Space would conduct fewer non-native vegetation blitzes, which would result in more overgrown areas.	-	**-46,713**	**-** *(No)*
	[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-467,512**	**-467,512** *(Yes)*
	[33-40769] REVENUE PROJECTION CHANGE Adjust Property Tax, M. Vehicle Fee, Greenbelt RB Tax, & Related Budget adjustment for property tax new growth and the following tax rate shifts: • 0.000005 from Planetarium Fund to the General Fund, to be offset by increased fund transfers from TRCC Fund. • 0.000001 from Health Fund to the General Fund for request to move Bees & Weeds program to Parks & Rec. Includes revised projections for accounts related to property taxes, as well as Motor Vehicle Fee In Lieu of Tax and Greenbelt Rollback Taxes.	-	**3,003,985**	**2,958,985** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**2,543,369**	**2,498,369**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-46,713**	**-**

Funds Included	Organizations Included
280 - Open Space Fund	10800000 - Open Space

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**807**	*11*	**803**	**796**	*7*	**1,723**	*(915)*	**307**	*500*
REVENUE	**6,127**	*(2,176)*	**6,082**	**8,302**	*(2,221)*	**8,302**	*(2,176)*	**5,651**	*475*
NON-OPERATING REVENUE	**5,808**	*(2,491)*	**5,763**	**8,300**	*(2,536)*	**8,300**	*(2,491)*	**5,151**	*657*
PROPERTY TAXES	**5,100**	*(2,959)*	**5,055**	**8,059**	*(3,004)*	**8,059**	*(2,959)*	**5,055**	*45*
401006 Greenbelt Rollback Taxes	5,100	*(2,959)*	5,055	8,059	*(3,004)*	8,059	*(2,959)*	5,055	*45*
INVESTMENT EARNINGS	**708**	*468*	**708**	**241**	*468*	**241**	*468*	**96**	*612*
429005 Interest - Time Deposits	708	*468*	708	241	*468*	241	*468*	96	*612*
OPERATING REVENUE	**3**	-	**3**	**3**	-	**3**	-	**-**	*3*
CHARGES FOR SERVICES	**3**	-	**3**	**3**	-	**3**	-	**-**	*3*
427010 Rental Income	3	-	3	3	-	3	-	-	*3*
TRANSFERS IN AND OTHER FINANCING SOUI	**316**	*316*	**316**	**-**	*316*	**-**	*316*	**500**	*(184)*
OFS TRANSFERS IN	**316**	*316*	**316**	**-**	*316*	**-**	*316*	**500**	*(184)*
720005 OFS Transfers In	316	*316*	316	-	*316*	-	*316*	500	*(184)*
EXPENSE	**810**	*11*	**806**	**799**	*7*	**1,725**	*(915)*	**307**	*503*
OPERATING EXPENSE	**810**	*11*	**806**	**799**	*7*	**1,725**	*(915)*	**307**	*503*
EMPLOYEE COMPENSATION	**165**	*11*	**160**	**153**	*7*	**118**	*47*	**-**	*165*
601030 Permanent And Provisional	102	*3*	99	99	-	65	*37*	-	*102*
601050 Temporary,Seasonal,Emergency	14	-	14	14	-	14	-	-	*14*
601095 Personnel Underexpend	-	*7*	-	(7)	*7*	-	-	-	-
603005 Social Security Taxes	8	*0*	8	8	-	5	*3*	-	*8*
603006 FICA- Temporary Employee	1	-	1	1	-	1	-	-	*1*
603025 Retirement Or Pension Contrib	15	*0*	15	15	-	10	*5*	-	*15*
603040 Ltd Contributions	0	*0*	0	0	-	0	*0*	-	*0*
603050 Health Insurance Premiums	23	*0*	22	22	-	20	*2*	-	*23*
603055 Employee Serv Res Fund Charges	1	-	1	1	-	1	-	-	*1*
MATERIALS AND SUPPLIES	**132**	-	**132**	**132**	-	**134**	*(2)*	**65**	*67*
607010 Maintenance - Grounds	71	-	71	71	-	123	*(52)*	-	*71*
611015 Education & Training Serv/Supp	5	-	5	5	-	5	-	-	*5*
613025 Contracted Printings	0	-	0	0	-	0	-	-	*0*
615005 Office Supplies	1	-	1	1	-	1	-	-	*1*
615025 Computers & Components <$5000	-	-	-	-	-	2	*(2)*	-	-
615050 Meals & Refreshments	1	-	1	1	-	1	-	-	*1*
619015 Mileage Allowance	2	-	2	2	-	2	-	-	*2*
633005 Rent - Land	-	-	-	-	-	-	-	4	*(4)*
639025 Other Professional Fees	53	-	53	53	-	1	*52*	62	*(8)*
OTHER OPERATING EXPENSE 2	**13**	-	**13**	**13**	-	**13**	-	**60**	*(47)*
663010 Council Overhead Cost	1	-	1	1	-	1	-	7	*(6)*
663015 Mayor Overhead Cost	1	-	1	1	-	1	-	7	*(6)*
663025 Auditor Overhead Cost	1	-	1	1	-	1	-	5	*(5)*
663035 Real Estate Overhead Cost	6	-	6	6	-	6	-	18	*(12)*
663040 Info Services Overhead Cost	1	-	1	1	-	1	-	8	*(6)*
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	0	*(0)*
663050 Human Resources Overhead Cost	-	-	-	-	-	-	-	1	*(1)*
663055 Gov'T Immunity Overhead Cost	0	-	0	0	-	0	-	0	*(0)*
663070 Mayor Finance Overhead Cost	3	-	3	3	-	3	-	12	*(9)*
CAPITAL EXPENDITURES	**500**	-	**500**	**500**	-	**1,460**	*(960)*	**182**	*318*
673005 Purchase Of Land	500	-	500	500	-	1,460	*(960)*	182	*318*

CORE MISSION

Salt Lake County Parks & Recreation provides essential public services, maintains community assets, and creates innovative programming to improve lives through people, parks, and play.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Parks, Trails & Open Spaces provides hundreds of miles of accessible multi-use trails for active transportation, recreation and healthy living throughout the Salt Lake Valley for the public to enjoy at their leisure.				
• Trail counters to track utilization along the Parley's Trail (east/west), the Jordan River Trail (north/south) and the Bonneville Shoreline Trail (perimeter of the valley).	1,106,841	1,000,000	0	1,000,000
Parks, Trails & Open Spaces will continue to expand access to and reduce barriers to recreation and healthy living by providing accessible and welcoming spaces in our parks and outdoor recreational facilities.				
• Percentage of available days our Class 1 Regional Park pavilions were reserved (Big Cottonwood, Bingham Creek, Creekside, Lodestone, Magna, Valley, Wardle, Wheadon).	45.74%	75%	18.16%	75%
• Percentage of available days outdoor fields were rented. Fields include 45 ballfields, 19 multiuse fields and 3 cricket pitches.	40.79%	75%	-	75%
• Number of school tours at Wheeler Historic Farm	94	148	72	148
• Number of tour participants annually at Wheeler Historic Farm	5,868	5,514	3,467	5,514
Salt Lake County Parks & Recreation provides well-maintained parks, trails, open spaces, and recreation centers that give residents and visitors a place to enjoy leisurely activities, foster mental and physical health, nurture social connections, and build a broader sense of community.				
• Percentage of surveyed residents and visitors satisfied with Parks & Recreation services.	72%	75%	67%	75%
Participating in recreational activities improves mental and physical health as well as nurture social connections and build a broader sense of community.				
• Number of swim lesson participants.	14,721	10,000	8,955	10,000
• Number of participants in all Salt Lake County youth sports clinics, programs, leagues, and classes.	70,689	85,000	39,612	85,000
• Number of participants in all Salt Lake County adult sports leagues, tournaments, and programs.	26,990	25,000	6,859	25,000
• Number of daily admittances in Salt Lake County Recreation Facilities (excludes My County Rec Pass).	1,575,603	1,100,000	708,930	1,100,000
• Number of daily admittances with My County Rec Pass to Salt Lake County Recreation facilities.	382,919	300,000	209,611	300,000
• Number of daily program admittances in Salt Lake County Ice Facilities (Acord Ice Center and County Ice Center).	68,255	90,000	105,307	90,000

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	72,951	350	*0.5%*	73,300	967	*1.3%*	73,917
REVENUE	23,540	697	*3.0%*	24,237	280	*1.2%*	23,820
COUNTY FUNDING	**49,410**	**(348)**	*(0.7%)*	**49,063**	**687**	*1.4%*	**50,097**
ARPA AND OTHER SEPARATELY REPORTED ORGS							
EXPENDITURES	-	-	*0.0%*	-	-	*0.0%*	-
CAPITAL PROJECT & OTHER RELATED ORGS							
COUNTY FUNDING	-	44,365	*0.0%*	44,365	44,365	*0.0%*	44,365
FTE	290.00	(24.25)	*(8.4%)*	265.75	(24.25)	*(8.4%)*	265.75

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Fiscal & Administration	-	-	-	-	-	-	-	-	-	-	-	-
Parks & Recreation	155	6,988	**6,833**	-	155	6,953	**6,799**	-	-	-	-	-
Division Administration	-	372	**372**	*2.00*	-	363	**363**	*2.00*	-	-	-	-
Community Engagement	-	833	**833**	*6.00*	-	818	**818**	*6.00*	-	-	-	-
Planning & Development	-	1,309	**1,309**	*6.00*	-	1,283	**1,283**	*6.00*	-	-	-	-
Administrative Operations	-	1,925	**1,925**	*16.00*	-	1,880	**1,880**	*16.00*	-	-	-	-
Technology	16	890	**874**	-	16	890	**874**	-	-	28	**28**	-
Travel & Training	-	156	**156**	-	-	156	**156**	-	-	1	**1**	-
Building O&M-P&R Administratio	-	134	**134**	-	-	134	**134**	-	-	-	-	-
Park Operations Administration	1,970	1,332	**(638)**	*7.00*	1,991	1,303	**(688)**	*7.00*	21	1	**(20)**	-
Parks Utilities	-	2,294	**2,294**	-	-	2,294	**2,294**	-	-	14	**14**	-
Parks Fertilizing	-	107	**107**	-	-	107	**107**	-	-	-	-	-
Parks Garbage Collection	-	340	**340**	-	-	340	**340**	-	-	-	-	-
Building O&M-Park Operations	-	14	**14**	-	-	14	**14**	-	-	-	-	-
Parks Carpentry	-	294	**294**	*3.00*	-	288	**288**	*3.00*	-	-	-	-
Parks Electrical	-	260	**260**	*2.00*	-	257	**257**	*2.00*	-	-	-	-
Parks Irrigation	-	1,485	**1,485**	*13.00*	-	1,457	**1,457**	*13.00*	-	-	-	-
Parks Painting	-	92	**92**	*1.00*	-	90	**90**	*1.00*	-	-	-	-
Parks Pool Maintenance	6	318	**312**	*2.00*	6	313	**307**	*2.00*	-	-	-	-
Parks Playground Maintenance	-	24	**24**	-	-	24	**24**	-	-	-	-	-
Parks Plumbing	-	265	**265**	*3.00*	-	261	**261**	*3.00*	-	-	-	-
Parks Mowing	-	1,014	**1,014**	*11.00*	-	996	**996**	*11.00*	-	-	-	-
Parks Vehicle/Equipment Maint	-	1,341	**1,341**	*4.00*	-	1,332	**1,332**	*4.00*	-	-	-	-
Parks Caretaking	-	1,314	**1,314**	*6.00*	-	1,304	**1,304**	*6.00*	-	-	-	-
Parks Ballfield Maintenance	285	1,165	**880**	*8.00*	302	1,155	**853**	*8.00*	17	101	**84**	-
Parks Building Maintenance	-	48	**48**	-	-	48	**48**	-	-	-	-	-
Parks Grounds Maintenance	-	344	**344**	*3.00*	-	339	**339**	*3.00*	-	-	-	-
Parks Weed Spraying	-	17	**17**	-	-	17	**17**	-	-	-	-	-
Parks Snow Removal	-	15	**15**	-	-	15	**15**	-	-	-	-	-
Parks Tree Maintenance	-	366	**366**	*4.00*	-	361	**361**	*4.00*	-	164	**164**	*2.00*
Parks Trails Maintenance	1,927	2,029	**102**	*14.00*	1,927	1,996	**69**	*14.00*	-	1	**1**	-
Wheeler Historic Farm	1,035	1,373	**338**	*4.00*	1,041	1,364	**323**	*4.00*	6	0	**(6)**	-
Building O&M-Wheeler Farm	-	218	**218**	-	-	218	**218**	-	-	-	-	-
Bingham Creek Regional Park	187	394	**206**	*2.00*	187	390	**202**	*2.00*	-	-	-	-
Sugar House Park	1,598	1,481	**(118)**	*1.00*	1,598	1,479	**(120)**	*1.00*	-	-	-	-
Bees & Weeds Program	57	233	**176**	*0.75*	57	233	**176**	*0.75*	57	233	**176**	*0.75*
Recreation Administration	106	2,280	**2,174**	*12.00*	106	2,254	**2,148**	*12.00*	-	459	**459**	-
Building O&M-Rec Centers	16	9,196	**9,180**	*33.00*	16	9,131	**9,115**	*33.00*	16	284	**268**	*(2.00)*
Recreation Vehicle Maintenance	-	292	**292**	-	-	292	**292**	-	-	-	-	-
Recreation Center Operations	-	592	**592**	-	-	592	**592**	-	-	20	**20**	-
Adaptive Recreation	147	853	**706**	*5.00*	147	840	**693**	*5.00*	-	-	-	-
Sports Office	1,529	2,231	**702**	*7.00*	1,529	2,214	**685**	*7.00*	23	10	**(13)**	-
Central City Recreation Center	133	515	**382**	*3.00*	133	510	**377**	*3.00*	4	3	**(1)**	-
Copperview Recreation Center	218	483	**266**	*2.00*	220	478	**257**	*2.00*	3	2	**(1)**	-
Dimple Dell Recreation Center	1,106	1,446	**341**	*6.00*	1,106	1,432	**327**	*6.00*	85	61	**(24)**	-

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Draper Recreation Center	756	943	**187**	*4.00*	756	933	**177**	*4.00*	38	37	**(1)**	-
Gene Fullmer Recreation Center	946	1,239	**292**	*4.00*	946	1,229	**282**	*4.00*	37	31	**(6)**	-
Holladay Lions Rec Center	1,008	1,157	**149**	*5.00*	1,008	1,145	**137**	*5.00*	3	3	**(1)**	-
JL Sorenson Recreation Center	1,489	1,747	**258**	*6.00*	1,489	1,731	**242**	*6.00*	31	26	**(5)**	-
Kearns Recreation Center	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-
Magna Recreation Center	415	800	**385**	*4.00*	415	790	**375**	*4.00*	115	82	**(33)**	-
Millcreek Activity Center	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-
Northwest Recreation Center	453	822	**369**	*4.00*	453	812	**359**	*4.00*	35	26	**(8)**	-
Redwood Recreation Center	292	669	**378**	*4.00*	292	659	**367**	*4.00*	-	-	**-**	-
South Jordan Recreation Center	939	1,271	**332**	*5.00*	939	1,258	**320**	*5.00*	87	76	**(11)**	-
Taylorsville Recreation Center	517	924	**407**	*4.00*	517	914	**397**	*4.00*	30	21	**(9)**	-
Acord Ice Center	743	861	**118**	*4.00*	819	853	**34**	*4.00*	76	77	**1**	-
County Ice Center	805	909	**104**	*5.00*	946	902	**(44)**	*5.00*	246	92	**(155)**	-
SLC Sports Complex Ice Center	565	397	**(168)**	-	565	397	**(168)**	-	-	-	**-**	-
Millcreek Community Center	786	861	**75**	*4.00*	786	852	**66**	*4.00*	-	-	**-**	-
Northwest Community Center	65	63	**(2)**	-	65	63	**(2)**	-	-	-	**-**	-
Sorenson Multicultural Center	955	1,168	**213**	*4.00*	955	1,159	**204**	*4.00*	(250)	(250)	**-**	*(3.00)*
SLC Sports Complex	1,213	1,397	**184**	*7.00*	1,367	1,401	**34**	*7.00*	388	138	**(250)**	-
Spence Eccles Field House	155	35	**(120)**	-	155	35	**(120)**	-	-	-	**-**	-
Aquatics Shared Costs	-	227	**227**	-	-	227	**227**	-	-	-	**-**	-
Dimple Dell Indoor Pool	59	580	**521**	-	59	580	**521**	-	-	-	**-**	-
Draper Indoor & Outdoor Pools	94	1,174	**1,080**	*2.00*	94	1,169	**1,075**	*2.00*	-	-	**-**	-
Fairmont Aquatic Center	386	724	**338**	*4.00*	386	714	**328**	*4.00*	25	25	**-**	-
Gene Fullmer Indoor Pool	47	1,190	**1,143**	*2.00*	47	1,187	**1,141**	*2.00*	-	-	**-**	-
Holladay Lions Indoor Pool	5	1,147	**1,142**	*2.00*	5	1,143	**1,138**	*2.00*	-	-	**-**	-
JL Sorenson Indoor Pool	222	1,162	**940**	*2.00*	222	1,157	**935**	*2.00*	-	-	**-**	-
Northwest Indoor Pool	39	391	**352**	*1.00*	39	389	**350**	*1.00*	-	-	**-**	-
South Jordan Indoor Pool	54	1,652	**1,598**	*2.00*	54	1,650	**1,596**	*2.00*	-	72	**72**	*1.00*
SLC Sports Complex Pools	56	792	**736**	-	56	792	**736**	-	-	-	**-**	-
Liberty Outdoor Pool	11	90	**80**	-	11	90	**80**	-	-	-	**-**	-
Magna Outdoor Pool	44	215	**171**	-	44	215	**171**	-	-	-	**-**	-
Redwood Outdoor Pool	15	97	**82**	-	15	97	**82**	-	-	-	**-**	-
South County Outdoor Pool	37	174	**136**	-	37	174	**136**	-	-	-	**-**	-
Taylorsville Outdoor Pool	80	220	**139**	-	80	220	**139**	-	-	-	**-**	-
West Jordan Outdoor Pool	66	67	**1**	-	66	67	**1**	-	-	-	**-**	-
Crestwood Outdoor Pool	13	81	**68**	-	13	81	**68**	-	-	-	**-**	-
Licensed Childcare Program Mgt	-	-	**-**	-	-	-	**-**	-	-	(135)	**(135)**	*(1.00)*
Kearns Licensed Childcare	-	-	**-**	-	-	-	**-**	-	(32)	(281)	**(248)**	*(6.00)*
Magna Licensed Childcare	-	-	**-**	-	-	-	**-**	-	(22)	(139)	**(117)**	*(3.00)*
Millcreek AC License Childcare	-	-	**-**	-	-	-	**-**	-	(29)	(180)	**(151)**	*(4.00)*
Northwest CC License Childcare	-	-	**-**	-	-	-	**-**	-	(21)	(108)	**(87)**	*(2.00)*
Early Head Start Program Mgt	-	-	**-**	-	-	-	**-**	-	-	(5)	**(5)**	-
Copperview Early Head Start	-	-	**-**	-	-	-	**-**	-	(97)	(184)	**(86)**	*(2.00)*
Central City Early Head Start	-	-	**-**	-	-	-	**-**	-	(97)	(279)	**(182)**	*(3.00)*
So. Salt Lake Early Head Start	-	-	**-**	-	-	-	**-**	-	(97)	(178)	**(81)**	*(2.00)*
SUBTOTAL	**23,820**	**73,917**	**50,097**	***265.75***	**24,237**	**73,300**	**49,063**	***265.75***	**697**	**350**	**(348)**	***(24.25)***
Parks & Rec Capital Improvemnt	9,020	14,832	**5,812**	-	9,020	14,832	**5,812**	-	9,020	14,832	**5,812**	-

Parks & Rec Facility Imprvmnts	-	658	**658**	-	-	658	**658**	-	-	658	**658**	-
Parks & Rec Capital Projects	8,541	7,483	**(1,058)**	-	8,541	7,483	**(1,058)**	-	8,541	7,483	**(1,058)**	-
Parks & Rec Equipmnt Replacmnt	-	3,831	**3,831**	-	-	3,831	**3,831**	-	-	3,831	**3,831**	-
TOTAL PARKS AND RECREATION	**41,381**	**100,721**	**59,340**	***265.75***	**41,799**	**100,104**	**58,305**	***265.75***	**18,258**	**27,153**	**8,895**	***(24.25)***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40770] REVENUE PROJECTION CHANGE Sales Tax Projection Changes and Related Accounts** Adjust sales taxes, including county option sales tax, local option sales tax, section 2220 public safety tax, ZAP tax, section 2019 transportation tax, transient room taxes, restaurant sales tax, and car rental taxes. Also adjusts related pass-through sales taxes, diversions, state compliance buffers for pass-through, ZAP required expenditures, and other related accounts. Includes a statutory change in the TRT. Per UCA 59-12-301, 15% of the revenue is diverted to a state fund through 6/30/2027, and then 7.5% from 7/1/2027-6/30/2047. The local option tax includes impact of HB 330 effective 5/1/2024: Automatic annexation of all unincorporated islands into cities by July 1, 2027. Some islands may petition for annexation before July 2027. Certain canyon areas not qualified in HB 330 will remain unincorporated unless they petition for annexation. Impacts unincorporated county sales taxes (goes primarily to the MSD). Could reduce these sales taxes by 75% compared to 2024.	-	**-726,930**	**-726,930** *(Yes)*
1	**[31-39896] REDUCTION AMOUNT PAR Child Care and Early Head Start Budget Clean-Up** [Exp: -1,573,385; Rev: -395,687] This adjustment eliminates the remaining licensed child care and Early Head Start budgets and FTEs. The ongoing child care personnel contra account is requested to be restored to offset the total budget reduction.	*-25.00*	**-1,177,698**	**-1,179,716** *(Yes)* *(25.00) FTE*
1	**[31-40512] TECHNICAL DEBT SERVICE ADJUSTMENT 2027 Debt Service Adjustment** To adjust the 2027 debt service amounts for the 2024A STR Bonds	-	**-69**	**-69** *(Yes)*
2	**[31-40003] REDUCTION AMOUNT PAR Sorenson Multicultural Center True-Up** [Exp: -249,536; Rev: -249,536] Parks and Recreation requests a budget true-up for the Sorenson Multicultural/Unity Center to align revenue and expense budgets, ensuring zero net effect on the General Fund due to the subsidy structure with Salt Lake City. Salt Lake City owns the facility, while Salt Lake County manages operations and programming per an interlocal agreement. Following a 2024 amendment to the interlocal agreement, custodial responsibilities were formally transferred to Salt Lake City. Consequently, this request abolishes three allocated custodial/maintenance positions, removes the associated operating expenses, and eliminates the corresponding revenue billed to the City for those services. Additionally, the adjustment reflects updated programming plans for 2027 based on shifting community needs and increased program participation, transferring these base budget shifts to accurately reflect that the facility is fully subsidized by the City. The request also accounts for Salt Lake City's proposal to lower day pass prices from Tier 2 to Tier 1 levels. While this pricing change may alter the balance between interlocal agreement revenue and user fee revenue, it will have no bottom-line financial impact on the General Fund because Salt Lake City provides the overall operating subsidy, using interlocal revenue as the balancing figure. This request was presented to Revenue Committee.	*-3.00*	**-**	**-118** *(Yes)* *(3.00) FTE*
3	**[31-39885] NEW REQUEST PAR Bees and Weeds Program Transfer from Health** [Exp: 232,833; Rev: 56,550] This request transfers 0.75 FTE (G16 Program Manager Position #7589) and the Bees and Weeds program budget from the Health Department to Parks & Recreation. The program, originally moved from Public Works to Health in 2018, now aligns more closely with Parks & Recreation, which oversees weed mitigation and pollinator support activities across County managed lands. This program is currently funded in part by two state contracts.	*0.75*	**176,283**	**176,189** *(Yes)* *0.75 FTE*
4	**[31-40070] NEW REQUEST PAR Parks and Recreation Fee Increases** [Exp: 417,057; Rev: 417,425] Parks and Recreation is requesting various fee increases following extensive analysis of current participation levels, standardized staffing levels, and projected maintenance costs. The increases are targeted fees in Adult Softball, Adult Volleyball, Racquetball, Snow Skiing, Youth Basketball, Youth Flag Football, Pickleball, Cross Country, Public Skating, Skate Rentals, Skate Sharpening, Learn to Skate, Adult Hockey, Figure Skating, Stick and Puck, Ice Rentals, Youth Hockey, Private Professional Skate Coaching, Park Pavilion Rentals, Wheeler Farm Activity Barn Rentals, Wheeler Farm Outdoor Education Center Rentals, and Wheeler Farm Farmer's Market. New user fees are proposed for certain Baseball Field Rentals, Concession Stand Rentals, and Food Truck Vendors. New Facility Improvement Fees are requested for Wheeler Farm Farmer's Market as well. This request increases revenue and expense budgets for programs that would not operate within existing budgets under the new fee/staffing/cost structure: Adult Volleyball, Public Skating, Skate Rentals, Skate Sharpening, Learn to Skate, Adult Hockey, Figure Skating, Stick and Puck, Ice Rentals, Youth Hockey, Private Professional Skate Coaching, Park Pavilion Rentals, Wheeler Farm Activity Barn Rentals, Wheeler Farm Outdoor Education Center Rentals, Wheeler Farm Farmer's Market, Baseball Field Rentals, Concession Stand Rentals, and Food Truck Vendors. This request was presented to Revenue Committee.	-	**-368**	**388,314** *(Yes)*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
5	**[31-40071] NEW REQUEST PAR Recreation Participation Increase** [Exp: 852,180; Rev: 852,622] Parks and Recreation requests an increase in revenue for multiple recreation programs. Recreation has analyzed program participation and has identified programs where demand consistently exceeds existing current revenue budget and/or program capacity. This request increases revenue and expense budgets for instructional classes and specialty programs at Draper, South Jordan, and Fairmont; adult basketball at JL Sorenson, Holladay Lions, and Northwest; youth indoor soccer at Northwest and Taylorsville; youth outdoor soccer at Dimple Dell, Magna, and Northwest; countywide youth and adult frisbee programming; rock climbing at Dimple Dell; summer camps at Dimple Dell, Gene Fullmer, and South Jordan; youth baseball at Central City, Dimple Dell, Magna, and Taylorsville; youth flag football at Dimple Dell, Gene Fullmer, JL Sorenson, and Magna; and youth volleyball at Northwest, Taylorsville, and Gene Fullmer. This will allow leagues to accept more participants and teams while providing adequate and standardized staffing, equipment, and facilities. This request was presented to Revenue Committee.	-	**-442**	**-442** *(Yes)*
6	**[31-39913] NEW REQUEST PAR Kearns Rec Center Utilities and Maintenance** Parks and Recreation requests funding for ongoing utility and maintenance expenses for the Kearns Recreation Center. Following the wind-down of programming in 2026, continued utility service and preventive maintenance performed by Facilities Management remain necessary to preserve the physical structure and prevent asset deterioration.	-	**36,600**	**36,600** *(Yes)*
7	**[31-39970] NEW REQUEST PAR New Lease Revenue from Child Care Spaces** Parks and Recreation requests an increase to lease revenue O&M budgets for Copperview Recreation Center, Central City Recreation Center, and Magna Recreation Center. The wind-down of the child care program created a new opportunity for private child care providers to lease the spaces formerly used by the County's child care program. This request adds the annual lease and utility payments from the new occupants.	-	**-16,000**	**-16,000** *(Yes)*
8	**[31-39910] NEW REQUEST PAR Parks Mobile Camera Unit** Parks and Recreation requests funds for a mobile camera unit to strategically place in parks to deter vandalism, graffiti, and other illegitimate activity. A mobile camera unit was tried out at Bingham Creek Regional Park for a month to deter nuisance activity around the playground, pavilion, and restroom. During the month-long demo, the activity stopped. After the unit was removed, some activity returned, but at a very diminished level. A business case has been submitted to IT for TAB approval.	-	**26,400**	**26,400** *(Yes)*
9	**[31-39956] NEW REQUEST PAR Tree Maintenance Personnel** Parks and Recreation requests four new park arborist positions (job code 757, TRD 12) to maintain trees throughout the county. The County has invested significant funding into Salt Lake County's tree canopy to plant new trees. Trees require special care to become established and ongoing maintenance to remain healthy. This request will fund four new arborists, one-time and ongoing costs for equipment, and training. Vehicle needs will be evaluated at a later time. The positions are prorated for a 4/1/27 start date. The Community Services Department did not support two of the new park arborist positions at this time. The two positions were removed from this request. FUTURE YEARS ADJUSTMENT: 46,232	*2.00*	**164,292**	**164,096** *(Yes)* *2.00 FTE*
10	**[31-39998] NEW REQUEST PAR South Jordan Competition Pool Program Coordinator** Parks and Recreation requests a new program coordinator (job code 633, GEN 13) for the newly completed South Jordan Recreation Center competition pool. A one-time cost for computer equipment and ongoing training costs are also requested for this position. The new pool is expected to serve two high schools, a new recreation swim team, a stroke school, and additional anticipated community programming. These additional duties cannot be absorbed in the workload of the current program coordinator that runs programming for the other pool. The new position is prorated for a 4/1/27 start date. FUTURE YEARS ADJUSTMENT: 22,034	*1.00*	**75,494**	**75,425** *(Yes)* *1.00 FTE*
11	**[31-39967] NEW REQUEST PAR Inflationary Utility Rate Increase** Parks and Recreation requests funds for inflationary electric and natural gas utility rate increases for all centers and parks. Facilities Management reports electricity is expected to increase 4.1% and natural gas is expected to increase 15%. This adjustment also right-sizes the utility budgets. The Community Services Department supports this request. Due to limited funding, the request was reduced 20%.	-	**367,761**	**367,761** *(Yes)*
12	**[32-40002] STRESS TEST REDUCTION PAR Withdraw South Jordan Comp Pool Coordinator Request**	*-1.00*	**-75,494**	**-** *(No)*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
13	**[32-40527] STRESS TEST REDUCTION PAR Close Crestwood Pool** [Exp: -87,977; Rev: -21,220] The Crestwood Pool would close at the end of the 2026 outdoor pool season. The facility was built in 1959 and has $6.19M in capital needs.	-	**-66,757**	- *(No)*
14	**[32-40531] STRESS TEST REDUCTION PAR Close Redwood Pool** [Exp: -96,668; Rev: -20,004] Redwood Pool would close at the end of the 2026 outdoor pool season.	-	**-76,664**	- *(No)*
15	**[32-40528] STRESS TEST REDUCTION PAR Withdraw Tree Maintenance Personnel Request**	*-2.00*	**-164,292**	- *(No)*
16	**[32-40532] STRESS TEST REDUCTION PAR Close Redwood Recreation Center** [Exp: -877,547; Rev: -170,183] Redwood Recreation Center would close December 31, 2026. The facility was built in 1978 and has $3.28M in capital needs.	*-5.00*	**-707,364**	- *(No)*
17	**[32-40605] STRESS TEST REDUCTION PAR Reduce Planning Studies** Fewer pre-project architectural and engineering studies would be conducted. Any studies would need to be funded out of the project's appropriated budget.	-	**-22,422**	- *(No)*
18	**[32-40604] STRESS TEST REDUCTION PAR Close Liberty Outdoor Pool** [Exp: -90,428; Rev: -10,614] Liberty Outdoor Pool would close at the end of the 2027 outdoor pool season.	-	**-79,814**	- *(No)*
19	**[32-40529] STRESS TEST REDUCTION PAR Close Copperview Recreation Center** [Exp: -917,956; Rev: -236,065] The Copperview Recreation Center would close December 31, 2026. The Adaptive Recreation staff would be assigned to other centers. The facility was built in 1978 and has $2.26 million in capital needs.	*-2.00*	**-681,891**	- *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**34,602** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -22,788	-	-	**22,788** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***-24.25***	**-1,074,677**	**-631,100**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	***-10.00***	**-1,874,698**	**-**

	NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS			
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[47-39043] CAPITAL PROJECT Trail Planning** [Exp: 63,899; Rev: 63,899] Rebudget project	-	**-**	- *(Yes)*
0	**[47-39049] CAPITAL PROJECT Repair Parley's Trail Segment** [Exp: 303,588; Rev: 303,588] Rebudget project	-	**-**	- *(Yes)*
0	**[47-39053] CAPITAL PROJECT 2025 Rec FIF Projects** [Exp: 64,254; Rev: 64,254] Rebudget project	-	**-**	- *(Yes)*
0	**[47-39054] CAPITAL PROJECT UCTR PH 1 & 2 Repair** [Exp: 10,000; Rev: 10,000] Rebudget project	-	**-**	- *(Yes)*
0	**[47-39056] CAPITAL PROJECT BCPK Park Connector Study** [Exp: 25,000; Rev: 25,000] Rebudget Project	-	**-**	- *(Yes)*
0	**[47-39059] CAPITAL PROJECT Pia Okwai Nature Center** [Exp: 220,743; Rev: 220,743] Rebudget project	-	**-**	- *(Yes)*

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[47-39060] CAPITAL PROJECT 2026 Rec FIF Projects** [Exp: 116,026; Rev: 116,026] Rebudget project	-	-	- *(Yes)*
4	**[47-39606] CAPITAL PROJECT ACIC Condensing Tower Rplcmt** Parks and Recreation requests to add funding to the Acord Ice Center ammonia evaporative condenser tower replacement project. A/E is currently preparing construction documents for bidding. This project will be ready to bid fall 2026. While the evaporative chiller barrels were replaced in 2018, the corresponding evaporative condensers—critical for rejecting heat from the refrigerant during the compression cycle—were not included in that project. These units have now reached or exceeded their useful life and are essential to the operation of the ice-making system, which cools the concrete floors. Replacing the condensers is necessary to ensure continued, reliable ice production and to support the core function of the facility. This a ZAP 1 facility. Funding was received in the 2026 budget. Review of new International Building Code (IBC) codes require condenser towers to be constructed on the outside of the building. Additional funding is required for this work. Facilities Management has reviewed and recommended this project.	-	**54,922**	**54,922** *(Yes)*
5	**[47-40671] CAPITAL PROJECT ACIC Compressor Replacements** Parks and Recreation requests a new project to replace the compressors at Acord Ice Center. The evaporative condensing tower has recently failed and is undergoing replacement. The compressors are part of the ice-making system, are roughly 30 years old, and have reached or exceeded their useful lives. Replacing the compressors now ensures they operate effectively with the new condensing tower. This a ZAP 1 facility. Facilities Management has reviewed and recommended this project.	-	**165,000**	**165,000** *(Yes)*
6	**[47-39605] CAPITAL PROJECT ACIC Replace AHU** Parks and Recreation requests a new capital project at Acord Ice Center to replace the existing air handler unit (AHU). This project includes all piping, ductwork, and controls required for the operation of the AHU; repair of roofing; and interior finishes as required by installation. The existing AHU has reached the end of its expected lifespan and is no longer operating reliably, requiring frequent and costly repairs. Additionally, the unit is unable to maintain required humidity levels, impacting indoor air quality and occupant comfort. Replacing the AHU is necessary to ensure consistent performance, improve energy efficiency, and maintain proper environmental conditions. This is a ZAP 1 facility. Facilities Management has reviewed and recommended this project.	-	**950,000**	**950,000** *(Yes)*
7	**[47-39834] CAPITAL PROJECT RWPL Boiler Replacement** Parks and Recreation requests a new capital project to replace the pool boiler at the Redwood Outdoor Pool. This project includes all piping, connectors, pipe bracing and controls as required for operation of the new boiler. The existing pool boiler is no longer functioning reliably, jeopardizing the ability to maintain the minimum water temperatures required by the Health Department. Replacing the boiler is critical to ensure safe and compliant pool operation, providing a comfortable environment for users. Facilities Management has reviewed and recommended this project.	-	**195,000**	**195,000** *(Yes)*
9	**[47-39603] CAPITAL PROJECT NWRC HVAC Replacements** [Exp: 360,000; Rev: 125,000] Parks and Recreation requests a new capital project at Northwest Recreation Center to replace the cooling tower, exhaust fans, circulation pumps, unit heaters, controls, cabinet heaters, and replacement of the flue for existing boilers and all other required elements for the successful completion of this project. HVAC equipment have reached their expected lifespan and are no longer functioning reliably, requiring frequent and costly repairs. A section of the boiler flue has rotted out and is no longer effectively venting the boiler. Delaying repairs will lead to continued deterioration of the flue, potential boiler failure, and increased repair costs. Prompt replacement is necessary to ensure safe and efficient boiler operation and to prevent further damage and costly system failures. This request is partially funded by a donation from the Utah Jazz. Facilities Management has reviewed and recommended this project.	-	**235,000**	**235,000** *(Yes)*
9	**[47-39612] CAPITAL PROJECT WHFM Ice Ponds & Stream Restoration** Parks and Recreation requests a new capital project at Wheeler Farm to restore the ice ponds and stream. This project includes restoring the ice ponds bank, stream bank, landscaping, pedestrian circulation, fencing, interpretive signage, benches, pond outlook decks, water feature, gathering and viewing area, site furnishings, riparian vegetation and trees, and irrigation improvements. The existing ice pond outlet has eroded surrounding banks, undercutting existing fencing and a foot bridge. Erosion along Little Cottonwood Creek is damaging vegetation and existing storm drain infrastructure. Creating a safer, easily accessible pedestrian pathway around the ice ponds will enhance user experience at the farm.	-	-	- *(Yes)*

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
10	**[47-39658] CAPITAL PROJECT PAR Pool UV Systems Rplcmt** Parks and Recreation requests to replace existing UV equipment at pools and splash pads. This project includes replacing piping, seismic bracing, controls, and other components for operation of the new equipment. The existing UV light units have exceeded their expected lifespan and require replacement to ensure continued water quality in the pools. UV treatment is a critical component of pool sanitation, effectively eliminating harmful waterborne pathogens such as cryptosporidiosis that chlorine alone cannot fully neutralize. This second phase of replacements will target our remaining pools, prioritizing patron health and safety while maintaining compliance with public health standards.	-	-	- *(Yes)*
10	**[47-39664] CAPITAL PROJECT SLSC Electrical Room Repairs** [Exp: 200,000; Rev: 100,000] Parks and Recreation requests a new project for electrical room repairs at Salt Lake City Sports Complex. This project includes repairing the electrical vault lid, replacing the seal, replacement of the concrete paving to slope away from building, treatment of rusted beams and decking, repaint and apply fireproofing, and repair adjacent landscaping. A water leak in the high voltage electrical room has caused significant rusting of the roof structure, posing a serious safety concern due to its proximity to the building's main power supply. An architect study is needed to assess the extent of the damage, identify the source of the leak, and develop a safe and effective repair solution to prevent further deterioration and mitigate electrical hazards. By contract, Salt Lake City and Salt Lake County split maintenance costs 50/50 on all projects.	-	**100,000**	**100,000** *(Yes)*
11	**[47-39652] CAPITAL PROJECT COIC Condensing Tower Rplcmt** Parks and Recreation requests a new capital project at County Ice Center to replace the ammonia evaporative condenser tower per new International Building Code (IBC) requirements. This project includes the replacement of piping, pumps, controls, seismic bracing, exhaust fans, and repairing the roofing required for the operation of the new equipment. While the evaporative chiller barrels were replaced in 2018, the corresponding evaporative condensers—critical for rejecting heat from the refrigerant during the compression cycle—were not included in that project. These units have now reached or exceeded their useful life and are essential to the operation of the ice-making system, which cools the concrete floors. Replacing the condensers is necessary to ensure continued, reliable ice production and to support the core function of the facility. This is a ZAP 1 facility. Facilities Management has reviewed and recommended this project.	-	-	- *(Yes)*
12	**[47-39613] CAPITAL PROJECT HNPK Hunter Park Renovation** Parks and Recreation requests a new project to renovate Hunter Park. This project includes upgrades to the picnic area by replacing the playground, pavilion, and restroom; renovate tennis courts and lights; install pickleball and volleyball courts; repair irrigation and landscaping; and expand tree canopy; and updating the restroom to meet ADA accommodations. Many of Salt Lake County's earliest developed parks have reached the end of their original lifecycles of amenities and require significant reinvestment. Aging irrigation systems, restrooms that no longer meet current seismic and accessibility standards, deteriorating roofs, outdated playgrounds, and non-functioning water features are impacting park safety and usability. Addressing these issues now will allow the County to modernize critical infrastructure, improve safety and accessibility, and restore park amenities for community use. Strategic upgrades and replacements will refresh this park and extend their functional life, ensuring they continue to serve residents effectively for the next 30 years.	-	-	- *(Yes)*
12	**[47-39665] CAPITAL PROJECT SLSC Boiler Replacements** [Exp: 800,000; Rev: 400,000] Parks and Recreation requests a new project to replace the boilers at Salt Lake City Sports Complex. This project includes replacement of six boilers including all piping, connectors, pipe bracing and controls as required for operation of the new boilers. The existing pool and building boilers are no longer functioning reliably, jeopardizing the ability to maintain the minimum water temperatures required by the Health Department. Replacing the boiler is critical to ensure safe and compliant pool operation, and providing a comfortable environment for users. Facilities Management has reviewed and recommended this project. By contract, Salt Lake City and Salt Lake County split maintenance costs 50/50 on all projects.	-	**400,000**	**400,000** *(Yes)*
13	**[47-39614] CAPITAL PROJECT TNPK Tanner Park Renovation** Parks and Recreation requests a new project to renovate Tanner Park. This project includes removing the existing playground and returning the area to lawn; removing the water feature and installing a new playground in the old water feature area; pavilion; ballfield fencing; repairing the damaged concrete and tennis court; improving pedestrian circulation and expansion of parking; installing a new restroom; and expanding the tree canopy. Many of Salt Lake County's earliest developed parks have reached the end of their original lifecycles and require significant reinvestment. Aging irrigation systems, restrooms that no longer meet current seismic and accessibility standards, deteriorating roofs, outdated playgrounds, and non-functioning water features are impacting park safety and usability. Addressing these issues now will allow the County to modernize critical infrastructure, improve safety and accessibility, and restore park amenities for community use. Strategic upgrades and replacements will refresh these parks and extend their functional life, ensuring they continue to serve residents effectively for the next 30 years.	-	-	- *(Yes)*

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14	**[47-39615] CAPITAL PROJECT VRPK Amenity Upgrades** Parks and Recreation requests a new project to upgrade amenities at Valley Regional Park. This project includes repairing the volleyball court by replacing net posts, concrete curb, and sand; upgrading the disc golf course by reviewing the layout to reduce user conflicts and replacing tee pads, baskets, signage, ground cover, and trees. The existing volleyball courts and disc golf course are damaged from heavy use, age, and vandalism.	-	-	- *(Yes)*
15	**[47-39617] CAPITAL PROJECT TVRC HVAC Upgrades** Parks and Recreation requests a new project to upgrade the HVAC system at Taylorsville Recreation Center. This project includes replacing the hot water circulation pumps, roof exhaust system, cabinet heaters, unit heaters, air handler units and controls, and other components for operation of the new and existing equipment. The existing HVAC system of pumps, exhaust system, heaters, air handler units and controls have reached their expected lifespan and are no longer functioning reliably, requiring frequent and costly repairs. This heating system is critical to ensuring proper facility operation. This is a ZAP 1 facility. Facilities Management has reviewed and recommended this project.	-	-	- *(Yes)*
16	**[47-39618] CAPITAL PROJECT BCPK Design Irrigation Replacement** Parks and Recreation requests a new capital project to design the replacement irrigation system at Big Cottonwood Park. The project includes hiring a consultant to evaluate the irrigation systems and prepare design and construction documents, and a cost estimate for full system replacement. The existing irrigation system is over 40 years old and no longer functions reliably. Frequent line breaks, worn-out valves, and extensive damage to control wires from gophers, vandalism, and aging have resulted in costly and ongoing repairs. Replacing the system is necessary to improve reliability, reduce maintenance costs, and ensure efficient water distribution. A design phase is needed to develop accurate cost estimates and guide the replacement process effectively.	-	-	- *(Yes)*
17	**[47-39619] CAPITAL PROJECT BCPK Irrigation System Replacement** Parks and Recreation requests a new capital project to replace the park irrigation system at Big Cottonwood Park. The project also includes repair and replacement of landscaping and site amenities impacted by the work. The existing irrigation system is over 40 years old and no longer functions reliably. Frequent line breaks, worn-out valves, and extensive damage to control wires from gophers, vandalism, and aging have resulted in costly and ongoing repairs. Replacing the system is necessary to improve reliability, reduce maintenance costs, and ensure efficient water distribution.	-	-	- *(Yes)*
18	**[47-39125] CAPITAL PROJECT Parks and Recreation TRCC Project Overhead** Fund countywide overhead costs	-	**252,969**	**252,969** *(Yes)*
18	**[47-39620] CAPITAL PROJECT BEPK I-9 Pond Renovation** Parks and Recreation requests a new capital project to renovate the I-9 pond at Holladay Lions Park. This project includes removing invasive species; removing the liner and excavation of the pond basin; installing a new clay pond liner; expanding the tree canopy; constructing soft trails, board walk and a bridge; renovating the existing boardwalk; adding interpretive signage; and installing pond water circulation equipment. A critical component will be developing a new water source for an open water pond and providing irrigation systems to water new plantings and trees. The water source for the pond is no longer available because the Big Ditch Canal company shut down their operations years ago and no longer provides water for the pond. Current water conditions are low, poor, and dangerous to park users. Invasive weeds blanket the area. SLCo still owns rights to water but must create a new source by digging a well.	-	-	- *(Yes)*
19	**[47-39621] CAPITAL PROJECT CGPK Backflow Preventer Rplcmt** Parks and Recreation requests a new capital project to replace the backflow preventer at Cougar Park The existing backflow device is leaking, with replacement parts difficult to source, and is installed in an underground vault. Current codes mandate that backflow devices be installed above ground for easier access and maintenance. Replacing and relocating the backflow is necessary to ensure code compliance, improve reliability, and facilitate maintenance.	-	-	- *(Yes)*
20	**[47-39622] CAPITAL PROJECT CGPK Irrigation System Rplcmt** Parks and Recreation requests a new project to replace the irrigation system at Cougar Park and repair and replace landscaping and site amenities impacted by the work. The existing irrigation system is over 40 years old and no longer functions reliably. Frequent line breaks, worn-out valves, and extensive damage to control wires from gophers, vandalism, and aging have resulted in costly and ongoing repairs. Replacing the system is necessary to improve reliability, reduce maintenance costs, and ensure efficient water distribution.	-	-	- *(Yes)*
22	**[47-39651] CAPITAL PROJECT DDRC Roof Repair** Parks and Recreation requests a new project to repair the pool chemical room metal roof deck, mitigate rust on structural roof supports, and replace the roofing system at Dimple Dell Recreation Center. The indoor pool chemical storage area has significant roof damage due to poor ventilation. The chemicals have been moved to an exterior storage area, and replacing the roof will ensure safe roof access for employees and prevent further damage. This is a ZAP1 facility. Facilities Management has reviewed and recommended this project.	-	-	- *(Yes)*

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23	**[47-39624] CAPITAL PROJECT DDPK Lift Station Rplcmt** Parks and Recreation requests a new capital project to replace the lift station at Dimple Dell Regional Park's Wrangler Trailhead, including repair of site amenities and landscaping affected by the replacement. The existing sewer lift station has exceeded its lifespan and is no longer functioning properly, resulting in the accumulation of sewer gases. This creates unpleasant odors and negatively impacts the experience and comfort of park users. Replacement is necessary to restore proper operation and maintain a safe, enjoyable environment.	-	-	- *(Yes)*
24	**[47-39625] CAPITAL PROJECT FMAQ Leisure Pool Renovation** Parks and Recreation requests a new capital project to renovate the leisure pool at Fairmont Aquatic Center. The project includes resurfacing the indoor leisure pool and replacement of pool lighting and pool toys. The plaster surface of the swimming pool bowl is cracking, lifting, and breaking off, causing patrons and children to scrape, cut, and injure their feet. Resurfacing the swimming pool bowl will prevent these injuries. Existing pool toys are original to the building and plagued by frequent repairs.	-	-	- *(Yes)*
25	**[47-39626] CAPITAL PROJECT JLRC Pool Piping Bracing** Parks and Recreation requests a new capital project to install pool piping bracing at JL Sorenson Recreation Center. The existing pool piping is experiencing significant vibration due to high water pressure, causing leaks at the joints. Installing proper bracing will stabilize the piping system, relieve stress on the joints, and prevent potential pipe failures. This is essential to maintain the integrity of the pool system, reduce water loss, and avoid costly emergency repairs.	-	-	- *(Yes)*
26	**[47-39627] CAPITAL PROJECT JLRC Design Pool Duct Rplcmt** Parks and Recreation requests a new project to design the replacement of the pool duct at JL Sorenson Recreation Center. The existing pool duct attachments are failing, causing the fabric ductwork to sag and detach. This compromises air distribution, reduces system efficiency, and creates potential safety hazards. Replacing the attachments is necessary to restore proper airflow, maintain indoor air quality, and ensure a safe and functional pool environment. A design phase is needed to develop accurate cost estimates and guide the replacement process effectively. Facilities Management has reviewed and recommended this project.	-	-	- *(Yes)*
27	**[47-39628] CAPITAL PROJECT OLPK Park Renovation** Parks and Recreation requests a new project to renovate Olympus Hills Park. This project includes replacement of the irrigation system, removal of the water feature, repair of tennis lighting, replacement of the playground and pavilion, restroom repairs, expansion of the tree canopy, and water efficient landscaping. The existing playground equipment is old and structurally deficient, and many features have been removed because replacement parts are no longer available. The irrigation requires replacement to maintain water efficiency.	-	-	- *(Yes)*
27	**[47-39656] CAPITAL PROJECT PAR System-Wide Playground Repair** Parks and Recreation requests to add the 2027 tranche to the system-wide playground repair/replacement part projects across multiple locations. This request includes replacing broken nets, slides, swings, spinners, post and platform equipment, and other necessary parts at existing playgrounds. The existing playground components have exceeded their expected lifespans and show signs of significant wear and damage. They no longer meet current safety standards, posing risks to children. Replacing the worn and unsafe equipment is essential to provide a safe, engaging, and compliant play environment for users. This is an annual request for repair, maintenance, and compliance. Estimated locations identified for repairs in 2027 are Cougar Park, Hunter Park, and other playgrounds as the need arises.	-	**400,000**	**400,000** *(Yes)*
28	**[47-39629] CAPITAL PROJECT PGPK Irrigation System Renovation** Parks and Recreation requests a new capital project to renovate the irrigation system at Pleasant Green Park. The project will include replacement of the irrigation system, landscaping, and associated components such as filters, pumps, clocks, and all related construction work to achieve a fully functioning irrigation system and water efficient landscape. The existing irrigation system is over 40 years old and no longer functions reliably. Frequent line breaks, worn-out valves, and extensive damage to control wires from gophers, vandalism, and aging have resulted in costly and ongoing repairs. Replacing the system is necessary to improve reliability, reduce maintenance costs, and ensure efficient water distribution.	-	-	- *(Yes)*
29	**[47-39630] CAPITAL PROJECT PGPK Park Renovation** Parks and Recreation requests a new capital project to renovate Pleasant Green Park. This project includes installing water-efficient landscaping, replacing the playground and pavilion, renovating the restroom, adding courts, improving the multi-purpose field, upgrading pathway lighting and updating or modifying the remaining irrigation system as required. Many of Salt Lake County's earliest developed parks have reached the end of their original lifecycles of amenities and require significant reinvestment. Aging irrigation systems, restrooms that no longer meet current seismic and accessibility standards, deteriorating roofs, outdated playgrounds, and non-functioning water features are impacting park safety and usability. Addressing these issues now will allow the County to modernize critical infrastructure, improve safety and accessibility, and restore park amenities for community use. Strategic upgrades and replacements will refresh this park and extend their functional life, ensuring they continue to serve residents effectively for the next 30 years.	-	-	- *(Yes)*

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29	**[47-39657] CAPITAL PROJECT PAR Playground Surfacing** Parks and Recreation requests to add the 2027 tranche to system wide playground surfacing projects across multiple locations including: seal coat application for poured-in-place (PIP) surfacing to maintain warranties, complete removal and replacement of existing fiber fill surfacing, and repair/replacement of artificial turf or PIP systems. The existing playground components have exceeded their expected lifespans and show signs of significant wear and damage. They no longer meet current safety standards, posing risks to children. Replacing the worn and unsafe equipment is essential to provide a safe, engaging, and compliant play environment for users. This is an annual request for repair, maintenance, and compliance. Estimated locations identified for repairs in 2027 are Cougar Park, Hunter Park, and other playgrounds as the need arises.	-	**100,000**	**100,000** *(Yes)*
30	**[47-39604] CAPITAL PROJECT SLSC Security Camera System Upgrade** [Exp: 88,000; Rev: 44,000] Parks and Recreation requests a new capital project to upgrade the surveillance system by installing additional cameras to expand coverage at Salt Lake City Sports Complex. The existing security camera system has exceeded its expected lifespan, is no longer functioning reliably, and lacks the capacity to support expanded coverage of key areas including the building, parking lot, gyms, classrooms, and pool. Replacing the system is essential to ensure reliable surveillance, enhance campus security, and support the safety of staff, students, and visitors. By contract, Salt Lake City and Salt Lake County split maintenance costs 50/50 on all projects. Salt Lake City has earmarked funds for this request.	-	**44,000**	**44,000** *(Yes)*
31	**[47-39595] CAPITAL PROJECT UNPK Restroom Roof Repair** Parks and Recreation requests a new capital project to replace the existing restroom roof and fascia. The project includes removing the interior ceiling, treatment of mold, replacement of ceiling and wall panels, and paint. The existing roof is over 30 years old and has reached the end of its service life. It is actively leaking, causing interior damage to the building and disrupting operations. Replacement is necessary to prevent further structural deterioration, protect building assets, and ensure a safe and functional environment for users.	-	**40,000**	**40,000** *(Yes)*
32	**[47-39682] CAPITAL PROJECT JSTR Riverton Bridge Repair** Parks and Recreation requests a new capital project to repair a bridge on the Jordan River Trail in Riverton. The project includes replacement of the existing bridge decking, sealing and painting of the decking and railing, and repair of the concrete approach ramps as required. The existing bridge decking is aged, warping, and will eventually deteriorate forcing closure of the bridge. Replacement is necessary to allow users to safely cross the bridge.	-	**45,000**	**45,000** *(Yes)*
33	**[47-39417] CAPITAL PROJECT Parks and Recreation Capital Project Overhead** Fund countywide overhead costs	-	**204,532**	**204,532** *(Yes)*
34	**[47-39755] CAPITAL PROJECT BCPK Park Connector Study** [Exp: 50,000; Rev: 50,000] Parks and Recreation requests an increase in grant revenue and associated expense budgets for the Big Cottonwood Park connector trail study project. An Outdoor Recreation Planning Assistance grant was awarded by the Utah Division of Outdoor Recreation. This additional funding enables Salt Lake County to move beyond high-level planning and develop a prioritized, implementation-ready roadmap to guide future funding, design, and construction - ultimately transforming the Park into a connected and regionally significant park experience. No matching funds are required for this grant. No new County dollars are requested.	-	**-**	**-** *(Yes)*
35	**[47-39416] CAPITAL PROJECT Parks and Recreation Equipment Replacement Overhead** Fund countywide overhead costs	-	**142,933**	**142,933** *(Yes)*
36	**[47-39411] CAPITAL PROJECT Parks Equipment Replacement** Parks and Recreation requests to add the 2027 tranche to the Parks Equipment Replacement Fund. This request is for a County Council approved annual transfer from the TRCC Fund for scheduled replacement of worn out parks equipment. A 3% inflation increase has been included in this request. This request is to continue funding the replacement of capital equipment.	-	**487,696**	**487,696** *(Yes)*
37	**[47-39412] CAPITAL PROJECT Recreation Equipment Replacement** Parks and Recreation requests to add the 2027 tranche to Recreation Equipment Replacement Fund. This request is for a County Council approved annual transfer from the TRCC Fund for scheduled replacement of worn out recreation equipment. A 3% inflation increase has been included in this request. The Recreation Section receives funding annually in an equipment replacement fund to replace and upgrade fitness equipment; replace office, recreation and building equipment. This request is to continue funding the replacement of capital equipment.	-	**1,057,902**	**1,057,902** *(Yes)*
47	**[47-39062] CAPITAL PROJECT P&R Capital Project Overhead** [Exp: 7,162; Rev: 7,162] Fund countywide overhead costs	-	**-**	**-** *(Yes)*

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48	**[47-39413] CAPITAL PROJECT 2027 Rec FIF Projects** [Exp: 370,926; Rev: 370,926] Use Recreation Facility Improvement Funds	-	-	- *(Yes)*
49	**[47-39414] CAPITAL PROJECT 2027 Park FIF Projects** [Exp: 100,000; Rev: 100,000] Use Park Facility Improvement Funds	-	-	- *(Yes)*
52	**[47-39654] CAPITAL PROJECT PAR ADA Compliance Projects** Parks and Recreation requests to add the 2027 tranche to the ADA Compliance project. This request will fund modifications and improvements required for ADA compliance. In 2016, a consultant completed an ADA Self-Evaluation and Transition Plan for the Parks & Recreation Division. This report was updated in 2026. To ensure continued compliance and equitable access, it is necessary to implement items from the 2026 plan and address updated ADA requirements. Ongoing improvements are essential to meet legal obligations, enhance accessibility, and provide inclusive facilities for all users. This is an annual request to comply with the ADA requirements.	-	-	- *(Yes)*
53	**[47-39655] CAPITAL PROJECT PAR Parking Lot Repairs** Parks and Recreation requests to repair potholes and cracks at multiple locations; install asphalt slurry or overlay; restripe parking areas; replace ADA signage and ramps; repair curb and gutter; replace light poles; and trim trees as required for construction equipment. This is an annually requested allocation to address ongoing parking lot repairs and bring facilities to a safe and serviceable condition. Many parking lots across the system have deteriorated due to age, weather exposure, and heavy use. Annual funding allows for a phased approach to address the highest-priority locations while preventing further deterioration and more costly future repairs. Parking lots at Parks & Recreation facilities require ongoing maintenance due to frequent surface cracking, pothole development, and curb and gutter deterioration. These issues accelerate asphalt breakdown and contribute to the rusting of light poles, creating safety hazards for users. Delaying repairs increases long-term costs and the risk of major reconstruction. This project will address these concerns by repairing damaged areas, applying slurry seal or overlay, re-striping, updating ADA signage and ramps, replacing broken curbs and gutters, and installing new light poles where needed to ensure safety and accessibility.	-	-	- *(Yes)*
55	**[47-39607] CAPITAL PROJECT PAR Exigent Maintenance Syst-wd** Parks and Recreation requests a new capital project to establish a dedicated exigent maintenance project account to address urgent, unforeseen facility and park asset failures across our recreation centers and parks. Parks and recreation infrastructure experiences high-volume public use, making it susceptible to sudden, critical issues that require immediate remediation. This fund will be strictly utilized for rapid-response interventions that cannot wait for the standard budget cycle, including major HVAC, electrical, or plumbing equipment failures that compromise building safety or comfort, severe health and safety issues, structural issues, and extreme vandalism. Currently, addressing these crises requires ad-hoc emergency budget adjustments from project underspend or operating budget. This reactive approach creates administrative bottlenecks, delays time-sensitive repairs, and disrupts the budgets of planned capital improvement projects. Centralizing emergency resources into a single, proactive account will stabilize the broader budget, streamline administrative efficiency, and ensure that planned projects stay on track. When critical building systems fail, delays can lead to facility closures or turn minor issues into catastrophic, expensive structural damage. Immediate access to emergency funds ensures operational continuity and minimizes facility downtime, maintaining high standards of public service and fiscal responsibility.	-	-	- *(Yes)*
55	**[47-39666] CAPITAL PROJECT SLSC Outdoor Pool Resurfacing** Parks and Recreation requests a new capital project to resurface the outdoor pool at Salt Lake City Sports Complex. This project includes removing the pool liner and re-plastering the pool; replacement of pool lighting with LED; replacement of expansion joints; and all necessary pool operational repairs including lighting. The existing pool PVC liner is worn in high-traffic areas, with multiple holes, faded lap lane lines, and large water bubbles trapped beneath the surface. The liner has become too thin to effectively patch, compromising pool safety and aesthetics. Removing the liner and replastering the pool will provide a safer, more durable surface, enhancing the swimming experience for patrons. Additionally, adding new pool toys will increase recreational value and enjoyment. By contract, Salt Lake City and Salt Lake County split maintenance costs 50/50 on all projects.	-	-	- *(Yes)*
56	**[47-39598] CAPITAL PROJECT WJPL Pool Renovation** Parks and Recreation requests a new capital project to renovate the West Jordan outdoor pool by removing the liner and re-plastering; repair and replace gutter system and gutter stones, repair and replace pool infrastructure as required, replace pool lighting with LED; replace expansion joints; replace pool deck as required, and install new pool toys. The existing pool PVC liner is worn in high-traffic areas, with multiple holes, faded lap lane lines, and large water bubbles trapped beneath the surface. The liner has become too thin to effectively patch, compromising pool safety and aesthetics. Removing the liner and replastering the pool will provide a safer, more durable surface, enhancing the swimming experience for patrons. Additionally, adding new pool toys will increase recreational value and enjoyment.	-	-	- *(Yes)*

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57	**[47-39597] CAPITAL PROJECT PAR Replace Sand Filters Syst-wd** Parks and Recreation requests a new systemwide capital project to replace sand filters including all piping, connectors, and pipe bracing as required for operation of the new filters. The existing metal sand filters are severely rusted and have exceeded their expected lifespan. They are no longer able to maintain adequate water quality under heavy bather loads, resulting in poor water clarity that detracts from the patron experience. Replacing the filters is essential to ensure safe, clean, and visually appealing pool water. Expected locations are Redwood Pool and Crestwood Pool.	-	-	- *(Yes)*
58	**[47-39596] CAPITAL PROJECT FMAQ Pool Slide and Stair Repair** Parks and Recreation requests a new capital project to resurface the pool slide; repaint the slide stair structure; and repair the railing at Fairmont Aquatic Center. The existing pool slide surface has become worn and thin in several places making it hazardous to users. Resurfacing the pool slide will extend its life. Stair treads and hand rails are corroded, deteriorating, and causing rust stains on the pool deck.	-	-	- *(Yes)*
59	**[47-39594] CAPITAL PROJECT DDRC Renovate Pool** Parks and Recreation requests a new capital project to resurface the indoor leisure pool; replace pool lighting; refurbish the slide; repaint slide stairs; clean and repaint ductwork; and clean windows at Dimple Dell Recreation Center. The plaster surface of the swimming pool bowl is cracking, lifting, and breaking off potentially causing foot injuries. Resurfacing the swimming pool bowl will provide a safer, better user experience. This is a ZAP1 facility.	-	-	- *(Yes)*
60	**[47-39649] CAPITAL PROJECT DDRC Floor Resurfacing** Parks and Recreation requests a new capital project at Dimple Dell Recreation Center to resurface locker room floors and pool deck, and all other required repairs for the successful completion of this project. The existing surfaces are rough and hard to clean, resulting in a facility that appears unkempt and dingy. This negatively impacts the user experience and creates an unpleasant environment. This is a ZAP 1 facility.	-	-	- *(Yes)*
61	**[47-39592] CAPITAL PROJECT MGRC Roof Replacement** Parks and Recreation requests a new capital project to replace the membrane roofing system; repair water damage; replace ceiling tiles; recaulk windows and doors, and upgrade roof ladders to OSHA standards. The 20+ year old roof has reached its expected life span and requires constant repairs for leaks. Unnoticed leaking areas may cause safety hazards in main corridors. This is a ZAP1 facility.	-	-	- *(Yes)*
63	**[47-39667] CAPITAL PROJECT RWPK Sewer Pump and Line Rplcmt** Parks and Recreation requests to fund the Redwood Park Sewer Pump and Line Replacement project The existing sewer injector pump is no longer functioning reliably, requiring frequent and costly maintenance to remain operational. Additionally, the sewer line is too shallow, further compromising its effectiveness and contributing to ongoing issues. Replacing or upgrading the system is necessary to ensure reliable service and prevent future disruptions. Replace sewer injector pumps and sewer line. Repair site amenities and landscaping as required by replacement.	-	-	- *(Yes)*
63	**[47-39678] CAPITAL PROJECT PAR Ballfield Maintenance Syst-wd** Parks and Recreation requests a new project for systemwide ballfield maintenance. This request is to establish a dedicated project account for maintenance of existing ballfields. The scope includes replacing infield dirt, leveling the infield, repairing watering and irrigation systems, lawn edge maintenance, replacing bases and padding, dugout repairs, backstop repairs, lighting repairs or replacement, and fencing repairs. The existing ballfields receive heavy use and require yearly maintenance to keep the ballfield current with safety standards and playable for users.	-	-	- *(Yes)*
64	**[47-39668] CAPITAL PROJECT MAPK Hydrometer Relocation** Parks and Recreation requests a new project to relocate the SLCo Athletic Fields hydrometer. This project includes replacement of the irrigation double-check backflow preventer, and repair of site amenities and landscaping as required by the replacement. The existing backflow device is leaking, with replacement parts difficult to source, and is installed in an underground vault. Current codes mandate that backflow devices be installed above ground for easier access and maintenance. Replacing and relocating the backflow is necessary to ensure code compliance, improve reliability, and facilitate maintenance.	-	-	- *(Yes)*

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66	**[47-39601] CAPITAL PROJECT SHPK Parking Lot Repairs** Parks and Recreation requests a new capital project at Sugar House Park to repair potholes and cracks at multiple locations; install asphalt slurry or overlay; restripe parking areas; replace ADA signage and ramps; repair curb and gutter; and trim trees as required by construction equipment. The parking lot is experiencing surface cracks, potholes, and curb and gutter deterioration, which accelerate asphalt breakdown and contribute to rusting of light poles. Timely repairs are essential to avoid costly reconstruction and reduce hazards for facility users. This project will address these issues by repairing damage, applying asphalt slurry or overlay, re-striping, updating ADA signage and ramps, and replacing broken curbs and gutters, ensuring a safer and more durable surface. By contract, Salt Lake City and Salt Lake County split maintenance costs 50/50 on all projects. Salt Lake City funded this project in FY2026. Sugar House Park Authority has requested this project.	-	-	- *(Yes)*
66	**[47-39602] CAPITAL PROJECT SHPK Sugar Beet Pavilion Rplcmt** Parks and Recreation requests a new capital project at Sugar House Park to replace the Sugar Beet pavilion and tables, upgrade electrical, remove BBQ, and repair landscaping, expand tree canopy, and all other required elements for the successful completion of this project. The existing pavilion is over 40 years old and has deteriorated significantly due to age and heavy use. It does not meet current seismic or ADA accessibility standards and is no longer feasible to maintain effectively. Replacing the pavilion is necessary to ensure structural safety, code compliance, and continued usability for the community. By contract, Salt Lake City and Salt Lake County split maintenance costs 50/50 on all projects. Salt Lake City funded this project in FY2026. Sugar House Park Authority has requested this project.	-	-	- *(Yes)*
67	**[47-39600] CAPITAL PROJECT SHPK Loop Drive Slurry Seal** Parks and Recreation requests a new capital project at Sugar House Park to repair potholes and cracks; apply slurry seal; repaint crosswalks, bike lanes, and parking stalls; replace ADA signage; repair curb and gutter; and trim trees as required by construction equipment. The loop road is showing signs of deterioration, including cracking and pothole formation. Applying a slurry seal now will prevent further damage, avoiding costly future reconstruction and extending the road's lifespan by approximately seven years. The project also includes adding crosswalk striping, signage, and bike lane markings to improve safety for all users. By contract, Salt Lake City and Salt Lake County split maintenance costs 50/50 on all projects. Salt Lake City funded this project in FY2026. Sugar House Park Authority has requested this project.	-	-	- *(Yes)*
69	**[47-39599] CAPITAL PROJECT SHPK Central Playground Shade** Parks and Recreation requests a new capital project to install a shade structure over the existing central playground. This project includes repair of the playground surfacing, concrete curbing and sidewalk, and landscaping as required. Installing shade over the existing playground is essential to improve safety, comfort, and usability. Shade structures protect children from harmful UV exposure, reducing the risk of sunburn and heat-related illnesses. They also help keep playground equipment cooler, preventing burns from hot surfaces. Additionally, shaded areas extend playtime during warmer months and support inclusive access by creating a more comfortable environment for all users. By contract, Salt Lake City and Salt Lake County split maintenance costs 50/50 on all projects. Salt Lake City funded this project in FY2026. Sugar House Park Authority has requested this project.	-	-	- *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**4,874,954**	**4,874,954**
	TOTAL PROJECT REBUDGETS:	**-**	**3,709,251**	**3,709,251**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**8,584,205**	**8,584,205**

Funds Included	Organizations Included
110 - General Fund	36700000 - Parks & Recreation | 36608800 - Parks & Rec Cap Projects-ARPA | 36400000 - Recreation | 36300000 - Parks

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**50,097**	*687*	**49,063**	**49,410**	*(348)*	**49,650**	*448*	**44,590**	*5,508*
REVENUE	**72,871**	*37,511*	**73,289**	**35,360**	*37,929*	**71,693**	*1,178*	**70,081**	*2,790*
NON-OPERATING REVENUE	**12,547**	*727*	**12,547**	**11,820**	*727*	**11,820**	*727*	**11,633**	*914*
SALES TAXES	**12,547**	*727*	**12,547**	**11,820**	*727*	**11,820**	*727*	**11,632**	*915*
403065 ZAP Recreation Sales Tax	12,547	*727*	12,547	11,820	*727*	11,820	*727*	11,632	*915*
INVESTMENT EARNINGS	**-**	-	**-**	**-**	-	**-**	-	**1**	*(1)*
429015 Interest-Miscellaneous	-	-	-	-	-	-	-	1	*(1)*
OPERATING REVENUE	**23,820**	*280*	**24,237**	**23,540**	*697*	**24,261**	*(441)*	**23,459**	*361*
OPERATING GRANTS & CONTRIBUTIO	**57**	*57*	**57**	**-**	*57*	**166**	*(110)*	**204**	*(148)*
411000 State Government Grants	57	*57*	57	-	*57*	-	*57*	121	*(64)*
415000 Federal Government Grants	-	-	-	-	-	36	*(36)*	84	*(84)*
417010 Operatng Contributions-General	-	-	-	-	-	130	*(130)*	-	-
CHARGES FOR SERVICES	**21,424**	*223*	**21,842**	**21,201**	*641*	**20,661**	*763*	**21,111**	*313*
421015 Mayors Finance Admin Fees	-	-	-	-	-	-	-	0	*(0)*
421325 Recreation Fees	14,089	*392*	14,439	13,697	*742*	14,109	*(19)*	14,353	*(264)*
421365 Other Sundry Receipt	25	-	25	25	-	25	-	22	*3*
421370 Miscellaneous Revenue	-	-	-	-	-	-	-	10	*(10)*
423400 Interlocal Agreement Revenue	1,386	*(256)*	1,386	1,642	*(256)*	1,647	*(262)*	2,467	*(1,081)*
423405 MSD Contract Revenue	1,261	-	1,261	1,261	-	1,261	-	924	*338*
424000 Local Revenue Contracts	1,588	*(263)*	1,588	1,852	*(263)*	1,035	*553*	473	*1,115*
425010 Restitution	-	-	-	-	-	-	-	0	*(0)*
427003 Lease Revenue	16	*16*	16	-	*16*	-	*16*	-	*16*
427005 Rent - Right Of Way Usage	0	-	0	0	-	0	-	-	*0*
427010 Rental Income	2,789	*340*	2,856	2,449	*408*	2,270	*518*	2,582	*207*
427040 Commissions	62	*(7)*	62	69	*(7)*	78	*(16)*	68	*(6)*
427045 Concessions	153	-	153	153	-	162	*(9)*	152	*1*
427050 Commissary	53	*1*	53	52	*1*	71	*(18)*	49	*4*
441005 Sale-Mtrls,Supl,Cntrl Assets	1	-	1	1	-	1	-	11	*(10)*
INTER/INTRA FUND REVENUES	**2,339**	-	**2,339**	**2,339**	-	**3,434**	*(1,094)*	**2,144**	*196*
431015 Interfund Revenue - Library	128	-	128	128	-	128	-	145	*(17)*
431090 Interfund Revenue-Aging	101	-	101	101	-	101	-	114	*(14)*
431160 Interfund Revenue	1,950	-	1,950	1,950	-	2,844	*(894)*	1,516	*434*
433010 Intrafund Revenue-Aging	-	-	-	-	-	-	-	2	*(2)*
433040 Intrafund Revenue-Parks	161	-	161	161	-	361	*(200)*	364	*(204)*
433100 Intrafund Revenue	-	-	-	-	-	-	-	2	*(2)*
TRANSFERS IN AND OTHER FINANCING SOUI	**36,504**	*36,504*	**36,504**	**-**	*36,504*	**35,612**	*892*	**34,989**	*1,515*
OFS TRANSFERS IN	**36,504**	*36,504*	**36,504**	**-**	*36,504*	**35,612**	*892*	**34,989**	*1,515*
720005 OFS Transfers In	36,504	*36,504*	36,504	-	*36,504*	35,612	*892*	34,989	*1,515*
EXPENSE	**74,358**	*967*	**73,741**	**73,391**	*350*	**74,353**	*5*	**68,481**	*5,877*
OPERATING EXPENSE	**73,917**	*967*	**73,300**	**72,951**	*350*	**73,911**	*7*	**68,048**	*5,869*
EMPLOYEE COMPENSATION	**44,881**	*(371)*	**44,235**	**45,252**	*(1,017)*	**45,789**	*(908)*	**43,085**	*1,796*
601020 Lump Sum Vacation Pay	143	-	143	143	-	143	-	200	*(57)*
601025 Lump Sum Sick Pay	53	-	53	53	-	53	-	39	*13*
601030 Permanent And Provisional	17,709	*(790)*	17,203	18,499	*(1,296)*	19,290	*(1,581)*	16,552	*1,157*
601050 Temporary,Seasonal,Emergency	16,297	*414*	16,297	15,884	*414*	15,695	*602*	16,678	*(380)*
601065 Overtime	52	-	52	52	-	52	-	42	*10*
601095 Personnel Underexpend	-	*822*	-	(822)	*822*	(918)	*918*	-	-
603005 Social Security Taxes	1,355	*(60)*	1,316	1,415	*(99)*	1,475	*(120)*	2,517	*(1,162)*
603006 FICA- Temporary Employee	1,276	*30*	1,276	1,246	*30*	1,202	*74*	-	*1,276*
603025 Retirement Or Pension Contrib	2,446	*(232)*	2,467	2,677	*(211)*	2,734	*(289)*	2,353	*92*
603040 Ltd Contributions	73	*(3)*	71	77	*(5)*	80	*(7)*	68	*5*
603045 Supplemental Retirement (401K)	209	*7*	203	203	-	173	*36*	177	*32*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
603050 Health Insurance Premiums	4,410	(593)	4,331	5,002	(672)	4,986	(576)	3,851	559
603055 Employee Serv Res Fund Charges	478	-	478	478	-	478	-	398	80
603056 OPEB- Current Year	381	35	346	346	-	346	35	208	172
MATERIALS AND SUPPLIES	**22,269**	1,331	**22,298**	**20,939**	1,359	**20,878**	1,391	**18,715**	3,554
607005 Janitorial Supplies & Service	543	1	543	542	1	566	(23)	486	57
607010 Maintenance - Grounds	779	100	779	679	100	1,419	(640)	346	434
607015 Maintenance - Buildings	202	(3)	202	205	(3)	377	(175)	217	(15)
607020 Consumable Parts	62	10	62	53	10	99	(37)	71	(9)
607025 Maint - Plumbing,Heat,& Ac	2	-	2	2	-	2	(1)	-	2
607030 Maintenance - Other	2	1	2	1	1	0	1	1	1
607035 Property Tax Expense	-	-	-	-	-	-	-	0	(0)
607040 Facilities Management Charges	1,409	11	1,409	1,398	11	1,434	(25)	1,784	(376)
609005 Food Provisions	5	-	5	5	-	13	(8)	372	(367)
609010 Clothing Provisions	91	1	91	90	1	89	2	56	35
609015 Dining And Kitchen Supplies	1	-	1	1	-	8	(7)	11	(9)
609030 Medical Supplies	18	1	18	17	1	13	6	14	4
609035 Safety Supplies	34	-	34	34	-	34	1	28	6
609050 Commissary Provisions	156	0	156	156	0	182	(26)	146	10
609055 Recreational Supplies & Serv	1,682	128	1,682	1,554	128	2,085	(403)	1,494	188
609056 Livestock and Animal <$5,000	6	-	6	6	-	6	-	0	6
609057 Livestock and Animal Provision	80	-	80	80	-	60	20	74	6
609060 Identification Supplies	-	-	-	-	-	-	-	0	(0)
611005 Subscriptions & Memberships	50	3	50	47	3	78	(28)	67	(17)
611010 Physical Materials-Books	2	2	2	1	2	1	2	0	2
611015 Education & Training Serv/Supp	147	3	147	144	3	139	8	137	10
611020 Training Provided By Personnel	4	-	4	4	-	4	-	-	4
611025 Physical Material-Audio/Visual	9	2	9	7	2	6	4	11	(2)
611026 Digital Materials-Audio/Visual	7	-	7	7	-	7	-	0	7
611030 Art And Photographic Supplies	-	-	-	-	-	-	-	0	(0)
613015 Printing Supplies	-	-	-	-	-	-	-	0	(0)
613020 Development Advertising	20	(1)	20	21	(1)	31	(12)	10	10
613025 Contracted Printings	17	-	17	17	-	28	(11)	11	6
615005 Office Supplies	92	(1)	92	93	(1)	136	(44)	89	3
615015 Computer Supplies	14	0	14	14	0	5	9	15	(1)
615016 Computer Software Subscription	558	30	558	529	30	454	105	88	471
615020 Computer Software <$5,000	-	-	-	-	-	-	-	0	(0)
615025 Computers & Components <$5000	77	2	77	75	2	79	(2)	252	(175)
615030 Communication Equip-Noncapital	6	-	6	6	-	6	-	3	3
615035 Small Equipment (Non-Computer)	146	12	146	134	12	183	(37)	107	39
615040 Postage	6	(0)	6	6	(0)	7	(1)	10	(4)
615045 Petty Cash Replenish	-	-	-	-	-	-	-	0	(0)
615050 Meals & Refreshments	23	-	23	23	-	24	(1)	12	11
615065 Credit Card Charges	2,068	468	2,096	1,600	497	998	1,070	1,247	821
617005 Maintenance - Office Equip	89	2	89	87	2	82	7	80	9
617010 Maint - Machinery And Equip	128	(1)	128	128	(1)	145	(17)	125	2
617015 Maintenance - Software	-	-	-	-	-	-	-	19	(19)
617025 Parts Purchases	242	-	242	242	-	59	183	302	(60)
617030 Maint - Autos Trucks-Nonfleet	0	-	0	0	-	-	0	0	(0)
617035 Maint - Autos & Equip-Fleet	278	(1)	278	279	(1)	286	(8)	290	(11)
619005 Gasoline, Diesel, Oil & Grease	267	(1)	267	268	(1)	272	(4)	227	40
619015 Mileage Allowance	38	2	38	36	2	31	7	25	13
619025 Travel & Transprtatn-Employees	20	1	20	19	1	19	1	7	12
619030 Travel & Transprtatn-Clients	210	-	210	210	-	235	(25)	204	6
619045 Vehicle Replacement Charges	798	-	798	798	-	785	13	176	622
621005 Heat And Fuel	1,347	171	1,347	1,176	171	1,180	167	1,152	196
621010 Light And Power	2,430	216	2,430	2,214	216	2,193	238	2,340	91
621015 Water And Sewer	4,313	-	4,313	4,313	-	3,338	975	3,277	1,036
621020 Telephone	127	0	127	126	0	129	(2)	193	(66)
621025 Mobile Telephone	96	1	96	95	1	104	(8)	97	(1)
621030 Internet/Data Communications	228	7	228	222	7	243	(15)	214	14
623005 Non-Cap Improv Othr Than Build	-	-	-	-	-	-	-	0	(0)
625010 Non-Capital Building Imprvmnts	-	-	-	-	-	-	-	2	(2)
629025 Maint - Swimming Pools	871	-	871	871	-	811	60	686	184
631005 Non-Cap Imprv To Rds,Sidewalks	-	-	-	-	-	-	-	1	(1)
633005 Rent - Land	41	1	41	40	1	32	9	23	18

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
633010 Rent - Buildings	288	-	288	288	-	371	(83)	268	19
633015 Rent - Equipment	76	-	76	76	-	80	(4)	80	(4)
633025 Miscellaneous Rental Charges	7	-	7	7	-	-	7	4	3
639005 Legal, Auditing, & Acctg Fees	-	-	-	-	-	-	-	10	(10)
639010 Consultants Fees	-	-	-	-	-	-	-	30	(30)
639025 Other Professional Fees	495	50	495	445	50	454	41	458	37
639045 Contracted Services	1,548	101	1,548	1,447	101	1,461	87	1,266	282
639055 Interlocal Agreements	14	14	14	-	14	-	14	-	14
OTHER OPERATING EXPENSE 1	**430**	2	**430**	**428**	2	**430**	(0)	**389**	41
641005 Shop,Crew,&Deputy Small Tools	29	0	29	29	0	29	0	17	12
641010 Refuse Container	-	-	-	-	-	-	-	0	(0)
641015 Refuse Bags	2	2	2	-	2	-	2	-	2
641025 Insecticides,Herbicides&Pesti	17	-	17	17	-	17	-	11	6
645005 Contract Hauling	366	-	366	366	-	362	4	344	22
645010 Dumping Fees	16	-	16	16	-	23	(7)	16	0
645015 Recycling Activities	1	0	1	1	0	-	1	2	(1)
OTHER OPERATING EXPENSE 2	**5,809**	3	**5,809**	**5,806**	3	**5,806**	3	**5,110**	699
655100 Health Incentives	3	3	3	-	3	-	3	-	3
663010 Council Overhead Cost	239	-	239	239	-	239	-	231	8
663015 Mayor Overhead Cost	279	-	279	279	-	279	-	241	38
663025 Auditor Overhead Cost	193	-	193	193	-	193	-	169	24
663030 District Attorney Overhead Cos	672	-	672	672	-	672	-	429	243
663035 Real Estate Overhead Cost	257	-	257	257	-	257	-	301	(44)
663040 Info Services Overhead Cost	1,339	-	1,339	1,339	-	1,339	-	1,100	239
663045 Purchasing Overhead Cost	212	-	212	212	-	212	-	171	41
663050 Human Resources Overhead Cost	1,845	-	1,845	1,845	-	1,845	-	1,654	191
663055 Gov'T Immunity Overhead Cost	18	-	18	18	-	18	-	37	(19)
663060 Records Managmnt Overhead Cost	14	-	14	14	-	14	-	7	7
663070 Mayor Finance Overhead Cost	715	-	715	715	-	715	-	749	(34)
664005 Other Pass Thru Expense	22	-	22	22	-	22	-	22	1
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	(0)
OTHER NONOPERATING EXPENSE	**13**	-	**13**	**13**	-	**13**	0	**14**	(1)
659005 Costs In Handling Collections	13	-	13	13	-	13	0	14	(0)
661010 Interest Expense	-	-	-	-	-	-	-	1	(1)
CAPITAL EXPENDITURES	**188**	-	**188**	**188**	-	**618**	(430)	**224**	(36)
677015 SBITA Pre-Implementation Charg	-	-	-	-	-	-	-	48	(48)
679020 Machinery And Equipment	15	-	15	15	-	415	(400)	12	3
684020 Principal Payments- SBITA	173	-	173	173	-	203	(30)	164	9
INTERGOVERNMENTAL CHARGE	**327**	2	**327**	**324**	2	**376**	(49)	**511**	(184)
693010 Intrafund Charges	289	-	289	289	-	342	(53)	486	(197)
693020 Interfund Charges	38	2	38	36	2	34	4	25	13
NON-OPERATING EXPENSE	**440**	(0)	**440**	**441**	(0)	**442**	(1)	**432**	8
LONG TERM DEBT	**440**	(0)	**440**	**441**	(0)	**442**	(1)	**432**	8
685153 2024A STR Various Project-Prin	320	7	320	313	7	313	7	306	14
687001 Interest Expense- SBITA	50	-	50	50	-	52	(1)	42	8
687153 2024A STR Various Project-Int	70	(7)	70	77	(7)	77	(7)	84	(14)
BALANCE SHEET	-	-	-	-	-	**30**	(30)	-	-
BALANCE SHEET ACQUISITION	**-**	-	**-**	**-**	-	**30**	(30)	**-**	-
BALANCE SHEET ACQUISITION	**-**	-	**-**	**-**	-	**30**	(30)	**-**	-
BAL_SHT Balance Sheet Acquisition	-	-	-	-	-	30	(30)	-	-

REVENUE AND EXPENDITURE DETAIL

Parks and Recreation

Funds Included	Organizations Included
181 - Trcc:Tourism,Rec,Cultrl,Conven | 110 - General Fund	36709900 - Parks & Rec Equipment Replacement | 36609900 - Parks & Rec Capital Projects | 36509900 - Parks & Rec Facility Imprvmnts | 36409900 - Rec Equip Replacement | 36309900 - Parks Equip Replacement | 10709900 - Parks & Rec Capital Improvemnt

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2020 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
COUNTY FUNDING (Operating Expense less Operating Revenue)	**9,243**	*9,243*	**9,243**	**-**	*9,243*	**15,319**	*(6,077)*	**7,670**	*1,573*
REVENUE	**18,219**	*18,219*	**18,219**	**-**	*18,219*	**20,263**	*(2,044)*	**8,020**	*10,199*
NON-OPERATING REVENUE	**658**	*658*	**658**	**-**	*658*	**429**	*230*	**-**	***658***
PRIOR YEAR FUND BALANCE	**658**	*658*	**658**	**-**	*658*	**429**	*230*	**-**	***658***
499998 - FundBal Restrict/Commit/Assign	658	*658*	658	-	*658*	429	*230*	-	*658*
OPERATING REVENUE	**17,561**	*17,561*	**17,561**	**-**	*17,561*	**19,835**	*(2,274)*	**7,296**	***10,265***
OPERATING GRANTS & CONTRIBUTIO	**5,054**	*5,054*	**5,054**	**-**	*5,054*	**5,207**	*(154)*	**318**	***4,736***
411000 - State Government Grants	4,833	*4,833*	4,833	-	*4,833*	4,822	*10*	318	*4,515*
415000 - Federal Government Grants	221	*221*	221	-	*221*	375	*(154)*	-	*221*
417005 - Oprtg Contributions-Restricted	-	-	-	-	-	10	*(10)*	-	-
CAPITAL GRANTS & CONTRIBUTIONS	**230**	*230*	**230**	**-**	*230*	**160**	*70*	**-**	***230***
419005 - Capit Contributions-Restricted	105	*105*	105	-	*105*	160	*(55)*	-	*105*
419010 - Capital Contributions-General	125	*125*	125	-	*125*	-	*125*	-	*125*
CHARGES FOR SERVICES	**2,042**	*2,042*	**2,042**	**-**	*2,042*	**2,439**	*(397)*	**3,072**	***(1,031)***
409085 - Preservation & Facilty Imprvmt	-	-	-	-	-	-	-	280	*(280)*
423000 - Local Government Contracts	-	-	-	-	-	0	*(0)*	-	-
423400 - Interlocal Agreement Revenue	1,498	*1,498*	1,498	-	*1,498*	2,370	*(873)*	2,678	*(1,181)*
424000 - Local Revenue Contracts	544	*544*	544	-	*544*	68	*476*	114	*430*
INTER/INTRA FUND REVENUES	**10,236**	*10,236*	**10,236**	**-**	*10,236*	**12,029**	*(1,793)*	**3,906**	***6,330***
431160 - Interfund Revenue	10,236	*10,236*	10,236	-	*10,236*	12,029	*(1,793)*	3,420	*6,816*
433100 - Intrafund Revenue	-	-	-	-	-	-	-	487	*(487)*
TRANSFERS IN AND OTHER FINANCING SOU	**-**	-	**-**	**-**	-	**-**	-	**724**	***(724)***
OFS TRANSFERS IN	**-**	-	**-**	**-**	-	**-**	-	**724**	***(724)***
720005 - OFS Transfers In	-	-	-	-	-	-	-	599	*(599)*
720025 - OFS Transfers In- Other	-	-	-	-	-	-	-	125	*(125)*
EXPENSE	**26,804**	*26,804*	**26,804**	**-**	*26,804*	**35,154**	*(8,350)*	**15,047**	*11,756*
OPERATING EXPENSE	**26,804**	*26,804*	**26,804**	**-**	*26,804*	**35,154**	*(8,350)*	**14,966**	***11,837***
MATERIALS AND SUPPLIES	**11,226**	*11,226*	**11,226**	**-**	*11,226*	**16,269**	*(5,043)*	**7,147**	***4,079***
607005 - Janitorial Supplies & Service	-	-	-	-	-	-	-	2	*(2)*
607010 - Maintenance - Grounds	2,622	*2,622*	2,622	-	*2,622*	4,684	*(2,062)*	2,219	*404*
607015 - Maintenance - Buildings	4,162	*4,162*	4,162	-	*4,162*	8,059	*(3,897)*	1,129	*3,032*
607040 - Facilities Management Charges	-	-	-	-	-	-	-	89	*(89)*
609035 - Safety Supplies	-	-	-	-	-	-	-	11	*(11)*
609055 - Recreational Supplies & Serv	-	-	-	-	-	-	-	31	*(31)*
611015 - Education & Training Serv/Supp	-	-	-	-	-	-	-	15	*(15)*
613025 - Contracted Printings	-	-	-	-	-	-	-	9	*(9)*
615025 - Computers & Components <$5000	-	-	-	-	-	-	-	115	*(115)*
615030 - Communication Equip-Noncapital	-	-	-	-	-	-	-	1	*(1)*
615035 - Small Equipment (Non-Computer)	3,688	*3,688*	3,688	-	*3,688*	2,589	*1,098*	404	*3,284*
617025 - Parts Purchases	-	-	-	-	-	-	-	8	*(8)*
623005 - Non-Cap Improv Othr Than Build	4	*4*	4	-	*4*	31	*(27)*	-	*4*
625010 - Non-Capital Building Imprvmnts	-	-	-	-	-	-	-	15	*(15)*
629025 - Maint - Swimming Pools	246	*246*	246	-	*246*	411	*(165)*	2,410	*(2,164)*
633015 - Rent - Equipment	-	-	-	-	-	-	-	17	*(17)*
639025 - Other Professional Fees	504	*504*	504	-	*504*	494	*10*	672	*(168)*
OTHER OPERATING EXPENSE 2	**2,214**	*2,214*	**2,214**	**-**	*2,214*	**2,056**	*158*	**2,491**	***(278)***
663010 - Council Overhead Cost	74	*74*	74	-	*74*	74	-	92	*(18)*
663015 - Mayor Overhead Cost	87	*87*	87	-	*87*	87	-	96	*(9)*
663025 - Auditor Overhead Cost	60	*60*	60	-	*60*	60	-	68	*(7)*
663030 - District Attorney Overhead Cos	30	*30*	30	-	*30*	30	-	4	*26*
663040 - Info Services Overhead Cost	99	*99*	99	-	*99*	99	-	99	*(0)*
663045 - Purchasing Overhead Cost	71	*71*	71	-	*71*	71	-	90	*(19)*
663055 - Gov'T Immunity Overhead Cost	1	*1*	1	-	*1*	1	-	6	*(4)*
663070 - Mayor Finance Overhead Cost	185	*185*	185	-	*185*	185	-	203	*(19)*
664005 - Other Pass Thru Expense	1,606	*1,606*	1,606	-	*1,606*	1,448	*158*	1,834	*(228)*
OTHER NONOPERATING EXPENSE	**-**	-	**-**	**-**	-	**-**	-	**49**	***(49)***
661010 - Interest Expense	-	-	-	-	-	-	-	49	*(49)*
CAPITAL EXPENDITURES	**13,364**	*13,364*	**13,364**	**-**	*13,364*	**16,829**	*(3,465)*	**5,279**	***8,085***

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2020 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
673020 - Improvmnt Other Than Buildings	12,690	*12,690*	12,690	-	*12,690*	15,725	*(3,035)*	3,360	*9,330*
675010 - Improvements Of Buildings	645	*645*	645	-	*645*	1,034	*(389)*	345	*300*
677005 - Construction In Progress	29	*29*	29	-	*29*	70	*(41)*	485	*(456)*
679005 - Office Furn, Equip,Softwr>5000	-	-	-	-	-	-	-	15	*(15)*
679020 - Machinery And Equipment	-	-	-	-	-	-	-	1,073	*(1,073)*
TRANSFERS OUT AND OTHER FINANCING US	**-**	-	**-**	**-**	-	**-**	-	**81**	***(81)***
OFU TRANSFERS OUT	**-**	-	**-**	**-**	-	**-**	-	**81**	***(81)***
770010 - OFU Transfers Out	-	-	-	-	-	-	-	81	*(81)*

CORE MISSION

Salt Lake County Parks & Recreation provides essential public services, maintains community assets, and creates innovative programming to improve lives through people, parks, and play.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Parks, Trails & Opens Spaces continues to provide access to and reduce barriers to outdoor recreation in Millcreek Canyon.				
• Number of annual vehicles	233,660	200,000	131,904	200,000
• Number of annual passes sold	10,113	10,000	6,272	10,000
• Percentage of yurt rentals (seasonal)	79%	90%	-	90%

ARPA AND OTHER SEPARATELY REPORTED ORGS							
EXPENDITURES	1,000	0	0.0%	1,000	2	0.2%	1,002
REVENUE	1,000	-	0.0%	1,000	-	0.0%	1,000
FTE	0.75	-	0.0%	0.75	-	0.0%	0.75

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
	-	-	-	-	-	-	-	-	-	-	-	-
Millcreek Canyon	1,000	1,002	**2**	*0.75*	1,000	1,000	**(0)**	*0.75*	-	0	**0**	-
TOTAL MILLCREEK CANYON	**1,000**	**1,002**	**2**	***0.75***	**1,000**	**1,000**	**(0)**	***0.75***	**-**	**0**	**0**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-39982] NEW REQUEST PAR Millcreek Canyon True-Up** Parks and Recreation requests this increase to balance the Millcreek Canyon Tollbooth's revenue and expense budgets. The County operates the tollbooth at the mouth of Millcreek Canyon on behalf of the US Forest Service. The County collects all users fees, subtracts the cost to operate the tollbooth, and remits the remainder to the Forest Service. The net effect on the General Fund should be zero. This request brings the expense budget in line with the revenue budget, so that the displayed effect on the General Fund is zero.	-	**211**	**211** *(Yes)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**271** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**211**	**482**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
110 - General Fund	36200000 - Millcreek Canyon

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**2**	*2*	**(0)**	**(0)**	*0*	**0**	*2*	**(33)**	*35*
REVENUE	**1,000**	-	**1,000**	**1,000**	-	**1,000**	-	**846**	*154*
OPERATING REVENUE	**1,000**	-	**1,000**	**1,000**	-	**1,000**	-	**846**	*154*
CHARGES FOR SERVICES	**1,000**	-	**1,000**	**1,000**	-	**1,000**	-	**846**	*154*
421235 Parks Fees-Misc	-	-	-	-	-	-	-	0	*(0)*
421325 Recreation Fees	960	-	960	960	-	960	-	830	*130*
427010 Rental Income	40	-	40	40	-	40	-	16	*24*
EXPENSE	**1,002**	*2*	**1,000**	**1,000**	*0*	**1,000**	*2*	**813**	*189*
OPERATING EXPENSE	**1,002**	*2*	**1,000**	**1,000**	*0*	**1,000**	*2*	**813**	*189*
EMPLOYEE COMPENSATION	**162**	*2*	**160**	**160**	-	**161**	*2*	**147**	*16*
601030 Permanent And Provisional	42	*1*	40	40	-	40	*1*	40	*2*
601050 Temporary,Seasonal,Emergency	79	-	79	79	-	79	-	68	*11*
603005 Social Security Taxes	3	*0*	3	3	-	3	*0*	8	*(5)*
603006 FICA- Temporary Employee	6	-	6	6	-	6	-	-	*6*
603025 Retirement Or Pension Contrib	6	*0*	6	6	-	6	*(0)*	7	*(0)*
603040 Ltd Contributions	0	*0*	0	0	-	0	*0*	0	*0*
603050 Health Insurance Premiums	22	*0*	22	22	-	22	*0*	22	*1*
603055 Employee Serv Res Fund Charges	1	-	1	1	-	1	-	1	*(0)*
603056 OPEB- Current Year	3	*0*	3	3	-	3	*0*	2	*1*
605026 Employee Awards-Gift Cards	0	-	0	0	-	0	-	-	*0*
MATERIALS AND SUPPLIES	**78**	-	**78**	**78**	-	**78**	-	**159**	*(81)*
607005 Janitorial Supplies & Service	1	-	1	1	-	1	-	-	*1*
607010 Maintenance - Grounds	1	-	1	1	-	1	-	-	*1*
607015 Maintenance - Buildings	1	-	1	1	-	1	-	-	*1*
607020 Consumable Parts	-	-	-	-	-	-	-	0	*(0)*
607040 Facilities Management Charges	1	-	1	1	-	1	-	3	*(2)*
609005 Food Provisions	0	-	0	0	-	0	-	0	*(0)*
609055 Recreational Supplies & Serv	-	-	-	-	-	-	-	0	*(0)*
613025 Contracted Printings	11	-	11	11	-	11	-	6	*5*
615005 Office Supplies	1	-	1	1	-	1	-	1	*0*
615015 Computer Supplies	0	-	0	0	-	0	-	0	*(0)*
615016 Computer Software Subscription	2	-	2	2	-	2	-	-	*2*
615025 Computers & Components <$5000	1	-	1	1	-	1	-	-	*1*
615035 Small Equipment (Non-Computer)	1	-	1	1	-	1	-	-	*1*
615065 Credit Card Charges	50	-	50	50	-	50	-	142	*(92)*
617010 Maint - Machinery And Equip	0	-	0	0	-	0	-	-	*0*
619015 Mileage Allowance	-	-	-	-	-	-	-	1	*(1)*
621010 Light And Power	1	-	1	1	-	1	-	1	*0*
621020 Telephone	0	-	0	0	-	0	-	0	*0*
621030 Internet/Data Communications	6	-	6	6	-	6	-	4	*1*
633015 Rent - Equipment	1	-	1	1	-	1	-	1	*(0)*
639025 Other Professional Fees	-	-	-	-	-	-	-	0	*(0)*
OTHER OPERATING EXPENSE 2	**761**	*0*	**761**	**761**	*0*	**761**	*0*	**505**	*257*
663010 Council Overhead Cost	1	-	1	1	-	1	-	1	*0*
663015 Mayor Overhead Cost	1	-	1	1	-	1	-	1	*0*
663025 Auditor Overhead Cost	1	-	1	1	-	1	-	1	*0*
663040 Info Services Overhead Cost	7	-	7	7	-	7	-	7	*(1)*
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	0	*0*
663050 Human Resources Overhead Cost	2	-	2	2	-	2	-	3	*(1)*
663055 Gov'T Immunity Overhead Cost	0	-	0	0	-	0	-	0	*(0)*
663070 Mayor Finance Overhead Cost	3	-	3	3	-	3	-	3	*0*
664005 Other Pass Thru Expense	746	*0*	746	746	*0*	746	*0*	489	*258*
INTERGOVERNMENTAL CHARGE	**-**	-	**-**	**-**	-	**-**	-	**2**	*(2)*
693010 Intrafund Charges	-	-	-	-	-	-	-	2	*(2)*

CORE MISSION

To pay for the Tourism, Recreation, Cultural, and Convention needs of the citizens of Salt Lake County.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	724	4,148	*572.7%*	4,872	4,148	*572.7%*	4,872
COUNTY FUNDING	**724**	**4,148**	*572.7%*	**4,872**	**4,148**	*572.7%*	**4,872**
FTE	-	-		-	-		-

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
TRCC-Tourism Rec Cultrl Conven	-	123	**123**	-	-	123	**123**	-	-	-	-	-
Administration	-	5	**5**	-	-	5	**5**	-	-	-	-	-
Support Program	-	4,736	**4,736**	-	-	4,736	**4,736**	-	-	4,148	**4,148**	-
Community Services	-	9	**9**	-	-	9	**9**	-	-	-	-	-
SUBTOTAL	-	**4,872**	**4,872**	**-**	-	**4,872**	**4,872**	**-**	-	**4,148**	**4,148**	**-**
TOTAL TRCC-TOURISM, RECREATION, CULTURAL, CONVENTIONS	-	**4,872**	**4,872**	**-**	-	**4,872**	**4,872**	**-**	-	**4,148**	**4,148**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[31-40509] TECHNICAL DEBT SERVICE ADJUSTMENT 2027 Debt Service Adjustment** To adjust the 2027 debt service amounts for the 2017 TRCC Bonds	-	**-1,000**	**-1,000** *(Yes)*
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**677,553**	**677,553** *(Yes)*
0	**[33-40770] REVENUE PROJECTION CHANGE Sales Tax Projection Changes and Related Accounts** Adjust sales taxes, including county option sales tax, local option sales tax, section 2220 public safety tax, ZAP tax, section 2019 transportation tax, transient room taxes, restaurant sales tax, and car rental taxes. Also adjusts related pass-through sales taxes, diversions, state compliance buffers for pass-through, ZAP required expenditures, and other related accounts. Includes a statutory change in the TRT. Per UCA 59-12-301, 15% of the revenue is diverted to a state fund through 6/30/2027, and then 7.5% from 7/1/2027-6/30/2047. The local option tax includes impact of HB 330 effective 5/1/2024: Automatic annexation of all unincorporated islands into cities by July 1, 2027. Some islands may petition for annexation before July 2027. Certain canyon areas not qualified in HB 330 will remain unincorporated unless they petition for annexation. Impacts unincorporated county sales taxes (goes primarily to the MSD). Could reduce these sales taxes by 75% compared to 2024.	-	**-1,247,000**	**-1,247,000** *(Yes)*
0	**[31-40778] NEW REQUEST 2027 TRCC bond debt svc - Miller Family Art Center** 2027 TRCC bond for Larry H. and Gail Miller Family Art Center – final details being worked out – current estimate is debt service of $2.75M per year for $39M in bond proceeds. FUTURE YEARS ADJUSTMENT: 1,100,000	-	**1,650,000**	**1,650,000** *(Yes)*
1	**[31-40687] POLICY SIGNIFICANT BASE ADJUSTMENT True-up 2027 TRCC Base Budget for Outside Contributions** This request trues-up the base budget for TRCC outside contributions. This request reverses the future year impact of decision package #37963.	-	**669,602**	**669,602** *(Yes)*
3	**[31-40775] NEW REQUEST 2027 TRCC Outside Contributions** This request is to establish thirteen new Tourism, Recreation, Culture, and Convention (TRCC) outside contributions totaling $3,000,000. The TRCC Advisory Board reviewed and scored the applications, and at its October 16, 2026 meeting, recommended these projects for funding. The recommended amounts fully allocate the available funding and support tourism, parks and recreation, and cultural facility projects across the County. 1. Central 9th-MeadUP Ph 2 (D1230) $200,000 2. Herriman-Butterfield Arena Ph I (D1231) $150,000 3. Holladay-Spring Lane Park (D1232) $500,000 4. Millcreek-Master Parks Plan (D1233) $170,000 5. Murray Chamber-Magic over Murray (D1234) $5,000 6. Murray-Ninja Warrior Course (D1235) $300,000 7. Rad Canyon BMX-Facility Upgrade (D1236) $250,000 8. Riverton-Main Park All Abilities (D1237) $340,000 9. SLC-Guiding Way JRT Storytelling (D1238) $450,000 10. Taylorsville-Centennial Plz Art (D1239) $115,000 11. Tracy Aviary-Indoor Bird Show (D1240) $120,000 12. USU-Bastian Treehouse (D1241) $100,000 13. West Jordan-Veterans Pickleball (D1242) $300,000 FUTURE YEARS ADJUSTMENT: -3,000,000	-	**3,000,000**	**3,000,000** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
3	**[31-40776] NEW REQUEST SHPA Contract Mgt Fee Re-establishment** During the fall 2025 budget process, the Sugar House Park Authority (SHPA) submitted a request for an ongoing increase to the contract management fee (Decision Package #37964, $511,490). Although the justification described the request as ongoing, the amount was entered in Sherpa as one-time, and the funding was approved as entered. This request re-establishes the funding as ongoing, as originally intended, at $478,450, which reflects a $33,040 downward adjustment to align with the County's share of SHPA's projected 2027 operating expenses. The Tourism, Recreation, Cultural and Convention (TRCC) Advisory Board reviewed and supported this request on October 16, 2026.	-	**478,450**	**478,450** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**4,558,003**	**4,558,003**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**669,602**	**669,602**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
181 - Trcc:Tourism,Rec,Cultrl,Conven	10700000 - TRCC-Tourism Rec Cultrl Conven

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**4,872**	*4,148*	**4,872**	**724**	*4,148*	**9,493**	*(4,620)*	**7,921**	*(3,049)*
REVENUE	**69,049**	*569*	**69,049**	**68,480**	*569*	**68,480**	*569*	**67,209**	*1,840*
NON-OPERATING REVENUE	**69,049**	*569*	**69,049**	**68,480**	*569*	**68,480**	*569*	**67,209**	*1,840*
SALES TAXES	**64,306**	*1,286*	**64,306**	**63,020**	*1,286*	**63,020**	*1,286*	**61,897**	*2,409*
403015 Car Rental Tax	22,065	*65*	22,065	22,000	*65*	22,000	*65*	21,809	*256*
403060 Restaurant Food Tax	42,241	*1,221*	42,241	41,020	*1,221*	41,020	*1,221*	40,089	*2,152*
TRANSIENT ROOM TAXES	**4,181**	*(39)*	**4,181**	**4,220**	*(39)*	**4,220**	*(39)*	**4,134**	*47*
403075 Transient Room Sp-Tourism Tax	4,181	*(39)*	4,181	4,220	*(39)*	4,220	*(39)*	4,134	*47*
INVESTMENT EARNINGS	**562**	*(678)*	**562**	**1,240**	*(678)*	**1,240**	*(678)*	**1,177**	*(615)*
429005 Interest - Time Deposits	562	*(678)*	562	1,240	*(678)*	1,240	*(678)*	1,165	*(603)*
429015 Interest-Miscellaneous	-	-	-	-	-	-	-	12	*(12)*
EXPENSE	**62,745**	*58,522*	**62,745**	**4,223**	*58,522*	**59,820**	*2,925*	**71,880**	*(9,135)*
OPERATING EXPENSE	**4,872**	*4,148*	**4,872**	**724**	*4,148*	**9,493**	*(4,620)*	**7,921**	*(3,049)*
MATERIALS AND SUPPLIES	**1,741**	*478*	**1,741**	**1,262**	*478*	**1,416**	*325*	**1,239**	*502*
615016 Computer Software Subscription	0	-	0	0	-	0	-	0	*(0)*
639025 Other Professional Fees	5	-	5	5	-	5	-	4	*1*
639035 Contract Management Fee	766	*478*	766	288	*478*	441	*325*	268	*498*
639036 Other Misc Contract Fees	513	-	513	513	-	513	-	510	*3*
639055 Interlocal Agreements	457	-	457	457	-	457	-	457	-
OTHER OPERATING EXPENSE 2	**3,123**	*3,670*	**3,123**	**(547)**	*3,670*	**8,068**	*(4,946)*	**6,680**	*(3,557)*
663010 Council Overhead Cost	5	-	5	5	-	5	-	0	*5*
663015 Mayor Overhead Cost	1	-	1	1	-	1	-	0	*1*
663025 Auditor Overhead Cost	4	-	4	4	-	4	-	0	*4*
663030 District Attorney Overhead Cos	6	-	6	6	-	6	-	-	*6*
663040 Info Services Overhead Cost	7	-	7	7	-	7	-	2	*5*
663045 Purchasing Overhead Cost	2	-	2	2	-	2	-	0	*1*
663070 Mayor Finance Overhead Cost	99	-	99	99	-	99	-	74	*25*
667005 Contributions	3,000	*3,670*	3,000	(670)	*3,670*	7,946	*(4,946)*	6,604	*(3,604)*
INTERGOVERNMENTAL CHARGE	**9**	-	**9**	**9**	-	**9**	-	**3**	*6*
693020 Interfund Charges	9	-	9	9	-	9	-	3	*6*
NON-OPERATING EXPENSE	**5,148**	*1,649*	**5,148**	**3,499**	*1,649*	**3,499**	*1,649*	**3,495**	*1,653*
LONG TERM DEBT	**5,148**	*1,649*	**5,148**	**3,499**	*1,649*	**3,499**	*1,649*	**3,495**	*1,653*
685140 2017 TRCC Various Project-Prin	2,770	*800*	2,770	1,970	*800*	1,970	*800*	1,870	*900*
687140 2017 TRCC Various Project-Int	2,378	*849*	2,378	1,529	*849*	1,529	*849*	1,625	*753*
TRANSFERS OUT AND OTHER FINANCING US	**52,725**	*52,725*	**52,725**	**-**	*52,725*	**46,829**	*5,896*	**60,465**	*(7,739)*
OFU TRANSFERS OUT	**52,725**	*52,725*	**52,725**	**-**	*52,725*	**46,829**	*5,896*	**60,465**	*(7,739)*
770010 OFU Transfers Out	52,725	*52,725*	52,725	-	*52,725*	46,829	*5,896*	60,465	*(7,739)*

CORE MISSION

Support arts and culture in Salt Lake County with premiere spaces, places and services.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
All community members are able to attend Broadway and Live at the Eccles events, regardless of their ability to pay.				
• The Eccles Theater Arts for All program distributes free tickets to income qualified Salt Lake County residents. Target is based on the percentage of individuals receiving free tickets that attend an event at Eccles Theater.	92%	90%	93%	90%
Eccles Theater maintains a world-class standard of operation.				
• Using an online work order tracking system, ensure that all facilities issues are addressed in a timely manner. Target is based on the percentage of work orders that are responded to within the required timeline based on the severity of the maintenance issue.	100%	90%	100%	95%
Patrons have an excellent experience attending events at Arts & Culture venues.				
• Following an event, we will ask arts patrons to fill out a short survey about their experience. Target is based on number of responses that rate general experience with at least 4 out of 5 stars.	91%	90%	96%	95%
Regent Street Black Box is a vital and well-utilized resource in the community.				
• Measure utilization of the Regent Street Black Box by calculating number of non-maintenance bookings as a percentage of days of the year. Utilization target based on industry standard for annual utilization defined as full capacity for theatre staffing resources. (Industry Standard for Full Theater Capacity is 65%)	54%	60%	45%	60%
Eccles Theater engages with members of all Salt Lake County communities.				
• Arts & Culture will administer intercept surveys at community engagement events, with questions including whether the patron has attended an event at an Arts & Culture venue in the past and whether they are likely to return in the future. Target is based on percentage of responses that indicate they are likely to return to an Arts & Culture event in the future.	-	85%	86%	85%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	10,032	524	*5.2%*	10,556	609	*6.1%*	10,641
REVENUE	8,605	259	*3.0%*	8,864	259	*3.0%*	8,864
NET (EXP - REV)	**1,428**	**264**	*18.5%*	**1,692**	**350**	*24.5%*	**1,777**
CAPITAL PROJECT & OTHER RELATED ORGS							
NET (EXP - REV)	-	2,863	*0.0%*	2,863	2,863	*0.0%*	2,863
FTE	30.75	1.00	*3.3%*	31.75	1.00	*3.3%*	31.75

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
UPACA / Eccles Theater	-	2,882	**2,882**	-	-	2,882	**2,882**	-	-	-	**-**	-
Eccles Theater Admin	-	3,975	**3,975**	*23.91*	-	3,906	**3,906**	*23.91*	(3)	417	**419**	*1.00*
Information Technology	-	104	**104**	-	-	104	**104**	-	-	-	**-**	-
ArtTix	3,076	519	**(2,557)**	-	3,076	519	**(2,557)**	-	(147)	-	**147**	-
Building O&M - Eccles Bldg Ops	24	1,655	**1,631**	*4.55*	24	1,646	**1,622**	*4.55*	1	50	**49**	-
Guest Services	15	172	**156**	-	15	172	**156**	-	(1)	-	**1**	-
Marketing	-	25	**25**	-	-	25	**25**	-	-	-	**-**	-
Sponsor & Membership Services	25	106	**81**	-	25	106	**81**	-	(2)	-	**2**	-
Public Relations	-	4	**4**	-	-	4	**4**	-	-	-	**-**	-
Sales and Events	4,749	1	**(4,748)**	-	4,749	1	**(4,748)**	-	398	-	**(398)**	-
Production Operations	110	226	**116**	-	110	226	**116**	-	-	-	**-**	-
Eccles Theater Site Operations	577	386	**(191)**	*1.84*	577	381	**(196)**	*1.84*	14	11	**(3)**	-
Building O&M - Eccles Site	17	181	**163**	*0.45*	17	179	**162**	*0.45*	(2)	-	**2**	-
Eccles Community Engagement	85	110	**25**	-	85	110	**25**	-	-	11	**11**	-
Arts for All	185	297	**111**	*1.00*	185	294	**109**	*1.00*	2	34	**32**	-
SUBTOTAL	**8,864**	**10,641**	**1,777**	***31.75***	**8,864**	**10,556**	**1,692**	***31.75***	**259**	**524**	**264**	***1.00***
UPACA-Eccles Thtr Cap Projects	-	2,863	**2,863**	-	-	2,863	**2,863**	-	-	2,863	**2,863**	-
TOTAL ECCLES THEATER	**8,864**	**13,504**	**4,640**	***31.75***	**8,864**	**13,419**	**4,555**	***31.75***	**259**	**3,387**	**3,128**	***1.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**1,709** *(Yes)*
0	**[33-40741] NEW REQUEST HR Proposed Pay Adjustments** This is a request from HR to adjust pay for 7 positions in select classifications that are paid below the bottom of their grade. The total cost of the request is $91,723.	-	**16,538**	**16,538** *(Yes)*
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-519,281**	**-519,281** *(Yes)*
0	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -1,484	-	**-**	**1,484** *(Yes)*
1	**[31-39880] REVENUE PROJECTION CHANGE ET Align Revenue & Expense** [Exp: 400; Rev: 221,444] This request trues-up earned event revenues and associated event expenses based on the projected booking calendar and proposed fee increases. Revenue projections are based on an in-depth analysis of actual and projected bookings completed by Event Managers. Once the projected booking calendar has been created, all associated revenues and expenses are projected based on standard event needs. All revenue projections are then compared to the previous year's actuals and known impacts such as maintenance closures, significant changes in Resident or regular user programming, and other factors.	-	**-221,044**	**-221,044** *(Yes)*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
2	**[31-39902] NEW REQUEST ET Arts for All Ticket Fee Increase** The Arts for All (AFA) program is requesting to increase the per-ticket fee by $0.25 from $0.50 to $0.75 on September 1, 2027, to support the continued funding of ticket purchases for underserved communities through the Arts for All program. Revenue generated from this fee directly supports access to Arts & Cultural experiences for individuals and families who may not otherwise have the opportunity to attend events. The increase will help sustain and expand program capacity as ticket costs and community demand continue to grow. This fee increase is reflected in the Arts for All long-range financial plan.	-	**-26,500**	**-26,500** *(Yes)*
3	**[31-39912] NEW REQUEST ET Centralized Service True-Up** This request trues-up our centralized services charge to Eccles Theater for shared expenses paid for within Fund 185 Arts & Culture budget and allocable to fund 726 Eccles Theater. The costs are paid by A&C, and in return, Eccles provides revenue to A&C based on the usage of the services. Centralized services costs include County indirect administrative costs, ticketing, event management, marketing, and patron services shared costs. A portion of these shared costs are allocated to Eccles Theater using various allocation bases that reflect the proportionate share of expenses. This amount also includes an entry for the shared cost of an Associate Director - Community Engagement submitted under the Arts & Culture budget.	-	**-39,420**	**-39,420** *(Yes)*
4	**[31-39843] NEW REQUEST ET Personnel True-Up** This request true-ups payroll allocations between Arts & Culture, Eccles Building, and Eccles Site based on the standard distribution of payroll for merit staff whose effort is allocated between these budgets. Although total salaries and benefits across all budgets remain within the existing base budget, salary changes from turnover and salary adjustments require a true-up to ensure each budget's appropriation reflects the proper allocation of payroll costs. The Arts and Culture PCF salary and benefit change reflects an under allocation to Eccles. This request maintains our budgeted base capacity that would otherwise be reabsorbed by the fund, as per Policy 1060. These funds are needed to complete the allocation between these budgets.	-	**329,215**	**329,215** *(Yes)*
5	**[31-39903] NEW REQUEST ET Arts for All Community Engagement Ticket True-Up** This budget request provides an ongoing $10,707 increase to the Arts for All (AFA) expense account to sustain program growth, address rising ticket costs, and expand education and community engagement efforts. A $6,707 increase will support annual ticket price increases for LIVE! at the Eccles and Broadway at the Eccles events while accommodating continued growth in program participation. This funding will allow Arts for All to maintain current service levels, provide equitable access to live performing arts experiences, and continue serving under-resourced Salt Lake County residents. An additional $3,000 will support ongoing educational enhancements and community engagement initiatives, including the successful Beyond the Curtain program launched in 2025. This investment will strengthen connections between audiences and performances while expanding the impact of Arts for All programming. $1,000 will support an increase in development advertising funds to support the continued growth and visibility of the Arts for All (AFA) program. Funding will be used for targeted marketing and outreach efforts to increase awareness of AFA ticket opportunities, expand community participation, and ensure eligible residents have access to arts and cultural experiences. These costs are reflected in the Arts for All long range financial plan.	-	**10,707**	**10,707** *(Yes)*
6	**[31-39878] NEW REQUEST ET Venue Manager** This budget request funds a full-time Venue Manager for the Eccles Theater, a critical need identified in the Arts & Culture long-range workforce planning analysis completed in early 2026. Currently, day-to-day theater operations and event management supervision fall entirely on the General Manager. However, the GM's capacity is severely strained by higher-level responsibilities, including strategic planning, board and partnership contract management, division coordination, and capital projects. Introducing a dedicated Venue Manager will resolve this operational bottleneck by: • Providing direct oversight: Assuming daily leadership of the Event Management team. • Streamlining coordination: Serving as the central point of contact between Event Management, Theater Operations, Facility Operations, and Centralized Services. • Optimizing leadership: Allowing the General Manager to focus fully on strategic growth, fiscal oversight, and high-level partnerships. • This position will also provide a span of control, providing backup for the General Manager during times when they are not in the office. The SS benefit was incorrectly not added to the new position request during the request stage so it was added during the Proposed stage. FUTURE YEARS ADJUSTMENT: -4,900	*1.00*	**104,067**	**108,782** *(Yes)* *1.00 FTE*
7	**[31-39892] NEW REQUEST ET Fiscal Coordinator** Arts & Culture (A&C) is requesting a new Fiscal Coordinator position. The Fiscal Coordinator position will be shared between Arts & Culture and Eccles Theatre. A portion of the Fiscal Coordinator's salary and associated expenses will be funded by Eccles Theatre, reflecting the position's shared responsibilities and supporting an appropriate allocation of costs between the two operations.	-	**17,229**	**17,229** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
8	**[31-39898] NEW REQUEST ET Consultant Study for Maintenance Masterplan** This budget request provides funding for a comprehensive update to the Eccles Theater 30-Year Facilities Maintenance Plan, last updated in 2018, by a qualified consultant. The Eccles Theater Operating Agreement requires the operator to maintain an up-to-date 30-year facilities maintenance plan to appropriately identify and plan for the replacement of key building systems. This plan provides a comprehensive overview of all building systems, along with expected useful life and replacement cost. Although the current plan has been updated periodically by staff with current information about replacement of particular components and their related costs, a comprehensive update with a qualified consultant is needed. This updated plan will ensure Eccles Theater owners have the most accurate information to budget and plan to maintain all building systems at the necessary level to avoid costly unplanned downtime and business disruption. The Facility Condition Assessment (FCA) is integrated into the master plan as required by contract. FUTURE YEARS ADJUSTMENT: -50,000	-	**50,000**	**50,000** *(Yes)*
9	**[31-39899] NEW REQUEST ET Annualize Site CE Temp Hour Wages & Marketing** [Exp: 11,483; Rev: 11,483] This request provides funding for necessary marketing and community engagement costs increases. This includes $3,983 to cover a modest increase in hours for key temporary personnel positions, including the community engagement production manager and the sponsorship coordinator. These positions are key to ensuring fiscally and operationally sustainable community activation events such as Steppin on Main, the Mariachi Festival, and Voces in Bloom. These increased hours will allow the positions to be funded part-time year-round, rather than seasonally as provided in the current budget. The request also includes $7,500 for marketing costs to support targeted advertising and promotion of the Regent Street Black Box and other Site spaces. Marketing efforts will help increase the strength of brand recognition, improve promotion of rental opportunities to prospective arts and community organizations, and increase marketing of existing events to new patrons.	-	**-**	**-** *(Yes)*
10	**[31-39904] NEW REQUEST ET Arts for All Program Assistant (Temp)** The Arts for All (AFA) requests funding to support a part-time temporary position to assist with ticket distribution, partner coordination, program logistics, and community engagement as the program continues to grow. The ability of the Arts for All program to increase program participation, program partners, and overall community impact is currently limited by time availability from the Arts for All Program Manager. The additional operating funds will provide necessary technology and communication resources, including software licenses and phone support. This investment will strengthen AFA's ability to expand services, increase outreach, and maintain equitable access to arts programming. These costs are reflected in the Arts for All long-range financial plan.	-	**23,591**	**23,591** *(Yes)*
11	**[32-39949] STRESS TEST REDUCTION ET Venue Manager (STRESS)** Reversing this budget adjustment would eliminate the funding needed to establish a full-time Venue Manager at the Eccles Theater, a critical position identified through the Arts & Culture long-range workforce planning analysis completed in early 2026. Currently, day-to-day theater operations and Event Management supervision fall entirely on the General Manager, whose capacity is significantly constrained by strategic planning, board and partnership contract management, division coordination, and capital projects.	-	**-104,067**	**-** *(No)*
12	**[32-39950] STRESS TEST REDUCTION ET Fiscal Coord Shared Cost (STRESS)** A reduction in this budget request would prevent Eccles Theater and Arts & Culture (A&C) from establishing a shared Fiscal Coordinator position. The position is intended to support both operations, with Eccles Theater funding its appropriate share of the salary and associated expenses based on the position's shared responsibilities. This shared model provides needed fiscal support while ensuring costs are appropriately allocated between Eccles Theater and A&C.	-	**-17,229**	**-** *(No)*
13	**[32-39951] STRESS TEST REDUCTION ET Consultant Study for Maintenance Masterplan (STRESS)** Reducing this budget request would defer the comprehensive update of the Eccles Theater 30-Year Facilities Maintenance Plan, which was last fully updated in 2018. The Eccles Theater Operating Agreement requires the operator to maintain an up to date 30-year facilities maintenance plan to identify and appropriately plan for the replacement of critical building systems.	-	**-50,000**	**-** *(No)*
14	**[32-39952] STRESS TEST REDUCTION ET Arts for All Program Assistant (STRESS)** Reducing this budget request would limit the Arts for All (AFA) program's ability to expand participation, strengthen community partnerships, and increase its overall community impact. Funding for a part-time temporary position is needed to provide additional capacity for ticket distribution, partner coordination, program logistics, and community engagement as the program continues to grow.	-	**-23,591**	**-** *(No)*
15	**[32-39954] STRESS TEST REDUCTION ET Arts & Culture Programmatic Reduction (STRESS)** This request is based on programmatic costs (exclusive of building upkeep) which include supplies, small equipment, training and professional development, and advertising. Reductions to these expenses will reduce our ability to maintain a highly qualified workforce and appropriately promote and support events taking place at Arts & Culture theaters.	-	**-412,088**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***1.00***	**-254,898**	**-246,990**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-606,975**	**-**

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS

	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[47-38892] CAPITAL PROJECT ET Capital Projects Overhead** Eccles Overhead	-	**25,825**	**25,825** *(Yes)*
2	**[47-38881] CAPITAL PROJECT ET-P25 2-Way Radio Conversion** [New/Add/Reduction: 192,000; Rebudget: 150,000] This project funds essential upgrades to Eccles Theater radio systems used for life safety, emergency and operational communications and is part of a larger Arts & Culture comprehensive radio COOP plan. Eccles Theater two-way radio handsets will be replaced. Funding for compatible two-way radio handsets for remaining A&C venues will be requested in future years. Existing radio handsets operate on an analog system and must be upgraded to P25-compatible digital models prior to legacy venue handset system conversion. At that time analog radios will no longer be supported across the division. Upgraded radios will also become available radio fleet for deployment during a county-wide emergency; the new handsets will interface with new SL County tower and associated programming.	-	**192,000**	**192,000** *(Yes)*
3	**[47-39341] CAPITAL PROJECT ET BLDG - Boiler Replacement** This request is for the replacement of the failing boiler system at the Eccles Theater. The current boilers are low-quality units that have been difficult to maintain due to limited parts availability. As a result, the facility is currently relying on just one functional boiler. Replacing the existing boilers is essential to ensure reliable operations and minimize the risk of heating system failures. Upgrading the equipment will enhance system reliability, reduce maintenance challenges, and support the facility's ongoing operations.	-	**300,000**	**300,000** *(Yes)*
4	**[47-39342] CAPITAL PROJECT ET - Chiller Controls Upgrade** This request aims to update the chiller controls at the Eccles Theater. The existing control screens are obsolete and no longer provide the visibility and functionality needed to manage system performance effectively. Upgrading the chiller controls is necessary to maintain reliable operation and monitor the facility's cooling system.	-	**75,000**	**75,000** *(Yes)*
5	**[47-38877] CAPITAL PROJECT ET Audio Visual Core Replacement** [New/Add/Reduction: 550,000; Rebudget: 225,000] Phase II of the Audio Core and Stage Feed Replacement Project will allocate additional funds to cover the increased costs of hardware, as well as provide funding for programming, installation, commissioning, and schematics. Following an audit of our system by an engineer, it was recommended that we add components to the Regent Street Black Box and complete the project in phases to prevent system failure during the upgrade process. Upon completion, this project will modernize our outdated stage feed system and ensure the necessary audio redundancy, thereby reducing risk or financial implications due to system failure, for events co-presented at Eccles theater.	-	**550,000**	**550,000** *(Yes)*
6	**[47-39343] CAPITAL PROJECT ET-Theatrical Network Feasibility Study** This project involves engaging a specialist in theatrical network controls to conduct a feasibility study for our theater networks. The study will be carried out in collaboration with the Arts & Culture venues to streamline operations and align theatrical networks across all facilities. Currently, the theatrical networks in the Eccles and Arts & Culture venues vary in their capabilities for audio, lighting, and video communications and controls. Many of these systems have become outdated and do not efficiently support newer equipment. The feasibility study will involve specialty contractors who will evaluate our current systems and provide recommendations for more cohesive solutions that can be implemented across all venues in future phases, contingent upon funding.	-	**35,000**	**35,000** *(Yes)*
7	**[47-38854] CAPITAL PROJECT ET-BLDG BTS Equip Replacement** This request is for Eccles Bldg. Business Technology System (BTS) equipment as well as network infrastructure. Examples of BTS Equipment include, but are not limited to, computers & components, tablets, firewalls, switches, and wireless access points (WAPs). This project is requested to be funded from Operational building revenues. Any unspent equipment replacement funds are proposed to roll forward to the following year budget.	-	**100,000**	**100,000** *(Yes)*
8	**[47-39428] CAPITAL PROJECT ET-BLDG BTS Equip Replacement** Following a comprehensive review of BTS computer and technology equipment replacement costs, it has been determined that the annual equipment budget should be increased by $80,000, bringing the total annual funding to $180,000. This increase is necessary to sustain the technology infrastructure that supports theater operations, including the timely replacement of aging computers, specialized equipment, and other critical technology assets. Maintaining an adequately funded replacement program will help ensure reliable performance, minimize operational disruptions, and support the level of technological capability required to meet the theater's ongoing operational and production needs. To maintain the purchasing power of the Equipment Fund and align with other county equipment funding practices, we are requesting a 3% annual inflationary increase to the Eccles Bldg. Business Technology System (BTS) equipment budget. This adjustment would be applied each fiscal year to account for the rising costs of computer equipment, and technology related purchases. Implementing an annual inflationary increase will help ensure the department can continue to replace and maintain essential equipment without reducing service levels or requiring significant one-time budget increases in the future.	-	**80,000**	**80,000** *(Yes)*
9	**[47-38844] CAPITAL PROJECT ET_Eccles Bldg Ops Equipment** This request is for Eccles Building small and large equipment replacement according to the equipment replacement cycle. Equipment included in this category would be production-related items and large and small operations equipment. Examples of production equipment include, but are not limited to, light boards, speakers, and theatrical rigging equipment. Examples of operations equipment include, but are not limited to, shop tools, safety equipment, and large cleaning machinery. This project is requested to be funded from Operational BLDG revenues. Any unspent equipment replacement funds are proposed to be rolled forward to the following year's budget.	-	**80,000**	**80,000** *(Yes)*

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
10	**[47-39429] CAPITAL PROJECT ET_Eccles Bldg Ops Equipment - 3%** To maintain the purchasing power of the Eccles Bldg., small and large equipment replacement budget and align with other county equipment funding practices, we are requesting a 3% annual inflationary increase to the Eccles Bldg. equipment budget. This adjustment would be applied each fiscal year to account for the rising costs of operations equipment, and production equipment purchases. Implementing an annual inflationary increase will help ensure the department can continue to replace and maintain essential equipment without reducing service levels or requiring significant one-time budget increases in the future.	-	2,400	2,400 *(Yes)*
11	**[47-38853] CAPITAL PROJECT Eccles Site- BTS Equip** This request is for Eccles Site Business Technology System (BTS) equipment as well as network infrastructure. Examples of BTS Equipment include, but are not limited to, computers & components, tablets, firewalls, switches, and wireless access points (WAPs). This project is requested to be funded from Operational Site revenues. Any unspent equipment replacement funds are proposed to roll forward to the following year budget.	-	20,000	20,000 *(Yes)*
12	**[47-39425] CAPITAL PROJECT Eccles Site BTS Equip Replacement 3%** To maintain the purchasing power of the Equipment Fund and align with other county equipment funding practices, we are requesting a 3% annual inflationary increase to the Eccles Site Business Technology System (BTS) equipment budget. This adjustment would be applied each fiscal year to account for the rising costs of computer equipment, and technology related purchases. Implementing an annual inflationary increase will help ensure the department can continue to replace and maintain essential equipment without reducing service levels or requiring significant one-time budget increases in the future.	-	600	600 *(Yes)*
13	**[47-38843] CAPITAL PROJECT Eccles Site- Ops Equip** This request is for Eccles Site small and large equipment replacement according to the equipment replacement cycle. Equipment included in this category would be production related items and large and small operations equipment. Examples of production equipment include, but are not limited to, sound board, dimmer modules, and stage decking. Examples of operations equipment include, but are not limited to, shop tools, safety equipment. This project is requested to be funded from Operational SITE revenues. Any unspent equipment replacement funds are proposed to roll forward to the following year budget.	-	30,000	30,000 *(Yes)*
14	**[47-39427] CAPITAL PROJECT ECC_Site Ops Equipment** To maintain the purchasing power of the Eccles Site small and large equipment replacement budget and align with other county equipment funding practices, we are requesting a 3% annual inflationary increase to the Eccles Site equipment budget. This adjustment would be applied each fiscal year to account for the rising costs of operations equipment, and production equipment purchases. Implementing an annual inflationary increase will help ensure the department can continue to replace and maintain essential equipment without reducing service levels or requiring significant one-time budget increases in the future.	-	900	900 *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	-	1,491,725	1,491,725
	TOTAL PROJECT REBUDGETS:	-	1,371,603	1,371,603
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	-	2,863,328	2,863,328

Funds Included	Organizations Included
726 - UPACA/Eccles Theater Fund	34000000 - UPACA / Eccles Theater

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
NET (Operating Expense less Operating Revenue)	**1,777**	*350*	**1,692**	**1,428**	*264*	**1,791**	*(14)*	**(6)**	*1,783*
REVENUE	**9,583**	*779*	**9,583**	**8,805**	*779*	**8,886**	*698*	**10,564**	*(981)*
NON-OPERATING REVENUE	**719**	*519*	**719**	**200**	*519*	**206**	*513*	**1,349**	*(630)*
INVESTMENT EARNINGS	**719**	*519*	**719**	**200**	*519*	**200**	*519*	**1,349**	*(630)*
429005 Interest - Time Deposits	719	*519*	719	200	*519*	200	*519*	1,349	*(630)*
PRIOR YEAR FUND BALANCE	**-**	-	**-**	**-**	-	**6**	*(6)*	**-**	-
499998 FundBal Restrict/Commit/Assign	-	-	-	-	-	6	*(6)*	-	-
OPERATING REVENUE	**8,864**	*259*	**8,864**	**8,605**	*259*	**8,680**	*184*	**9,210**	*(346)*
OPERATING GRANTS & CONTRIBUTIO	**-**	-	**-**	**-**	-	**-**	-	**15**	*(15)*
411000 State Government Grants	-	-	-	-	-	-	-	15	*(15)*
CAPITAL GRANTS & CONTRIBUTIONS	**-**	-	**-**	**-**	-	**-**	-	**50**	*(50)*
419010 Capital Contributions-General	-	-	-	-	-	-	-	50	*(50)*
CHARGES FOR SERVICES	**8,834**	*259*	**8,834**	**8,575**	*259*	**8,650**	*184*	**9,130**	*(296)*
421051 Co-Promoter Split-Broadway	2,226	*414*	2,226	1,812	*414*	1,887	*339*	2,656	*(430)*
421052 Co-Promoter Split-Popular	571	*(23)*	571	594	*(23)*	594	*(23)*	326	*245*
421053 Arts For All Fee	185	*2*	185	183	*2*	183	*2*	158	*28*
421054 Facility Fee Revenue	1,601	*(182)*	1,601	1,783	*(182)*	1,783	*(182)*	1,588	*13*
421065 Memberships	230	-	230	230	-	230	-	178	*52*
421200 Property Cleanup	41	*(2)*	41	43	*(2)*	43	*(2)*	32	*9*
421370 Miscellaneous Revenue	15	-	15	15	-	15	-	20	*(5)*
421380 Front of House Revenue	27	*(3)*	27	31	*(3)*	31	*(3)*	24	*3*
421381 Event Setup Revenue	128	-	128	128	-	128	-	112	*16*
421382 ArtTix Service Fee	1,506	*41*	1,506	1,465	*41*	1,465	*41*	1,477	*29*
421383 Over/Short Differences	-	-	-	-	-	-	-	8	*(8)*
421384 Credit Card Fees Reimbursement	-	-	-	-	-	-	-	16	*(16)*
421386 Catering Revenue	-	-	-	-	-	-	-	(0)	*0*
421387 Merchandise Sales Revenue	50	-	50	50	-	50	-	105	*(55)*
421388 ArtTix Chargebacks	-	-	-	-	-	-	-	(13)	*13*
421389 ArtTix Payment Adjustment	-	-	-	-	-	-	-	4	*(4)*
424000 Local Revenue Contracts	515	*6*	515	509	*6*	509	*6*	549	*(34)*
427020 Resident Revenue	10	*(8)*	10	17	*(8)*	17	*(8)*	15	*(6)*
427021 Commercial Revenue	1,269	*4*	1,269	1,265	*4*	1,265	*4*	1,361	*(92)*
427022 Non-Profit Revenue	127	*(14)*	127	141	*(14)*	141	*(14)*	127	*1*
427024 Eccles Fee Discount	-	-	-	-	-	-	-	(0)	*0*
427045 Concessions	333	*25*	333	308	*25*	308	*25*	384	*(51)*
427065 Restaurant Rent & Commissions	-	-	-	-	-	-	-	5	*(5)*
INTER/INTRA FUND REVENUES	**30**	-	**30**	**30**	-	**30**	-	**15**	*15*
433100 Intrafund Revenue	30	-	30	30	-	30	-	15	*15*
TRANSFERS IN AND OTHER FINANCING SOUI	**-**	-	**-**	**-**	-	**-**	-	**5**	*(5)*
OFS TRANSFERS IN	**-**	-	**-**	**-**	-	**-**	-	**5**	*(5)*
720025 OFS Transfers In- Other	-	-	-	-	-	-	-	5	*(5)*
EXPENSE	**10,641**	*609*	**10,556**	**10,032**	*524*	**10,470**	*171*	**12,042**	*(1,401)*
OPERATING EXPENSE	**10,641**	*609*	**10,556**	**10,032**	*524*	**10,470**	*171*	**9,204**	*1,437*
EMPLOYEE COMPENSATION	**4,442**	*572*	**4,357**	**3,870**	*486*	**4,201**	*241*	**3,726**	*716*
601020 Lump Sum Vacation Pay	-	-	-	-	-	-	-	22	*(22)*
601030 Permanent And Provisional	2,530	*385*	2,464	2,145	*319*	2,390	*140*	2,140	*391*
601045 Compensated Absence	48	-	48	48	-	48	-	18	*31*
601050 Temporary,Seasonal,Emergency	459	*24*	459	435	*24*	435	*24*	325	*134*
601065 Overtime	5	-	5	5	-	5	-	29	*(24)*
603005 Social Security Taxes	193	*29*	183	164	*19*	181	*11*	188	*5*
603006 FICA- Temporary Employee	36	*2*	36	34	*2*	34	*2*	-	*36*
603023 Pension Expense Adj GASB 68	84	-	84	84	-	84	-	74	*10*
603025 Retirement Or Pension Contrib	344	*45*	349	299	*50*	328	*16*	297	*47*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
603040 Ltd Contributions	10	1	9	9	0	10	(0)	9	1
603045 Supplemental Retirement (401K)	41	2	40	40	0	32	9	30	11
603050 Health Insurance Premiums	592	83	583	510	73	555	37	473	120
603055 Employee Serv Res Fund Charges	30	-	30	30	-	30	-	32	(2)
603056 OPEB- Current Year	19	2	17	17	-	17	2	9	9
603075 OPEB-GASB 74/75	5	-	5	5	-	5	-	29	(24)
605015 Employee Parking	40	-	40	40	-	40	-	51	(11)
605025 Employee Awards-Service Pins	1	-	1	1	-	1	-	-	1
605026 Employee Awards-Gift Cards	5	-	5	5	-	5	-	1	4
MATERIALS AND SUPPLIES	**3,271**	31	**3,271**	**3,241**	31	**3,351**	(80)	**2,614**	658
607005 Janitorial Supplies & Service	466	-	466	466	-	511	(45)	274	192
607010 Maintenance - Grounds	8	-	8	8	-	8	-	7	0
607015 Maintenance - Buildings	331	-	331	331	-	274	57	353	(22)
607025 Maint - Plumbing,Heat,& Ac	-	-	-	-	-	1	(1)	-	-
607030 Maintenance - Other	13	-	13	13	-	8	6	1	12
607040 Facilities Management Charges	70	-	70	70	-	91	(21)	34	36
609005 Food Provisions	1	-	1	1	-	8	(7)	-	1
609010 Clothing Provisions	2	-	2	2	-	-	2	1	1
609030 Medical Supplies	-	-	-	-	-	-	-	8	(8)
609035 Safety Supplies	1	-	1	1	-	1	-	0	1
611005 Subscriptions & Memberships	9	-	9	9	-	10	(1)	7	2
611015 Education & Training Serv/Supp	7	-	7	7	-	12	(5)	3	4
613005 Printing Charges	4	-	4	4	-	10	(5)	1	3
613020 Development Advertising	65	-	65	65	-	64	1	105	(40)
613030 Development	212	12	212	200	12	283	(71)	105	106
615005 Office Supplies	9	-	9	9	-	9	-	3	6
615015 Computer Supplies	2	-	2	2	-	5	(3)	1	1
615016 Computer Software Subscription	53	2	53	51	2	51	2	48	5
615020 Computer Software <$5,000	5	-	5	5	-	5	-	-	5
615025 Computers & Components <$5000	22	4	22	18	4	5	17	15	7
615035 Small Equipment (Non-Computer)	73	-	73	73	-	71	1	84	(11)
615040 Postage	1	-	1	1	-	1	(0)	0	1
615050 Meals & Refreshments	13	-	13	13	-	10	3	6	8
615055 Volunteer Awards	1	-	1	1	-	1	-	1	(0)
615065 Credit Card Charges	380	-	380	380	-	380	-	441	(61)
617005 Maintenance - Office Equip	4	-	4	4	-	4	-	-	4
617010 Maint - Machinery And Equip	12	-	12	12	-	13	(2)	9	2
617015 Maintenance - Software	5	-	5	5	-	5	-	-	5
617035 Maint - Autos & Equip-Fleet	2	-	2	2	-	2	-	1	0
619005 Gasoline, Diesel, Oil & Grease	1	-	1	1	-	1	-	0	0
619015 Mileage Allowance	-	-	-	-	-	-	-	0	(0)
619025 Travel & Transprtatn-Employees	30	-	30	30	-	30	-	19	11
619030 Travel & Transprtatn-Clients	55	-	55	55	-	55	-	-	55
619045 Vehicle Replacement Charges	9	-	9	9	-	9	-	3	6
621005 Heat And Fuel	114	-	114	114	-	114	-	61	53
621010 Light And Power	290	-	290	290	-	290	-	294	(4)
621015 Water And Sewer	55	-	55	55	-	55	-	75	(19)
621020 Telephone	39	-	39	39	-	32	7	46	(7)
621025 Mobile Telephone	9	2	9	7	2	14	(6)	7	2
621030 Internet/Data Communications	20	-	20	20	-	30	(10)	2	18
633005 Rent - Land	1	1	1	-	1	-	1	0	0
633010 Rent - Buildings	9	-	9	9	-	9	(0)	3	6
633015 Rent - Equipment	13	-	13	13	-	14	(1)	2	10
639005 Legal, Auditing, & Acctg Fees	-	-	-	-	-	-	-	0	(0)
639010 Consultants Fees	69	50	69	19	50	19	50	-	69
639025 Other Professional Fees	-	-	-	-	-	5	(5)	2	(2)
639035 Contract Management Fee	752	(39)	752	791	(39)	797	(45)	568	184
639036 Other Misc Contract Fees	-	-	-	-	-	-	-	0	(0)
639045 Contracted Services	38	-	38	38	-	38	-	21	17
OTHER OPERATING EXPENSE 1	**0**	-	**0**	**0**	-	**1**	(1)	**0**	(0)
645010 Dumping Fees	-	-	-	-	-	1	(1)	-	-
645015 Recycling Activities	0	-	0	0	-	0	-	0	(0)
OTHER OPERATING EXPENSE 2	**147**	7	**147**	**141**	7	**140**	8	**126**	22
657005 Insurance	7	-	7	7	-	5	1	5	2

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
667050 Arts For All - Expense	141	7	141	134	7	134	7	121	20
OTHER NONOPERATING EXPENSE	**5**	-	**5**	**5**	-	**3**	2	**7**	(1)
659005 Costs In Handling Collections	5	-	5	5	-	3	2	7	(1)
DEPRECIATION & LOSS ON SALE	**2,745**	-	**2,745**	**2,745**	-	**2,745**	-	**2,705**	40
669005 Amortization	14	-	14	14	-	14	-	14	0
669010 Depreciation	2,731	-	2,731	2,731	-	2,731	-	2,691	40
INTERGOVERNMENTAL CHARGE	**30**	-	**30**	**30**	-	**30**	-	**26**	4
693010 Intrafund Charges	30	-	30	30	-	30	-	15	15
693020 Interfund Charges	-	-	-	-	-	-	-	11	(11)
TRANSFERS OUT AND OTHER FINANCING US	**-**	-	**-**	**-**	-	**-**	-	**2,838**	(2,838)
DISTRIBUTIONS TO OWNERS	**-**	-	**-**	**-**	-	**-**	-	**2,838**	(2,838)
781005 Distributions to Owners	-	-	-	-	-	-	-	2,838	(2,838)

REVENUE AND EXPENDITURE DETAIL

Eccles Theater

Funds Included	Organizations Included
726 - UPACA/Eccles Theater Fund	34009900 - UPACA-Eccles Thtr Cap Projects

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2020 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
NET (Operating Expense less Operating Revenue)	**2,863**	2,863	**2,863**	-	2,863	**2,053**	810	**984**	1,879
EXPENSE	**2,863**	2,863	**2,863**	-	2,863	**2,053**	810	**984**	1,879
OPERATING EXPENSE	**2,863**	2,863	**2,863**	-	2,863	**2,053**	810	**984**	**1,879**
MATERIALS AND SUPPLIES	**2,666**	2,666	**2,666**	-	2,666	**1,623**	1,042	**979**	**1,687**
607015 - Maintenance - Buildings	797	797	797	-	797	808	(12)	115	681
607030 - Maintenance - Other	700	700	700	-	700	150	550	-	700
615015 - Computer Supplies	-	-	-	-	-	-	-	2	(2)
615016 - Computer Software Subscription	-	-	-	-	-	-	-	4	(4)
615025 - Computers & Components <$5000	305	305	305	-	305	120	185	123	182
615030 - Communication Equip-Noncapital	342	342	342	-	342	150	192	-	342
615035 - Small Equipment (Non-Computer)	353	353	353	-	353	260	93	58	295
623005 - Non-Cap Improv Othr Than Build	95	95	95	-	95	95	(0)	-	95
639010 - Consultants Fees	40	40	40	-	40	40	(0)	-	40
639025 - Other Professional Fees	35	35	35	-	35	-	35	-	35
639045 - Contracted Services	-	-	-	-	-	-	-	676	(676)
OTHER OPERATING EXPENSE 2	**26**	26	**26**	-	26	**26**	-	**6**	**20**
663010 - Council Overhead Cost	4	4	4	-	4	4	-	0	3
663015 - Mayor Overhead Cost	4	4	4	-	4	4	-	0	4
663025 - Auditor Overhead Cost	3	3	3	-	3	3	-	0	3
663040 - Info Services Overhead Cost	5	5	5	-	5	5	-	1	4
663045 - Purchasing Overhead Cost	4	4	4	-	4	4	-	0	4
663055 - Gov'T Immunity Overhead Cost	0	0	0	-	0	0	-	0	(0)
663070 - Mayor Finance Overhead Cost	6	6	6	-	6	6	-	4	2
CAPITAL EXPENDITURES	**172**	172	**172**	-	172	**404**	(232)	**-**	**172**
675010 - Improvements Of Buildings	172	172	172	-	172	404	(232)	-	172

CORE MISSION

Salt Lake County Parks & Recreation provides essential public services, maintains community assets, and creates innovative programming to improve lives through people, parks, and play.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Salt Lake County golf courses support the physical health of residents of all ages, socioeconomic backgrounds, and abilities.				
• Increase/maintain junior golf clinic/camp/league participation level.	1,273	1,000	1,000	1,000
• Maintain a 3-year rolling average of 9-hole rounds played.	545,850	439,300	334,103	439,300
• Percentage of surveyed residents and visitors who are satisfied with golf services, programs, and amenities.	72%	75%	-	75%
Salt Lake County golf is in excellent financial health.				
• Achieve revenue goal.	158%	100%	100%	100%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	11,957	909	*7.6%*	12,866	933	*7.8%*	12,890
REVENUE	9,506	916	*9.6%*	10,423	185	*1.9%*	9,692
NET (EXP - REV)	**2,451**	**(8)**	*(0.3%)*	**2,443**	**748**	*30.5%*	**3,199**
CAPITAL PROJECT & OTHER RELATED ORGS							
NET (EXP - REV)	-	3,211	*0.0%*	3,211	3,211	*0.0%*	3,211
FTE	38.00	1.00	*2.6%*	39.00	1.00	*2.6%*	39.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
Golf	-	3,508	**3,508**	-	-	3,502	**3,502**	-	-	150	**150**	-
Meadow Brook Golf Course	1,503	1,325	**(178)**	*6.00*	1,564	1,321	**(243)**	*6.00*	74	70	**(4)**	-
Mick Riley Golf Course	1,323	1,305	**(18)**	*6.00*	1,430	1,299	**(131)**	*6.00*	169	71	**(99)**	-
Mountain View Golf Course	1,480	1,212	**(268)**	*5.00*	1,663	1,219	**(444)**	*5.00*	214	82	**(131)**	-
Old Mill Golf Course	2,176	1,467	**(709)**	*6.00*	2,389	1,462	**(927)**	*6.00*	231	82	**(149)**	-
Riverbend Golf Course	1,740	1,656	**(85)**	*7.00*	1,880	1,637	**(243)**	*7.00*	157	77	**(79)**	-
South Mountain Golf Course	1,431	1,589	**158**	*6.00*	1,458	1,577	**119**	*6.00*	71	176	**105**	-
Administration	38	633	**595**	*3.00*	38	653	**614**	*3.00*	-	135	**135**	*1.00*
Building O&M-Golf	-	196	**196**	-	-	196	**196**	-	-	65	**65**	-
SUBTOTAL	**9,692**	**12,890**	**3,199**	***39.00***	**10,423**	**12,866**	**2,443**	***39.00***	**916**	**909**	**(8)**	***1.00***
Golf Capital Projects	-	3,211	**3,211**	-	-	3,211	**3,211**	-	-	3,211	**3,211**	-
TOTAL GOLF COURSES	**9,692**	**16,101**	**6,409**	***39.00***	**10,423**	**16,077**	**5,654**	***39.00***	**916**	**4,119**	**3,203**	***1.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**5,957** *(Yes)*
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-853,113**	**-853,113** *(Yes)*
0	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -2,668	-	**-**	**2,668** *(Yes)*
1	**[31-40063] NEW REQUEST PAR Golf Fee Increase** [Exp: 563,808; Rev: 730,957] Golf requests an increase to certain fees to stay in line with the market and to address cost increases. This adjustment increases Golf's revenue budget according to those fee increases, and increases the expense budgets responsible for generating the revenue. Golf is serving more people (due to the popularity of the game) for a longer season (due to weather). This has brought in a record number of rounds played, but also has resulted in increased staffing needs and increased maintenance costs. The sustained increase in rounds played through prior fee increases, economic uncertainty, and a pandemic seems to indicate a relative inelasticity of demand, at least in the short term. As such, Golf has used its most recent 3-year average (2023-2025) to estimate the revenue change that the increased fee will have. Golf has also examined the expenses that have been incurred in order to provide services for all of those rounds played. This request addresses both of those items. This request was presented to Revenue Committee.	-	**-167,149**	**513,529** *(Yes)*
2	**[31-40062] REVENUE PROJECTION CHANGE PAR Golf Revenue Changes** Golf requests an increase to pro shop sales, cart rental, and driving range revenue driven by the increase in total rounds played at all courses. This growth is largely supported by expanding operational windows, as warmer weather trends continue to shorten the shoulder seasons. Additionally, the South Mountain event center annual rent budget is adjusted to match the current contract. This request was presented to Revenue Committee.	-	**-185,334**	**-185,334** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
3	**[31-39889] NEW REQUEST PAR New Golf Fiscal Coordinator** Golf requests to add a new dedicated fiscal coordinator (job code 208, GEN 13) to support the Golf section with purchasing, gathering data, running and reviewing reports, tracking assets, and assisting with other administrative tasks. This position will report directly to the Associate Division Director - Golf and will be funded by the Golf Fund. The calculated cost assumes 3 months to fill the position, an initial one-time purchase of computer hardware, on-going software licenses, and on-going training following Year 1. It is not anticipated that this position will require a county vehicle. Corrected funding allocation start date from 4/1/2026 to 4/1/2027 in Proposed stage. The correction reduced the original request by 27,480. FUTURE YEARS ADJUSTMENT: 27,754	*1.00*	**113,921**	**86,279** *(Yes)* *1.00 FTE*
4	**[31-40064] NEW REQUEST PAR Golf Facility and Equipment Needs** Golf requests ongoing budget increases to cover rising equipment, material, utility, and Facilities Management costs, as well as necessary water purchases for South Mountain. Extended playing seasons, aging infrastructure, and rising vendor costs have combined to stretch current maintenance resources beyond capacity. To maintain the high-quality turf and facilities Salt Lake County Golf patrons expect, budget adjustments are necessary to align with higher operational demands, increased wear and tear, and escalating labor and material rates. FUTURE YEARS ADJUSTMENT: -100,000	-	**184,145**	**184,145** *(Yes)*
5	**[31-39911] NEW REQUEST PAR Golf Point-of-Sale System Overlap** Golf requests contingency budget for the potential changeover of the golf management system. Golf's golf management system contract (currently LightSpeed) expires in October 2027. There will be an RFP to obtain a new contract, and if another vendor is selected there will be an overlap of the two systems when the new system is implemented. This request adds funding for a 3 month overlap to allow for migration, testing, and final close-out. This request will reduce Golf Fund balance. FUTURE YEARS ADJUSTMENT: -9,000	-	**9,000**	**9,000** *(Yes)*
6	**[31-40600] NEW REQUEST PAR Balance Golf Personnel Budget** Golf requests to fund employee benefits costs that exceed the base budget. Existing salary savings offset the impact of this request on the Golf Fund.	-	**37,774**	**37,774** *(Yes)*
7	**[32-39996] STRESS TEST REDUCTION PAR Withdraw Golf Point of Sale System Overlap Request**	-	**-9,000**	**-** *(No)*
8	**[32-40106] STRESS TEST REDUCTION PAR Withdraw Golf Facility and Equipment Request**	-	**-172,910**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***1.00***	**-860,756**	**-199,095**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-181,910**	**-**

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS

	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[47-39041] CAPITAL PROJECT Golf Overhead** Fund countywide overhead costs	-	**22,945**	**22,945** *(Yes)*
2	**[47-39644] CAPITAL PROJECT Golf Facility Safety Syst-Wd** Golf requests to add funds to the system-wide facility safety project at multiple courses. The current fire and security systems are outdated and no longer reliable. Replacing them are essential to maintain proper surveillance, ensure video storage, and support system functionality. Facilities Management has reviewed and recommended this project. Expected 2027 courses are Meadow Brook, Mountain View, Riverbend, and South Mountain.	-	**192,000**	**192,000** *(Yes)*

	NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
3	**[47-39642] CAPITAL PROJECT Golf Irrigation Projects Syswd** Golf requests to add funds to the system-wide project for the replacement of pumps, motors, and lateral valves supplying irrigation water to the golf course, satellite controllers software and components, restoration of turf disturbed by irrigation maintenance, replacement of pressure systems, and refurbishing of irrigation system components. The existing golf course irrigation systems, including pumps, motors, lateral valves, satellite controllers and software, and associated infrastructure, are reaching the end of their operational life and is in critical need of replacement and repair. The current system is experiencing frequent breakdowns and inefficiencies, leading to inconsistent water delivery. This not only disrupts our irrigation schedules but also increases maintenance costs and staff workload. This system is essential for maintaining turf quality, playability, and the overall aesthetics of the golf course. Expected 2027 courses are Old Mill and Riverbend.	-	**660,000**	**660,000** *(Yes)*
4	**[47-39643] CAPITAL PROJECT Golf Fencing System-wide** Golf requests to add funds to the system-wide project for the replacement and repair of fencing and netting at multiple courses. Expected 2027 course is Mountain View.	-	**60,000**	**60,000** *(Yes)*
5	**[47-39645] CAPITAL PROJECT Golf Turf Projects Syst-wd** Golf requests to add funds to the system-wide turf project at multiple courses. This project allows Golf to respond quickly to weather changes impacting turf throughout the year to preserve course conditions, limiting the spread of any degradation and minimizing the expense of repair. Restoration of turf may also involve minor irrigation or electrical fixes, cart and pedestrian traffic control, minor tree maintenance, worn cart path areas, and other related expenses. Expected 2027 courses are South Mountain and Old Mill.	-	**65,000**	**65,000** *(Yes)*
6	**[47-39647] CAPITAL PROJECT Golf Restroom Updates Syst-wd** Golf requests to add funds to the system-wide restroom update project for the renovation of on-course and clubhouse restrooms including installing power, discontinuing propane, replacing fixtures, flush valves, doors, frames, epoxy flooring, painting walls/partitions, and replacing heaved concrete. The existing restrooms are outdated, lack electricity, and rely on propane heating which creates strong fumes and discomfort. Installing electrical service will eliminate these fumes, improve lighting, and allow for safer, more efficient heating and cooling year-round. Fixtures are corroded and unreliable, leading to frequent breakdowns and high maintenance. Replacing flush valves and fixtures will reduce water use and service disruptions. Rusted doors and frames pose safety risks, while new epoxy flooring will eliminate odors, support proper sanitation, and significantly enhance the user experience.	-	**25,000**	**25,000** *(Yes)*
7	**[47-39418] CAPITAL PROJECT Golf Cart Path Repair Syst-wd** Golf requests a new capital project for system-wide cart path repairs at all courses. The existing concrete cart paths have deteriorated and crumbled, become hazardous to users, and causes wear and tear on carts and equipment.	-	**145,000**	**145,000** *(Yes)*
8	**[47-39419] CAPITAL PROJECT OMGC Maintenance Building Doors** Golf requests a new capital project to repair the maintenance building door at Old Mill Golf Course. The existing maintenance building has damaged garage panels and doors that need replacement. Replacement is essential to keep equipment and supplies secure.	-	**32,000**	**32,000** *(Yes)*
9	**[47-39420] CAPITAL PROJECT OMGC Pump House Roof Rplcmt** Golf requests a new capital project to replace the pump house roof at Old Mill Golf Course. The existing pump house roof is leaking and has exceeded useful life.	-	**60,000**	**60,000** *(Yes)*
9	**[32-40524] STRESS TEST REDUCTION PAR Reduce Golf Irrigation Projects**	-	**-332,886**	**-** *(No)*
10	**[47-39421] CAPITAL PROJECT RBGC Maintenance Building HVAC Repair** Golf requests a new capital project to repair the malfunctioning maintenance building HVAC system at Riverbend Golf Course.	-	**20,000**	**20,000** *(Yes)*
11	**[47-39422] CAPITAL PROJECT RBGC Equipment and Supply Storage** Golf requests a new capital project for maintenance equipment and supply storage at Riverbend Golf Course. This request is to construct a new building to create additional storage space to store equipment and supplies, protecting them from weather and theft. Balance Sheet Acquisition: $83,000	-	**-**	**-** *(Yes)*
12	**[47-39423] CAPITAL PROJECT SMGC Landscaping Materials Storage** Golf requests a new capital project to build storage for landscaping materials at South Mountain golf Course. This request is to build concrete block bins to store landscaping material, preventing material loss and increasing distribution efficiency.	-	**35,000**	**35,000** *(Yes)*

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
13	**[47-39659] CAPITAL PROJECT 2027 Golf FIF Projects** Use Golf Facility Improvement Funds	-	**550,000**	**550,000** *(Yes)*
14	**[47-39650] CAPITAL PROJECT Golf HVAC Maintenance Syst-wd** Golf requests a new system-wide project to evaluate, repair, reengineer, and/or replace HVAC systems and components in clubhouses. Facilities Management has recommended this project for 2027. Expected locations include Old Mill, Mountain View, Riverbend, and South Mountain.	-	**650,000**	**650,000** *(Yes)*
15	**[47-39611] CAPITAL PROJECT MVGC Maintenance Building Rplcmt** Golf requests a new project to replace the maintenance building at Mountain View Golf Course. The existing maintenance shop building is 50 years old, outdated, and insufficient for current staff and equipment to maintain the course. The mechanical and lighting systems no longer function reliably. Balance Sheet Acquisition: $3,500,000	-	**-**	**-** *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**2,184,059**	**2,516,945**
	TOTAL PROJECT REBUDGETS:	**-**	**693,700**	**693,700**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**2,877,759**	**3,210,645**

Funds Included	Organizations Included
710 - Golf Courses Fund	38200000 - Golf

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
NET (Operating Expense less Operating Revenue)	**3,199**	*748*	**2,443**	**2,451**	*(8)*	**1,764**	*1,435*	**(11,560)**	*14,759*
REVENUE	**10,563**	*1,038*	**11,294**	**9,524**	*1,769*	**10,355**	*208*	**22,644**	*(12,081)*
NON-OPERATING REVENUE	**871**	*853*	**871**	**18**	*853*	**18**	*853*	**805**	*67*
INVESTMENT EARNINGS	**871**	*853*	**871**	**18**	*853*	**18**	*853*	**805**	*67*
429005 Interest - Time Deposits	871	*853*	871	18	*853*	18	*853*	805	*67*
OPERATING REVENUE	**9,692**	*185*	**10,423**	**9,506**	*916*	**10,337**	*(645)*	**21,798**	*(12,107)*
CAPITAL GRANTS & CONTRIBUTIONS	**-**	-	**-**	**-**	-	**-**	-	**6,724**	*(6,724)*
419010 Capital Contributions-General	-	-	-	-	-	-	-	6,724	*(6,724)*
CHARGES FOR SERVICES	**9,692**	*185*	**10,423**	**9,506**	*916*	**10,337**	*(645)*	**15,074**	*(5,382)*
421325 Recreation Fees	6,551	*10*	7,280	6,540	*740*	7,369	*(818)*	10,598	*(4,047)*
424000 Local Revenue Contracts	-	-	-	-	-	-	-	10	*(10)*
427005 Rent - Right Of Way Usage	-	-	-	-	-	-	-	4	*(4)*
427010 Rental Income	2,117	*115*	2,118	2,001	*117*	2,001	*115*	3,281	*(1,164)*
427050 Commissary	922	*60*	922	862	*60*	862	*60*	1,046	*(125)*
427065 Restaurant Rent & Commissions	103	-	103	103	-	105	*(2)*	135	*(32)*
TRANSFERS IN AND OTHER FINANCING SOUI	**-**	-	**-**	**-**	-	**-**	-	**41**	*(41)*
OFS - OTHER	**-**	-	**-**	**-**	-	**-**	-	**41**	*(41)*
730005 Insurance Recoveries	-	-	-	-	-	-	-	41	*(41)*
EXPENSE	**12,890**	*933*	**12,866**	**11,957**	*909*	**12,101**	*790*	**10,238**	*2,653*
OPERATING EXPENSE	**12,890**	*933*	**12,866**	**11,957**	*909*	**12,101**	*790*	**10,238**	*2,653*
EMPLOYEE COMPENSATION	**5,599**	*328*	**5,525**	**5,271**	*253*	**5,373**	*226*	**4,953**	*647*
601020 Lump Sum Vacation Pay	11	-	11	11	-	11	-	30	*(18)*
601025 Lump Sum Sick Pay	16	-	16	16	-	16	-	0	*16*
601030 Permanent And Provisional	2,619	*128*	2,558	2,491	*67*	2,593	*26*	2,437	*182*
601045 Compensated Absence	-	-	-	-	-	-	-	(4)	*4*
601050 Temporary,Seasonal,Emergency	1,072	*99*	1,072	973	*99*	973	*99*	936	*136*
601065 Overtime	-	-	-	-	-	-	-	0	*(0)*
601095 Personnel Underexpend	-	*38*	-	(38)	*38*	(7)	*7*	-	-
603005 Social Security Taxes	200	*10*	196	191	*5*	198	*2*	253	*(52)*
603006 FICA- Temporary Employee	306	*7*	306	299	*7*	299	*7*	-	*306*
603023 Pension Expense Adj GASB 68	-	-	-	-	-	-	-	134	*(134)*
603025 Retirement Or Pension Contrib	384	*6*	388	378	*11*	381	*3*	365	*18*
603040 Ltd Contributions	11	*1*	10	10	*0*	11	*(0)*	10	*1*
603045 Supplemental Retirement (401K)	11	*0*	11	11	-	16	*(5)*	16	*(4)*
603050 Health Insurance Premiums	781	*34*	773	746	*27*	699	*82*	672	*108*
603055 Employee Serv Res Fund Charges	46	-	46	46	-	46	-	62	*(16)*
603056 OPEB- Current Year	66	*6*	60	60	-	60	*6*	37	*28*
603075 OPEB-GASB 74/75	77	-	77	77	-	77	-	5	*71*
MATERIALS AND SUPPLIES	**4,176**	*481*	**4,226**	**3,695**	*531*	**3,739**	*436*	**3,407**	*769*
607005 Janitorial Supplies & Service	33	*0*	33	33	*0*	31	*2*	31	*2*
607010 Maintenance - Grounds	655	*84*	655	572	*84*	606	*50*	430	*225*
607015 Maintenance - Buildings	25	*2*	25	23	*2*	22	*3*	10	*15*
607020 Consumable Parts	25	*5*	25	20	*5*	19	*6*	27	*(2)*
607040 Facilities Management Charges	152	*64*	152	89	*64*	75	*78*	88	*65*
609005 Food Provisions	0	-	0	0	-	11	*(11)*	9	*(9)*
609010 Clothing Provisions	12	*2*	12	10	*2*	10	*2*	10	*2*
609030 Medical Supplies	1	-	1	1	-	1	*0*	0	*1*
609035 Safety Supplies	2	-	2	2	-	2	-	16	*(14)*
609050 Commissary Provisions	722	*15*	722	707	*15*	707	*15*	693	*28*
609055 Recreational Supplies & Serv	116	*11*	116	105	*11*	92	*24*	88	*28*
611005 Subscriptions & Memberships	23	*2*	23	22	*2*	20	*3*	19	*4*
611015 Education & Training Serv/Supp	21	*6*	21	15	*6*	16	*5*	8	*13*
611025 Physical Material-Audio/Visual	17	*2*	17	15	*2*	14	*2*	16	*1*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
613020 Development Advertising	3	0	3	3	0	3	0	3	(0)
613025 Contracted Printings	13	3	13	10	3	9	4	13	0
615005 Office Supplies	11	1	11	10	1	10	1	8	3
615015 Computer Supplies	-	-	-	-	-	-	-	0	(0)
615016 Computer Software Subscription	77	13	77	65	13	63	14	49	28
615020 Computer Software <$5,000	2	-	2	2	-	2	-	-	2
615025 Computers & Components <$5000	9	7	9	2	7	2	7	3	6
615030 Communication Equip-Noncapital	-	-	-	-	-	-	-	0	(0)
615035 Small Equipment (Non-Computer)	102	2	102	99	2	114	(13)	60	41
615040 Postage	0	-	0	0	-	0	-	0	(0)
615050 Meals & Refreshments	-	-	-	-	-	-	-	0	(0)
615065 Credit Card Charges	466	6	517	461	56	498	(32)	496	(30)
617005 Maintenance - Office Equip	0	-	0	0	-	1	(0)	1	(1)
617010 Maint - Machinery And Equip	57	5	57	52	5	52	5	28	29
617025 Parts Purchases	416	40	416	376	40	354	62	369	47
617035 Maint - Autos & Equip-Fleet	29	1	29	29	1	29	1	33	(4)
619005 Gasoline, Diesel, Oil & Grease	127	5	127	121	5	123	3	91	36
619015 Mileage Allowance	2	0	2	2	0	2	0	1	1
619025 Travel & Transprtatn-Employees	12	-	12	12	-	12	-	-	12
619045 Vehicle Replacement Charges	28	-	28	28	-	28	-	-	28
621005 Heat And Fuel	79	1	79	78	1	78	1	58	21
621010 Light And Power	354	75	354	279	75	279	75	309	44
621015 Water And Sewer	445	115	445	330	115	330	115	304	141
621020 Telephone	34	-	34	34	-	34	-	22	12
621025 Mobile Telephone	6	2	6	4	2	4	2	3	4
621030 Internet/Data Communications	78	5	78	73	5	73	5	88	(10)
633015 Rent - Equipment	10	-	10	10	-	8	2	7	3
639025 Other Professional Fees	10	7	10	4	7	4	6	13	(3)
OTHER OPERATING EXPENSE 1	**36**	-	**36**	**36**	-	**33**	3	**44**	(9)
641005 Shop,Crew,&Deputy Small Tools	23	-	23	23	-	21	2	30	(6)
641025 Insecticides,Herbicides&Pesti	7	-	7	7	-	7	1	10	(2)
645010 Dumping Fees	5	-	5	5	-	5	-	5	-
OTHER OPERATING EXPENSE 2	**533**	-	**533**	**533**	-	**533**	-	**668**	(134)
663010 Council Overhead Cost	32	-	32	32	-	32	-	30	2
663015 Mayor Overhead Cost	37	-	37	37	-	37	-	31	6
663025 Auditor Overhead Cost	25	-	25	25	-	25	-	22	4
663035 Real Estate Overhead Cost	3	-	3	3	-	3	-	4	(1)
663040 Info Services Overhead Cost	121	-	121	121	-	121	-	108	13
663045 Purchasing Overhead Cost	35	-	35	35	-	35	-	7	28
663050 Human Resources Overhead Cost	81	-	81	81	-	81	-	196	(115)
663055 Gov'T Immunity Overhead Cost	12	-	12	12	-	12	-	43	(31)
663070 Mayor Finance Overhead Cost	188	-	188	188	-	188	-	227	(39)
DEPRECIATION & LOSS ON SALE	**1,219**	11	**1,219**	**1,207**	11	**1,207**	11	**1,163**	55
669010 Depreciation	1,219	11	1,219	1,207	11	1,207	11	1,119	100
671005 Loss On Sale Of Asset	-	-	-	-	-	-	-	44	(44)
CAPITAL EXPENDITURES	**1,328**	112	**1,328**	**1,215**	112	**1,215**	112	**-**	1,328
679020 Machinery And Equipment	1,328	112	1,328	1,215	112	1,215	112	-	1,328
INTERGOVERNMENTAL CHARGE	**1**	1	**1**	**-**	1	**-**	1	**4**	(3)
693020 Interfund Charges	1	1	1	-	1	-	1	4	(3)

REVENUE AND EXPENDITURE DETAIL

Golf Courses

Funds Included	Organizations Included
710 - Golf Courses Fund	38209900 - Golf Capital Projects

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2020 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
NET (Operating Expense less Operating Revenue)	**3,211**	*3,211*	**3,211**	**-**	*3,211*	**2,184**	*1,027*	**504**	*2,706*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2020 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
REVENUE	-	-	-	-	-	-	-	543	*(543)*
OPERATING REVENUE	-	-	-	-	-	-	-	543	*(543)*
CHARGES FOR SERVICES	-	-	-	-	-	-	-	543	*(543)*
409085 - Preservation & Facilty Imprvmt	-	-	-	-	-	-	-	543	*(543)*
EXPENSE	3,211	*3,211*	3,211	-	*3,211*	2,184	*1,027*	1,048	*2,163*
OPERATING EXPENSE	3,211	*3,211*	3,211	-	*3,211*	2,184	*1,027*	1,048	*2,163*
MATERIALS AND SUPPLIES	3,188	*3,188*	3,188	-	*3,188*	2,161	*1,027*	1,006	*2,182*
607010 - Maintenance - Grounds	2,222	*2,222*	2,222	-	*2,222*	2,017	*205*	782	*1,440*
607015 - Maintenance - Buildings	931	*931*	931	-	*931*	144	*787*	142	*789*
623005 - Non-Cap Improv Othr Than Build	35	*35*	35	-	*35*	0	*35*	82	*(47)*
OTHER OPERATING EXPENSE 2	23	*23*	23	-	*23*	23	-	42	*(19)*
663010 - Council Overhead Cost	4	*4*	4	-	*4*	4	-	6	*(3)*
663015 - Mayor Overhead Cost	4	*4*	4	-	*4*	4	-	7	*(2)*
663025 - Auditor Overhead Cost	3	*3*	3	-	*3*	3	-	5	*(2)*
663040 - Info Services Overhead Cost	5	*5*	5	-	*5*	5	-	7	*(2)*
663045 - Purchasing Overhead Cost	2	*2*	2	-	*2*	2	-	10	*(7)*
663070 - Mayor Finance Overhead Cost	5	*5*	5	-	*5*	5	-	8	*(3)*
OTHER NONOPERATING EXPENSE	-	-	-	-	-	-	-	0	*(0)*
661010 - Interest Expense	-	-	-	-	-	-	-	0	*(0)*
BALANCE SHEET	3,583	*3,583*	3,583	-	*3,583*	-	*3,583*	-	*3,583*
BALANCE SHEET ACQUISITION	3,583	*3,583*	3,583	-	*3,583*	-	*3,583*	-	*3,583*
BALANCE SHEET ACQUISITION	3,583	*3,583*	3,583	-	*3,583*	-	*3,583*	-	*3,583*
BAL_SHT - Balance Sheet Acquisition	3,583	*3,583*	3,583	-	*3,583*	-	*3,583*	-	*3,583*

CORE MISSION

The mission of Salt Lake County Library Services is to make a positive difference in the lives of our community by inspiring imagination, satisfying curiosity and providing a great place for everyone to visit.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Residents will regularly visit the County Library to read, learn, create and connect with each other to build healthy, happy lives and a strong, thriving civil society.				
• Number of patrons entering a county library location measured by a door counter.	2,826,400	2,600,000	1,707,509	2,600,000
Library patrons find free, high-interest, high-demand materials in formats and languages they want and when they want them.				
• Material usage is measured by circulation and retrieval statistics.	13,307,662	12,750,000	7,711,384	12,750,000
Residents will utilize County Library and programs and activities, in person or online, for early and lifelong learning, civic engagement, and for connecting with others in their community.				
• Measured by counting the number of attendees at online and in person activities.	579,156	525,000	366,712	525,000
The County Library will be recognized by Salt Lake County residents as a valuable community asset with a high level of customer service and satisfaction.				
• The Net Promoter Score (NPS) is designed to measure customer experience, loyalty, and satisfaction. The range runs from -100 to +100 and is calculated by subtracting the number of detractors from the number of promoters. A score above 0 is good, above 20 is favorable, and above 50 is excellent. (New in 2026)	0	50	56	50
Salt Lake county residents have access to the tools, collections, knowledge, spaces, and human connections that foster their well-being and ability to meet their goals.				
• Measured by a percentage of households with library cards.	66%	70%	65%	70%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	56,188	1,451	*2.6%*	57,639	2,492	*4.4%*	58,680
REVENUE	1,177	-	*0.0%*	1,177	-	*0.0%*	1,177
COUNTY FUNDING	**55,012**	**1,451**	*2.6%*	**56,463**	**2,492**	*4.5%*	**57,503**
CAPITAL PROJECT & OTHER RELATED ORGS							
COUNTY FUNDING	-	7,014	*0.0%*	7,014	7,014	*0.0%*	7,014
FTE	434.75	3.00	*0.7%*	437.75	3.00	*0.7%*	437.75

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Library Fund	-	-	-	-	-	-	-	-	-	-	-	-
Library Administration	-	-	-	-	-	-	-	-	-	-	-	-
Admin - Management	720	6,396	**5,676**	*6.50*	720	6,294	**5,574**	*6.50*	-	1,075	**1,075**	-
Admin - Fiscal	-	472	**472**	*3.00*	-	460	**460**	*3.00*	-	-	-	-
Admin - Personnel	-	642	**642**	*4.00*	-	628	**628**	*4.00*	-	80	**80**	-
Training & Development	-	111	**111**	-	-	111	**111**	-	-	-	-	-
IS - Automation	-	1,287	**1,287**	*5.00*	-	1,275	**1,275**	*5.00*	-	290	**290**	*1.00*
Systems	-	3,100	**3,100**	*12.75*	-	3,056	**3,056**	*12.75*	-	208	**208**	*1.00*
IS - Web Services	-	572	**572**	*3.00*	-	559	**559**	*3.00*	-	-	-	-
IT Operations	-	-	-	-	-	-	-	-	-	-	-	-
Create Space	-	190	**190**	*1.00*	-	186	**186**	*1.00*	-	-	-	-
Marketing	8	1,361	**1,353**	*9.00*	8	1,335	**1,327**	*9.00*	-	-	-	-
Building O&M - All Library Bld	-	6,665	**6,665**	*37.00*	-	6,595	**6,595**	*37.00*	-	55	**55**	-
Facilities - Other	-	-	-	-	-	-	-	-	-	-	-	-
Collection Development	-	6,155	**6,155**	-	-	6,155	**6,155**	-	-	-	-	-
Collection & Resource Service	37	3,696	**3,659**	*36.50*	37	3,615	**3,578**	*36.50*	-	-	-	-
Bingham Creek Library	-	1,342	**1,342**	*16.25*	-	1,308	**1,308**	*16.25*	-	-	-	-
Draper Library	-	1,374	**1,374**	*18.50*	-	1,341	**1,341**	*18.50*	-	-	-	-
Herriman Library	-	1,368	**1,368**	*16.50*	-	1,334	**1,334**	*16.50*	-	-	-	-
Holladay Library	-	1,254	**1,254**	*15.25*	-	1,225	**1,225**	*15.25*	-	-	-	-
Hunter Library	-	1,374	**1,374**	*16.00*	-	1,350	**1,350**	*16.00*	-	126	**126**	*1.00*
ADC Library	286	471	**185**	*5.25*	286	459	**174**	*5.25*	-	-	-	-
Kearns Library	-	1,528	**1,528**	*17.75*	-	1,493	**1,493**	*17.75*	-	(383)	**(383)**	-
Magna Library	-	1,202	**1,202**	*13.00*	-	1,175	**1,175**	*13.00*	-	-	-	-
Millcreek Library	-	1,374	**1,374**	*16.00*	-	1,342	**1,342**	*16.00*	-	-	-	-
Riverton Library	-	1,314	**1,314**	*16.00*	-	1,281	**1,281**	*16.00*	-	-	-	-
Sandy Library	-	2,123	**2,123**	*26.00*	-	2,070	**2,070**	*26.00*	-	-	-	-
South Jordan Library	-	1,242	**1,242**	*15.50*	-	1,211	**1,211**	*15.50*	-	-	-	-
South Main Library	-	156	**156**	*2.00*	-	152	**152**	*2.00*	-	-	-	-
Taylorsville Library	-	1,053	**1,053**	*12.75*	-	1,025	**1,025**	*12.75*	-	-	-	-
Tyler Library	-	1,143	**1,143**	*12.25*	-	1,113	**1,113**	*12.25*	-	-	-	-
Viridian Event Center	125	562	**437**	*5.50*	125	549	**424**	*5.50*	-	-	-	-
Whitmore Library	-	1,692	**1,692**	*19.25*	-	1,650	**1,650**	*19.25*	-	-	-	-
West Jordan Library	-	1,446	**1,446**	*17.00*	-	1,409	**1,409**	*17.00*	-	-	-	-
West Valley Library	-	974	**974**	*12.25*	-	950	**950**	*12.25*	-	-	-	-
Lifelong Learning	-	932	**932**	*8.00*	-	910	**910**	*8.00*	-	-	-	-
Public Service Operations	-	660	**660**	*1.00*	-	655	**655**	*1.00*	-	-	-	-
Viridian Program	-	55	**55**	-	-	55	**55**	-	-	-	-	-
Summer Reading	-	57	**57**	-	-	57	**57**	-	-	-	-	-
Community Engagement	-	190	**190**	*1.00*	-	185	**185**	*1.00*	-	-	-	-
Early Childhood Education	-	266	**266**	*2.00*	-	260	**260**	*2.00*	-	-	-	-
Daybreak Library	-	1,467	**1,467**	*18.25*	-	1,430	**1,430**	*18.25*	-	-	-	-
Granite Library	-	1,413	**1,413**	*16.75*	-	1,379	**1,379**	*16.75*	-	-	-	-
SUBTOTAL	**1,177**	**58,680**	**57,503**	***437.75***	**1,177**	**57,639**	**56,463**	***437.75***	**-**	**1,451**	**1,451**	***3.00***
Library Capital Projects	-	7,014	**7,014**	-	-	7,014	**7,014**	-	-	7,014	**7,014**	-
TOTAL LIBRARY SERVICES	**1,177**	**65,694**	**64,518**	***437.75***	**1,177**	**64,654**	**63,477**	***437.75***	**-**	**8,465**	**8,465**	***3.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**76,358** *(Yes)*
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**264,969**	**264,969** *(Yes)*
0	**[33-40769] REVENUE PROJECTION CHANGE Adjust Property Tax, M. Vehicle Fee, Greenbelt RB Tax, & Related** Budget adjustment for property tax new growth and the following tax rate shifts: • 0.000005 from Planetarium Fund to the General Fund, to be offset by increased fund transfers from TRCC Fund. • 0.000001 from Health Fund to the General Fund for request to move Bees & Weeds program to Parks & Rec. Includes revised projections for accounts related to property taxes, as well as Motor Vehicle Fee In Lieu of Tax and Greenbelt Rollback Taxes.	-	**-1,195,256**	**-1,195,256** *(Yes)*
0	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -30,812	-	-	**30,812** *(Yes)*
1	**[31-40012] POLICY SIGNIFICANT BASE ADJUSTMENT LIB_Reduction Kearns Lease Payment** The last year of the Kearns Lease payment was 2026. The library is requesting a reduction from the base for the amount that was budgeted in 2026.	-	**-382,752**	**-382,752** *(Yes)*
2	**[31-40394] NEW REQUEST LIB_Library Appropriation Unit Shift** This request is to allocate funds between cost of goods sold, SBITA, and operating expenses. Each year as needs change, funds are reallocated between appropriation units to meet current priorities. No new county funds are being requested.	-	-	- *(Yes)*
3	**[31-40020] NEW REQUEST LIB_Extend TL Fundraising Coordinator** Request is to extend the TL Fundraising Coordinator one additional year to 12/31/2028. The Grant and Fundraising Specialist (initially requested as the Grants and Development Manager) oversees and evaluates all grant writing and management processes. This position researches, analyzes, and forecasts potential funding sources, programs, and community needs to sustain services. Develops, manages, implements, and monitors the division's strategic efforts with respect to fundraising and grant writing. This position was approved by the Council as a two-year time-limited position starting in 2026. However the Library was not able to finalize the job description with the Human Resources Division until August 2026, so we are requesting a one-year extension of the position.	-	-	- *(Yes)* *0.00 FTE*
4	**[31-39940] NEW REQUEST LIB_New FTE_Cybersecurity Engineer** The Library is requesting a Cybersecurity Engineer FTE. This request was reviewed by TAB and approved to move forward. Because Salt Lake County (SLCo) Library Services' telephone and internet services are provided directly through the Utah Education Network (UEN) rather than through the County, the Library's IT environment operates on a network infrastructure separate from the County network. This separation means the centralized cybersecurity monitoring and protections that County IT provides to agencies on the County network — including any capability developed under the County's forthcoming shared-services model — do not automatically extend to the Library's environment, and Library IT must independently replicate them. The initiative will add one dedicated Cybersecurity Engineer II to the Library, expanding threat monitoring and incident-response capacity and establishing an in-house rapid risk assessment program comparable to County IT's. FUTURE YEARS ADJUSTMENT: -5,000	*1.00*	**203,039**	**202,419** *(Yes)* *1.00 FTE*
5	**[31-39944] NEW REQUEST LIB_New FTE_Assistant Library Manager** The Library is requesting an Assistant Library Manager for the Hunter Branch. The Assistant Library Manager will serve as a primary point of contact for day-to-day incident management, including behavioral interventions and patron conduct situations. This position will be located at the Hunter branch, which serves a high-needs communtiy and is seeing an increase in incidents. Responsibilities will include supervising two Library Assistants, a Custodial Maintenance Worker, and the Circulation Supervisor. This position will oversee circulation functions in the branch and step in for the Library Manager when not present. They will also provide collection management, programming, outreach, and reference services as a part of the information desk team. FUTURE YEARS ADJUSTMENT: -5,000	*1.00*	**125,588**	**125,485** *(Yes)* *1.00 FTE*
6	**[31-40013] NEW REQUEST LIB_Safety Training & Assessment** Library Services is requesting approval to conduct a comprehensive safety and risk assessment and develop and deliver safety and security training for library staff. The assessment will examine the current environment, operational practices, and staff experiences to identify risks affecting employees, patrons, and facilities. It will also evaluate existing policies, procedures, training, resources, and support systems to identify strengths, gaps, and opportunities to improve the Library's overall approach to safety and staff preparedness. The assessment will include a report summarizing key findings and actionable recommendations, and the consultant will then provide employees with practical skills to recognize, prevent, de-escalate, and appropriately respond to safety and security incidents. Finally, this project will establish recommendations for Library operational changes and ongoing staff development. FUTURE YEARS ADJUSTMENT: -40,000	-	**40,000**	**40,000** *(Yes)*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
7	**[31-40011] NEW REQUEST LIB_Public PC Mngmnt & Print Cost Recovery System** Requesting funding to allow the library to obtain a new, competitively procured contract to support 250+ public computers (PC) across all 18 SLCo Library branches, covering the full suite of services currently provided by a single vendor: public PC session and reservation management; patron authentication and access; wireless/mobile print submission and job release; payment, point-of-sale, and cash-payment terminal/kiosk processing for print cost recovery; security and compliance controls; reporting and analytics; and centralized administration and configuration. The new system must integrate with the Library's existing integrated library system (ILS), with no change to existing library processes. This request was reviewed by TAB and approved to move forward. FUTURE YEARS ADJUSTMENT: -165,000	-	**165,000**	**165,000** *(Yes)*
8	**[31-39945] NEW REQUEST LIB_New FTE_Applications Programmer** The Library is requesting a dedicated Application Programmer for Library Services, which will result in modernized, stable, and well-supported application workflows. This position will add in-house application-engineering capacity, which will contribute to short-term goals of stabilizing aging systems and medium-term goals of improving automation and integration across Library applications. This will lead to long-term impact by ensuring the Library's technology environment remains reliable, secure, and aligned with County IT standards. This request was reviewed by TAB and approved to move forward. FUTURE YEARS ADJUSTMENT: -5,000	*1.00*	**129,986**	**129,854** *(Yes)* *1.00 FTE*
9	**[31-40016] NEW REQUEST LIB_Systemwide Utility Increase** This request for funding is for an increase in utilities for electricity systemwide. SLCo Facilities requested the library ask for a 9% increase in funding.	-	**55,000**	**55,000** *(Yes)*
10	**[31-40018] NEW REQUEST LIB_Language Differential_Spanish Speakers** The Library would like to implement a language differential for Spanish speaking employees who use Spanish frequently for their job. We would like to roll this out to eight of our branches, which we have identified as having high numbers of Spanish-speaking patrons. Our current estimate shows 27 Spanish speaking employees would qualify (equivalent of 23 FTEs), totaling approximately $65,000 a year. The differential would align with county-wide language differential pay practices, providing qualifying employees with about a $1 increase per hour. The Library plans to grandfather in current employees who are using Spanish to serve patrons. New candidates wishing for the pay differential will be expected to complete a language skills test prior to qualifying. The Library will also complete additional analysis to identify if the differential should be applied to additional languages.	-	**65,000**	**65,000** *(Yes)*
11	**[31-40014] NEW REQUEST LIB_Cottonwood Heights Community Assessment** The Library is requesting funding for a Community Assessment in Cottonwood Heights. Whitmore Library in Cottonwood Heights needs to be rebuilt, as it has reached the end of its useful life. It is facing major system failures and is not seismically sound. In preparation for the planned construction of an updated branch, the Library would like to hear from the community what their priorities are for the project. The community engagement effort would include hiring a consultant to solicit feedback about preferred library features, as well as options for a shared facility and/or the co-location of other services on site. Whitmore is The County Library's second highest circulating branch, and is beloved by the community. This in-depth community engagement effort will inform key elements of building design and project scope, ensuring the new library branch best meets the needs of the community it serves. FUTURE YEARS ADJUSTMENT: -35,000	-	**35,000**	**35,000** *(Yes)*
12	**[31-40017] NEW REQUEST LIB_Set aside for Potential Land Purchase** The Library is requesting funding for a potential land purchase for future library site. Salt Lake County is growing at a rapid pace and will continue to need expanded Library services. A purchase of land now will cost less than at any point in the future, and will position the Library to provide those services while wisely managing taxpayer dollars. FUTURE YEARS ADJUSTMENT: -1,000,000	-	**1,000,000**	**1,000,000** *(Yes)*
13	**[31-40019] NEW REQUEST LIB_Create Space LA Salary Adjustment** The County Library is requesting funding to do a compensation adjustment for Create Space Library Assistants. The role of Create Space Library Assistants has evolved significantly due to the increased complexity of technologies like 3D printers and Glowforge machines. These assistants not only operate and troubleshoot advanced equipment but also address patrons' technical queries and develop programming that enhances community engagement. Their ability to solve complex problems and integrate these specialized skills with standard library duties showcases their technical expertise and commitment to providing a high-quality library experience.	-	**15,000**	**15,000** *(Yes)*
14	**[32-40030] STRESS TEST REDUCTION LIB_Cut Request_LIB_Create Space LA Salary Adjustment** Cut new request for Create Space LA Salary Adjustment.	-	**-15,000**	**-** *(No)*
15	**[32-40028] STRESS TEST REDUCTION LIB_Cut Request_LIB_Set Aside for Potential Land Purchase** Cut new request for set aside for potential land purchase.	-	**-1,000,000**	**-** *(No)*
16	**[32-40026] STRESS TEST REDUCTION LIB_Cut Request_LIB_Cottonwood Heights Community Assessment Study** Cut new request for a Cottonwood Height Community Assessment.	-	**-35,000**	**-** *(No)*
17	**[32-40029] STRESS TEST REDUCTION LIB_Cut Request_LIB_Language Differential_Spanish Speakers** Cut new request for language differential for spanish speakers.	-	**-65,000**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
18	**[32-40027] STRESS TEST REDUCTION LIB_Cut Request_LIB_Systemwide Utility Increase** Cut new request for systemwide utility increase.	-	-55,000	- *(No)*
19	**[32-40023] STRESS TEST REDUCTION LIB_Cut Request_New FTE_Applications Programmer** Cut new request for an Applications Programmer FTE.	-	-129,986	- *(No)*
20	**[32-40024] STRESS TEST REDUCTION LIB_Cut Request_LIB_Public PC Mngmnt & Print Cost Recovery System** Cut new request for Public PC Managment & Print Cost Recovery System.	-	-165,000	- *(No)*
21	**[32-40025] STRESS TEST REDUCTION LIB_Cut Request_LIB_Safety Training & Assessment** Cut new request for safety training & assessment.	-	-40,000	- *(No)*
22	**[32-40022] STRESS TEST REDUCTION LIB_Cut Request_LIB_New FTE_Assistant Library Manager** Cut new request for Assistant Library Manager FTE.	-	-125,588	- *(No)*
23	**[32-40021] STRESS TEST REDUCTION LIB_Cut Request_LIB_New FTE_Cybersecurity Engineer** Cut new request for a Cybersecurity Engineer FTE.	-	-203,039	- *(No)*
24	**[32-40033] STRESS TEST REDUCTION LIB_Close Branch A** The library would look at closing one of our older library buildings. The closure would significantly impact the community, depriving them of necessary library services. This would negatively impact our goal of making our libraries a community resource and a great place to visit and obtain valuable materials.	-	-1,499,592	- *(No)*
25	**[32-40032] STRESS TEST REDUCTION LIB_Close Branch B** The library would look at closing an additional older library building. The closure would significantly impact the community, depriving them of necessary library services. This would negatively impact our goal of making our libraries a community resource and a great place to visit and obtain valuable materials.	-	-1,232,069	- *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***3.00***	**903,326**	**1,009,641**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-382,752**	**-382,752**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-4,565,274**	**-**

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[47-38981] CAPITAL PROJECT LIBINDIRECT - Overhead**	-	76,423	76,423 *(Yes)*
2	**[47-39371] CAPITAL PROJECT Library Systemwide Life Safety Improvements** Base on a recommendation from SLCo Facilities the library is requesting to replace obsoleted fire panel and field devices at Bingham Creek, Draper, Hunter, Magna, Riverton, Sandy, South Jordan, and Taylorsville.	-	205,000	205,000 *(Yes)*
3	**[47-39362] CAPITAL PROJECT Library Facilities Bldg Fire Suppression** Library Facilities Building Fire Suppression needs updating. Exterior fire sprinkler replacement under the west overhang. The exterior piping has failed numerous times in the past few years. To prevent the ongoing maintenance and temporary patching, we would like to replace the entire exterior pipe system.	-	95,000	95,000 *(Yes)*
4	**[47-39366] CAPITAL PROJECT Herriman Library Roof Replacement** Herriman Library Roof Replacement - The Membrane roof is original to the building and facilities maintenance staff have indicated on going issues with leaks the past few years. The roof membrane needs to be replaced.	-	895,000	895,000 *(Yes)*
5	**[47-39365] CAPITAL PROJECT Library Lighting & Control Panel Upgrade** Lighting upgrade & control panel replacement at Millcreek & Hunter Library. The lighting at Millcreek will be upgraded new energy efficient LED fixtures. The lighting control panels are original to the buildings and have experienced failure for the past few years. Parts and factory support are currently unavailable for the existing panel. The proposed plan is to replace them with something similar to those installed at other branches. The Facilities team is striving for efficiency by standardizing panels across all libraries.	-	420,000	420,000 *(Yes)*
6	**[47-39368] CAPITAL PROJECT Library Systemwide Carpet Replacement** Carpet replacement at various locations. The carpet throughout is showing signs of wear and is at the end of its useful life. Projects at Draper & South Jordan are anticipated.	-	262,000	262,000 *(Yes)*
7	**[47-39363] CAPITAL PROJECT Library Systemwide Parking Lot Repair/Replace** Library System-wide parking lot slurry seal for repair or replacement. Applying slurry seal and crack seal to the parking lots helps to prolong the life between complete overlays. Our maintenance plan is to slurry and crack seal our parking lots every 5 years. Projects at Bingham Creek, Draper, and Sandy are anticipated.	-	62,000	62,000 *(Yes)*

	NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS			
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
8	**[47-39369] CAPITAL PROJECT Library Systemwide Concrete Replacement & Repair** System-wide concrete replacement and repair. Each year there are concrete issues throughout the library system. Concrete walkways and parking lots develop cracked and damaged areas. This creates tripping hazards. We make concrete repairs and patches as needed to extend life and remove the safety hazards.	-	50,000	50,000 *(Yes)*
9	**[47-39352] CAPITAL PROJECT Millcreek Library Checkout & Ref Desk Remodel** Replace checkout desk and reference desk. Check out desk is cracked and beyond repair. The checkout stations are outdated and can be reconfigured to support new technology. Reference desk is not as efficient to support the new services the library offers.	-	60,000	60,000 *(Yes)*
10	**[47-39353] CAPITAL PROJECT Millcreek Library Paint** Millcreek Library Painting Project. Refresh the painted walls in the building while the building is closed for the lighting upgrade.	-	25,000	25,000 *(Yes)*
11	**[47-39351] CAPITAL PROJECT Systemwide Security Camera Replacement** Systemwide security camera replacement. We have security cameras throughout the library system. Over time the (NVR) becomes slow as the hard drive is continually overwritten with new data. Life expectancy of the recording device and cameras is approximately 5-7 years. The systems for the identified libraries are past life expectancy. Projects at Draper, Kearns, South Jordan are anticipated.	-	80,000	80,000 *(Yes)*
12	**[47-39370] CAPITAL PROJECT Library Systemwide Xeriscaping** System-wide Xeriscaping. The library system has a lot of grass that needs watering. We want to start eliminating grass / turf areas and replace with rock beds, water wise plants, and drip system irrigation. This also includes Xeriscaping in the parking lot strips at our buildings.	-	50,000	50,000 *(Yes)*
13	**[47-39367] CAPITAL PROJECT Granite Library Amphitheater Canopy** The Granite Library is requesting to install a canopy for its outdoor amphitheater space. This improvement will help shade the area so it will be more usable during the summer. The current setup often leaves the surfaces too hot for patrons to sit. May need to remove existing structure.	-	360,161	360,161 *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**2,640,584**	**2,640,584**
	TOTAL PROJECT REBUDGETS:	**-**	**4,373,711**	**4,373,711**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**7,014,295**	**7,014,295**

Funds Included	Organizations Included
360 - Library Fund	25000000 - Library Fund

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**57,503**	*2,492*	**56,463**	**55,012**	*1,451*	**55,724**	*1,779*	**50,759**	*6,745*
REVENUE	**65,790**	*930*	**65,790**	**64,860**	*930*	**76,860**	*(11,070)*	**64,309**	*1,481*
NON-OPERATING REVENUE	**64,614**	*930*	**64,614**	**63,683**	*930*	**63,683**	*930*	**63,001**	*1,613*
PROPERTY TAXES	**61,148**	*893*	**61,148**	**60,256**	*893*	**60,256**	*893*	**59,101**	*2,048*
401005 General Property Tax	60,344	*922*	60,344	59,423	*922*	59,423	*922*	55,018	*5,327*
401010 Personal Property Tax	-	-	-	-	-	-	-	3,202	*(3,202)*
401020 Late Fees Prior Yr Redemptions	36	*(6)*	36	42	*(6)*	42	*(6)*	36	*(0)*
401025 Prior Year Redemptions	768	*(23)*	768	791	*(23)*	791	*(23)*	845	*(77)*
FEE IN LIEU OF TAXES	**2,836**	*303*	**2,836**	**2,533**	*303*	**2,533**	*303*	**2,688**	*148*
401030 Motor Veh Fee In Lieu Of Taxes	2,836	*303*	2,836	2,533	*303*	2,533	*303*	2,688	*148*
TAX INCREMENT	**150**	-	**150**	**150**	-	**150**	-	**234**	*(84)*
401035 Tax Increment Revenue	150	-	150	150	-	150	-	234	*(84)*
INVESTMENT EARNINGS	**479**	*(265)*	**479**	**744**	*(265)*	**744**	*(265)*	**979**	*(499)*
429005 Interest - Time Deposits	260	*(265)*	260	525	*(265)*	525	*(265)*	749	*(489)*
429010 Int-Tax Pool	189	-	189	189	-	189	-	229	*(41)*
429015 Interest-Miscellaneous	31	-	31	31	-	31	-	-	*31*
OPERATING REVENUE	**1,177**	-	**1,177**	**1,177**	-	**1,177**	-	**1,266**	*(89)*
OPERATING GRANTS & CONTRIBUTIO	**37**	-	**37**	**37**	-	**37**	-	**31**	*7*
411000 State Government Grants	37	-	37	37	-	37	-	24	*13*
415000 Federal Government Grants	-	-	-	-	-	-	-	7	*(7)*
CHARGES FOR SERVICES	**853**	-	**853**	**853**	-	**853**	-	**945**	*(91)*
421370 Miscellaneous Revenue	9	-	9	9	-	9	-	4	*5*
425010 Restitution	-	-	-	-	-	-	-	1	*(1)*
425045 Library Fines & Forfeitures	590	-	590	590	-	590	-	584	*6*
427010 Rental Income	125	-	125	125	-	125	-	156	*(31)*
439005 Refunds-Other	-	-	-	-	-	-	-	46	*(46)*
441005 Sale-Mtrls,Supl,Cntrl Assets	130	-	130	130	-	130	-	154	*(25)*
INTER/INTRA FUND REVENUES	**286**	-	**286**	**286**	-	**286**	-	**290**	*(4)*
431160 Interfund Revenue	286	-	286	286	-	286	-	290	*(4)*
TRANSFERS IN AND OTHER FINANCING SOUI	**-**	-	**-**	**-**	-	**12,000**	*(12,000)*	**42**	*(42)*
OFS - DEBT PROCEEDS	**-**	-	**-**	**-**	-	**-**	-	**12**	*(12)*
710501 OFS SBITA	-	-	-	-	-	-	-	12	*(12)*
OFS TRANSFERS IN	**-**	-	**-**	**-**	-	**12,000**	*(12,000)*	**30**	*(30)*
720005 OFS Transfers In	-	-	-	-	-	12,000	*(12,000)*	30	*(30)*
EXPENSE	**66,113**	*9,917*	**65,072**	**56,196**	*8,877*	**64,241**	*1,872*	**69,615**	*(3,502)*
OPERATING EXPENSE	**58,680**	*2,492*	**57,639**	**56,188**	*1,451*	**56,901**	*1,779*	**52,024**	*6,656*
COST OF GOODS SOLD	**9**	*(12)*	**9**	**21**	*(12)*	**21**	*(12)*	**0**	*8*
501005 Cost Of Materials Sold	9	*(12)*	9	21	*(12)*	21	*(12)*	0	*8*
EMPLOYEE COMPENSATION	**41,638**	*1,564*	**40,598**	**40,074**	*524*	**40,783**	*855*	**36,475**	*5,163*
601020 Lump Sum Vacation Pay	150	-	150	150	-	150	-	113	*37*
601025 Lump Sum Sick Pay	100	-	100	100	-	100	-	18	*82*
601030 Permanent And Provisional	26,369	*1,147*	25,593	25,222	*371*	25,496	*873*	23,405	*2,964*
601040 Time Limited Employee	202	*2*	200	200	-	94	*109*	86	*116*
601050 Temporary,Seasonal,Emergency	371	-	371	371	-	371	-	916	*(546)*
601065 Overtime	73	-	73	73	-	73	-	14	*59*
601075 Civilian Environmental Pay	15	-	15	15	-	15	-	11	*4*
601096 Council Discretion Personnel	-	-	-	-	-	(23)	*23*	-	-
603005 Social Security Taxes	2,028	*82*	1,968	1,946	*22*	1,959	*69*	1,782	*245*
603006 FICA- Temporary Employee	28	-	28	28	-	28	-	-	*28*
603025 Retirement Or Pension Contrib	3,632	*38*	3,641	3,594	*47*	3,605	*27*	3,383	*249*
603040 Ltd Contributions	110	*4*	107	106	*1*	106	*4*	97	*13*
603045 Supplemental Retirement (401K)	342	*11*	331	331	-	293	*49*	286	*56*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
603050 Health Insurance Premiums	6,830	204	6,707	6,626	81	7,205	(375)	5,309	1,520
603055 Employee Serv Res Fund Charges	539	-	539	539	-	539	-	602	(64)
603056 OPEB- Current Year	840	76	764	764	-	764	76	445	395
605026 Employee Awards-Gift Cards	10	-	10	10	-	10	-	4	6
MATERIALS AND SUPPLIES	**12,807**	(54)	**12,807**	**12,860**	(54)	**12,853**	(46)	**12,596**	211
607005 Janitorial Supplies & Service	131	-	131	131	-	129	3	104	27
607010 Maintenance - Grounds	30	-	30	30	-	31	(1)	17	13
607015 Maintenance - Buildings	181	-	181	181	-	186	(5)	181	(0)
607020 Consumable Parts	12	-	12	12	-	12	-	10	2
607030 Maintenance - Other	47	-	47	47	-	43	3	3	43
607040 Facilities Management Charges	450	-	450	450	-	450	-	425	25
609005 Food Provisions	23	-	23	23	-	25	(2)	23	(0)
609010 Clothing Provisions	6	-	6	6	-	7	(0)	5	1
609015 Dining And Kitchen Supplies	5	-	5	5	-	5	(0)	3	2
609020 Bedding And Linen	18	-	18	18	-	18	-	20	(2)
609030 Medical Supplies	1	-	1	1	-	2	(0)	1	0
609035 Safety Supplies	4	-	4	4	-	4	(0)	4	1
609060 Identification Supplies	16	-	16	16	-	13	3	4	12
611005 Subscriptions & Memberships	132	-	132	132	-	130	2	134	(2)
611006 Digital Content Databases	361	-	361	361	-	345	15	277	84
611007 Digital Materials-Magazines	70	-	70	70	-	70	-	70	-
611010 Physical Materials-Books	3,079	-	3,079	3,079	-	3,159	(80)	3,009	70
611011 Digital Materials-Books	953	-	953	953	-	953	-	1,049	(96)
611015 Education & Training Serv/Supp	24	-	24	24	-	30	(5)	22	2
611025 Physical Material-Audio/Visual	209	-	209	209	-	218	(9)	242	(33)
611026 Digital Materials-Audio/Visual	1,444	-	1,444	1,444	-	1,444	-	1,644	(200)
611030 Art And Photographic Supplies	4	-	4	4	-	4	1	4	0
611035 Library Book Supplies	349	-	349	349	-	337	12	302	47
613005 Printing Charges	0	-	0	0	-	-	0	-	0
613015 Printing Supplies	29	-	29	29	-	28	1	26	3
613020 Development Advertising	66	12	66	54	12	49	17	34	32
613025 Contracted Printings	105	-	105	105	-	125	(19)	71	34
615005 Office Supplies	184	-	184	184	-	191	(7)	164	20
615015 Computer Supplies	8	-	8	8	-	8	0	9	(0)
615016 Computer Software Subscription	922	172	922	750	172	826	96	337	585
615020 Computer Software <$5,000	19	-	19	19	-	29	(10)	7	11
615025 Computers & Components <$5000	546	15	546	531	15	199	348	236	311
615030 Communication Equip-Noncapital	1	-	1	1	-	1	-	8	(7)
615035 Small Equipment (Non-Computer)	68	-	68	68	-	80	(11)	155	(87)
615040 Postage	98	-	98	98	-	98	-	103	(5)
615050 Meals & Refreshments	36	-	36	36	-	23	13	20	16
615055 Volunteer Awards	2	-	2	2	-	2	(1)	1	1
615065 Credit Card Charges	33	-	33	33	-	33	-	35	(2)
617005 Maintenance - Office Equip	87	-	87	87	-	88	(1)	89	(2)
617010 Maint - Machinery And Equip	74	-	74	74	-	76	(1)	66	8
617015 Maintenance - Software	197	-	197	197	-	272	(75)	327	(130)
617025 Parts Purchases	12	-	12	12	-	11	0	17	(6)
617035 Maint - Autos & Equip-Fleet	114	-	114	114	-	114	-	82	32
619005 Gasoline, Diesel, Oil & Grease	61	-	61	61	-	61	-	43	18
619015 Mileage Allowance	51	-	51	51	-	53	(1)	47	4
619025 Travel & Transprtatn-Employees	53	-	53	53	-	84	(31)	52	1
619035 Vehicle Rental Charges	18	-	18	18	-	18	-	17	1
619045 Vehicle Replacement Charges	128	-	128	128	-	128	-	2	125
621005 Heat And Fuel	298	-	298	298	-	298	-	167	131
621010 Light And Power	671	55	671	616	55	616	55	642	29
621015 Water And Sewer	190	-	190	190	-	190	-	165	25
621020 Telephone	71	-	71	71	-	74	(3)	71	(0)
621025 Mobile Telephone	47	-	47	47	-	48	(1)	36	11
633010 Rent - Buildings	-	(383)	-	383	(383)	383	(383)	1,065	(1,065)
633015 Rent - Equipment	6	-	6	6	-	6	-	1	4
633025 Miscellaneous Rental Charges	-	-	-	-	-	1	(1)	-	-
639025 Other Professional Fees	256	75	256	181	75	196	60	245	11
639045 Contracted Services	806	-	806	806	-	832	(26)	701	105
OTHER OPERATING EXPENSE 1	**89**	-	**89**	**89**	-	**89**	-	**69**	20

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
641005 Shop,Crew,&Deputy Small Tools	10	-	10	10	-	10	-	2	8
641025 Insecticides,Herbicides&Pesti	14	-	14	14	-	14	-	10	4
643015 Road Salt	8	-	8	8	-	8	-	2	6
645005 Contract Hauling	54	-	54	54	-	54	-	50	4
645010 Dumping Fees	3	-	3	3	-	3	-	4	(2)
OTHER OPERATING EXPENSE 2	**2,621**	-	**2,621**	**2,621**	-	**2,632**	(11)	**2,290**	331
657005 Insurance	-	-	-	-	-	11	(11)	-	-
663010 Council Overhead Cost	188	-	188	188	-	188	-	182	6
663015 Mayor Overhead Cost	219	-	219	219	-	219	-	189	30
663025 Auditor Overhead Cost	152	-	152	152	-	152	-	133	19
663030 District Attorney Overhead Cos	416	-	416	416	-	416	-	186	231
663035 Real Estate Overhead Cost	104	-	104	104	-	104	-	25	79
663040 Info Services Overhead Cost	303	-	303	303	-	303	-	263	40
663045 Purchasing Overhead Cost	25	-	25	25	-	25	-	52	(27)
663050 Human Resources Overhead Cost	698	-	698	698	-	698	-	677	21
663055 Gov'T Immunity Overhead Cost	27	-	27	27	-	27	-	94	(66)
663060 Records Managmnt Overhead Cost	14	-	14	14	-	14	-	20	(6)
663070 Mayor Finance Overhead Cost	474	-	474	474	-	474	-	470	4
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	(0)
OTHER NONOPERATING EXPENSE	**82**	-	**82**	**82**	-	**82**	-	**38**	44
659005 Costs In Handling Collections	40	-	40	40	-	40	-	38	2
661005 Tax Anticipation Interest	42	-	42	42	-	42	-	-	42
CAPITAL EXPENDITURES	**1,284**	993	**1,284**	**291**	993	**291**	992	**373**	911
673005 Purchase Of Land	1,000	1,000	1,000	-	1,000	-	1,000	-	1,000
679005 Office Furn, Equip,Softwr>5000	-	-	-	-	-	-	-	6	(6)
679020 Machinery And Equipment	151	-	151	151	-	151	-	219	(68)
681020 IT Subscription - SBITA	-	-	-	-	-	-	-	25	(25)
684020 Principal Payments- SBITA	133	(7)	133	140	(7)	140	(8)	123	9
INTERGOVERNMENTAL CHARGE	**151**	-	**151**	**151**	-	**150**	1	**184**	(33)
693020 Interfund Charges	151	-	151	151	-	150	1	184	(33)
NON-OPERATING EXPENSE	**7**	(0)	**7**	**7**	(0)	**7**	0	**10**	(3)
LONG TERM DEBT	**7**	(0)	**7**	**7**	(0)	**7**	0	**10**	(3)
687001 Interest Expense- SBITA	7	(0)	7	7	(0)	7	0	10	(3)
TRANSFERS OUT AND OTHER FINANCING US	**7,426**	7,426	**7,426**	**-**	7,426	**7,333**	93	**17,580**	(10,154)
OFU TRANSFERS OUT	**7,426**	7,426	**7,426**	**-**	7,426	**7,333**	93	**17,580**	(10,154)
770010 OFU Transfers Out	7,426	7,426	7,426	-	7,426	7,333	93	17,580	(10,154)

REVENUE AND EXPENDITURE DETAIL

Library Services

Funds Included	Organizations Included
360 - Library Fund	25009900 - Library Capital Projects

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2020 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
COUNTY FUNDING (Operating Expense less Operating Revenue)	**7,014**	**7,014**	**7,014**	**-**	**7,014**	**6,609**	**405**	**3,253**	**3,762**
EXPENSE	**7,014**	7,014	**7,014**	-	7,014	**6,609**	405	**3,253**	**3,762**
OPERATING EXPENSE	**7,014**	7,014	**7,014**	**-**	7,014	**6,609**	405	**3,253**	**3,762**
MATERIALS AND SUPPLIES	**6,210**	6,210	**6,210**	**-**	6,210	**6,133**	77	**2,920**	**3,290**
607010 - Maintenance - Grounds	337	337	337	-	337	452	(115)	187	150
607015 - Maintenance - Buildings	5,873	5,873	5,873	-	5,873	5,514	359	2,727	3,146
607020 - Consumable Parts	-	-	-	-	-	-	-	0	(0)
623005 - Non-Cap Improv Othr Than Build	-	-	-	-	-	50	(50)	-	-
625010 - Non-Capital Building Imprvmnts	-	-	-	-	-	57	(57)	-	-
633015 - Rent - Equipment	-	-	-	-	-	-	-	5	(5)
639010 - Consultants Fees	-	-	-	-	-	60	(60)	-	-
OTHER OPERATING EXPENSE 2	**76**	76	**76**	**-**	76	**76**	-	**36**	**41**

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2020 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
663010 - Council Overhead Cost	7	*7*	7	-	*7*	7	-	5	*2*
663015 - Mayor Overhead Cost	8	*8*	8	-	*8*	8	-	5	*2*
663025 - Auditor Overhead Cost	5	*5*	5	-	*5*	5	-	4	*2*
663040 - Info Services Overhead Cost	9	*9*	9	-	*9*	9	-	6	*3*
663045 - Purchasing Overhead Cost	36	*36*	36	-	*36*	36	-	5	*31*
663055 - Gov'T Immunity Overhead Cost	1	*1*	1	-	*1*	1	-	2	*(2)*
663070 - Mayor Finance Overhead Cost	11	*11*	11	-	*11*	11	-	9	*2*
CAPITAL EXPENDITURES	**728**	*728*	**728**	**-**	*728*	**400**	*328*	**297**	***431***
673020 - Improvmnt Other Than Buildings	728	*728*	728	-	*728*	400	*328*	103	*625*
675010 - Improvements Of Buildings	-	-	-	-	-	-	-	1	*(1)*
679020 - Machinery And Equipment	-	-	-	-	-	-	-	193	*(193)*

CORE MISSION

Salt Lake County Zoo, Arts and Parks' mission is to enhance resident and visitor experiences through art, culture and recreational offerings.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Grant Tracking & Technical Assistance: Zoo, Arts & Parks funding stabilizes and supports Salt Lake County's artistic and cultural community.				
• The primary mission of the ZAP program is to provide regular and consistent support to all qualified organizations. This target is based on maintaining or increasing the number of organizations receiving ZAP awards each year. (New Indicator as of 2026.)	0	240	0	240
• ZAP provides technical assistance through workshops, one-on-one support, and the ZAP Impact Program. Technical Assistance is being used as a catch-all term for all of our direct staff to organization touch points which are all working toward the Outcome of stabilizing and supporting the arts and cultural community. (New Indicator as of 2026.)	0	500	493	500
Audience Reach: Salt Lake County residents and visitors are aware-and recognize the impact-of the Zoo, Arts & Parks program.				
• Increase audience reach through all of ZAP's communication platforms and channels to ensure ZAP continues to maintain awareness among residents and the arts and culture sector. This includes the newsletter and other ZAP information emails, social media platforms, and website. (New Indicator as of 2026.)	0	25,500	23,652	25,500

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	786	14	*1.8%*	800	22	*2.8%*	808
REVENUE	7	-	*0.0%*	7	-	*0.0%*	7
COUNTY FUNDING	**779**	**14**	*1.8%*	**793**	**22**	*2.9%*	**801**
ARPA AND OTHER SEPARATELY REPORTED ORGS							
EXPENDITURES	30,475	1,306	*4.3%*	31,781	1,306	*4.3%*	31,781
FTE	3.00	-	*0.0%*	3.00	-	*0.0%*	3.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Zap Fund Administration	7	808	**801**	*3.00*	7	800	**793**	*3.00*	-	14	**14**	-
SUBTOTAL	**7**	**808**	**801**	***3.00***	**7**	**800**	**793**	***3.00***	**-**	**14**	**14**	**-**
Large Arts Groups-Sales Tax	-	20,398	**20,398**	-	-	20,398	**20,398**	-	-	840	**840**	-
Small Arts Groups-Sales Tax	-	4,080	**4,080**	-	-	4,080	**4,080**	-	-	168	**168**	-
LAA Advancement – ZAP Tier II	-	50	**50**	-	-	50	**50**	-	-	-	**-**	-
Zoological-Sales Tax	-	7,253	**7,253**	-	-	7,253	**7,253**	-	-	299	**299**	-
ZAP Revenue Bond Debt Service	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-
TOTAL ZOO, ARTS & PARKS - TIER I, II, ZOO, ADMIN	**7**	**32,589**	**32,582**	***3.00***	**7**	**32,581**	**32,574**	***3.00***	**-**	**1,320**	**1,320**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-215,384**	**-215,384** *(Yes)*
0	**[33-40770] REVENUE PROJECTION CHANGE Sales Tax Projection Changes and Related Accounts** [Exp: 1,306,052; Rev: 1,851,803] Adjust sales taxes, including county option sales tax, local option sales tax, section 2220 public safety tax, ZAP tax, section 2019 transportation tax, transient room taxes, restaurant sales tax, and car rental taxes. Also adjusts related pass-through sales taxes, diversions, state compliance buffers for pass-through, ZAP required expenditures, and other related accounts. Includes a statutory change in the TRT. Per UCA 59-12-301, 15% of the revenue is diverted to a state fund through 6/30/2027, and then 7.5% from 7/1/2027-6/30/2047. The local option tax includes impact of HB 330 effective 5/1/2024: Automatic annexation of all unincorporated islands into cities by July 1, 2027. Some islands may petition for annexation before July 2027. Certain canyon areas not qualified in HB 330 will remain unincorporated unless they petition for annexation. Impacts unincorporated county sales taxes (goes primarily to the MSD). Could reduce these sales taxes by 75% compared to 2024.	-	**-545,751**	**-545,751** *(Yes)*
1	**[31-40632] TECHNICAL ADJUSTMENT Submittable SBITA** This request transfers funding from the Operations Interest Expense appropriation to the Debt Service - Interest Expense- SBITA appropriation to ensure sufficient funding for the Submittable Grant Management software. In accordance with GASB 96, software subscription arrangements are accounted for similarly to leases.	-	**-**	**-** *(Yes)*
2	**[31-39957] NEW REQUEST ZAP Impact Program Extension** This budget initiative requests a three-year extension of the ZAP Impact Program and its associated time-limited Impact Program Manager position for an additional 3-year period through December 31, 2030 (current end date: December 31, 2027). Council has already approved funding for the Grants for Advancing Local Arts Agency program through 2030; this request aligns the remaining Impact Program offerings with that timeline. In its 3rd year, the ZAP Impact Program continues to provide important professional development and capacity-building support to arts and culture nonprofits throughout Salt Lake County through workshops, technical assistance, and collaborative learning opportunities. The demand for these services remains high, with high participation from arts orgs in workshops and dedicated cohort programs, demonstrating a continued need for this program. These services strengthen organizational effectiveness and help ensure ZAP-funded organizations are well equipped to manage public funds and deliver high-quality cultural programming. Funding from the ZAP Administrative Fund Balance will maintain the existing time-limited position and support ongoing program costs, including consultant services and workshop expenses, allowing the program to continue through 2030. Although the program is currently approved for funding through the end of 2027, ZAP requests the extension of that funding as part of the 2026 Fall Budget cycle to ensure ample planning time for continuation from 2027 into 2028. If the program extension is not approved until December 2027 as part of the Fall 2027 Budget cycle, the ability to plan for activities in 2028 is significantly limited. FUTURE YEARS ADJUSTMENT: -1	-	**1**	**1** *(Yes)*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
3	**[31-39959] NEW REQUEST ZAP Online Promotion Services** The Zoo Arts & Parks (ZAP) program is requesting ongoing operations funding to transition its online event promotion services from a partially grant-funded arrangement to a competitively procured professional services contract. The online platform provides a centralized calendar where ZAP-funded organizations promote public events and programs, increasing awareness of cultural, artistic, botanical, and zoological offerings throughout Salt Lake County and demonstrating the public value of ZAP funding. Funding will support a professionally managed platform that provides event listing, promotion, and reporting services, ensuring continued public access to ZAP-funded programming and a sustainable, countywide promotional resource. Based on the ZAP Admin Revenue and Fund Balance projection, there are adequate ZAP administrative revenues available to cover this request on an ongoing basis.	-	**15,000**	**15,000** *(Yes)*
4	**[32-39961] STRESS TEST REDUCTION ZAP Online Promotion Services (STRESS)** Reducing this budget request would limit ZAP's ability to maintain a professionally managed, centralized platform for promoting events and programs funded through Zoo Arts & Parks (ZAP). The platform increases public awareness and access to cultural, artistic, botanical, and zoological programming across Salt Lake County while demonstrating the public value of ZAP funding.	-	**-15,000**	**-** *(No)*
5	**[32-39963] STRESS TEST REDUCTION ZAP Program Related Reduction (STRESS)** This request is based on programmatic costs, which include supplies, small equipment, training and professional development, and advertising. Reductions to these expenses will reduce our ability to provide highly qualified assistance to ZAP's grantees and partners.	-	**-31,583**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-746,134**	**-746,134**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-46,583**	**-**

Funds Included	Organizations Included
310 - Zoos, Arts And Parks Fund	35950000 - ZAP Revenue Bond Debt Service | 35940000 - Zap Fund Administration | 35930000 - Zoological-Sales Tax | 35920000 - Small Arts Groups-Sales Tax | 35910000 - Large Arts Groups-Sales Tax

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**32,582**	***1,328***	**32,574**	**31,254**	***1,320***	**31,379**	***1,203***	**27,976**	***4,606***
REVENUE	**33,100**	*2,067*	**33,100**	**31,033**	*2,067*	**31,269**	*1,831*	**29,417**	*3,683*
NON-OPERATING REVENUE	**33,093**	*2,067*	**33,093**	**31,026**	*2,067*	**31,193**	*1,900*	**27,949**	*5,144*
SALES TAXES	**32,798**	*1,852*	**32,798**	**30,946**	*1,852*	**30,946**	*1,852*	**27,731**	*5,067*
403065 ZAP Recreation Sales Tax	29,913	*1,733*	29,913	28,180	*1,733*	28,180	*1,733*	27,731	*2,182*
403080 Zap State Compliance	2,885	*119*	2,885	2,766	*119*	2,766	*119*	-	*2,885*
INVESTMENT EARNINGS	**295**	*215*	**295**	**80**	*215*	**80**	*215*	**218**	*77*
429005 Interest - Time Deposits	295	*215*	295	80	*215*	80	*215*	214	*81*
429015 Interest-Miscellaneous	0	-	0	0	-	0	-	5	*(5)*
PRIOR YEAR FUND BALANCE	**-**	-	**-**	**-**	-	**167**	*(167)*	**-**	-
499998 FundBal Restrict/Commit/Assign	-	-	-	-	-	167	*(167)*	-	-
OPERATING REVENUE	**7**	-	**7**	**7**	-	**7**	-	**7**	-
INTER/INTRA FUND REVENUES	**7**	-	**7**	**7**	-	**7**	-	**7**	-
431160 Interfund Revenue	7	-	7	7	-	7	-	7	-
TRANSFERS IN AND OTHER FINANCING SOUI	**-**	-	**-**	**-**	-	**69**	*(69)*	**1,461**	*(1,461)*
OFS - DEBT PROCEEDS	**-**	-	**-**	**-**	-	**69**	*(69)*	**-**	-
710501 OFS SBITA	-	-	-	-	-	69	*(69)*	-	-
OFS TRANSFERS IN	**-**	-	**-**	**-**	-	**-**	-	**1,461**	*(1,461)*
720005 OFS Transfers In	-	-	-	-	-	-	-	1,461	*(1,461)*
EXPENSE	**32,590**	*1,329*	**32,582**	**31,261**	*1,321*	**31,386**	*1,204*	**29,441**	*3,149*
OPERATING EXPENSE	**32,589**	*1,328*	**32,581**	**31,261**	*1,320*	**31,386**	*1,203*	**27,983**	*4,606*
EMPLOYEE COMPENSATION	**405**	*8*	**397**	**397**	*0*	**397**	*8*	**363**	*42*
601020 Lump Sum Vacation Pay	0	-	0	0	-	0	-	-	*0*
601025 Lump Sum Sick Pay	0	-	0	0	-	0	-	-	*0*
601030 Permanent And Provisional	162	*5*	156	156	-	156	*5*	143	*19*
601040 Time Limited Employee	82	*1*	81	81	*0*	81	*1*	81	*1*
601050 Temporary,Seasonal,Emergency	30	-	30	30	-	30	-	23	*8*
603005 Social Security Taxes	19	*0*	18	18	-	18	*0*	18	*1*
603006 FICA- Temporary Employee	3	-	3	3	-	3	*(0)*	-	*3*
603025 Retirement Or Pension Contrib	31	*0*	31	31	-	37	*(5)*	36	*(5)*
603040 Ltd Contributions	1	*0*	1	1	-	1	*0*	1	*0*
603045 Supplemental Retirement (401K)	6	*0*	6	6	-	-	*6*	-	*6*
603050 Health Insurance Premiums	68	*1*	66	66	-	66	*1*	59	*9*
603055 Employee Serv Res Fund Charges	3	-	3	3	-	3	-	3	*(0)*
605026 Employee Awards-Gift Cards	1	-	1	1	-	1	-	0	*0*
MATERIALS AND SUPPLIES	**173**	*15*	**173**	**158**	*15*	**158**	*15*	**132**	*41*
607040 Facilities Management Charges	0	-	0	0	-	0	-	1	*(0)*
611015 Education & Training Serv/Supp	2	-	2	2	-	2	-	1	*1*
613020 Development Advertising	6	-	6	6	-	3	*3*	7	*(2)*
613025 Contracted Printings	-	-	-	-	-	3	*(3)*	-	-
615005 Office Supplies	8	-	8	8	-	2	*6*	4	*4*
615016 Computer Software Subscription	28	*15*	28	13	*15*	14	*14*	4	*23*
615025 Computers & Components <$5000	3	-	3	3	-	4	*(2)*	0	*2*
615035 Small Equipment (Non-Computer)	-	-	-	-	-	-	-	0	*(0)*
615050 Meals & Refreshments	7	-	7	7	-	5	*2*	5	*2*
615055 Volunteer Awards	1	-	1	1	-	0	*0*	-	*1*
619015 Mileage Allowance	1	-	1	1	-	1	-	0	*1*
619025 Travel & Transprtatn-Employees	2	-	2	2	-	3	*(1)*	0	*2*
621020 Telephone	1	-	1	1	-	1	-	0	*0*
621025 Mobile Telephone	1	-	1	1	-	1	-	1	*(0)*
633010 Rent - Buildings	3	-	3	3	-	5	*(2)*	5	*(2)*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
639005 Legal, Auditing, & Acctg Fees	68	-	68	68	-	68	*1*	67	*1*
639010 Consultants Fees	35	-	35	35	-	36	*(1)*	16	*19*
639025 Other Professional Fees	9	-	9	9	-	12	*(3)*	20	*(11)*
OTHER OPERATING EXPENSE 2	**31,908**	*1,306*	**31,908**	**30,602**	*1,306*	**30,727**	*1,181*	**27,443**	*4,466*
663010 Council Overhead Cost	2	-	2	2	-	2	-	2	*0*
663015 Mayor Overhead Cost	2	-	2	2	-	2	-	2	*0*
663025 Auditor Overhead Cost	2	-	2	2	-	2	-	1	*0*
663030 District Attorney Overhead Cos	20	-	20	20	-	20	-	45	*(25)*
663040 Info Services Overhead Cost	29	-	29	29	-	29	-	20	*9*
663045 Purchasing Overhead Cost	59	-	59	59	-	59	-	62	*(3)*
663050 Human Resources Overhead Cost	2	-	2	2	-	2	-	3	*(0)*
663055 Gov'T Immunity Overhead Cost	0	-	0	0	-	0	-	0	*(0)*
663070 Mayor Finance Overhead Cost	10	-	10	10	-	10	-	10	*0*
667005 Contributions	28,896	*1,187*	28,896	27,709	*1,187*	27,834	*1,062*	27,297	*1,599*
667045 ZAP State Compliance	2,885	*119*	2,885	2,766	*119*	2,766	*119*	-	*2,885*
OTHER NONOPERATING EXPENSE	**-**	*(1)*	**-**	**1**	*(1)*	**1**	*(1)*	**-**	-
661010 Interest Expense	-	*(1)*	-	1	*(1)*	1	*(1)*	-	-
CAPITAL EXPENDITURES	**103**	-	**103**	**103**	-	**103**	*(0)*	**43**	*60*
677015 SBITA Pre-Implementation Charg	-	-	-	-	-	-	-	43	*(43)*
681020 IT Subscription - SBITA	69	-	69	69	-	69	-	-	*69*
684020 Principal Payments- SBITA	34	-	34	34	-	34	*(0)*	-	*34*
INTERGOVERNMENTAL CHARGE	**-**	-	**-**	**-**	-	**-**	-	**2**	*(2)*
693020 Interfund Charges	-	-	-	-	-	-	-	2	*(2)*
NON-OPERATING EXPENSE	**1**	*1*	**1**	**-**	*1*	**-**	*1*	**1,458**	*(1,457)*
LONG TERM DEBT	**1**	*1*	**1**	**-**	*1*	**-**	*1*	**1,458**	*(1,457)*
685120 2012A STR Salt Pal Exp III-Pri	-	-	-	-	-	-	-	1,440	*(1,440)*
687001 Interest Expense- SBITA	1	*1*	1	-	*1*	-	*1*	-	*1*
687120 2012A STR Salt Pal Exp III-Int	-	-	-	-	-	-	-	18	*(18)*

Human Services Dept - Countywide Funding Orgs

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	374.294	17.355	*4.6%*	391.648	15.976	*4.3%*	390.269
REVENUE	243.490	9.607	*3.9%*	253.098	7.956	*3.3%*	251.446
COUNTY FUNDING	**130,803**	**7,747**	*5.9%*	**138,550**	**8,020**	*6.1%*	**138,823**
CAPITAL PROJECT & OTHER RELATED ORGS							
EXPENDITURES	-	5,691	*0.0%*	5,691	5,691	*0.0%*	5,691
COUNTY FUNDING	-	**5,691**	*0.0%*	**5,691**	**5,691**	*0.0%*	**5,691**
FTE	916.14	30.00	*3.3%*	946.14	20.00	*2.2%*	936.14

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Youth Services												
Youth Services Division	-	-	-	-	-	-	-	-	-	-	-	-
Youth Services Administration	-	2,692	**2,692**	*15.75*	-	2,639	**2,639**	*15.75*	-	50	**50**	-
Building O&M-Youth Services	-	842	**842**	*2.00*	-	838	**838**	*2.00*	-	5	**5**	-
After School Programs	1,713	2,737	**1,024**	*16.75*	1,713	2,712	**999**	*16.75*	(33)	(33)	-	-
Basic Center Programs	1,129	2,920	**1,791**	*30.00*	1,129	2,858	**1,729**	*30.00*	-	-	-	-
Family Peer Support	1,016	1,069	**53**	*11.00*	1,016	1,064	**48**	*11.00*	-	-	-	-
Counseling & Substance Abuse	995	3,169	**2,174**	*25.00*	995	3,096	**2,101**	*25.00*	49	(3)	**(52)**	-
Shelter Services	1,837	4,788	**2,951**	*47.50*	1,837	4,709	**2,872**	*47.50*	300	300	-	*2.50*
Substance Abuse Prevention	458	1,204	**746**	*8.50*	458	1,186	**728**	*8.50*	3	3	-	-
Milestone Transitional Living	250	813	**563**	*6.75*	250	800	**550**	*6.75*	-	-	-	-
*YSV Deferred Maint Project	-	-	-	-	-	-	-	-	-	-	-	-
	7,398	**20,236**	**12,838**	***163.25***	**7,398**	**19,901**	**12,503**	***163.25***	**319**	**321**	**2**	***2.50***
Health												
Health	-	(0)	**(0)**	-	-	(0)	**(0)**	-	-	-	-	-
Executive Directors Office	800	4,229	**3,429**	*25.00*	800	4,154	**3,354**	*25.00*	800	623	**(177)**	-
BOH AND SPECIAL PROJECTS	-	602	**602**	-	-	602	**602**	-	-	-	-	-
Internal Services	322	2,990	**2,668**	*13.00*	322	2,953	**2,631**	*13.00*	(200)	(284)	**(84)**	*(3.00)*
CommunityAccessResiliencyEduca	1,748	2,415	**666**	*15.00*	1,748	2,390	**642**	*15.00*	(188)	(288)	**(99)**	-
Building O&M-Health	366	3,528	**3,162**	*19.00*	366	3,509	**3,143**	*19.00*	-	(90)	**(90)**	-
Community Health Admin	225	319	**94**	*2.00*	225	311	**86**	*2.00*	-	(0)	**(0)**	-
Health Promotion	961	1,325	**365**	*10.25*	961	1,307	**347**	*10.25*	(27)	(48)	**(21)**	-
Prevention Bureau	5,845	7,020	**1,175**	*22.75*	5,845	6,968	**1,123**	*22.75*	391	163	**(228)**	-
Outreach Bureau	-	1	**1**	-	-	-	-	-	(580)	(318)	**263**	-
Environmental Health Admin	2,392	2,726	**334**	*18.00*	2,522	2,682	**160**	*18.00*	130	22	**(108)**	*(0.75)*
Air Pollution Prevention	6,061	5,061	**(1,000)**	*10.00*	6,244	5,030	**(1,214)**	*10.00*	3,680	3,512	**(168)**	-
Food Protection	3,516	3,740	**224**	*25.00*	4,210	3,662	**(547)**	*25.00*	682	37	**(645)**	-
Sanitation And Safety	989	2,596	**1,607**	*18.00*	1,518	2,545	**1,028**	*18.00*	528	(1)	**(529)**	-
Water Quality-Hazardous Waste	5,094	5,029	**(65)**	*23.00*	5,112	4,959	**(152)**	*23.00*	(67)	(113)	**(46)**	*(0.75)*
Family Health-Clinical Svc Adm	225	358	**133**	*2.00*	225	349	**124**	*2.00*	-	(0)	**(0)**	-
Immunizations	5,555	10,033	**4,478**	*39.75*	5,555	9,930	**4,374**	*39.75*	(1,287)	(1,260)	**27**	-
Public Health	4,737	4,929	**192**	*31.00*	4,737	4,861	**124**	*31.00*	125	(42)	**(167)**	-
WIC	4,084	4,827	**744**	*46.50*	4,084	4,722	**638**	*46.50*	(333)	(279)	**54**	-
Population Health Admin	-	516	**516**	*2.00*	-	509	**509**	*2.00*	-	-	-	-
Epidemiology	2,884	4,359	**1,474**	*34.00*	2,984	4,258	**1,274**	*34.00*	69	11	**(58)**	-
Infectious Disease	816	4,128	**3,312**	*27.25*	816	4,045	**3,229**	*27.25*	(6)	2	**7**	-
Emergency Preparedness	1,637	1,660	**23**	*8.00*	1,637	1,638	**2**	*8.00*	3	70	**67**	-
Analytics Bureau	596	1,497	**901**	*10.00*	596	1,467	**871**	*10.00*	(38)	(34)	**3**	-
	48,856	**73,890**	**25,035**	***401.50***	**50,507**	**72,853**	**22,346**	***401.50***	**3,683**	**1,683**	**(2,000)**	***(4.50)***
Opioid Treatment & Prevention												
Opioid Treatment & Prevention	5,410	11,405	**5,994**	*2.00*	5,410	11,605	**6,195**	*2.00*	5,410	2,484	**(2,926)**	*1.00*
	5,410	**11,405**	**5,994**	***2.00***	**5,410**	**11,605**	**6,195**	***2.00***	**5,410**	**2,484**	**(2,926)**	***1.00***
Behavioral Health												
Mental Health Treatment	37,112	46,450	**9,338**	-	37,112	46,450	**9,338**	-	-	500	**500**	-
Substance Use Disorder Treatmt	20,181	21,432	**1,251**	*4.00*	20,181	21,420	**1,239**	*4.00*	-	-	-	-
Administration	4,812	5,529	**717**	*23.00*	4,812	5,440	**628**	*23.00*	-	-	-	-
Building O&M-BHS	-	93	**93**	-	-	93	**93**	-	-	-	-	-
Housing	6,166	8,744	**2,577**	-	6,166	8,744	**2,577**	-	-	-	-	-
Medicaid	106,166	106,166	-	-	106,166	106,166	-	-	-	-	-	-

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
	174,438	**188,413**	**13,976**	***27.00***	**174,438**	**188,312**	**13,875**	***27.00***	**-**	**500**	**500**	**-**
Aging and Adult Services												
Administration	824	2,054	**1,230**	*14.00*	824	2,006	**1,183**	*14.00*	-	3	**3**	-
Building O&M-Aging & Adult Srv	-	2,197	**2,197**	*8.75*	-	2,184	**2,184**	*8.75*	-	130	**130**	-
Technology	-	682	**682**	*1.00*	-	678	**678**	*1.00*	-	2	**2**	-
Chore Legal	129	159	**30**	-	129	159	**30**	-	-	-	**-**	-
Communications	-	24	**24**	-	-	24	**24**	-	-	24	**24**	-
Health Insur Counseling	72	270	**198**	*2.10*	72	264	**192**	*2.10*	-	-	**-**	-
Intake	612	1,243	**631**	*11.40*	612	1,223	**612**	*11.40*	-	13	**13**	-
Ombudsman	203	406	**203**	*3.00*	203	397	**194**	*3.00*	-	5	**5**	-
Mow	1,605	3,114	**1,508**	*7.69*	1,605	3,094	**1,489**	*7.69*	142	301	**160**	-
Transportation	465	1,936	**1,471**	*10.85*	465	1,914	**1,449**	*10.85*	87	132	**45**	-
Congregate Meal Delivery	109	229	**120**	*0.60*	109	227	**119**	*0.60*	5	8	**3**	-
FGP	-	1	**1**	-	-	1	**1**	-	-	-	**-**	-
SCP	-	1	**1**	-	-	1	**1**	-	-	-	**-**	-
Volunteer Admin	-	859	**859**	*7.50*	-	839	**839**	*7.50*	-	-	**-**	-
Refugee Pgrm for Older Adults	120	123	**3**	*1.00*	120	122	**2**	*1.00*	-	-	**-**	-
TAP	1,207	2,018	**811**	*6.45*	1,207	1,997	**789**	*6.45*	-	1	**1**	-
Waiver	786	1,221	**435**	*8.10*	786	1,200	**414**	*8.10*	53	53	**-**	*0.50*
Caregiver	629	908	**279**	*5.60*	629	891	**262**	*5.60*	-	-	**-**	-
Veterans Direct	1,641	1,615	**(26)**	*2.10*	1,641	1,608	**(33)**	*2.10*	-	-	**-**	-
Healthy Aging	105	487	**381**	*2.50*	105	479	**374**	*2.50*	(10)	9	**19**	-
Centers	1,930	7,563	**5,632**	*41.75*	1,930	7,545	**5,614**	*41.75*	(98)	462	**559**	*2.50*
*AAS Deferred Maint Project	-	5,691	**5,691**	-	-	5,691	**5,691**	-	-	5,691	**5,691**	-
	10,439	**32,801**	**22,363**	***134.39***	**10,439**	**32,547**	**22,108**	***134.39***	**179**	**6,833**	**6,654**	***3.00***
Extension Service												
Extension Service	-	846	**846**	-	-	846	**846**	-	-	50	**50**	-
Building O&M-Extension Svcs	-	105	**105**	-	-	105	**105**	-	-	-	**-**	-
	-	**951**	**951**	**-**	**-**	**951**	**951**	**-**	**-**	**50**	**50**	**-**
Criminal Justice Services												
Criminal Justice Admin	-	2,480	**2,480**	*11.00*	-	2,854	**2,854**	*11.00*	-	726	**726**	-
Office Support Staff	-	542	**542**	*6.00*	-	531	**531**	*6.00*	-	-	**-**	-
Building O&M-CJS	-	84	**84**	-	-	84	**84**	-	-	-	**-**	-
Pretrial Case Mgt	425	4,063	**3,638**	*35.00*	425	3,987	**3,562**	*35.00*	-	-	**-**	-
Jail Screening	225	2,500	**2,275**	*20.00*	225	2,664	**2,439**	*22.00*	17	236	**220**	*2.00*
JRRP	108	1,971	**1,863**	*12.00*	108	1,949	**1,840**	*12.00*	-	-	**-**	-
EARS Program	301	324	**23**	*3.00*	301	322	**21**	*3.00*	-	-	**-**	-
Reentry	1,378	1,446	**68**	*12.00*	1,378	1,443	**65**	*12.00*	-	-	**-**	-
Probation Case Management	172	5,772	**5,600**	*50.00*	172	5,966	**5,794**	*58.00*	-	419	**419**	*10.00*
Treatment	516	708	**192**	*5.00*	516	690	**175**	*5.00*	-	-	**-**	-
Drug Court Case Mgt	151	2,087	**1,936**	*17.00*	151	2,046	**1,895**	*17.00*	-	-	**-**	-
Assessments & Reports	-	1,985	**1,985**	*20.00*	-	1,939	**1,939**	*20.00*	-	-	**-**	-
Leifman Implementation	-	3,376	**3,376**	*16.00*	-	3,413	**3,413**	*16.00*	-	3,413	**3,413**	*16.00*
	3,277	**27,337**	**24,061**	***207.00***	**3,277**	**27,889**	**24,612**	***217.00***	**17**	**4,794**	**4,777**	***28.00***
Indigent Legal Services												
Ind Adults/SL Legal Defender	1,191	33,188	**31,997**	*1.00*	1,191	35,421	**34,230**	*1.00*	-	5,795	**5,795**	-
Juvenile Delinquency	78	3,667	**3,589**	-	78	3,688	**3,610**	-	-	237	**237**	-
Indigent Parent and Guardian	360	3,893	**3,533**	-	360	3,994	**3,634**	-	-	348	**348**	-
Involuntary Commitment	-	178	**178**	-	-	178	**178**	-	-	-	**-**	-
	1,629	**40,927**	**39,297**	***1.00***	**1,629**	**43,281**	**41,652**	***1.00***	**-**	**6,381**	**6,381**	**-**
SUBTOTAL - ORGS WITH A STRESS TEST	251,446	390,269	**138,823**	*936.14*	253,098	391,648	**138,550**	*946.14*	9,607	17,355	**7,747**	*30.00*

***SUBTOTAL - ORGS WITHOUT A STRESS TEST**	-	5,691	**5,691**	-	-	5,691	**5,691**	-	-	5,691	**5,691**	-
TOTAL HUMAN SERVICES DEPT - COUNTYWIDE FUNDING ORGS	**251,446**	**395,960**	**144,514**	***936.14***	**253,098**	**397,339**	**144,241**	***946.14***	**9,607**	**23,045**	**13,438**	***30.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	110	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Criminal Justice Services Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**19,777** *(Yes)*
0	110	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Criminal Justice Services This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -19,228	-	-	**19,228** *(Yes)*
0	120	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Youth Services Division Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**14,960** *(Yes)*
0	120	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Youth Services Division This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -15,704	-	-	**15,704** *(Yes)*
0	120	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Behavioral Health Services Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**6,053** *(Yes)*
0	120	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Behavioral Health Services This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -2,940	-	-	**2,940** *(Yes)*
0	120	**[31-40519] TECHNICAL DEBT SERVICE ADJUSTMENT 2027 Debt Service Adjustment** Aging and Adult Services To adjust the 2027 debt service amounts for the 2020B STR and 2024A STR Bonds	-	**-18**	**-18** *(Yes)*
0	120	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Aging and Adult Services Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**18,104** *(Yes)*
0	120	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Aging and Adult Services This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -17,445	-	-	**17,445** *(Yes)*
0	121	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** Opioid Treatment & Prevention This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-1,330,075**	**-1,330,075** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	121	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Opioid Treatment & Prevention This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -742	-	-	**742** *(Yes)*
0	370	**[31-40517] TECHNICAL DEBT SERVICE ADJUSTMENT 2027 Debt Service Adjustment** Health To adjust the 2027 debt service amounts for the 2017B STR, 2020B STR, and 2024A STR Bonds	-	**732**	**732** *(Yes)*
0	370	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Health Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**59,788** *(Yes)*
0	370	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** Health This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**28,863**	**28,863** *(Yes)*
0	370	**[33-40769] REVENUE PROJECTION CHANGE Adjust Property Tax, M. Vehicle Fee, Greenbelt RB Tax, & Related** Health Budget adjustment for property tax new growth and the following tax rate shifts: • 0.000005 from Planetarium Fund to the General Fund, to be offset by increased fund transfers from TRCC Fund. • 0.000001 from Health Fund to the General Fund for request to move Bees & Weeds program to Parks & Rec. Includes revised projections for accounts related to property taxes, as well as Motor Vehicle Fee In Lieu of Tax and Greenbelt Rollback Taxes.	-	**-123,089**	**-123,089** *(Yes)*
0	370	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Health This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -42,825	-	-	**42,825** *(Yes)*
1	121	**[31-39803] NEW REQUEST OSF_2027 Revenues** Opioid Treatment & Prevention This request is to recognize 2027 OSF payment distribution based on the schedule. FUTURE YEARS ADJUSTMENT: 5,410,377	-	**-5,410,377**	**-5,410,377** *(Yes)*
2	121	**[31-39795] NEW REQUEST OSF_SO DEAs Funding Change** Opioid Treatment & Prevention Per Sheriff's proposal to discontinue OSF for DEAs.	-	**-83,932**	**-83,932** *(Yes)*
3	121	**[31-39802] NEW REQUEST OSF_HLT 1 FTE Transfer** Opioid Treatment & Prevention This request transfers an OSF funded Data and Improvement Analyst position from Health to Project OSF0013 – Leadership and Evaluation to better align operational needs with the intended scope of services.	*1.00*	**200,339**	**-416** *(Yes)* *1.00 FTE*
4	370	**[31-39877] POLICY SIGNIFICANT BASE ADJUSTMENT HLT_OSF 1 FTE Transfer** Health [Exp: -200,339; Rev: -200,339] This request transfers an OSF funded Data and Improvement Analyst position from Health to Project OSF0013 – Leadership and Evaluation to better align operational needs with the intended scope of services.	*-1.00*	-	**416** *(Yes)* *(1.00) FTE*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
5	121	**[31-39797] POLICY SIGNIFICANT BASE ADJUSTMENT OSF_Prior Years Approved Projects Funding True-up** Opioid Treatment & Prevention This request is to true up and carry forward available funds for the approved projects from previous years: OSF006 - Jail MAT Infrastructure one time support $2.3M and the one-time OTP accreditation cost $61K. OSF010 - Peer Certification Training and Supports $6K. FUTURE YEARS ADJUSTMENT: -2,361,820	-	**2,367,820**	**2,367,820** *(Yes)*
6	370	**[31-40354] TECHNICAL ADJUSTMENT HLT_Combining CHS Prevention Programs** Health This request is a technical adjustment by combining two prevention services Dept IDs into one 2150002023.	-	**-**	**-** *(Yes)*
7	120	**[31-40217] TECHNICAL ADJUSTMENT YSV_Lease Capitalization & SBITA** Youth Services Division Adjustments for 2027 Amortization Schedule for Capital Lease & SBITA	-	**-**	**-** *(Yes)*
8	120	**[31-40538] POLICY SIGNIFICANT BASE ADJUSTMENT AAS_Position #2377 Reclassification** Aging and Adult Services During the 2026 budget process, Position #2377 was intentionally retained in the AAS Senior Center Program budget for reclassification upon vacancy. The role remained filled until early summer 2026. The position has served as a floating custodial role, providing coverage across multiple centers. As the role may be affected by the broader Facilities Management Centralization initiative, AAS is submitting this request through the budget process to address urgent programmatic needs prior to the transition to the centralized system. AAS respectfully requests approval to reclassify this vacant position into a full-time Program Coordinator at Liberty Center. The Center is experiencing rising attendance and increasingly complex participant needs, including housing instability, which require extensive de-escalation and individualized support. Approval of this reclassification will directly address critical safety and operational demands while remaining fully budget neutral.	-	**-**	**-1,216** *(Yes)* *0.00 FTE*
9	120	**[31-40418] NEW REQUEST AAS_Position #2361 Case Manager from 0.5 FTE to 1 FTE Expansion** Aging and Adult Services [Exp: 52,869; Rev: 52,869] With the State allowing additional Aging Waiver slots, Medicaid revenue is projected to increase by approximately $53K annually. This increase will support the current 0.5 FTE Case Manager position (#2361) to be a full time position, allowing AAS to serve more participants and actively reduce the waitlist.	*0.50*	**-**	**-198** *(Yes)* *0.50 FTE*
10	120	**[31-39988] GRANT TRUE-UP YSV_DCFS $300K** Youth Services Division [Exp: 300,000; Rev: 300,000] DCFS has provided $300,000 in additional funding after ending its contract with South Main Clinic, which previously offered on-site medical services for Youth Services clients. The new funding will support 1.5 FTE Youth Workers to transport clients to medical appointments and 1.0 FTE Public Health Nurse to oversee medical needs and medication administration. Having an on-site Public Health Nurse will ensure timely and consistent medical oversight, enhance client safety, and reduce organizational liability.	*2.50*	**-**	**-284** *(Yes)* *2.50 FTE*
11	370	**[31-39855] REVENUE PROJECTION CHANGE HLT_Fee Schedule Proposal & Revenues Projection** Health [Exp: -1,205,247; Rev: 391,299] Health has completed its fee schedule review to address rising service costs and to update fees based on changes in regulations, rules, and program operations. The proposed fee schedule was reviewed by the County Revenue Review Committee (RRC) on August 14, 2026. This request adjusts the overall fee revenue projection for the 2027 Fall budget, reflecting a net increase of $391K compared to the 2026 budgeted fee revenues. The projection includes an anticipated $1.65M increase in Environmental Health Services (EHS) fee revenues and a projected $1.26 million reduction in Immunization revenues. The $1.26M decrease will be offset by reduced medication expenditures as Immunization services seemingly continue returning to pre COVID levels.	-	**-1,596,546**	**55,000** *(Yes)*
12	370	**[31-39887] POLICY SIGNIFICANT BASE ADJUSTMENT HLT_Bees & Weeds Program Transfer-out** Health [Exp: -232,833; Rev: -56,550] This request transfers 0.75 FTE (G16 Program Manager Position #7589) and the Bees and Weeds program budget from the Health Department to Parks & Recreation. The program, originally moved from Public Works to Health in 2018, now aligns more closely with Parks & Recreation, which oversees weed mitigation and pollinator support activities across County managed lands. This program is currently funded in part by two state contracts.	*-0.75*	**-176,283**	**-176,189** *(Yes)* *(0.75) FTE*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
13	370	**[31-39901] GRANT TRUE-UP HLT_PHIG EVRAP One-time** Health [Exp: 4,095,825; Rev: 4,325,325] This request is to true up two state revenue contracts. Both adjustments are one-time: • $800K – Public Health Infrastructure Grant (PHIG): This contract began in 2023 and runs through 2027. The request is to recognize the remaining funds to stabilize the public health workforce through training and development and to improve efficiency by modernizing public health infrastructure and data systems. • $3.5M – Electronic Vehicle Replacement Assistance Program (EVRAP): The Utah Department of Environmental Quality (DEQ) contracted with the Health Department to fund an income-qualified incentive program to replace light duty vehicles. Total program funding is $4.9 million for the period of March 2026 through October 2029. This request recognizes the remaining available funds of $3.5 million. FUTURE YEARS ADJUSTMENT: 229,500	-	**-229,500**	**-229,500** *(Yes)*

14	370	**[31-39909] GRANT TRUE-UP HLT_Other Grants True-up & Adj**
		
		Health [Exp: -797,875; Rev: -776,875]
		
		This request is to true up Health's various grants and revenue contracts funding level — excluding fee revenue projections and the one time PHIG and EVRAP adjustments.
		The net reduction in funding is $776K, summarized as follows:
		• State funds: $222K reduction, primarily due to decreased Tobacco Control funding.
		• Local funds: $102K increase, largely from the Intermountain Community Care Foundation grant.
		• Federal funds: $665K reduction, including:
		  • $333K decrease in WIC funding
		  • $188K decrease in OD2A grant funding
		  • $144K reduction across various other federal awards
		• All other immaterial revenues true-up adjustments: $9K increase.
		
		The funding reduction is addressed through $798K in expenditure cuts, including the elimination of 2.75 FTEs.
		
		This request also includes a technical adjustment to align FY2027 budgeted amounts with the SBITA and lease capitalization amortization schedule in accordance with GAAP 96 and 87 respectively.
			-2.75	**-21,000**	**-21,092**
					
					(Yes)
					(2.75) FTE

15	120	**[31-40125] GRANT TRUE-UP AAS_Grants True-up & West Jordan Revenue Contract** Aging and Adult Services [Exp: 325,679; Rev: 325,679] This request is to true up $326K in operating revenues with the corresponding expenditures: • $342K one-time funding increase from the State AAA revenue contract—$232K in state funds and $112K in federal funds—to support both home-delivered and congregate nutrition programs. • $115K increase from the Section 5310 Grant to improve mobility for older adults and individuals with disabilities. • $107K decrease from the West Jordan City revenue contract, resulting in the elimination of 1.0 FTE custodian position as the city will directly oversee and manage the West Jordan Senior Center facility. • $26K decrease from miscellaneous and rental income. FUTURE YEARS ADJUSTMENT: [Exp: -406,600; Rev: -406,600]	*-1.00*	**-**	**-1,925** *(Yes)* *-1.00 FTE*
16	110	**[31-40010] GRANT TRUE-UP CJS_Operating Revenues True-up** Criminal Justice Services [Exp: 16,584; Rev: 16,584] This request is to true up state revenue by increasing $17K from the Utah Administrative Office of the Courts to support Public Safety Assessment (PSA) services.	-	**-**	**-** *(Yes)*
17	120	**[31-39983] GRANT TRUE-UP YSV_Operating Revenues True-Up** Youth Services Division [Exp: 19,100; Rev: 19,100] This request is to adjust various grant funding levels for a total increase of $19K in funds. It is a budget neutral request with no impact on County funding. The Afterschool Program, which serves 11 schools, has $1.74 million in grant funding for 2026. In 2027, total grant funding will decrease by $33K to $1.71 million. Key changes include: • $39K increase from various 21st Century Community Learning Center (21st CCLC) grants due to carryover funds. • $22K reduction in local Magna Safety & Success funding at Matheson; funding ended on 9/30/26. • $50K reduction in Salt Lake County Health Department SOP funding at Matheson; funding ends on 6/30/27. The Counseling Services Program will see a net revenue increase of $49K: • $175K increase in interfund revenue from Salt Lake County Behavioral Health for the Block Grant. • $40K increase in interfund revenue from Salt Lake County Behavioral Health for SUD funds. • $161K reduction due to a lower revenue estimate for Medicaid claims. • $5K reduction due to decreased MHAP referrals at Jordan School District. The Prevention Program will receive additional $3K from carryover funding associated with the Intermountain award.	-	**-**	**-** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
18	110	**[31-39824] REVENUE PROJECTION CHANGE ILS_Special Cases Committed Account Balance True-up** Indigent Legal Services [Exp: 365,320; Rev: 365,320] This request is a one-time adjustment to recognize the Special Cases Account's projected available balance for FY2027, ensuring the account balance carried forward accurately to support the anticipated case-related expenditures. FUTURE YEARS ADJUSTMENT: [Exp: -365,320; Rev: -365,320]	-	-	- *(Yes)*
19	110	**[31-39984] REVENUE PROJECTION CHANGE ILS_Title IVE Account Bal. One-time Appropriation** Indigent Legal Services [Exp: 125,000; Rev: 125,000] This request is a one-time use of the Title IVE account balance to support parental conflict defense resources and IDC appellate cases. Spending on IDC appellate cases has quadrupled since 2024, increasing from $46K to nearly $185K projected in this year 2026 . If this upward trend continues, the account balance is projected to be depleted by 2028. At that point, County funding will be needed to address the resulting shortfall. FUTURE YEARS ADJUSTMENT: [Exp: -125,000; Rev: -125,000]	-	-	- *(Yes)*
20	120	**[31-40364] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN BHS_Leifman_Supportive Housing Expansion** Behavioral Health Services BHS requests up to $1M of ongoing county general fund to match ongoing State funding designated to address homelessness within Salt Lake County. This is a Leifman project. With the Council's support, BHS, in coordination with the Department of Human Services and the Mayor's Office, will negotiate with the State in the upcoming State Legislative Session for new State funds to purchase and operate new supportive housing for Salt Lake County residents with severe mental health challenges experiencing homelessness. The $1M would be utilized to draw down Medicaid funds to provide the supportive services, which magnifies the funding by 2.56 times. The goal would be to house up to 100 homeless individuals in this vulnerable population. FUTURE YEARS ADJUSTMENT: 500,000	-	**500,000**	**500,000** *(Yes)*
21	110	**[31-40403] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN CJS_Leifman Universal Screening System** Criminal Justice Services Salt Lake County requires a unified, evidence based Universal Jail Screening system to close critical gaps identified in the Behavioral Health and Justice Recommendations report, including the lack of standardized booking assessments, inconsistent diversion identification, and fragmented behavioral health information sharing. The requested $1.8M funding will enable CJS to design, build, and deploy a validated screening platform that ensures every individual booked into jail is assessed for behavioral health conditions, substance use disorders, criminogenic risk, and trauma. CJS is actively engaged in the TAB process to identify the appropriate screening and case management technology. This will ensure screening data are captured efficiently, shared securely with authorized partners, and pushed directly into assessment tools—eliminating the need for clients to re answer screening questions and improving workflow accuracy and speed. Implementing this system will standardize triage decisions, strengthen diversion pathways, reduce reliance on competency proceedings, improve jail classification, and accelerate connections to treatment, housing, and stabilization supports. Funding covers technology development, screening tool integration, staff training, and initial implementation—establishing a reliable, equitable, and clinically informed front end process that enhances public safety, operational efficiency, and coordinated care. FUTURE YEARS ADJUSTMENT: -1,500,000	-	**1,800,000**	**1,800,000** *(Yes)*
22	110	**[31-40402] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN CJS_Leifman Universal Jail Screening Staffing** Criminal Justice Services To implement Universal Jail Screening, CJS requires 11 FTEs in 2027, including 1 Section Manager, 2 Case Management Supervisors, and 8 Case Managers. The budget incorporates appropriate one-time personnel underspend to align with the phased implementation schedule. These positions are essential to establishing consistent, timely, and clinically informed screening for all individuals booked into jail. They will address significant operational gaps, including the absence of standardized booking assessments, limited behavioral-health expertise at intake, inconsistent diversion eligibility identification, and inadequate coordination with courts, treatment providers, and reentry supports. Staffing these roles will create a reliable and equitable screening process, strengthen diversion pathways, improve continuity of care, reduce unnecessary competency proceedings, and expedite connections to treatment and housing. In 2028, an additional 6 Case Managers are needed to meet increased screening demand. Depending on final screening tool complexity and booking volumes, the program may require up to 11 additional Case Managers, resulting in a total of 22 case managers to fully support the expanded population. FUTURE YEARS ADJUSTMENT: 816,898	*11.00*	**575,031**	**575,784** *(Yes)* *11.00 FTE*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
23	110	**[31-40365] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN ILS_Leifman_Deferred Prosecution_LDA Staffing** Indigent Legal Services Salt Lake County's Behavioral Health and Justice Recommendations report identifies clear gaps in early diversion, inconsistent prosecution practices, and the lack of routinized, structured pathways to connect people—particularly those with behavioral health needs—to appropriate alternatives to criminal prosecution. The report emphasizes the need for timely identification of diversion appropriate individuals, stronger coordination between defense and prosecution at the jail, and early, individualized release decisions informed by validated screening and risk needs data. To operationalize Deferred Prosecution consistent with these recommendations, the Legal Defender Association (LDA) requires dedicated staffing to conduct rapid, comprehensive research on individuals booked into jail and determine whether they meet criteria for immediate release, diversion, or connection to treatment and stabilization resources. This request includes funding for 2 Attorneys, 1 Legal Assistant, and 4 Case Managers. Together, these positions will allow the LDA to make timely, accurate, and individualized release recommendations, strengthen pre booking and post arrest diversion, and ensure that individuals with behavioral health needs are connected to appropriate community based services rather than entering deeper into the justice system. This investment creates the capacity for a consistent, evidence driven Deferred Prosecution process that improves public safety, reduces unnecessary jail utilization, and aligns with the County's recommended system reforms. FUTURE YEARS ADJUSTMENT: 195,190	-	**631,430**	**631,430** *(Yes)*
24	110	**[31-40404] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN CJS_Leifman Deferred Prosecution Phase I** Criminal Justice Services Deferred Prosecution ensures that individuals with behavioral health disorders who commit low level offenses and are booked into jail can be safely released to appropriate treatment and community-based services. Participants receive supervision and support from case managers and peer specialists. The program will be implemented in phases. Phase I will begin in 2027 and operate weekdays from 8 a.m. to 5 p.m. In future years, the program will expand its hours and days, which will require additional staffing. This request includes funding for 5 FTEs—one case manager supervisor, two case managers, and two case manager assistants—as well as operating costs to support these positions. CJS will station staff at the jail to support Deferred Prosecution activities and serve as the tracking and reporting agency for agreement compliance. FUTURE YEARS ADJUSTMENT: 121,681	*5.00*	**457,693**	**419,972** *(Yes)* *5.00 FTE*
24	110	**[31-40752] PERFORMANCE BASED BUDGET REQUEST - OTHER CJS_Community Supervision System Evaluation** Criminal Justice Services To conduct a comprehensive evaluation of the community supervision programs. This assessment will examine program effectiveness, performance measures, outcomes, and opportunities for improvement. The evaluation will help identify strengths, gaps, and areas where additional support or resources may be needed to enhance overall system performance and client success. FUTURE YEARS ADJUSTMENT: -250,000	-	**630,000**	**250,000** *(Yes)*
24	110	**[31-40753] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN CJS_Leifman_Cross-System Case Management** Criminal Justice Services Leifman Recommendation #13 – Systemwide Peers and Case Managers: Support cross-system case management during the transition period by contracting with a qualified non-profit community agency to provide case managers and peer support. The proposal includes one supervisor, three case manager/peer teams, four additional peers, and three leased vehicles. FUTURE YEARS ADJUSTMENT: 537,075	-	**579,965**	**579,965** *(Yes)*
25	110	**[31-39804] NEW REQUEST ILS_Compensation_LDA** Indigent Legal Services $1,183,739 is requested to fund FY2027 compensation adjustments for Legal Defense Attorney (LDA) staff, consisting of a 3% salary and fringe benefit increase ($615,617), a 23% increase in health insurance premiums ($531,276), funding to cover IDC-funded attorney positions ($29,258), and support for the JRRP attorney position ($7,588). Rising healthcare costs and market pressure on attorney compensation are making it increasingly difficult to retain experienced staff. [Updated amount with 3.25% compensation increase at the Mayor Proposed stage.]	-	**1,183,334**	**1,236,465** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
26	110	**[31-39805] NEW REQUEST ILS_Compensation_UJDA** Indigent Legal Services $102,620 is requested to fund FY2027 compensation adjustments for the Utah Juvenile Defender Attorneys (UJDA) office, including a 3% salary and fringe benefit increase ($79,940), a 13% increase in health insurance costs ($22,680). These increases are necessary to keep UJDA attorney compensation competitive and to retain qualified staff as juvenile case referrals and associated workloads continue to rise. [Updated amount with 3.25% compensation increase at the Mayor Proposed stage.]	-	**102,620**	**109,226** *(Yes)*
27	110	**[31-39807] NEW REQUEST ILS_Compensation_Lokken** Indigent Legal Services $75,386 is requested to fund FY2027 compensation adjustments related to the Lokken program, including a 3% salary and fringe benefit increase ($63,782) and a 10% increase in health insurance costs ($11,604). [Updated amount with 3.25% compensation increase at the Mayor Proposed stage.]	-	**75,386**	**80,869** *(Yes)*
28	110	**[31-39791] NEW REQUEST USU_Compensation Needs** Extension Service This request is to increase the amount for the interlocal government agreement with USU Extension Services for the anticipated state employee compensation increase in 2027.	-	**23,150**	**23,150** *(Yes)*
29	110	**[31-39808] NEW REQUEST ILS_COLA for 6 Parental Conflict Attorneys** Indigent Legal Services $19,800 is requested to fund a 3% cost-of-living adjustment (COLA) for the six contracted parental conflict attorneys. This increase is necessary to ensure that conflict counsel contract are renewed, remain competitive with market rates, and to ensure continued availability of qualified conflict attorneys as caseloads requiring conflict representation increase. [Updated amount with 3.25% compensation increase at the Mayor Proposed stage.]	-	**19,800**	**21,450** *(Yes)*
30	110	**[31-39793] NEW REQUEST USU_4H_Meat Donation Program** Extension Service This request is for the County's $27,000 contribution to the Salt Lake County Junior Livestock Council in support of the 4H Meat Donation Program. The contribution application is attached. FUTURE YEARS ADJUSTMENT: -27,000	-	**27,000**	**27,000** *(Yes)*
31	110	**[31-40006] NEW REQUEST CJS_YWCA Contribution** Criminal Justice Services This request is for a one-time $50K contribution to YWCA Utah, which Salt Lake County has supported annually for more than a decade. YWCA Utah's mission is to eliminate racism, empower women, and promote safety, justice, and dignity for all. The organization supports vulnerable individuals through direct services, education, research, and advocacy. As Utah's oldest and largest domestic violence services provider, YWCA Utah offers comprehensive, wrap around support for survivors and their families. FUTURE YEARS ADJUSTMENT: -50,000	-	**50,000**	**50,000** *(Yes)*
32	110	**[31-39816] NEW REQUEST ILS_LDA_Conflict** Indigent Legal Services $360,000 is requested to fund increased conflict counsel costs for the Legal Defense Attorney (LDA) office. As overall case volume rises, so does the number of cases requiring conflict counsel referrals due to co-defendant or other conflicts of interest, driving up associated contract costs. In 2026 none of the twelve 12 attorneys on contract agreed to renew. At that time LDA had no choice but to increase contract rates. This was funded by a one-time draw down from their main budget, an ongoing funding stream is needed.	-	**360,000**	**360,000** *(Yes)*
33	120	**[31-40122] NEW REQUEST AAS_10th East Senior Center Reopening** Aging and Adult Services The 10th East Senior Center is scheduled to reopen in May 2027. This request restores the center's operational budget, including 3.5 FTEs: a Center Manager (1.0 FTE), a Centers Program Coordinator (1.0 FTE), and two Office Specialists (1.5 FTE) to support daily operations, manage programming, and front-desk coverage. The total annualized funding request is $480K, consisting of $330K for the eight months of operation in 2027 and a $150K future-year adjustment to fully annualize the budget in 2028. FUTURE YEARS ADJUSTMENT: 150,078	*3.50*	**330,323**	**330,038** *(Yes)* *3.50 FTE*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
34	120	**[31-40119] NEW REQUEST AAS_Nutrition and RFW Program Donation Reduction** Aging and Adult Services Client donation revenue is budgeted at $706K annually, but actual donations across senior programs have declined from $663K in 2023 to a projected $499K in 2026. Despite efforts to increase contributions, including raising suggested donation amounts, updating messaging, and adding donation signage in our centers, donations continue to fall. To maintain current service levels for the nutrition and Rides for Wellness programs, AAS is requesting $200K in County funds to offset this shortfall: $90K for Meals on Wheels, $82K for Congregate Meals, and $28K for Rides for Wellness. Without this support, the $200K donation gap would place more than 1,400 rides and 15,000 meals at risk.	-	**200,000**	**200,000** *(Yes)*
35	120	**[31-40127] NEW REQUEST AAS_Facility Utility Cost Increase** Aging and Adult Services Based on the County Facility's projections, AAS anticipates a 31% increase in electricity costs for 2027. Due to rising utility expenses overall, AAS is also requesting additional funding for water and sewer services. The total funding request is $54,000.	-	**54,000**	**54,000** *(Yes)*
36	120	**[31-40132] NEW REQUEST AAS_Temporary Hourly Rate Increase** Aging and Adult Services This request is to increase the hourly rate modestly for temporary staff to stay competitive with the local job market and retain the employees who are essential to these programs. For example, temporary drivers support Meals on Wheels and Rides for Wellness, ensuring seniors receive nutritious meals and reliable transportation, while special instructors lead group activities and classes at senior centers, core services that keep older adults engaged, connected, and active. These roles are critical to daily operations, yet their current hourly rates are not aligned with the pay structure for comparable merit positions. A modest increase will help retain experienced temporary employees and strengthen our ability to attract new qualified candidates. Improving these pay rates supports service continuity and helps meet the growing needs of the seniors we serve.	-	**84,000**	**84,000** *(Yes)*
37	110	**[31-39810] NEW REQUEST ILS_LDA_Justice Text Subscription** Indigent Legal Services $115,000 is requested to fund a Justice Text subscription for the Legal Defense Attorney (LDA) office, comparable to the Axon system used by the County District Attorney's office. This technology will streamline digital evidence review and automate transcription in multiple languages, improving efficiency for attorneys and support staff who are managing an increasing volume of cases and digital discovery materials.	-	**115,000**	**115,000** *(Yes)*
38	110	**[31-39817] NEW REQUEST ILS_UJDA_Legal Research Software Upgrades** Indigent Legal Services $22,500 is requested to fund legal research software upgrades for the Utah Juvenile Defense Attorneys (UJDA) office similar to those employed by the DA's office. Modernized research tools improve attorney efficiency and case preparation quality, which is increasingly important as UJDA attorneys manage a growing and more complex caseload.	-	**22,500**	**22,500** *(Yes)*
39	110	**[31-39822] NEW REQUEST ILS_Lokken_Legal Research Software Upgrades** Indigent Legal Services $19,836 is requested to fund a Lexis with Protégé AI-assisted legal research and case analysis subscription for Lokken and Putnam. The District Attorney and Attorney General Offices already employ a similar program. This tool will improve research efficiency and case analysis capacity for attorneys managing an increasing caseload, allowing them to spend more time on direct client representation and less on manual legal research.	-	**19,836**	**19,836** *(Yes)*
40	110	**[31-39818] NEW REQUEST ILS_UDJA_Operations Need** Indigent Legal Services $40,766 is requested to cover increased UJDA operating expenses, including rent, parking, and professional services. These cost increases were largely driven by the State Administrative Office of the Court's (AOC) decision to close public parking at the Matheson Courthouse which required UJDA to rent parking space.	-	**40,766**	**40,766** *(Yes)*
41	110	**[31-39809] NEW REQUEST ILS_LDA_Operations Need** Indigent Legal Services $171,497 is requested to fund a 4% increase to the Legal Defense Attorney (LDA) office's base operating budget. The most significant cost drivers are rent ($30,000), HR/payroll systems ($17,000), professional memberships ($10,000), litigation expenses ($17,000), immigration counsel ($11,000), and other general operating costs ($51,000). These increases reflect rising operating costs across the board and are necessary to maintain current service levels as the office absorbs a growing caseload.	-	**171,497**	**171,497** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
42	120	**[31-40129] NEW REQUEST AAS_Nutrition Program Expansion** Aging and Adult Services This request expands our nutrition services to meet growing demand. With the additional $200K AAS will be able to provide 24,000 more meals annually through both home-delivered meals (Meals on Wheels) and congregate meals at senior centers. In addition, the funds will support enhanced outreach efforts and the replacement of one Meals on Wheels vehicle with an upgraded vehicle equipped with a hot/cold temperature box.	-	**200,000**	**200,000** *(Yes)*
43	110	**[31-39819] NEW REQUEST ILS_UJDA_Paralegal Pay Increase** Indigent Legal Services $44,520 to regrade a front office position to a paralegal position. UJDA has seen an overall increase of 6.2% in case filings, while felony filings have increased more than 17%. Simultaneously, adjudications (or case resolutions) are slowing down by approximately 18% annually. The result is significant caseload increase for attorneys and support staff. To address this UJDA is proposing an office restructure that re-purposes a receptionist position and creates a paralegal/project manger position. This would make attorneys, social services professionals, and overall office functions more efficient without having to increase attorney FTEs.	-	**44,523**	**44,523** *(Yes)*
44	110	**[31-39821] NEW REQUEST ILS_UJDA_Conflict** Indigent Legal Services $27,000 is requested to fund increased conflict counsel costs for the Utah Juvenile Defense Attorneys (UJDA) office. As UJDA case volume rises, so does the number of cases requiring conflict counsel referrals, increasing associated contract costs.	-	**27,000**	**-** *(No)*
45	110	**[31-39814] NEW REQUEST ILS_LDA_Investigative Aid** Indigent Legal Services $74,994 is requested to add one new bi-lingual Investigative Aide position to the Legal Defense Attorney (LDA) office. Increased case volume has driven a corresponding increase in the need for case investigation and Spanish language translation support. This position will help ensure attorneys have timely access to investigative resources and will minimize case delays caused by the need to wait for court appointed translators.	-	**74,994**	**74,994** *(Yes)*
46	110	**[31-39813] NEW REQUEST ILS_LDA_Legal Assistants** Indigent Legal Services $239,146 is requested to add three new Legal Assistant positions to the Legal Defense Attorney (LDA) office. As attorney caseloads have grown, so has the administrative and case-support workload; additional legal assistant capacity is needed to keep pace with filings, discovery processing, and case preparation.	-	**239,146**	**79,715** *(Yes)*
47	110	**[31-39812] PERFORMANCE BASED BUDGET REQUEST - OTHER ILS_LDA_Line Attorneys** Indigent Legal Services $1,742,139 is requested to add 10 new attorney positions to the Legal Defense Attorney (LDA) office. Rising case filings have significantly increased individual attorney caseloads, threatening the office's ability to provide constitutionally adequate representation within statutory and ethical caseload limits. Adding these positions is necessary to bring caseloads back within manageable levels and closer to the American Bar Association standards.	-	**1,742,139**	**522,642** *(Yes)*
48	110	**[31-39811] PERFORMANCE BASED BUDGET REQUEST - OTHER ILS_LDA_Managing Attorneys** Indigent Legal Services $912,142 is requested to add four Managing Attorney positions to strengthen the Legal Defense Attorney (LDA) office's leadership structure. As caseloads continue to rise, the current supervisory model is increasingly overextended. Adding dedicated Managing Attorneys will enhance case oversight, improve mentorship for junior attorneys, and reinforce quality control. This strengthened structure will enable line attorneys to work more efficiently and maintain effective representation despite growing caseload pressures.	-	**912,142**	**-** *(No)*
49	110	**[31-39823] NEW REQUEST ILS_Lokken_1 LCSW** Indigent Legal Services $98,606 is requested to add one additional Licensed Clinical Social Worker (LCSW) position to the Lokken program. As the caseload requiring social work support has grown, an LCSW is needed to ensure clients continue to receive timely clinical assessments and support services alongside their legal representation.	-	**98,606**	**-** *(No)*
50	110	**[31-40051] NEW REQUEST ILS_Lokken_Operations Need** Indigent Legal Services $9,567 is requested to address 3% operations need caused in part by the closure of the parking at the Matheson courthouse necessitating rented parking.	-	**9,567**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
51	370	**[31-39908] NEW REQUEST HLT_Facility Utility 6% Increase** Health Health is requesting a 6% increase to its FY2027 utility budget. This adjustment aligns with countywide projections of rising utility costs and ensures the department's budget more accurately reflects anticipated expenses for the upcoming fiscal year.	-	**18,606**	**-** *(No)*
52	110	**[31-39992] PERFORMANCE BASED BUDGET REQUEST - OTHER CJS_Staffing and Operational Needs** Criminal Justice Services This request includes 12 FTEs to meet staffing and operational needs driven by rising caseloads in both Probation and Pretrial programs. Probation Program 8 FTEs Case Managers and 1 FTE Case Management Supervisor From January 2025 to May 2026, active probation caseloads increased across all risk tiers, with moderate-risk cases up 32% and high-risk cases rising from 712 to 945 — far above the 50:1 supervision standard. Based on APPA-recommended ratios, current caseloads require 50 FTEs, leaving an 8 position gap. The request for 8 case managers and 1 supervisor reflects the minimum staffing needed to meet ratio requirements, maintain proper span of control, and support public safety. Pre-trial Program 2 FTEs Screener Positions Since May 2025, Pretrial Screeners have provided essential information to support judges' release and detention decisions for roughly 16,000 new jail bookings. Pretrial releases rose from 6,980 in January–July 2025 to 7,628 in the same period of 2026, a 9.3% increase. The overall release rate also grew from 39.53% in 2025 to 42.81% YTD in 2026. For each person released from the Salt Lake County Jail—whether with or without supervision requirements—Screeners prepare release paperwork, meet with individuals to explain conditions, and help identify potential barriers to compliance. Administrative Support – 1 FTE HR Coordinator CJS is requesting an HR Coordinator to help manage increased workload. Staffing has grown from 138 FTEs in 2019 to 189 FTEs in 2026 — a 37% increase. As a result, recruiting, hiring, payroll, and purchasing demands have outpaced current capacity. An HR Coordinator would help close this gap by supporting these functions and assisting staff whose primary duties lie elsewhere. CJS has factored a 6 month personnel underspend into this request to reflect recruitment timelines. FUTURE YEARS ADJUSTMENT: 114,060	*12.00*	**684,345**	**112,786** *(Yes)* *2.00 FTE*
53	110	**[32-40152] STRESS TEST REDUCTION CJS_Stress Test Withdraw Staffing and Operational Needs** Criminal Justice Services If this request is not granted, probation caseloads will remain above the recommended supervision ratio, jail screeners will continue to face increased demands without additional capacity, and administrative staff will continue to absorb growing burdens without relief. Over time, this sustained strain risks eroding service quality and staff retention across the division.	*-12.00*	**-684,345**	**-** *(No)*
54	110	**[32-40201] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_Lokken_Operations Need** Indigent Legal Services Without this funding, Lokken would need to cover its 3% operating cost increase out of its discretionary line item on an ongoing basis, reducing the flexibility that line item provides for other unanticipated program needs.	-	**-9,567**	**-** *(No)*
55	110	**[32-40202] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_Lokken_1 LCSW** Indigent Legal Services Without an additional LCSW, Lokken's clinical and social work support will not keep pace with caseload growth. Clients may face delays in receiving timely clinical assessments and support services, which can affect case strategy, client outcomes, and the program's ability to serve clients holistically alongside their legal representation.	-	**-98,606**	**-** *(No)*
56	110	**[32-40205] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_LDA_Managing Attorneys** Indigent Legal Services Without these Managing Attorney positions, the current supervisory model will remain overextended as caseloads continue to rise. This limits case oversight, mentorship for junior attorneys, and quality control, increasing the risk of errors, attorney burnout, and inconsistent representation across the LDA office.	-	**-912,142**	**-** *(No)*
57	110	**[32-40207] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_LDA_Attorneys** Indigent Legal Services Without these additional attorneys, LDA caseloads will remain above constitutionally adequate levels and outside American Bar Association standards. Overloaded attorneys face an increased risk of ineffective assistance of counsel claims, ethical violations, and appeals, jeopardizing the County's ability to meet its statutory and constitutional obligation to provide adequate indigent representation.	-	**-1,742,139**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
58	110	**[32-40203] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_LDA_Legal Assistants** Indigent Legal Services Without additional legal assistant capacity, the administrative and case-support workload will continue to outpace staffing.	-	**-239,146**	- *(No)*
59	110	**[32-40204] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_LDA_Investigative Aid** Indigent Legal Services Without this position, LDA attorneys will continue to face delays waiting for court-appointed translators and will have less capacity for case investigation. This increases case delays and reduces attorneys' ability to move cases forward efficiently, particularly for Spanish-speaking clients who need timely translation support.	-	**-74,994**	- *(No)*
60	110	**[32-40206] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_UJDA_Conflict** Indigent Legal Services Without this funding, UJDA may lack sufficient resources to pay contract conflict counsel as the volume of conflict referrals grows. This risks the County's ability to provide legally mandated conflict representation in juvenile cases, potentially resulting in delayed proceedings or due process concerns.	-	**-27,000**	- *(No)*
61	110	**[32-40208] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_UJDA_Paralegal Pay Increase** Indigent Legal Services Without this position regrade, the front office will remain understaffed relative to UJDA's caseload growth.. Attorneys and support staff would continue operating without the added paralegal/project management capacity needed to manage this growing caseload efficiently, increasing strain on existing staff.	-	**-44,523**	- *(No)*
62	120	**[32-40137] STRESS TEST REDUCTION AAS_Stress Test_Withdraw Nutrition Funding Needs** Aging and Adult Services Rising population demand will outpace static, unexpanded program service levels.	-	**-200,000**	- *(No)*
63	110	**[32-40209] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_LDA_Operations Need** Indigent Legal Services Without this increase, the LDA office's base operating budget will not keep pace with rising costs in rent, HR/ payroll systems, professional memberships, litigation expenses, and immigration counsel. The office would be forced to absorb these cost increases by cutting other services or operating below current service levels, even as its caseload continues to grow.	-	**-171,497**	- *(No)*
64	110	**[32-40210] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_UDJA_Operations Need** Indigent Legal Services Without this funding, UJDA will be unable to cover added rent, parking, and professional services costs. The office would need to absorb these costs by cutting other operating expenses, straining an already limited operating budget.	-	**-40,766**	- *(No)*
65	110	**[32-40211] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_Lokken_Legal Research Software Upgrades** Indigent Legal Services Without this subscription, Lokken and Putnam attorneys will continue relying on slower, manual legal research methods while the DA and Attorney General's offices use comparable AI-assisted tools. This reduces research efficiency and case analysis capacity, leaving less attorney time for direct client representation as caseloads increase.	-	**-19,836**	- *(No)*
66	110	**[32-40212] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_UJDA_Legal Research Software Upgrades** Indigent Legal Services Without this upgrade, UJDA attorneys will continue using outdated legal research tools while the DA's office has access to modern research software. This slows case preparation and research efficiency, putting UJDA at a competitive disadvantage relative to prosecution and consuming attorney time that could otherwise be spent on direct case work as caseloads grow more complex.	-	**-22,500**	- *(No)*
67	110	**[32-40213] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_LDA_Justice Text Subscription** Indigent Legal Services Without this subscription, LDA attorneys and support staff will continue to rely on slower manual transcript and digital evidence workflows, while the County DA's office uses modern tools like Axon. This inefficiency consumes attorney and staff time that could otherwise go toward case preparation, and puts the defense at a technological disadvantage relative to prosecution as case volume and digital discovery grow.	-	**-115,000**	- *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
68	120	**[32-40134] STRESS TEST REDUCTION AAS_Stress Test_Withdraw Temporary Hourly Rate Increase** Aging and Adult Services Uncompetitive hourly rates will drive up turnover costs for drivers and instructors, risking daily operational disruptions across programs.	-	**-84,000**	- *(No)*
69	120	**[32-40138] STRESS TEST REDUCTION AAS_Stress Test_Withdraw Facility Utility Cost Increase** Aging and Adult Services Without funding for projected rate hikes, AAS and County Facilities will be forced to absorb these increased utility expenses.	-	**-54,000**	- *(No)*
70	120	**[32-40135] STRESS TEST REDUCTION AAS_Stress Test_Withdraw Program Incomes Reduction** Aging and Adult Services Without county funding to offset declining donations, the ongoing $200K revenue shortfall is placing over 15,000 senior meals and 1,400 essential rides at risk.	-	**-200,000**	- *(No)*
71	120	**[32-40111] STRESS TEST REDUCTION AAS_Stress Test_Withdraw 10th East Restoration** Aging and Adult Services Without dedicated staffing, reopening forces staff sharing across locations. Operating with minimal baseline coverage creates immediate scheduling conflicts for daily breaks and leaves multiple centers vulnerable to service disruptions.	*-3.50*	**-330,323**	- *(No)*
72	110	**[32-40215] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_LDA_Conflict** Indigent Legal Services There is no alternative funding source for this. LDA used one-time under expend to cover 2026, which is not an option in 2027. Failure to fund this will result in SL Co being unable to provide conflict indigent defense, a violation of statutory requirements.	-	**-360,000**	- *(No)*
73	110	**[32-40109] STRESS TEST REDUCTION CJS_Stress Test Withdraw YWCA** Criminal Justice Services If this request is denied, YWCA Utah would lose a funding source the County has reliably provided for over a decade, straining its ability to sustain comprehensive services for domestic violence survivors and their families.	-	**-50,000**	- *(No)*
74	110	**[32-39874] STRESS TEST REDUCTION USU_Stress Test_Withdraw New Request_4-H Meat Donation** Extension Service To withdraw this request would limit the ability for animals to be purchased from 4-H and FFA Youth to be donated to the foodbank (a win-win for youth development and food insecurity). The Jr Livestock program is seeing growth thanks to the efforts of the Bastian Agricultural Center and a withdrawn of these funds would limit our ability to leverage that growth to benefit local food banks.	-	**-27,000**	- *(No)*
75	110	**[32-40214] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_COLA for 6 Parental Conflict Attorneys** Indigent Legal Services Without this COLA, the six contracted parental conflict attorneys may decline to renew their contracts at current rates, mirroring what happened in 2026 when all twelve LDA conflict contract attorneys declined renewal. Losing these contracted attorneys would leave the County without sufficient conflict counsel to handle mandatory parental conflict cases, risking an inability to meet statutory conflict-representation obligations.	-	**-19,800**	- *(No)*
76	110	**[32-39875] STRESS TEST REDUCTION USU_Stress Test_Withdraw New Request_Compensation** Extension Service To withdraw the new request for the compensation needs would force a reduction of the funding for the program services in order to keep the same pay structure with USU employees. This would reduce our capacity to retain our highly effective staff and ultimately limit our ability to provide programming to meet the needs of SLCO.	-	**-23,150**	- *(No)*
77	110	**[32-40663] STRESS TEST REDUCTION CJS_Stress Test Withdraw Leifman Deferred Prosecution Phase I** Criminal Justice Services Withdraw Leifman Deferred Prosecution Request	*-5.00*	**-579,374**	- *(No)*
79	110	**[32-40661] STRESS TEST REDUCTION ILS_Stress Test_Withdraw Leifman Deferred Prosecution LDA Staffing** Indigent Legal Services Withdraw the new request for Leifman Deferred Prosecution LDA Staffing	-	**-826,620**	- *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
80	110	**[32-40662] STRESS TEST REDUCTION CJS_Stress Test Withdraw Leifman Universal Jail Screening Staff** Criminal Justice Services Withdraw Universal Jail Screening Leifman request	*-11.00*	**-575,031**	**-** *(No)*
82	110	**[32-40664] STRESS TEST REDUCTION CJS_Stress Test Withdraw Leifman Universal Screening Systems** Criminal Justice Services Withdraw the request Leifman Universal Screening Systems	-	**-1,800,000**	**-** *(No)*
83	120	**[32-40658] STRESS TEST REDUCTION BHS_Stress Test_Withdraw Leifman_Supportive Housing Expansion** Behavioral Health Services Withdraw the new request of Leifman project Supportive Housing Expansion	-	**-500,000**	**-** *(No)*
84	120	**[32-39993] STRESS TEST REDUCTION YSV_Stress Test_5% of ABB** Youth Services Division 5% of Youth Services' 2026 adjusted base County funding budget, a total of $626K, is subject to the stress test: The stress test would be met by personnel underspend through not funding approximately 6 FTEs. If implemented, it would create several serious negative impacts including: 1. A reduction in force would impact the quality assurance on billing, there is an increased risk of billing errors, claim denials, or claim paybacks. 2. Increase County's liability for not meeting the contractual obligations of Medicaid standards and overall Medicaid revenue. 3. Increased workload for the staff, hence, decreasing the quality of services and timely access to services. 4. Decrease capacity to train 60 residential staff, which then increases the liability of the County for not meeting contractual obligations to the State.	-	**-624,336**	**-** *(No)*
85	110	**[32-40758] STRESS TEST REDUCTION CJS_Stress Test_Withdraw CJS_Community Supervision Evaluation** Criminal Justice Services Withdraw the new request of CJS Community Supervision Evaluation.	-	**-630,000**	**-** *(No)*
85	120	**[32-40108] STRESS TEST REDUCTION BHS_Stress Test_5% of ABB** Behavioral Health Services If a reduction proves necessary, BHS would request to reduce its sober housing stock by approximately 66 units. Each unit is approximately $10,200 per year. There are no easy reduction options at this time. Sober housing is a critical need in the behavioral health system but because our primary focus is treatment and most of our treatment is funded by Medicaid and grant revenues and so much of our county funding is needed for local Medicaid match and other mandated services, unfortunately sober housing, by necessity, would be the lower priority.	-	**-668,707**	**-** *(No)*
86	110	**[32-40757] STRESS TEST REDUCTION CJS_Stress Test_Withdraw Leifman Cross-System Case Management** Criminal Justice Services Withdraw the new request of Leifman Cross-System Case Management	-	**-892,477**	**-** *(No)*
86	120	**[32-40115] STRESS TEST REDUCTION AAS_Stress Test_5% of ABB** Aging and Adult Services A $773K reduction from the closure of two centers ($363K from Center A and $410K from Center B). This reduction captures $581K in personnel savings through the elimination of 6.75 Full-Time Equivalent (FTE) positions, alongside $192K in operational overhead reductions. While this action meets the financial target, it eliminates direct client access to congregate meals, preventive health classes, social programming, and community resources. Discontinuing these services increases the risk of food insecurity, unmanaged chronic illness, and social isolation among the local senior population.	-	**-777,167**	**-** *(No)*
87	110	**[32-39876] STRESS TEST REDUCTION USU_Stress Test_5% of ABB** Extension Service The stress test would be met by reducing the funding for the interlocal government agreement with USU. If implemented, it will reduce USU Extension Services' capacity and resources to provide services in the areas of plant/pest diagnostics, food safety, 4-H and youth programs, mental health and substance misuse prevention, food and nutrition education, gardening and sustainability as well as employee COLA increases and general program support.	-	**-45,026**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
88	110	**[32-40104] STRESS TEST REDUCTION CJS_Stress Test 5% of ABB** Criminal Justice Services A 5% reduction of the adjusted base budget ($991K) would be met by leaving 12 FTEs unfunded using the personal underspend account. This would severely reduce capacity across evidence-based services—Pretrial, Probation, Jail Screening, JRRP, Specialty Courts, and Assessments—pushing caseloads beyond best-practice standards, weakening compliance and accountability, and placing added strain on the broader justice system.	-	**-991,541**	**-** *(No)*
89	110	**[32-40216] STRESS TEST REDUCTION ILS_Stress Test_5% of ABB** Indigent Legal Services This stress test line represents the potential impact of a 5% reduction to the FY2027 base county funding allocation. A reduction of this magnitude would require the contractors to reduce attorney and support staff positions, because most operational costs such as litigation expense are non-discretionary. This would limit their ability to absorb rising caseloads, increase the risk of legal or ethical violations, and delay case resolution which would have widespread consequences through the criminal justice system. Taken as a whole this could risk SL Co violating it's legal duty to provide indigent representation.	-	**-1,763,563**	**-** *(No)*
		TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***31.75***	**3,539,796**	**1,838,863**
		TOTAL BASE BUDGET ADJUSTMENT REQUESTS:	***-1.75***	**2,191,537**	**2,190,831**
		TOTAL STRESS TEST REDUCTIONS:	***-31.50***	**-16,224,176**	**-**

CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS

(orgs with an asterisk in the expenditure & revenue summary by org/program table above)

	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
TOTAL REQUESTED:	**-**	**5,690,743**	**5,690,743**
TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
370 - Health Fund | 121 - Opioid Treatment & Prevention | 120 - Grant Programs Fund | 110 - General Fund	29000000 - Indigent Legal Services | 24008800 - Criminal Justice Services-ARPA | 24000000 - Criminal Justice Services | 23500000 - Extension Service | 23009900 - AAS Deferred Maint Project | 23000000 - Aging and Adult Services | 22500000 - Behavioral Health Services | 21500000 - Health | 21009900 - YSV Deferred Maint Project | 21000000 - Youth Services Division | 12100000 - Opioid Treatment & Prevention

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**144,514**	***13,711***	**144,241**	**130,803**	***13,438***	**131,650**	***12,864***	**98,853**	***97,488***
REVENUE	**273,841**	***9,871***	**275,493**	**263,971**	***11,522***	**275,725**	***(1,884)***	**243,724**	***30,118***
NON-OPERATING REVENUE	**22,395**	***1,915***	**22,395**	**20,481**	***1,915***	**21,511**	***885***	**14,810**	***7,585***
PROPERTY TAXES	**19,028**	***57***	**19,028**	**18,972**	***57***	**18,972**	***57***	**12,681**	***6,347***
401005 General Property Tax	18,764	*31*	18,764	18,734	*31*	18,734	*31*	11,523	*7,241*
401010 Personal Property Tax	-	-	-	-	-	-	-	899	*(899)*
401025 Prior Year Redemptions	264	*26*	264	238	*26*	238	*26*	259	*5*
FEE IN LIEU OF TAXES	**797**	***66***	**797**	**731**	***66***	**731**	***66***	**573**	***224***
401030 Motor Veh Fee In Lieu Of Taxes	797	*66*	797	731	*66*	731	*66*	573	*224*
INVESTMENT EARNINGS	**2,079**	***1,301***	**2,079**	**778**	***1,301***	**778**	***1,301***	**1,556**	***524***
429005 Interest - Time Deposits	2,021	*1,301*	2,021	720	*1,301*	720	*1,301*	1,497	*524*
429010 Int-Tax Pool	57	-	57	57	-	57	-	53	*5*
429015 Interest-Miscellaneous	1	-	1	1	-	1	-	7	*(6)*
PRIOR YEAR FUND BALANCE	**490**	***490***	**490**	**-**	***490***	**1,030**	***(540)***	**-**	***490***
499998 FundBal Restrict/Commit/Assign	490	*490*	490	-	*490*	1,030	*(540)*	-	*490*
OPERATING REVENUE	**251,446**	***7,956***	**253,098**	**243,490**	***9,607***	**254,185**	***(2,738)***	**227,797**	***23,649***
OPERATING GRANTS & CONTRIBUTIO	**93,947**	***4,261***	**93,947**	**89,686**	***4,261***	**96,477**	***(2,530)***	**91,275**	***2,672***
411000 State Government Grants	53,039	*253*	53,039	52,786	*253*	52,934	*105*	50,388	*2,651*
412000 Local Gov't/Private Grants	1,141	*83*	1,141	1,057	*83*	1,097	*43*	901	*240*
415000 Federal Government Grants	39,753	*3,925*	39,753	35,828	*3,925*	42,431	*(2,678)*	39,966	*(214)*
417005 Oprtg Contributions-Restricted	-	-	-	-	-	-	-	10	*(10)*
417010 Operatng Contributions-General	15	-	15	15	-	15	-	10	*5*
CHARGES FOR SERVICES	**148,222**	***3,760***	**149,873**	**144,462**	***5,411***	**149,873**	***(1,651)***	**131,293**	***16,929***
407010 Air Bureau	141	-	177	141	*36*	141	-	196	*(56)*
407015 Sanitation	1,025	-	1,555	1,025	*530*	1,025	-	1,174	*(149)*
407020 Food Bureau	4,120	-	4,904	4,120	*784*	4,120	-	4,091	*29*
407025 Water Bureau	5,634	-	5,738	5,634	*104*	5,634	-	4,897	*737*
409004 Retail Tobacco Fee	8	-	8	8	*(0)*	8	-	14	*(7)*
409005 Emission Fees	3,045	-	3,252	3,045	*207*	3,045	-	3,142	*(98)*
421195 Mac Travel Clinic	731	*(227)*	731	958	*(227)*	958	*(227)*	719	*11*
421205 Medical Office Fee	310	-	310	310	-	310	-	309	*1*
421215 Comm Serv Fee	14	-	14	14	*(0)*	14	-	-	*14*
421225 Vital Statistics	1,300	-	1,300	1,300	-	1,300	-	1,247	*52*
421230 Immunizations	4,654	*(1,033)*	4,654	5,688	*(1,033)*	5,688	*(1,033)*	4,764	*(109)*
421310 Division On Aging	510	*(200)*	510	710	*(200)*	710	*(200)*	594	*(84)*
421370 Miscellaneous Revenue	9	*(10)*	9	19	*(10)*	19	*(10)*	42	*(34)*
423000 Local Government Contracts	30	*(5)*	30	35	*(5)*	35	*(5)*	43	*(13)*
424000 Local Revenue Contracts	23	*(107)*	23	130	*(107)*	130	*(107)*	129	*(106)*
424200 State Revenue Contracts	245	*17*	245	229	*17*	229	*17*	436	*(190)*
424600 Federal Revenue Contracts	120,589	*(70)*	120,589	120,658	*(70)*	120,658	*(70)*	101,041	*19,548*
425040 Environmental Health Penalties	50	-	40	50	*(10)*	50	-	81	*(31)*
427010 Rental Income	375	*(16)*	375	390	*(16)*	390	*(16)*	314	*60*
427035 Rent - Outdoor Advertising	-	-	-	-	-	-	-	1	*(1)*
439020 Opioid Treatment & Prevention	5,410	*5,410*	5,410	-	*5,410*	5,410	*(0)*	8,058	*(2,647)*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	0	*(0)*
INTER/INTRA FUND REVENUES	**9,277**	***(65)***	**9,277**	**9,342**	***(65)***	**7,835**	***1,442***	**5,229**	***4,048***
431020 Interfund Revenue - Subs Abs	50	-	50	50	-	50	-	50	-
431055 Interfund Revenue-Health	501	*(50)*	501	551	*(50)*	551	*(50)*	646	*(145)*
431105 Interfund Revenue-Crim Justice	-	-	-	-	-	-	-	183	*(183)*
431160 Interfund Revenue	6,923	*(230)*	6,923	7,153	*(230)*	5,523	*1,401*	3,032	*3,892*
433050 Intrafund Revenue -A & D	1,641	*215*	1,641	1,426	*215*	1,550	*91*	1,166	*475*

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433100 Intrafund Revenue	162	-	162	162	-	162	-	152	*10*
TRANSFERS IN AND OTHER FINANCING SOU	**-**	**-**	**-**	**-**	**-**	**30**	***(30)***	**1,117**	***(1,117)***
OFS - DEBT PROCEEDS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**937**	***(937)***
710500 OFS Capitalized Leases	-	-	-	-	-	-	-	570	*(570)*
710501 OFS SBITA	-	-	-	-	-	-	-	367	*(367)*
OFS TRANSFERS IN	**-**	**-**	**-**	**-**	**-**	**30**	***(30)***	**180**	***(180)***
720005 OFS Transfers In	-	-	-	-	-	30	*(30)*	180	*(180)*
EXPENSE	**397,858**	***21,660***	**399,237**	**376,198**	***23,039***	**387,739**	***10,119***	**330,487**	***67,370***
OPERATING EXPENSE	**395,960**	***21,666***	**397,339**	**374,294**	***23,045***	**385,834**	***10,126***	**326,650**	***69,310***
EMPLOYEE COMPENSATION	**105,388**	***3,696***	**103,778**	**101,693**	***2,085***	**102,376**	***3,012***	**90,124**	***15,264***
601005 Elected And Exempt Salary	226	*7*	219	219	-	219	*7*	214	*12*
601020 Lump Sum Vacation Pay	214	-	214	214	-	214	-	426	*(212)*
601025 Lump Sum Sick Pay	81	-	81	81	-	81	-	46	*36*
601030 Permanent And Provisional	60,519	*3,113*	59,535	57,407	*2,128*	58,147	*2,373*	52,953	*7,566*
601035 Perm And Prov-Public Safety	-	-	-	-	-	-	-	1	*(1)*
601040 Time Limited Employee	6,626	*(15)*	6,593	6,641	*(48)*	6,839	*(213)*	4,639	*1,987*
601050 Temporary,Seasonal,Emergency	3,934	*395*	3,934	3,538	*395*	3,820	*114*	3,221	*713*
601065 Overtime	120	-	120	120	-	120	-	312	*(193)*
601075 Civilian Environmental Pay	132	*33*	136	98	*38*	94	*38*	54	*78*
601080 Pay Differential	506	*180*	506	326	*180*	536	*(30)*	172	*333*
601095 Personnel Underexpend	(1,567)	*(1,316)*	(2,107)	(251)	*(1,855)*	(1,834)	*267*	-	*(1,567)*
603005 Social Security Taxes	5,156	*234*	5,071	4,922	*149*	4,990	*166*	4,559	*597*
603006 FICA- Temporary Employee	202	*6*	202	196	*6*	196	*6*	-	*202*
603020 Unemployment	-	-	-	-	-	-	-	0	*(0)*
603025 Retirement Or Pension Contrib	9,330	*112*	9,535	9,219	*317*	9,144	*186*	8,174	*1,156*
603040 Ltd Contributions	279	*12*	275	267	*8*	271	*8*	239	*41*
603045 Supplemental Retirement (401K)	777	*23*	754	754	-	757	*20*	742	*35*
603050 Health Insurance Premiums	16,459	*793*	16,434	15,666	*768*	16,507	*(48)*	12,559	*3,900*
603055 Employee Serv Res Fund Charges	1,089	-	1,089	1,089	-	1,089	-	1,098	*(8)*
603056 OPEB- Current Year	1,305	*119*	1,187	1,187	-	1,187	*119*	714	*592*
605025 Employee Awards-Service Pins	-	-	-	-	-	-	-	1	*(1)*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	0	*(0)*
MATERIALS AND SUPPLIES	**78,039**	***6,584***	**78,500**	**71,455**	***7,045***	**75,321**	***2,718***	**62,376**	***15,663***
607005 Janitorial Supplies & Service	250	*5*	250	245	*5*	245	*5*	205	*45*
607010 Maintenance - Grounds	156	*15*	156	141	*15*	147	*9*	74	*82*
607015 Maintenance - Buildings	213	*(6)*	213	218	*(6)*	228	*(16)*	120	*92*
607020 Consumable Parts	3	-	3	3	-	5	*(2)*	14	*(11)*
607025 Maint - Plumbing,Heat,& Ac	-	-	-	-	-	-	-	2	*(2)*
607030 Maintenance - Other	4	*0*	4	4	*0*	4	*0*	2	*2*
607040 Facilities Management Charges	1,034	*22*	1,034	1,013	*22*	1,015	*19*	842	*192*
609005 Food Provisions	3,860	*427*	3,860	3,433	*427*	3,658	*202*	3,180	*680*
609010 Clothing Provisions	14	*(0)*	14	14	*(0)*	13	*1*	12	*2*
609015 Dining And Kitchen Supplies	33	*2*	33	32	*2*	75	*(41)*	45	*(12)*
609020 Bedding And Linen	-	-	-	-	-	-	-	0	*(0)*
609025 Medications	5,689	*(999)*	5,689	6,688	*(999)*	6,688	*(999)*	3,809	*1,880*
609030 Medical Supplies	362	*(187)*	362	549	*(187)*	488	*(126)*	134	*228*
609035 Safety Supplies	11	*1*	11	10	*1*	10	*1*	5	*6*
609040 Laundry Supplies And Services	28	*10*	28	18	*10*	18	*10*	12	*16*
609045 Personal Provisions	11	-	11	11	-	2	*9*	10	*0*
609055 Recreational Supplies & Serv	94	*(1)*	94	95	*(1)*	105	*(11)*	80	*14*
609060 Identification Supplies	-	-	-	-	-	-	-	0	*(0)*
609065 Shelter Supplies	6	-	6	6	-	5	*1*	5	*1*
611005 Subscriptions & Memberships	225	*1*	225	225	*1*	218	*7*	212	*14*
611006 Digital Content Databases	2	-	2	2	-	2	-	2	-
611010 Physical Materials-Books	36	*6*	36	29	*6*	47	*(11)*	39	*(3)*
611015 Education & Training Serv/Supp	371	*68*	373	304	*70*	427	*(55)*	294	*78*
611025 Physical Material-Audio/Visual	2	-	2	2	-	3	*(1)*	0	*2*
611026 Digital Materials-Audio/Visual	-	-	-	-	-	-	-	0	*(0)*
611030 Art And Photographic Supplies	-	-	-	-	-	-	-	0	*(0)*
611040 Educational Materials	72	*(10)*	72	81	*(10)*	56	*15*	3	*69*
613005 Printing Charges	21	*(7)*	21	28	*(7)*	18	*3*	4	*17*
613010 Public Notices	0	-	0	0	-	0	-	-	*0*

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613015 Printing Supplies	19	2	19	17	2	17	2	11	8
613020 Development Advertising	149	13	149	136	13	134	15	89	60
613025 Contracted Printings	267	24	267	243	24	247	20	193	74
615005 Office Supplies	234	13	239	221	18	222	13	190	44
615015 Computer Supplies	21	(2)	21	23	(2)	23	(2)	7	14
615016 Computer Software Subscription	3,353	1,861	3,380	1,492	1,888	1,731	1,622	1,274	2,078
615020 Computer Software <$5,000	32	(16)	32	48	(16)	48	(16)	10	22
615025 Computers & Components <$5000	575	37	583	538	44	557	18	350	225
615030 Communication Equip-Noncapital	-	-	-	-	-	-	-	24	(24)
615035 Small Equipment (Non-Computer)	598	46	600	552	48	570	28	261	337
615040 Postage	128	34	128	94	34	94	34	98	30
615045 Petty Cash Replenish	5	-	5	5	-	5	-	1	4
615050 Meals & Refreshments	145	7	145	139	7	178	(33)	121	24
615053 Employee Events	-	-	-	-	-	-	-	1	(1)
615055 Volunteer Awards	6	0	6	6	0	6	0	7	(0)
615060 Purchasing Card Charges	-	-	-	-	-	-	-	2	(2)
615070 Support Materials-Client Trtmt	96	6	96	91	6	114	(18)	158	(62)
617005 Maintenance - Office Equip	104	2	104	102	2	105	(1)	82	22
617010 Maint - Machinery And Equip	71	8	71	63	8	58	12	58	13
617015 Maintenance - Software	637	-	637	637	-	622	15	509	128
617030 Maint - Autos Trucks-Nonfleet	-	-	-	-	-	-	-	0	(0)
617035 Maint - Autos & Equip-Fleet	280	6	280	274	6	274	6	308	(27)
619005 Gasoline, Diesel, Oil & Grease	175	2	175	173	2	176	(1)	117	58
619015 Mileage Allowance	320	(16)	320	336	(16)	333	(13)	239	81
619020 Taxi Cab Fares	5	-	5	5	-	5	-	-	5
619025 Travel & Transprtatn-Employees	446	72	451	374	77	378	68	307	139
619030 Travel & Transprtatn-Clients	654	112	654	542	112	545	109	598	56
619035 Vehicle Rental Charges	106	(4)	106	109	(4)	99	7	83	23
619045 Vehicle Replacement Charges	355	(2)	355	357	(2)	352	3	18	337
621005 Heat And Fuel	312	-	312	312	-	312	(0)	177	135
621010 Light And Power	604	49	623	555	68	549	55	593	11
621015 Water And Sewer	173	35	173	138	35	138	35	188	(15)
621020 Telephone	570	(14)	574	584	(10)	608	(38)	478	92
621025 Mobile Telephone	372	3	372	369	3	377	(6)	368	3
621030 Internet/Data Communications	22	4	22	19	4	19	3	24	(1)
631010 Non-Capital Bridges & Culverts	-	-	-	-	-	-	-	2	(2)
633010 Rent - Buildings	1,074	(1)	1,074	1,075	(1)	1,075	(1)	950	124
633015 Rent - Equipment	88	-	88	88	-	88	-	36	52
633025 Miscellaneous Rental Charges	-	-	-	-	-	-	-	0	(0)
639005 Legal, Auditing, & Acctg Fees	6	-	6	6	-	6	-	5	1
639010 Consultants Fees	56	-	56	56	-	56	-	56	-
639015 In-Home Health Services	2,451	-	2,451	2,451	-	2,451	-	2,015	436
639020 Laboratory Fees	441	5	441	436	5	944	(503)	1,022	(581)
639025 Other Professional Fees	1,949	943	2,338	1,006	1,332	1,235	714	1,548	401
639030 Mental Hlt-Medicaid Match-Dhcf	512	(0)	512	512	(0)	512	(0)	452	60
639040 Behvioral Healt-Medicaid Match	41,041	500	41,041	40,541	500	39,541	1,500	38,806	2,235
639045 Contracted Services	5,540	3,483	5,540	2,057	3,483	5,872	(332)	678	4,862
639050 Client Support Services	97	3	97	94	3	63	34	50	48
639055 Interlocal Agreements	1,452	23	1,452	1,429	23	1,104	348	703	749
OTHER OPERATING EXPENSE 1	**1,672**	**(14)**	**1,672**	**1,686**	**(14)**	**1,690**	**(19)**	**1,174**	**498**
641005 Shop,Crew,&Deputy Small Tools	28	(2)	28	29	(2)	29	(2)	14	13
641010 Refuse Container	80	-	80	80	-	80	-	41	39
641015 Refuse Bags	6	(6)	6	12	(6)	12	(6)	20	(13)
641020 Laboratory Supplies	6	-	6	6	-	6	-	4	3
641025 Insecticides,Herbicides&Pesti	-	(5)	-	5	(5)	5	(5)	3	(3)
645005 Contract Hauling	68	0	68	68	0	72	(4)	49	19
645010 Dumping Fees	2	-	2	2	-	2	-	1	1
645030 Household Hazard Waste&Cleanup	1,482	(2)	1,482	1,484	(2)	1,484	(2)	1,042	439
STATE MANDATED EXPENSE	**40,863**	**4,021**	**43,222**	**36,841**	**6,381**	**37,036**	**3,827**	**33,171**	**7,692**
649020 Civil Sanity Hearings	665	-	665	665	-	665	-	516	149
653005 Indigent Burials	200	-	200	200	-	200	-	171	29
653015 Indigent Legal-Legal Defender	30,486	2,832	32,724	27,655	5,070	26,724	3,762	24,299	6,188
653020 Indigent Legal-Bar Services	6,455	318	6,578	6,137	441	6,216	239	5,926	529
653025 Indigent Legal-Conflict	2,836	787	2,835	2,050	785	3,056	(219)	2,259	578

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653030 Indigent Legal-Other	220	85	220	135	85	175	45	-	220
OTHER OPERATING EXPENSE 2	**149,238**	**(182)**	**149,207**	**149,420**	**(213)**	**149,660**	**(422)**	**130,003**	**19,235**
655100 Health Incentives	215	37	215	178	37	266	(51)	98	117
657010 Notary,Surety &Fidelity Bonds	-	-	-	-	-	-	-	0	(0)
663010 Council Overhead Cost	708	1	708	707	1	708	(0)	685	22
663015 Mayor Overhead Cost	973	1	973	972	1	973	(0)	946	27
663025 Auditor Overhead Cost	572	1	572	571	1	572	(0)	503	69
663030 District Attorney Overhead Cos	851	-	851	851	-	851	-	1,170	(319)
663035 Real Estate Overhead Cost	13	-	13	13	-	13	-	42	(29)
663040 Info Services Overhead Cost	3,291	1	3,291	3,290	1	3,291	(0)	3,073	218
663045 Purchasing Overhead Cost	112	0	112	112	0	112	(0)	235	(123)
663050 Human Resources Overhead Cost	1,243	-	1,243	1,243	-	1,243	-	1,245	(2)
663055 Gov'T Immunity Overhead Cost	59	-	59	59	-	59	-	147	(88)
663060 Records Managmnt Overhead Cost	69	-	69	69	-	69	-	79	(10)
663070 Mayor Finance Overhead Cost	1,121	1	1,121	1,121	1	1,122	(0)	1,142	(20)
665085 Pass Thru Grant Contracts	159	-	159	159	-	159	-	159	0
665110 SUD and MH Subcontractors	139,811	(263)	139,811	140,075	(263)	140,015	(204)	119,803	20,008
667005 Contributions	77	77	77	-	77	207	(130)	667	(590)
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	8	(8)
667095 Operations Underexpend	(37)	(37)	(68)	-	(68)	-	(37)	-	(37)
OTHER NONOPERATING EXPENSE	**222**	**43**	**222**	**179**	**43**	**179**	**43**	**205**	**17**
659005 Costs In Handling Collections	222	43	222	179	43	179	43	205	17
CAPITAL EXPENDITURES	**6,278**	**5,603**	**6,278**	**676**	**5,603**	**6,383**	**(105)**	**1,544**	**4,734**
673020 Improvmnt Other Than Buildings	-	-	-	-	-	-	-	10	(10)
675010 Improvements Of Buildings	-	-	-	-	-	-	-	2	(2)
677005 Construction In Progress	5,687	5,687	5,687	-	5,687	5,709	(22)	75	5,612
677015 SBITA Pre-Implementation Charg	-	-	-	-	-	-	-	75	(75)
679005 Office Furn, Equip,Softwr>5000	200	-	200	200	-	200	-	65	135
679020 Machinery And Equipment	41	(111)	41	152	(111)	152	(111)	126	(85)
681005 Leases- Buildings	-	-	-	-	-	-	-	596	(596)
681020 IT Subscription - SBITA	0	-	0	0	-	0	-	364	(364)
684005 Principal Pymnts- Bldng Lease	223	12	223	211	12	211	12	182	41
684020 Principal Payments- SBITA	128	15	128	113	15	112	16	50	78
INTERGOVERNMENTAL CHARGE	**14,260**	**1,916**	**14,460**	**12,344**	**2,116**	**13,189**	**1,071**	**8,054**	**6,205**
655103 Employee Service Awards	4	-	4	4	-	4	-	4	(1)
693010 Intrafund Charges	2,258	-	2,258	2,258	-	2,254	4	1,615	643
693020 Interfund Charges	11,998	1,916	12,198	10,082	2,116	10,931	1,067	6,435	5,563
NON-OPERATING EXPENSE	**1,898**	**(6)**	**1,898**	**1,904**	**(6)**	**1,905**	**(7)**	**1,900**	**(2)**
LONG TERM DEBT	**1,898**	**(6)**	**1,898**	**1,904**	**(6)**	**1,905**	**(7)**	**1,900**	**(2)**
685139 2017AB STR Various Project-Pri	657	33	657	624	33	624	33	598	59
685149 2020B STRRB Various Prjcts-Pri	133	7	133	126	7	126	7	120	13
685153 2024A STR Various Project-Prin	597	13	597	584	13	584	13	571	25
687001 Interest Expense- SBITA	15	(1)	15	16	(1)	17	(2)	13	2
687002 Interest Exp-Leases (DEBT SVC)	22	(5)	22	27	(5)	27	(5)	29	(7)
687139 2017AB STR Various Project-Int	283	(32)	283	315	(32)	315	(32)	338	(55)
687149 2020B STRRB Various Prjcts-Int	60	(6)	60	67	(6)	67	(6)	73	(13)
687153 2024A STR Various Project-Int	131	(13)	131	144	(13)	144	(13)	157	(26)
TRANSFERS OUT AND OTHER FINANCING US	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,937**	**(1,937)**
OFU TRANSFERS OUT	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,937**	**(1,937)**
770010 OFU Transfers Out	-	-	-	-	-	-	-	1,937	(1,937)

CORE MISSION

Promoting independence through advocacy, engagement and access to resources.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Older adults with the highest levels of need have access to critical medical rides				
• Maintain the number of critical medical rides provided to older adults.	39,867	39,867	17,836	39,867
Older adults with the highest levels of need are able to age in place				
• Maintain the number of home-delivered meals served (regular and liquid).	382,763	382,763	210,077	382,763
• Maintain the number of unique Caregiver Support case managed clients.	180	180	143	180
• Maintain the number of home delivered meals delivered by volunteers.	150,266	172,800	96,454	172,800
Opportunities are available for older adults to remain socially engaged				
• Maintain the total number of meals provided by senior centers (dine-in, to-go, drive through meals).	239,630	239,630	137,659	239,630
• Maintain the number of participants in evidence-based fitness classes and programs, offered at Senior Centers.	50,076	47,882	29,601	50,076

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	25,714	1,142	*4.4%*	26,856	1,397	*5.4%*	27,111
REVENUE	10,260	179	*1.7%*	10,439	179	*1.7%*	10,439
COUNTY FUNDING	**15,454**	**963**	*6.2%*	**16,417**	**1,218**	*7.9%*	**16,672**
CAPITAL PROJECT & OTHER RELATED ORGS							
COUNTY FUNDING	-	5,691	*0.0%*	5,691	5,691	*0.0%*	5,691
FTE	131.39	3.00	*2.3%*	134.39	3.00	*2.3%*	134.39

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Administration	824	2,054	**1,230**	*14.00*	824	2,006	**1,183**	*14.00*	-	3	**3**	-
Building O&M-Aging & Adult Srv	-	2,197	**2,197**	*8.75*	-	2,184	**2,184**	*8.75*	-	130	**130**	-
Technology	-	682	**682**	*1.00*	-	678	**678**	*1.00*	-	2	**2**	-
Chore Legal	129	159	**30**	-	129	159	**30**	-	-	-	**-**	-
Communications	-	24	**24**	-	-	24	**24**	-	-	24	**24**	-
Health Insur Counseling	72	270	**198**	*2.10*	72	264	**192**	*2.10*	-	-	**-**	-
Intake	612	1,243	**631**	*11.40*	612	1,223	**612**	*11.40*	-	13	**13**	-
Ombudsman	203	406	**203**	*3.00*	203	397	**194**	*3.00*	-	5	**5**	-
Mow	1,605	3,114	**1,508**	*7.69*	1,605	3,094	**1,489**	*7.69*	142	301	**160**	-
Transportation	465	1,936	**1,471**	*10.85*	465	1,914	**1,449**	*10.85*	87	132	**45**	-
Congregate Meal Delivery	109	229	**120**	*0.60*	109	227	**119**	*0.60*	5	8	**3**	-
FGP	-	1	**1**	-	-	1	**1**	-	-	-	**-**	-
SCP	-	1	**1**	-	-	1	**1**	-	-	-	**-**	-
Volunteer Admin	-	859	**859**	*7.50*	-	839	**839**	*7.50*	-	-	**-**	-
Refugee Pgrm for Older Adults	120	123	**3**	*1.00*	120	122	**2**	*1.00*	-	-	**-**	-
TAP	1,207	2,018	**811**	*6.45*	1,207	1,997	**789**	*6.45*	-	1	**1**	-
Waiver	786	1,221	**435**	*8.10*	786	1,200	**414**	*8.10*	53	53	**-**	*0.50*
Caregiver	629	908	**279**	*5.60*	629	891	**262**	*5.60*	-	-	**-**	-
Veterans Direct	1,641	1,615	**(26)**	*2.10*	1,641	1,608	**(33)**	*2.10*	-	-	**-**	-
Healthy Aging	105	487	**381**	*2.50*	105	479	**374**	*2.50*	(10)	9	**19**	-
Centers	1,930	7,563	**5,632**	*41.75*	1,930	7,545	**5,614**	*41.75*	(98)	462	**559**	*2.50*
SUBTOTAL	**10,439**	**27,111**	**16,672**	***134.39***	**10,439**	**26,856**	**16,417**	***134.39***	**179**	**1,142**	**963**	***3.00***
AAS Deferred Maint Project	-	5,691	**5,691**	-	-	5,691	**5,691**	-	-	5,691	**5,691**	-
TOTAL AGING AND ADULT SERVICES	**10,439**	**32,801**	**22,363**	***134.39***	**10,439**	**32,547**	**22,108**	***134.39***	**179**	**6,833**	**6,654**	***3.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[31-40519] TECHNICAL DEBT SERVICE ADJUSTMENT 2027 Debt Service Adjustment** To adjust the 2027 debt service amounts for the 2020B STR and 2024A STR Bonds	-	**-18**	**-18** *(Yes)*
1	**[31-40125] GRANT TRUE-UP AAS_Grants True-up & West Jordan Revenue Contract** [Exp: 325,679; Rev: 325,679] This request is to true up $326K in operating revenues with the corresponding expenditures: • $342K one-time funding increase from the State AAA revenue contract—$232K in state funds and $112K in federal funds—to support both home-delivered and congregate nutrition programs. • $115K increase from the Section 5310 Grant to improve mobility for older adults and individuals with disabilities. • $107K decrease from the West Jordan City revenue contract, resulting in the elimination of 1.0 FTE custodian position as the city will directly oversee and manage the West Jordan Senior Center facility. • $26K decrease from miscellaneous and rental income. FUTURE YEARS ADJUSTMENT: [Exp: -406,600; Rev: -406,600]	*-1.00*	**-**	**-1,925** *(Yes)* *-1.00 FTE*
2	**[31-40538] POLICY SIGNIFICANT BASE ADJUSTMENT AAS_Position #2377 Reclassification** During the 2026 budget process, Position #2377 was intentionally retained in the AAS Senior Center Program budget for reclassification upon vacancy. The role remained filled until early summer 2026. The position has served as a floating custodial role, providing coverage across multiple centers. As the role may be affected by the broader Facilities Management Centralization initiative, AAS is submitting this request through the budget process to address urgent programmatic needs prior to the transition to the centralized system. AAS respectfully requests approval to reclassify this vacant position into a full-time Program Coordinator at Liberty Center. The Center is experiencing rising attendance and increasingly complex participant needs, including housing instability, which require extensive de-escalation and individualized support. Approval of this reclassification will directly address critical safety and operational demands while remaining fully budget neutral.	-	**-**	**-1,216** *(Yes)* *0.00 FTE*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
3	**[31-40418] NEW REQUEST AAS_Position #2361 Case Manager from 0.5 FTE to 1 FTE Expansion** [Exp: 52,869; Rev: 52,869] With the State allowing additional Aging Waiver slots, Medicaid revenue is projected to increase by approximately $53K annually. This increase will support the current 0.5 FTE Case Manager position (#2361) to be a full time position, allowing AAS to serve more participants and actively reduce the waitlist.	*0.50*	**-**	**-198** *(Yes)* *0.50 FTE*
4	**[31-40122] NEW REQUEST AAS_10th East Senior Center Reopening** The 10th East Senior Center is scheduled to reopen in May 2027. This request restores the center's operational budget, including 3.5 FTEs: a Center Manager (1.0 FTE), a Centers Program Coordinator (1.0 FTE), and two Office Specialists (1.5 FTE) to support daily operations, manage programming, and front-desk coverage. The total annualized funding request is $480K, consisting of $330K for the eight months of operation in 2027 and a $150K future-year adjustment to fully annualize the budget in 2028. FUTURE YEARS ADJUSTMENT: 150,078	*3.50*	**330,323**	**330,038** *(Yes)* *3.50 FTE*
5	**[31-40119] NEW REQUEST AAS_Nutrition and RFW Program Donation Reduction** Client donation revenue is budgeted at $706K annually, but actual donations across senior programs have declined from $663K in 2023 to a projected $499K in 2026. Despite efforts to increase contributions, including raising suggested donation amounts, updating messaging, and adding donation signage in our centers, donations continue to fall. To maintain current service levels for the nutrition and Rides for Wellness programs, AAS is requesting $200K in County funds to offset this shortfall: $90K for Meals on Wheels, $82K for Congregate Meals, and $28K for Rides for Wellness. Without this support, the $200K donation gap would place more than 1,400 rides and 15,000 meals at risk.	-	**200,000**	**200,000** *(Yes)*
6	**[31-40129] NEW REQUEST AAS_Nutrition Program Expansion** This request expands our nutrition services to meet growing demand. With the additional $200K AAS will be able to provide 24,000 more meals annually through both home-delivered meals (Meals on Wheels) and congregate meals at senior centers. In addition, the funds will support enhanced outreach efforts and the replacement of one Meals on Wheels vehicle with an upgraded vehicle equipped with a hot/cold temperature box.	-	**200,000**	**200,000** *(Yes)*
7	**[31-40127] NEW REQUEST AAS_Facility Utility Cost Increase** Based on the County Facility's projections, AAS anticipates a 31% increase in electricity costs for 2027. Due to rising utility expenses overall, AAS is also requesting additional funding for water and sewer services. The total funding request is $54,000.	-	**54,000**	**54,000** *(Yes)*
8	**[31-40132] NEW REQUEST AAS_Temporary Hourly Rate Increase** This request is to increase the hourly rate modestly for temporary staff to stay competitive with the local job market and retain the employees who are essential to these programs. For example, temporary drivers support Meals on Wheels and Rides for Wellness, ensuring seniors receive nutritious meals and reliable transportation, while special instructors lead group activities and classes at senior centers, core services that keep older adults engaged, connected, and active. These roles are critical to daily operations, yet their current hourly rates are not aligned with the pay structure for comparable merit positions. A modest increase will help retain experienced temporary employees and strengthen our ability to attract new qualified candidates. Improving these pay rates supports service continuity and helps meet the growing needs of the seniors we serve.	-	**84,000**	**84,000** *(Yes)*
9	**[32-40134] STRESS TEST REDUCTION AAS_Stress Test_Withdraw Temporary Hourly Rate Increase** Uncompetitive hourly rates will drive up turnover costs for drivers and instructors, risking daily operational disruptions across programs.	-	**-84,000**	**-** *(No)*
10	**[32-40138] STRESS TEST REDUCTION AAS_Stress Test_Withdraw Facility Utility Cost Increase** Without funding for projected rate hikes, AAS and County Facilities will be forced to absorb these increased utility expenses.	-	**-54,000**	**-** *(No)*
11	**[32-40137] STRESS TEST REDUCTION AAS_Stress Test_Withdraw Nutrition Funding Needs** Rising population demand will outpace static, unexpanded program service levels.	-	**-200,000**	**-** *(No)*
12	**[32-40135] STRESS TEST REDUCTION AAS_Stress Test_Withdraw Program Incomes Reduction** Without county funding to offset declining donations, the ongoing $200K revenue shortfall is placing over 15,000 senior meals and 1,400 essential rides at risk.	-	**-200,000**	**-** *(No)*
13	**[32-40111] STRESS TEST REDUCTION AAS_Stress Test_Withdraw 10th East Restoration** Without dedicated staffing, reopening forces staff sharing across locations. Operating with minimal baseline coverage creates immediate scheduling conflicts for daily breaks and leaves multiple centers vulnerable to service disruptions.	*-3.50*	**-330,323**	**-** *(No)*
14	**[32-40115] STRESS TEST REDUCTION AAS_Stress Test_5% of ABB** A $773K reduction from the closure of two centers ($363K from Center A and $410K from Center B). This reduction captures $581K in personnel savings through the elimination of 6.75 Full-Time Equivalent (FTE) positions, alongside $192K in operational overhead reductions. While this action meets the financial target, it eliminates direct client access to congregate meals, preventive health classes, social programming, and community resources. Discontinuing these services increases the risk of food insecurity, unmanaged chronic illness, and social isolation among the local senior population.	-	**-777,167**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**18,104** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -17,445	-	-	**17,445** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***3.00***	**868,305**	**901,446**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-1,216**
	TOTAL STRESS TEST REDUCTIONS:	***-3.50***	**-1,645,490**	**-**

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[47-39300] CAPITAL PROJECT AAS SUNDAY ANDERSON SR. CTR.** Sunday Anderson Senior Center Remodel Transfer budget to TI_AAS_NWCC per Rod 10-17-2026	-	**-5,686,542**	**-5,686,542** *(Yes)*
0	**[47-40779] CAPITAL PROJECT Northwest Community Center** [Transfer: 5,686,542] Please create a new project ID TI_AAS_NWCC named “Northwest Community Center” and then create a 2027 budget form to transfer the budget to that new project. The goal is to apply the funding from TI_AAS_SUNDAY project to the new senior center planned for integration into the NW Rec Center.	-	**5,686,542**	**5,686,542** *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**-**	**-**
	TOTAL PROJECT REBUDGETS:	**-**	**5,690,743**	**5,690,743**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**5,690,743**	**5,690,743**

Funds Included	Organizations Included
120 - Grant Programs Fund	23000000 - Aging and Adult Services

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**16,672**	***1,218***	**16,417**	**15,454**	***963***	**15,246**	***1,426***	**13,403**	***3,269***
REVENUE	**10,440**	*179*	**10,440**	**10,261**	*179*	**10,823**	*(383)*	**10,715**	*(276)*
NON-OPERATING REVENUE	**1**	-	**1**	**1**	-	**1**	-	**2**	*(1)*
INVESTMENT EARNINGS	**1**	-	**1**	**1**	-	**1**	-	**2**	*(1)*
429015 Interest-Miscellaneous	1	-	1	1	-	1	-	2	*(1)*
OPERATING REVENUE	**10,439**	*179*	**10,439**	**10,260**	*179*	**10,822**	*(383)*	**10,714**	*(275)*
OPERATING GRANTS & CONTRIBUTIO	**7,798**	*458*	**7,798**	**7,339**	*458*	**7,901**	*(104)*	**7,942**	*(144)*
411000 State Government Grants	3,040	*232*	3,040	2,808	*232*	3,330	*(290)*	3,718	*(678)*
412000 Local Gov't/Private Grants	-	-	-	-	-	40	*(40)*	44	*(44)*
415000 Federal Government Grants	4,743	*227*	4,743	4,516	*227*	4,516	*227*	4,171	*572*
417010 Operatng Contributions-General	15	-	15	15	-	15	-	10	*5*
CHARGES FOR SERVICES	**2,612**	*(280)*	**2,612**	**2,892**	*(280)*	**2,892**	*(280)*	**2,741**	*(129)*
421310 Division On Aging	510	*(200)*	510	710	*(200)*	710	*(200)*	594	*(84)*
421370 Miscellaneous Revenue	8	*(10)*	8	18	*(10)*	18	*(10)*	32	*(25)*
424000 Local Revenue Contracts	23	*(107)*	23	130	*(107)*	130	*(107)*	129	*(106)*
424600 Federal Revenue Contracts	2,063	*53*	2,063	2,010	*53*	2,010	*53*	1,977	*86*
427010 Rental Income	9	*(16)*	9	24	*(16)*	24	*(16)*	9	*(0)*
INTER/INTRA FUND REVENUES	**29**	-	**29**	**29**	-	**29**	-	**31**	*(2)*
431055 Interfund Revenue-Health	29	-	29	29	-	29	-	8	*21*
433050 Intrafund Revenue -A & D	-	-	-	-	-	-	-	23	*(23)*
EXPENSE	**27,558**	*1,397*	**27,303**	**26,162**	*1,142*	**26,516**	*1,042*	**24,564**	*2,994*
OPERATING EXPENSE	**27,111**	*1,397*	**26,856**	**25,714**	*1,142*	**26,068**	*1,042*	**24,116**	*2,994*
EMPLOYEE COMPENSATION	**15,255**	*676*	**15,000**	**14,579**	*421*	**14,674**	*581*	**14,025**	*1,230*
601020 Lump Sum Vacation Pay	71	-	71	71	-	71	-	74	*(4)*
601025 Lump Sum Sick Pay	22	-	22	22	-	22	-	13	*9*
601030 Permanent And Provisional	9,090	*396*	8,913	8,693	*220*	8,794	*295*	8,401	*689*
601035 Perm And Prov-Public Safety	-	-	-	-	-	-	-	1	*(1)*
601040 Time Limited Employee	63	*1*	62	62	-	62	*1*	60	*3*
601050 Temporary,Seasonal,Emergency	1,459	*107*	1,459	1,352	*107*	1,352	*107*	1,346	*113*
601065 Overtime	-	-	-	-	-	-	-	1	*(1)*
601080 Pay Differential	-	-	-	-	-	-	-	0	*(0)*
601095 Personnel Underexpend	-	-	-	-	-	(209)	*209*	-	-
603005 Social Security Taxes	700	*30*	679	670	*10*	678	*23*	729	*(28)*
603006 FICA- Temporary Employee	112	*8*	112	103	*8*	103	*8*	-	*112*
603025 Retirement Or Pension Contrib	1,244	*19*	1,245	1,225	*20*	1,225	*19*	1,216	*28*
603040 Ltd Contributions	38	*2*	37	36	*1*	37	*1*	35	*3*
603045 Supplemental Retirement (401K)	107	*3*	104	104	-	102	*5*	85	*22*
603050 Health Insurance Premiums	1,975	*92*	1,940	1,883	*56*	2,080	*(105)*	1,772	*203*
603055 Employee Serv Res Fund Charges	176	-	176	176	-	176	-	179	*(3)*
603056 OPEB- Current Year	199	*18*	181	181	-	181	*18*	112	*87*
605025 Employee Awards-Service Pins	-	-	-	-	-	-	-	1	*(1)*
MATERIALS AND SUPPLIES	**10,114**	*720*	**10,114**	**9,394**	*720*	**9,659**	*455*	**8,238**	*1,877*
607005 Janitorial Supplies & Service	36	*5*	36	31	*5*	31	*5*	29	*7*
607010 Maintenance - Grounds	87	*13*	87	74	*13*	74	*13*	57	*30*
607015 Maintenance - Buildings	36	*2*	36	34	*2*	34	*2*	13	*22*
607030 Maintenance - Other	4	*0*	4	4	*0*	4	*0*	2	*2*
607040 Facilities Management Charges	526	*24*	526	503	*24*	503	*24*	401	*126*
609005 Food Provisions	3,701	*427*	3,701	3,274	*427*	3,499	*202*	3,052	*649*
609015 Dining And Kitchen Supplies	33	*2*	33	32	*2*	72	*(38)*	44	*(10)*
609030 Medical Supplies	65	*0*	65	65	*0*	65	*0*	46	*19*
609035 Safety Supplies	-	-	-	-	-	-	-	0	*(0)*
609040 Laundry Supplies And Services	0	*0*	0	0	*0*	0	*0*	0	*0*
609055 Recreational Supplies & Serv	27	*2*	27	25	*2*	25	*2*	31	*(5)*
611005 Subscriptions & Memberships	24	-	24	24	-	19	*5*	36	*(12)*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
611010 Physical Materials-Books	10	-	10	10	-	10	-	12	(2)
611015 Education & Training Serv/Supp	27	0	27	26	0	26	0	13	14
611025 Physical Material-Audio/Visual	1	-	1	1	-	1	-	0	0
611030 Art And Photographic Supplies	-	-	-	-	-	-	-	0	(0)
613005 Printing Charges	-	-	-	-	-	-	-	1	(1)
613020 Development Advertising	36	19	36	17	19	17	19	8	28
613025 Contracted Printings	82	5	82	77	5	77	6	75	7
615005 Office Supplies	37	2	37	35	2	35	2	22	15
615015 Computer Supplies	4	-	4	4	-	4	-	1	3
615016 Computer Software Subscription	22	-	22	22	-	22	-	14	8
615025 Computers & Components <$5000	61	-	61	61	-	61	-	67	(6)
615030 Communication Equip-Noncapital	-	-	-	-	-	-	-	0	(0)
615035 Small Equipment (Non-Computer)	94	3	94	92	3	92	3	53	42
615040 Postage	39	-	39	39	-	39	-	34	4
615045 Petty Cash Replenish	-	-	-	-	-	-	-	0	(0)
615050 Meals & Refreshments	21	0	21	21	0	21	0	15	6
615053 Employee Events	-	-	-	-	-	-	-	1	(1)
615055 Volunteer Awards	5	0	5	5	0	5	0	6	(0)
617005 Maintenance - Office Equip	34	1	34	33	1	33	1	35	(1)
617010 Maint - Machinery And Equip	24	1	24	23	1	23	1	26	(2)
617015 Maintenance - Software	163	-	163	163	-	148	15	132	31
617030 Maint - Autos Trucks-Nonfleet	-	-	-	-	-	-	-	0	(0)
617035 Maint - Autos & Equip-Fleet	216	9	216	207	9	202	14	246	(30)
619005 Gasoline, Diesel, Oil & Grease	133	2	133	131	2	130	3	92	41
619015 Mileage Allowance	59	0	59	59	0	59	0	50	9
619025 Travel & Transprtatn-Employees	19	-	19	19	-	19	-	11	9
619030 Travel & Transprtatn-Clients	517	115	517	402	115	402	115	443	74
619035 Vehicle Rental Charges	74	-	74	74	-	74	-	74	(0)
619045 Vehicle Replacement Charges	239	4	239	235	4	233	5	4	234
621005 Heat And Fuel	105	-	105	105	-	105	-	58	47
621010 Light And Power	207	49	207	158	49	158	49	198	9
621015 Water And Sewer	91	35	91	56	35	56	35	91	0
621020 Telephone	150	-	150	150	-	176	(26)	151	(0)
621025 Mobile Telephone	88	-	88	88	-	91	(3)	84	4
621030 Internet/Data Communications	-	-	-	-	-	-	-	1	(1)
631010 Non-Capital Bridges & Culverts	-	-	-	-	-	-	-	2	(2)
633010 Rent - Buildings	344	-	344	344	-	344	-	346	(2)
633015 Rent - Equipment	84	-	84	84	-	84	-	25	59
639005 Legal, Auditing, & Acctg Fees	6	-	6	6	-	6	-	5	1
639015 In-Home Health Services	2,451	-	2,451	2,451	-	2,451	-	2,015	436
639020 Laboratory Fees	3	0	3	3	0	3	0	4	(1)
639025 Other Professional Fees	89	1	89	88	1	87	2	96	(7)
639045 Contracted Services	29	-	29	29	-	29	-	11	19
639050 Client Support Services	10	-	10	10	-	10	-	4	6
OTHER OPERATING EXPENSE 1	**7**	1	**7**	**6**	1	**6**	1	**9**	(2)
645005 Contract Hauling	7	1	7	6	1	6	1	7	(0)
645030 Household Hazard Waste&Cleanup	-	-	-	-	-	-	-	1	(1)
OTHER OPERATING EXPENSE 2	**1,552**	-	**1,552**	**1,552**	-	**1,552**	-	**1,633**	(81)
657010 Notary,Surety &Fidelity Bonds	-	-	-	-	-	-	-	0	(0)
663010 Council Overhead Cost	79	-	79	79	-	79	-	79	(0)
663015 Mayor Overhead Cost	108	-	108	108	-	108	-	109	(1)
663025 Auditor Overhead Cost	64	-	64	64	-	64	-	58	6
663030 District Attorney Overhead Cos	68	-	68	68	-	68	-	118	(49)
663035 Real Estate Overhead Cost	3	-	3	3	-	3	-	7	(4)
663040 Info Services Overhead Cost	660	-	660	660	-	660	-	611	49
663045 Purchasing Overhead Cost	38	-	38	38	-	38	-	84	(46)
663050 Human Resources Overhead Cost	195	-	195	195	-	195	-	196	(1)
663055 Gov'T Immunity Overhead Cost	15	-	15	15	-	15	-	44	(28)
663060 Records Managmnt Overhead Cost	10	-	10	10	-	10	-	5	5
663070 Mayor Finance Overhead Cost	153	-	153	153	-	153	-	163	(10)
665085 Pass Thru Grant Contracts	159	-	159	159	-	159	-	159	0
CAPITAL EXPENDITURES	**41**	-	**41**	**41**	-	**41**	-	**40**	1
679005 Office Furn, Equip,Softwr>5000	-	-	-	-	-	-	-	23	(23)
679020 Machinery And Equipment	41	-	41	41	-	41	-	17	24

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
INTERGOVERNMENTAL CHARGE	**142**	-	**142**	**142**	-	**136**	*6*	**172**	*(31)*
655103 Employee Service Awards	4	-	4	4	-	4	-	4	*(1)*
693020 Interfund Charges	138	-	138	138	-	132	*6*	168	*(30)*
NON-OPERATING EXPENSE	**448**	*(0)*	**448**	**448**	*(0)*	**448**	*(0)*	**448**	*0*
LONG TERM DEBT	**448**	*(0)*	**448**	**448**	*(0)*	**448**	*(0)*	**448**	*0*
685149 2020B STRRB Various Prjcts-Pri	21	*1*	21	20	*1*	20	*1*	19	*2*
685153 2024A STR Various Project-Prin	342	*7*	342	335	*7*	335	*7*	327	*15*
687149 2020B STRRB Various Prjcts-Int	10	*(1)*	10	11	*(1)*	11	*(1)*	12	*(2)*
687153 2024A STR Various Project-Int	75	*(7)*	75	83	*(7)*	83	*(7)*	90	*(15)*

REVENUE AND EXPENDITURE DETAIL

Aging and Adult Services

Funds Included	Organizations Included
120 - Grant Programs Fund	23009900 - AAS Deferred Maint Project

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2020 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
COUNTY FUNDING (Operating Expense less Operating Revenue)	**5,691**	*5,691*	**5,691**	-	*5,691*	**5,713**	*(22)*	**109**	*5,581*
REVENUE	-	-	-	-	-	-	-	**80**	*(80)*
TRANSFERS IN AND OTHER FINANCING SOU	-	-	-	-	-	-	-	**80**	*(80)*
OFS TRANSFERS IN	-	-	-	-	-	-	-	**80**	*(80)*
720005 - OFS Transfers In	-	-	-	-	-	-	-	80	*(80)*
EXPENSE	**5,691**	*5,691*	**5,691**	-	*5,691*	**5,713**	*(22)*	**109**	*5,581*
OPERATING EXPENSE	**5,691**	*5,691*	**5,691**	-	*5,691*	**5,713**	*(22)*	**109**	*5,581*
OTHER OPERATING EXPENSE 2	**4**	*4*	**4**	-	*4*	**4**	-	**32**	*(28)*
663010 - Council Overhead Cost	1	*1*	1	-	*1*	1	-	6	*(5)*
663015 - Mayor Overhead Cost	1	*1*	1	-	*1*	1	-	8	*(7)*
663025 - Auditor Overhead Cost	1	*1*	1	-	*1*	1	-	4	*(4)*
663040 - Info Services Overhead Cost	1	*1*	1	-	*1*	1	-	6	*(6)*
663045 - Purchasing Overhead Cost	0	*0*	0	-	*0*	0	-	0	*(0)*
663070 - Mayor Finance Overhead Cost	1	*1*	1	-	*1*	1	-	7	*(6)*
CAPITAL EXPENDITURES	**5,687**	*5,687*	**5,687**	-	*5,687*	**5,709**	*(22)*	**77**	*5,610*
675010 - Improvements Of Buildings	-	-	-	-	-	-	-	2	*(2)*
677005 - Construction In Progress	5,687	*5,687*	5,687	-	*5,687*	5,709	*(22)*	75	*5,612*

CORE MISSION

At the Division of Behavioral Health Services (BHS), we believe that behavioral health is an essential part of overall health and that together we can make a difference for those among us that suffer from the symptoms of mental health and substance use disorders. We know that prevention is effective, treatment works, and that individuals with a behavioral health condition can and do recover. DBHS is continually striving to ensure access to evidence-based treatment practices throughout the community that provide support along the road to recovery and healing. The results of these efforts are improved outcomes for individuals and families, and a stronger and healthier community.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Salt Lake County supports stable and safe housing opportunities for individuals in behavioral health treatment, to allow them to recover in their communities.				
• Increase the monthly number of Salt Lake County behavioral health supported housing units.	772	800	810	860
Individuals experiencing debilitating mental health conditions receive stabilizing and supportive services while remaining in their communities.				
• Maintain the annual number of Salt Lake County residents accessing mental health services through Salt Lake County Behavioral Health Services.	12,770	13,300	9,962	13,300
Salt Lake County provides access to high quality programs and resources to assist individuals in their recovery from substance use disorders and to prevent costly and disruptive incarceration.				
• Maintain the number of Salt Lake County residents accessing substance use disorder (SUD) treatment through Salt Lake County Behavioral Health Services.	5,490	6,000	4,413	6,000

PERFORMANCE BASED BUDGETING OUTCOMES AND INDICATORS

Salt Lake County supports stable and safe housing opportunities for individuals in behavioral health treatment, to allow them to recover in their communities.				
• Increase the number of homeless, severely mentally ill residents of Salt Lake County housed	0	0	0	100

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	187,812	500	*0.3%*	188,312	601	*0.3%*	188,413
REVENUE	174,438	-	*0.0%*	174,438	-	*0.0%*	174,438
COUNTY FUNDING	**13,375**	**500**	*3.7%*	**13,875**	**601**	*4.5%*	**13,976**
FTE	27.00	-	*0.0%*	27.00	-	*0.0%*	27.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Mental Health Treatment	37,112	46,450	**9,338**	-	37,112	46,450	**9,338**	-	-	500	**500**	-
Substance Use Disorder Treatmt	20,181	21,432	**1,251**	*4.00*	20,181	21,420	**1,239**	*4.00*	-	-	**-**	-
Administration	4,812	5,529	**717**	*23.00*	4,812	5,440	**628**	*23.00*	-	-	**-**	-
Building O&M-BHS	-	93	**93**	-	-	93	**93**	-	-	-	**-**	-
Housing	6,166	8,744	**2,577**	-	6,166	8,744	**2,577**	-	-	-	**-**	-
Medicaid	106,166	106,166	**-**	-	106,166	106,166	**-**	-	-	-	**-**	-
SUBTOTAL	**174,438**	**188,413**	**13,976**	***27.00***	**174,438**	**188,312**	**13,875**	***27.00***	**-**	**500**	**500**	**-**
TOTAL BEHAVIORAL HEALTH	**174,438**	**188,413**	**13,976**	***27.00***	**174,438**	**188,312**	**13,875**	***27.00***	**-**	**500**	**500**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-40364] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN BHS_Leifman_Supportive Housing Expansion** BHS requests up to $1M of ongoing county general fund to match ongoing State funding designated to address homelessness within Salt Lake County. This is a Leifman project. With the Council's support, BHS, in coordination with the Department of Human Services and the Mayor's Office, will negotiate with the State in the upcoming State Legislative Session for new State funds to purchase and operate new supportive housing for Salt Lake County residents with severe mental health challenges experiencing homelessness. The $1M would be utilized to draw down Medicaid funds to provide the supportive services, which magnifies the funding by 2.56 times. The goal would be to house up to 100 homeless individuals in this vulnerable population. FUTURE YEARS ADJUSTMENT: 500,000	-	**500,000**	**500,000** *(Yes)*
2	**[32-40658] STRESS TEST REDUCTION BHS_Stress Test_Withdraw Leifman_Supportive Housing Expansion** Withdraw the new request of Leifman project Supportive Housing Expansion	-	**-500,000**	**-** *(No)*
3	**[32-40108] STRESS TEST REDUCTION BHS_Stress Test_5% of ABB** If a reduction proves necessary, BHS would request to reduce its sober housing stock by approximately 66 units. Each unit is approximately $10,200 per year. There are no easy reduction options at this time. Sober housing is a critical need in the behavioral health system but because our primary focus is treatment and most of our treatment is funded by Medicaid and grant revenues and so much of our county funding is needed for local Medicaid match and other mandated services, unfortunately sober housing, by necessity, would be the lower priority.	-	**-668,707**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**6,053** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -2,940	-	**-**	**2,940** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**500,000**	**508,993**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-1,168,707**	**-**

Funds Included	Organizations Included
120 - Grant Programs Fund	22500000 - Behavioral Health Services

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**13,976**	*601*	**13,875**	**13,375**	*500*	**12,874**	*1,102*	**12,055**	*1,920*
REVENUE	**174,438**	-	**174,438**	**174,438**	-	**173,938**	*500*	**153,199**	*21,239*
OPERATING REVENUE	**174,438**	-	**174,438**	**174,438**	-	**173,938**	*500*	**153,199**	*21,239*
OPERATING GRANTS & CONTRIBUTIO	**54,532**	-	**54,532**	**54,532**	-	**54,032**	*500*	**52,946**	*1,586*
411000 State Government Grants	42,315	-	42,315	42,315	-	41,815	*500*	39,645	*2,671*
415000 Federal Government Grants	12,216	-	12,216	12,216	-	12,216	-	13,301	*(1,085)*
CHARGES FOR SERVICES	**117,406**	-	**117,406**	**117,406**	-	**117,406**	-	**98,070**	*19,336*
424200 State Revenue Contracts	20	-	20	20	-	20	-	138	*(118)*
424600 Federal Revenue Contracts	117,386	-	117,386	117,386	-	117,386	-	97,932	*19,454*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	0	*(0)*
INTER/INTRA FUND REVENUES	**2,500**	-	**2,500**	**2,500**	-	**2,500**	-	**2,183**	*317*
431105 Interfund Revenue-Crim Justice	-	-	-	-	-	-	-	183	*(183)*
431160 Interfund Revenue	2,500	-	2,500	2,500	-	2,500	-	2,000	*500*
EXPENSE	**188,413**	*601*	**188,312**	**187,812**	*500*	**186,811**	*1,602*	**165,254**	*23,159*
OPERATING EXPENSE	**188,413**	*601*	**188,312**	**187,812**	*500*	**186,811**	*1,602*	**165,254**	*23,159*
EMPLOYEE COMPENSATION	**3,885**	*101*	**3,784**	**3,784**	-	**3,784**	*101*	**3,519**	*366*
601020 Lump Sum Vacation Pay	10	-	10	10	-	10	-	33	*(23)*
601025 Lump Sum Sick Pay	3	-	3	3	-	3	-	5	*(2)*
601030 Permanent And Provisional	2,559	*78*	2,481	2,481	-	2,480	*79*	2,389	*170*
601050 Temporary,Seasonal,Emergency	155	-	155	155	-	155	-	69	*86*
601065 Overtime	3	-	3	3	-	3	-	2	*0*
603005 Social Security Taxes	196	*6*	190	190	-	190	*6*	184	*12*
603006 FICA- Temporary Employee	8	-	8	8	-	8	-	-	*8*
603025 Retirement Or Pension Contrib	383	*2*	381	381	-	382	*1*	384	*(1)*
603040 Ltd Contributions	11	*0*	10	10	-	10	*0*	10	*1*
603050 Health Insurance Premiums	465	*8*	456	456	-	456	*9*	374	*91*
603055 Employee Serv Res Fund Charges	26	-	26	26	-	26	-	28	*(2)*
603056 OPEB- Current Year	67	*6*	61	61	-	61	*6*	41	*25*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	0	*(0)*
MATERIALS AND SUPPLIES	**41,917**	*500*	**41,917**	**41,417**	*500*	**40,417**	*1,500*	**39,678**	*2,240*
607040 Facilities Management Charges	6	-	6	6	-	6	-	1	*5*
611005 Subscriptions & Memberships	88	-	88	88	-	88	-	80	*8*
611010 Physical Materials-Books	1	-	1	1	-	1	-	-	*1*
611015 Education & Training Serv/Supp	10	-	10	10	-	10	-	31	*(21)*
613005 Printing Charges	2	-	2	2	-	2	-	-	*2*
613010 Public Notices	0	-	0	0	-	0	-	-	*0*
613020 Development Advertising	0	-	0	0	-	0	-	-	*0*
615005 Office Supplies	12	-	12	12	-	12	-	6	*6*
615016 Computer Software Subscription	12	-	12	12	-	12	-	0	*11*
615020 Computer Software <$5,000	2	-	2	2	-	2	-	-	*2*
615025 Computers & Components <$5000	17	-	17	17	-	17	-	3	*14*
615035 Small Equipment (Non-Computer)	15	-	15	15	-	15	-	1	*14*
615040 Postage	1	-	1	1	-	1	-	0	*0*
615045 Petty Cash Replenish	2	-	2	2	-	2	-	-	*2*
615050 Meals & Refreshments	5	-	5	5	-	5	-	6	*(1)*
615070 Support Materials-Client Trtmt	40	-	40	40	-	40	-	94	*(54)*
617005 Maintenance - Office Equip	4	-	4	4	-	4	-	2	*2*
617015 Maintenance - Software	474	-	474	474	-	474	-	375	*99*
619015 Mileage Allowance	5	-	5	5	-	5	-	1	*4*
619025 Travel & Transprtatn-Employees	9	-	9	9	-	9	-	11	*(1)*
619030 Travel & Transprtatn-Clients	44	-	44	44	-	44	-	69	*(25)*
621020 Telephone	10	-	10	10	-	10	-	10	*(0)*
621025 Mobile Telephone	8	-	8	8	-	8	-	8	*(0)*
633010 Rent - Buildings	87	-	87	87	-	87	-	87	*0*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
639025 Other Professional Fees	25	-	25	25	-	25	-	87	*(62)*
639040 Behvioral Healt-Medicaid Match	41,041	*500*	41,041	40,541	*500*	39,541	*1,500*	38,806	*2,235*
STATE MANDATED EXPENSE	**665**	-	**665**	**665**	-	**665**	-	**516**	*149*
649020 Civil Sanity Hearings	665	-	665	665	-	665	-	516	*149*
OTHER OPERATING EXPENSE 2	**137,162**	-	**137,162**	**137,162**	-	**137,162**	-	**117,618**	*19,544*
663010 Council Overhead Cost	179	-	179	179	-	179	-	144	*35*
663015 Mayor Overhead Cost	245	-	245	245	-	245	-	198	*47*
663025 Auditor Overhead Cost	144	-	144	144	-	144	-	105	*39*
663030 District Attorney Overhead Cos	44	-	44	44	-	44	-	50	*(6)*
663040 Info Services Overhead Cost	358	-	358	358	-	358	-	306	*52*
663045 Purchasing Overhead Cost	13	-	13	13	-	13	-	14	*(0)*
663050 Human Resources Overhead Cost	33	-	33	33	-	33	-	31	*1*
663055 Gov'T Immunity Overhead Cost	2	-	2	2	-	2	-	4	*(2)*
663070 Mayor Finance Overhead Cost	216	-	216	216	-	216	-	180	*36*
665110 SUD and MH Subcontractors	135,928	-	135,928	135,928	-	135,928	-	116,585	*19,343*
CAPITAL EXPENDITURES	**200**	-	**200**	**200**	-	**200**	-	**-**	*200*
679005 Office Furn, Equip,Softwr>5000	200	-	200	200	-	200	-	-	*200*
INTERGOVERNMENTAL CHARGE	**4,584**	-	**4,584**	**4,584**	-	**4,583**	*1*	**3,923**	*660*
693010 Intrafund Charges	1,641	-	1,641	1,641	-	1,641	-	1,143	*498*
693020 Interfund Charges	2,943	-	2,943	2,943	-	2,942	*1*	2,780	*162*

CORE MISSION

To provide citizens of Salt Lake County with alternatives to incarceration using evidence-based practices and community collaboration.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
The Pretrial Program at Criminal Justice Services provides prejudicated individuals an alternative to incarceration. Pretrial case management supervision helps ensure court appearance and public safety.				
• Increase the percentage of successful completion of court ordered pretrial supervision.	52%	62%	56%	62%
Criminal Justice Services reduces recidivism by identifying and addressing risks and behaviors that may lead to criminal activity.				
• Maintain or reduce the client Risk/Needs Level score from entry to exit for successful probation clients.	-6.25	-6	-6.44	-6
• Maintain or reduce the client Risk/Needs Level score from entry to exit for successful specialty court clients.	-12.01	-12	-11.39	-12
Decrease the likelihood that an individual will commit a new offense and cycle back through the jail.				
• Increase the percentage of clients receiving services through the Jail Resource and Reentry Program (JRRP).	56%	70%	72%	70%
PERFORMANCE BASED BUDGETING OUTCOMES AND INDICATORS				
Divert people from the criminal justice system with the correct supports to address needs before charges are filed.				
• Percentage of people that successfully complete deferral plan	-	-	-	1%
Criminal Justice Services to maintain caseload ratios that meet national guidelines for case manager to clients.				
• Number of Probation case managers exceeding national guidelines.	0	0	25	8
Criminal Justice Services to ensure timely screening of individuals for pretrial release.				
• Number of Pretrial jail screenings to determine release eligibility.	0	0	17,780	30,000
Implement a Universal Screening Program				
• Develop one screening protocol	0	0	0	1
• Percentage of individuals that are booked into Salt Lake Jail that receive a brief screen. This allows for those unable to be interviewed (ICE, federal hold, non-compliant, refused). This is a baseline for year one.	-	-	-	85%
Divert people from the criminal justice system with the correct supports to address needs before charges are filed.				
• Number of individuals that accept a deferral.	0	0	0	1
• Number of individuals that accept a deferral that are connected to appropriate services	-	-	-	1%
• Number of people that accept a deferral.	0	0	0	300
• Number of individuals reviewed for deferral.	0	0	0	400
• Percentage of people that accept deferrals connected to appropriate services.	-	-	-	85%
• Percentage of those connected successfully to complete deferral plan.	-	-	-	70%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	23,095	4,794	*20.8%*	27,889	4,242	*18.4%*	27,337
REVENUE	3,260	17	*0.5%*	3,277	17	*0.5%*	3,277
COUNTY FUNDING	**19,835**	**4,777**	*24.1%*	**24,612**	**4,225**	*21.3%*	**24,061**
ARPA AND OTHER SEPARATELY REPORTED ORGS							
EXPENDITURES	-	-	*0.0%*	-	-	*0.0%*	-
FTE	189.00	28.00	*14.8%*	217.00	18.00	*9.5%*	207.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Criminal Justice Admin	-	2,480	**2,480**	*11.00*	-	2,854	**2,854**	*11.00*	-	726	**726**	-
Office Support Staff	-	542	**542**	*6.00*	-	531	**531**	*6.00*	-	-	**-**	-
Building O&M-CJS	-	84	**84**	-	-	84	**84**	-	-	-	**-**	-
Pretrial Case Mgt	425	4,063	**3,638**	*35.00*	425	3,987	**3,562**	*35.00*	-	-	**-**	-
Jail Screening	225	2,500	**2,275**	*20.00*	225	2,664	**2,439**	*22.00*	17	236	**220**	*2.00*
JRRP	108	1,971	**1,863**	*12.00*	108	1,949	**1,840**	*12.00*	-	-	**-**	-
EARS Program	301	324	**23**	*3.00*	301	322	**21**	*3.00*	-	-	**-**	-
Reentry	1,378	1,446	**68**	*12.00*	1,378	1,443	**65**	*12.00*	-	-	**-**	-
Probation Case Management	172	5,772	**5,600**	*50.00*	172	5,966	**5,794**	*58.00*	-	419	**419**	*10.00*
Treatment	516	708	**192**	*5.00*	516	690	**175**	*5.00*	-	-	**-**	-
Drug Court Case Mgt	151	2,087	**1,936**	*17.00*	151	2,046	**1,895**	*17.00*	-	-	**-**	-
Assessments & Reports	-	1,985	**1,985**	*20.00*	-	1,939	**1,939**	*20.00*	-	-	**-**	-
Leifman Implementation	-	3,376	**3,376**	*16.00*	-	3,413	**3,413**	*16.00*	-	3,413	**3,413**	*16.00*
SUBTOTAL	**3,277**	**27,337**	**24,061**	***207.00***	**3,277**	**27,889**	**24,612**	***217.00***	**17**	**4,794**	**4,777**	***28.00***
TOTAL CRIMINAL JUSTICE SERVICES	**3,277**	**27,337**	**24,061**	***207.00***	**3,277**	**27,889**	**24,612**	***217.00***	**17**	**4,794**	**4,777**	***28.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-40010] GRANT TRUE-UP CJS_Operating Revenues True-up** [Exp: 16,584; Rev: 16,584] This request is to true up state revenue by increasing $17K from the Utah Administrative Office of the Courts to support Public Safety Assessment (PSA) services.	-	-	- *(Yes)*
2	**[31-39992] PERFORMANCE BASED BUDGET REQUEST - OTHER CJS_Staffing and Operational Needs** This request includes 12 FTEs to meet staffing and operational needs driven by rising caseloads in both Probation and Pretrial programs. Probation Program 8 FTEs Case Managers and 1 FTE Case Management Supervisor From January 2025 to May 2026, active probation caseloads increased across all risk tiers, with moderate-risk cases up 32% and high-risk cases rising from 712 to 945 — far above the 50:1 supervision standard. Based on APPA-recommended ratios, current caseloads require 50 FTEs, leaving an 8 position gap. The request for 8 case managers and 1 supervisor reflects the minimum staffing needed to meet ratio requirements, maintain proper span of control, and support public safety. Pre-trial Program 2 FTEs Screener Positions Since May 2025, Pretrial Screeners have provided essential information to support judges' release and detention decisions for roughly 16,000 new jail bookings. Pretrial releases rose from 6,980 in January–July 2025 to 7,628 in the same period of 2026, a 9.3% increase. The overall release rate also grew from 39.53% in 2025 to 42.81% YTD in 2026. For each person released from the Salt Lake County Jail—whether with or without supervision requirements—Screeners prepare release paperwork, meet with individuals to explain conditions, and help identify potential barriers to compliance. Administrative Support – 1 FTE HR Coordinator CJS is requesting an HR Coordinator to help manage increased workload. Staffing has grown from 138 FTEs in 2019 to 189 FTEs in 2026 — a 37% increase. As a result, recruiting, hiring, payroll, and purchasing demands have outpaced current capacity. An HR Coordinator would help close this gap by supporting these functions and assisting staff whose primary duties lie elsewhere. CJS has factored a 6 month personnel underspend into this request to reflect recruitment timelines. FUTURE YEARS ADJUSTMENT: 114,060	*12.00*	**684,345**	**112,786** *(Yes)* *2.00 FTE*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
3	**[31-40006] NEW REQUEST CJS_YWCA Contribution** This request is for a one-time $50K contribution to YWCA Utah, which Salt Lake County has supported annually for more than a decade. YWCA Utah's mission is to eliminate racism, empower women, and promote safety, justice, and dignity for all. The organization supports vulnerable individuals through direct services, education, research, and advocacy. As Utah's oldest and largest domestic violence services provider, YWCA Utah offers comprehensive, wrap around support for survivors and their families. FUTURE YEARS ADJUSTMENT: -50,000	-	**50,000**	**50,000** *(Yes)*
4	**[31-40402] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN CJS_Leifman Universal Jail Screening Staffing** To implement Universal Jail Screening, CJS requires 11 FTEs in 2027, including 1 Section Manager, 2 Case Management Supervisors, and 8 Case Managers. The budget incorporates appropriate one-time personnel underspend to align with the phased implementation schedule. These positions are essential to establishing consistent, timely, and clinically informed screening for all individuals booked into jail. They will address significant operational gaps, including the absence of standardized booking assessments, limited behavioral-health expertise at intake, inconsistent diversion eligibility identification, and inadequate coordination with courts, treatment providers, and reentry supports. Staffing these roles will create a reliable and equitable screening process, strengthen diversion pathways, improve continuity of care, reduce unnecessary competency proceedings, and expedite connections to treatment and housing. In 2028, an additional 6 Case Managers are needed to meet increased screening demand. Depending on final screening tool complexity and booking volumes, the program may require up to 11 additional Case Managers, resulting in a total of 22 case managers to fully support the expanded population. FUTURE YEARS ADJUSTMENT: 816,898	*11.00*	**575,031**	**575,784** *(Yes)* *11.00 FTE*
6	**[31-40403] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN CJS_Leifman Universal Screening System** Salt Lake County requires a unified, evidence based Universal Jail Screening system to close critical gaps identified in the Behavioral Health and Justice Recommendations report, including the lack of standardized booking assessments, inconsistent diversion identification, and fragmented behavioral health information sharing. The requested $1.8M funding will enable CJS to design, build, and deploy a validated screening platform that ensures every individual booked into jail is assessed for behavioral health conditions, substance use disorders, criminogenic risk, and trauma. CJS is actively engaged in the TAB process to identify the appropriate screening and case management technology. This will ensure screening data are captured efficiently, shared securely with authorized partners, and pushed directly into assessment tools—eliminating the need for clients to re answer screening questions and improving workflow accuracy and speed. Implementing this system will standardize triage decisions, strengthen diversion pathways, reduce reliance on competency proceedings, improve jail classification, and accelerate connections to treatment, housing, and stabilization supports. Funding covers technology development, screening tool integration, staff training, and initial implementation—establishing a reliable, equitable, and clinically informed front end process that enhances public safety, operational efficiency, and coordinated care. FUTURE YEARS ADJUSTMENT: -1,500,000	-	**1,800,000**	**1,800,000** *(Yes)*
7	**[31-40752] PERFORMANCE BASED BUDGET REQUEST - OTHER CJS_Community Supervision System Evaluation** To conduct a comprehensive evaluation of the community supervision programs. This assessment will examine program effectiveness, performance measures, outcomes, and opportunities for improvement. The evaluation will help identify strengths, gaps, and areas where additional support or resources may be needed to enhance overall system performance and client success. FUTURE YEARS ADJUSTMENT: -250,000	-	**630,000**	**250,000** *(Yes)*
8	**[31-40753] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN CJS_Leifman_Cross-System Case Management** Leifman Recommendation #13 – Systemwide Peers and Case Managers: Support cross-system case management during the transition period by contracting with a qualified non-profit community agency to provide case managers and peer support. The proposal includes one supervisor, three case manager/peer teams, four additional peers, and three leased vehicles. FUTURE YEARS ADJUSTMENT: 537,075	-	**579,965**	**579,965** *(Yes)*
9	**[32-40758] STRESS TEST REDUCTION CJS_Stress Test_Withdraw CJS_Community Supervision Evaluation** Withdraw the new request of CJS Community Supervision Evaluation.	-	**-630,000**	**-** *(No)*
10	**[32-40757] STRESS TEST REDUCTION CJS_Stress Test_Withdraw Leifman Cross-System Case Management** Withdraw the new request of Leifman Cross-System Case Management	-	**-892,477**	**-** *(No)*
11	**[32-40664] STRESS TEST REDUCTION CJS_Stress Test Withdraw Leifman Universal Screening Systems** Withdraw the request Leifman Universal Screening Systems	-	**-1,800,000**	**-** *(No)*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
12	**[32-40663] STRESS TEST REDUCTION CJS_Stress Test Withdraw Leifman Deferred Prosecution Phase I** Withdraw Leifman Deferred Prosecution Request	*-5.00*	**-579,374**	**-** *(No)*
13	**[32-40662] STRESS TEST REDUCTION CJS_Stress Test Withdraw Leifman Universal Jail Screening Staff** Withdraw Universal Jail Screening Leifman request	*-11.00*	**-575,031**	**-** *(No)*
14	**[32-40109] STRESS TEST REDUCTION CJS_Stress Test Withdraw YWCA** If this request is denied, YWCA Utah would lose a funding source the County has reliably provided for over a decade, straining its ability to sustain comprehensive services for domestic violence survivors and their families.	-	**-50,000**	**-** *(No)*
15	**[32-40152] STRESS TEST REDUCTION CJS_Stress Test Withdraw Staffing and Operational Needs** If this request is not granted, probation caseloads will remain above the recommended supervision ratio, jail screeners will continue to face increased demands without additional capacity, and administrative staff will continue to absorb growing burdens without relief. Over time, this sustained strain risks eroding service quality and staff retention across the division.	*-12.00*	**-684,345**	**-** *(No)*
16	**[32-40104] STRESS TEST REDUCTION CJS_Stress Test 5% of ABB** A 5% reduction of the adjusted base budget ($991K) would be met by leaving 12 FTEs unfunded using the personal underspend account. This would severely reduce capacity across evidence-based services—Pretrial, Probation, Jail Screening, JRRP, Specialty Courts, and Assessments—pushing caseloads beyond best-practice standards, weakening compliance and accountability, and placing added strain on the broader justice system.	-	**-991,541**	**-** *(No)*
24	**[31-40404] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN CJS_Leifman Deferred Prosecution Phase I** Deferred Prosecution ensures that individuals with behavioral health disorders who commit low level offenses and are booked into jail can be safely released to appropriate treatment and community-based services. Participants receive supervision and support from case managers and peer specialists. The program will be implemented in phases. Phase I will begin in 2027 and operate weekdays from 8 a.m. to 5 p.m. In future years, the program will expand its hours and days, which will require additional staffing. This request includes funding for 5 FTEs—one case manager supervisor, two case managers, and two case manager assistants—as well as operating costs to support these positions. CJS will station staff at the jail to support Deferred Prosecution activities and serve as the tracking and reporting agency for agreement compliance. FUTURE YEARS ADJUSTMENT: 121,681	*5.00*	**457,693**	**419,972** *(Yes)* *5.00 FTE*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**19,777** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -19,228	-	**-**	**19,228** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***28.00***	**4,777,034**	**3,827,512**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	***-28.00***	**-6,202,768**	**-**

Funds Included	Organizations Included
110 - General Fund	24008800 - Criminal Justice Services-ARPA | 24000000 - Criminal Justice Services

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**24,061**	*4,225*	**24,612**	**19,835**	*4,777*	**20,040**	*4,021*	**16,935**	*7,125*
REVENUE	**3,277**	*17*	**3,277**	**3,260**	*17*	**2,497**	*780*	**1,550**	*1,726*
NON-OPERATING REVENUE	**-**	-	**-**	**-**	-	**-**	-	**0**	*(0)*
INVESTMENT EARNINGS	**-**	-	**-**	**-**	-	**-**	-	**0**	*(0)*
429015 Interest-Miscellaneous	-	-	-	-	-	-	-	0	*(0)*
OPERATING REVENUE	**3,277**	*17*	**3,277**	**3,260**	*17*	**2,497**	*780*	**1,550**	*1,726*
OPERATING GRANTS & CONTRIBUTIO	**301**	-	**301**	**301**	-	**301**	-	**419**	*(117)*
415000 Federal Government Grants	301	-	301	301	-	301	-	419	*(117)*
CHARGES FOR SERVICES	**225**	*17*	**225**	**209**	*17*	**209**	*17*	**200**	*25*
421370 Miscellaneous Revenue	-	-	-	-	-	-	-	2	*(2)*
424200 State Revenue Contracts	225	*17*	225	209	*17*	209	*17*	198	*27*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	0	*(0)*
INTER/INTRA FUND REVENUES	**2,750**	-	**2,750**	**2,750**	-	**1,986**	*763*	**931**	*1,818*
431160 Interfund Revenue	2,750	-	2,750	2,750	-	1,986	*763*	931	*1,818*
EXPENSE	**27,340**	*4,242*	**27,892**	**23,098**	*4,794*	**22,540**	*4,800*	**18,490**	*8,850*
OPERATING EXPENSE	**27,337**	*4,242*	**27,889**	**23,095**	*4,794*	**22,536**	*4,801*	**18,486**	*8,851*
EMPLOYEE COMPENSATION	**21,694**	*1,423*	**21,834**	**20,271**	*1,564*	**19,667**	*2,027*	**15,876**	*5,818*
601020 Lump Sum Vacation Pay	22	-	22	22	-	22	-	70	*(48)*
601025 Lump Sum Sick Pay	7	-	7	7	-	7	-	2	*5*
601030 Permanent And Provisional	13,287	*1,527*	13,623	11,760	*1,863*	12,029	*1,259*	10,361	*2,926*
601040 Time Limited Employee	1,247	*6*	1,241	1,241	-	1,330	*(83)*	220	*1,027*
601050 Temporary,Seasonal,Emergency	44	-	44	44	-	44	-	29	*15*
601065 Overtime	15	-	15	15	-	15	-	66	*(51)*
601075 Civilian Environmental Pay	132	*33*	136	98	*38*	94	*38*	53	*78*
601080 Pay Differential	82	-	82	82	-	82	-	44	*39*
601095 Personnel Underexpend	(1,016)	*(1,016)*	(1,555)	-	*(1,555)*	(949)	*(66)*	-	*(1,016)*
603005 Social Security Taxes	1,121	*119*	1,146	1,002	*144*	1,026	*95*	795	*325*
603006 FICA- Temporary Employee	3	-	3	3	-	3	-	-	*3*
603025 Retirement Or Pension Contrib	2,105	*161*	2,250	1,944	*306*	1,901	*204*	1,504	*602*
603040 Ltd Contributions	61	*6*	62	54	*8*	56	*5*	44	*17*
603045 Supplemental Retirement (401K)	102	*3*	99	99	-	117	*(16)*	120	*(18)*
603050 Health Insurance Premiums	4,085	*563*	4,282	3,522	*760*	3,512	*573*	2,284	*1,801*
603055 Employee Serv Res Fund Charges	179	-	179	179	-	179	-	163	*15*
603056 OPEB- Current Year	218	*20*	198	198	-	198	*20*	122	*96*
MATERIALS AND SUPPLIES	**4,127**	*2,806*	**4,569**	**1,321**	*3,248*	**1,322**	*2,805*	**1,121**	*3,007*
607040 Facilities Management Charges	7	-	7	7	-	7	-	14	*(7)*
609005 Food Provisions	25	-	25	25	-	25	-	12	*13*
609030 Medical Supplies	4	-	4	4	-	4	-	3	*2*
611005 Subscriptions & Memberships	4	-	4	4	-	4	-	2	*2*
611010 Physical Materials-Books	5	-	5	5	-	5	-	4	*1*
611015 Education & Training Serv/Supp	137	*54*	139	83	*56*	83	*54*	25	*112*
613005 Printing Charges	9	-	9	9	-	9	-	2	*7*
615005 Office Supplies	47	*15*	52	32	*20*	32	*15*	24	*23*
615015 Computer Supplies	4	-	4	4	-	4	-	-	*4*
615016 Computer Software Subscription	2,141	*1,846*	2,168	295	*1,873*	296	*1,845*	212	*1,929*
615020 Computer Software <$5,000	4	-	4	4	-	4	-	4	*0*
615025 Computers & Components <$5000	103	*22*	110	80	*30*	80	*22*	77	*25*
615035 Small Equipment (Non-Computer)	38	*17*	40	21	*20*	21	*17*	9	*28*
615040 Postage	3	-	3	3	-	3	-	4	*(2)*
615050 Meals & Refreshments	10	-	10	10	-	10	-	7	*3*
615055 Volunteer Awards	1	-	1	1	-	1	-	1	*(0)*
615070 Support Materials-Client Trtmt	51	-	51	51	-	51	-	64	*(13)*
617005 Maintenance - Office Equip	7	-	7	7	-	8	*(1)*	8	*(1)*
617010 Maint - Machinery And Equip	-	-	-	-	-	-	-	1	*(1)*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
617035 Maint - Autos & Equip-Fleet	0	-	0	0	-	0	-	0	0
619005 Gasoline, Diesel, Oil & Grease	0	-	0	0	-	0	-	0	0
619015 Mileage Allowance	6	-	6	6	-	6	-	0	5
619020 Taxi Cab Fares	5	-	5	5	-	5	-	-	5
619025 Travel & Transprtatn-Employees	45	10	50	35	15	35	10	59	(15)
619030 Travel & Transprtatn-Clients	59	-	59	59	-	59	1	43	16
619035 Vehicle Rental Charges	8	-	8	8	-	8	-	5	2
621020 Telephone	87	11	91	76	15	76	11	53	34
621025 Mobile Telephone	12	-	12	12	-	12	-	10	2
633010 Rent - Buildings	76	-	76	76	-	76	-	81	(5)
639020 Laboratory Fees	250	-	250	250	-	250	-	238	12
639025 Other Professional Fees	875	832	1,264	43	1,221	43	832	157	718
639055 Interlocal Agreements	105	-	105	105	-	105	-	-	105
OTHER OPERATING EXPENSE 2	**875**	13	**844**	**862**	(18)	**912**	(37)	**814**	61
663010 Council Overhead Cost	66	-	66	66	-	66	-	55	11
663015 Mayor Overhead Cost	91	-	91	91	-	91	-	76	15
663025 Auditor Overhead Cost	54	-	54	54	-	54	-	40	13
663030 District Attorney Overhead Cos	6	-	6	6	-	6	-	12	(6)
663040 Info Services Overhead Cost	334	-	334	334	-	334	-	270	64
663045 Purchasing Overhead Cost	1	-	1	1	-	1	-	2	(1)
663050 Human Resources Overhead Cost	183	-	183	183	-	183	-	187	(4)
663055 Gov'T Immunity Overhead Cost	7	-	7	7	-	7	-	12	(5)
663060 Records Managmnt Overhead Cost	9	-	9	9	-	9	-	13	(3)
663070 Mayor Finance Overhead Cost	111	-	111	111	-	111	-	98	13
667005 Contributions	50	50	50	-	50	50	-	50	-
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	(0)
667095 Operations Underexpend	(37)	(37)	(68)	-	(68)	-	(37)	-	(37)
CAPITAL EXPENDITURES	**17**	-	**17**	**17**	-	**16**	1	**15**	2
681020 IT Subscription - SBITA	0	-	0	0	-	0	-	-	0
684020 Principal Payments- SBITA	17	-	17	17	-	16	1	15	2
INTERGOVERNMENTAL CHARGE	**623**	-	**623**	**623**	-	**619**	4	**660**	(37)
693010 Intrafund Charges	617	-	617	617	-	613	4	471	146
693020 Interfund Charges	6	-	6	6	-	6	-	189	(183)
NON-OPERATING EXPENSE	**3**	-	**3**	**3**	-	**4**	(1)	**5**	(1)
LONG TERM DEBT	**3**	-	**3**	**3**	-	**4**	(1)	**5**	(1)
687001 Interest Expense- SBITA	3	-	3	3	-	4	(1)	5	(1)

CORE MISSION

The Utah State University (USU) Extension office in Salt Lake County is a partnership between USU Extension and Salt Lake County Government. Employees and programming in Salt Lake County work(s) to "IMPROVE LIVES AND COMMUNITIES" by conducting workshops, trainings, mass media demonstrations, 4-H youth projects, consultations, groups collaborations, and providing educational resources. All services we offer are research based.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Salt Lake County residents have the opportunity to participate in research-based programming designed to increase the capacity to lead healthy and productive lives.				
• Maintain the number of people participating in Family and Consumer Science related programming (Food and Nutrition, Finance, Relationship Education, Health and Wellness, Substance Abuse, etc.).	27,429	17,000	12,200	17,000
• Maintain the number of volunteer hours provided by program volunteers and mentors.	8,722	10,000	6,452	10,000
• Maintain the number of Family and Consumer Science related classes offered (Food and Nutrition, Finance, Relationship Education, Health and Wellness, Substance Abuse, etc.).	1,642	1,000	741	1,000
Salt Lake County youth have the opportunity to participate in research-based programming to provide education, skills and leadership development for future success.				
• Maintain the number of learning experiences in which 4-H youth participate.	16,823	21,000	9,008	21,000
• Maintain the number of 4-H youth classes offered.	520	600	385	600
Salt Lake County residents have the opportunity to participate in research-based horticulture, agriculture and sustainability focused programming designed to increase the capacity to better surroundings and improve quality of life.				
• Maintain the number of people participating in Horticulture, Agriculture and Natural Resource related programming.	6,549	7,000	3,974	7,000
• Maintain the number of Horticulture, Agriculture and Natural Resource related classes offered.	167	150	82	150
Salt Lake County residents have the opportunity to participate in equine based programming designed to increase the capacity to lead healthy and productive lives.				
• Maintain the number of Equine programming attendees overall (participants and viewers) at the Bastian Agricultural Center.	32,720	40,000	17,700	40,000
• Maintain the number of Equine programming participants at the Bastian Agricultural Center.	10,900	10,000	8,900	10,000

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	901	50	*5.6%*	951	50	*5.6%*	951
COUNTY FUNDING	**901**	**50**	*5.6%*	**951**	**50**	*5.6%*	**951**
FTE	-	-		-	-		-

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Extension Service	-	846	**846**	-	-	846	**846**	-	-	50	**50**	-
Building O&M-Extension Svcs	-	105	**105**	-	-	105	**105**	-	-	-	**-**	-
SUBTOTAL	**-**	**951**	**951**	**-**	**-**	**951**	**951**	**-**	**-**	**50**	**50**	**-**
TOTAL EXTENSION SERVICE	**-**	**951**	**951**	**-**	**-**	**951**	**951**	**-**	**-**	**50**	**50**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-39791] NEW REQUEST USU_Compensation Needs** This request is to increase the amount for the interlocal government agreement with USU Extension Services for the anticipated state employee compensation increase in 2027.	-	**23,150**	**23,150** *(Yes)*
2	**[31-39793] NEW REQUEST USU_4H_Meat Donation Program** This request is for the County's $27,000 contribution to the Salt Lake County Junior Livestock Council in support of the 4H Meat Donation Program. The contribution application is attached. FUTURE YEARS ADJUSTMENT: -27,000	-	**27,000**	**27,000** *(Yes)*
3	**[32-39874] STRESS TEST REDUCTION USU_Stress Test_Withdraw New Request_4-H Meat Donation** To withdraw this request would limit the ability for animals to be purchased from 4-H and FFA Youth to be donated to the foodbank (a win-win for youth development and food insecurity). The Jr Livestock program is seeing growth thanks to the efforts of the Bastian Agricultural Center and a withdrawn of these funds would limit our ability to leverage that growth to benefit local food banks.	-	**-27,000**	**-** *(No)*
4	**[32-39875] STRESS TEST REDUCTION USU_Stress Test_Withdraw New Request_Compensation** To withdraw the new request for the compensation needs would force a reduction of the funding for the program services in order to keep the same pay structure with USU employees. This would reduce our capacity to retain our highly effective staff and ultimately limit our ability to provide programming to meet the needs of SLCO.	-	**-23,150**	**-** *(No)*
5	**[32-39876] STRESS TEST REDUCTION USU_Stress Test_5% of ABB** The stress test would be met by reducing the funding for the interlocal government agreement with USU. If implemented, it will reduce USU Extension Services' capacity and resources to provide services in the areas of plant/ pest diagnostics, food safety, 4-H and youth programs, mental health and substance misuse prevention, food and nutrition education, gardening and sustainability as well as employee COLA increases and general program support.	-	**-45,026**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**50,150**	**50,150**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-95,176**	**-**

Funds Included	Organizations Included
110 - General Fund	23500000 - Extension Service

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**951**	*50*	**951**	**901**	*50*	**928**	*23*	**902**	*49*
EXPENSE	**951**	*50*	**951**	**901**	*50*	**928**	*23*	**902**	*49*
OPERATING EXPENSE	**951**	*50*	**951**	**901**	*50*	**928**	*23*	**902**	*49*
MATERIALS AND SUPPLIES	**863**	*23*	**863**	**839**	*23*	**839**	*23*	**814**	*49*
607040 Facilities Management Charges	2	-	2	2	-	2	-	1	*1*
621020 Telephone	10	-	10	10	-	10	-	6	*4*
621025 Mobile Telephone	1	-	1	1	-	1	-	1	*0*
633010 Rent - Buildings	103	-	103	103	-	103	-	103	*0*
639055 Interlocal Agreements	747	*23*	747	724	*23*	724	*23*	703	*44*
OTHER OPERATING EXPENSE 2	**88**	*27*	**88**	**61**	*27*	**88**	-	**87**	*1*
663010 Council Overhead Cost	3	-	3	3	-	3	-	3	*0*
663015 Mayor Overhead Cost	4	-	4	4	-	4	-	4	*0*
663025 Auditor Overhead Cost	2	-	2	2	-	2	-	2	*0*
663030 District Attorney Overhead Cos	-	-	-	-	-	-	-	0	*(0)*
663040 Info Services Overhead Cost	47	-	47	47	-	47	-	47	*0*
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	0	*0*
663055 Gov'T Immunity Overhead Cost	1	-	1	1	-	1	-	2	*(1)*
663070 Mayor Finance Overhead Cost	4	-	4	4	-	4	-	3	*0*
667005 Contributions	27	*27*	27	-	*27*	27	-	27	*0*
INTERGOVERNMENTAL CHARGE	**-**	-	**-**	**-**	-	**-**	-	**0**	*(0)*
693010 Intrafund Charges	-	-	-	-	-	-	-	0	*(0)*

CORE MISSION

To promote and protect community and environmental health through equitable access to resources, services, and opportunities.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
The Salt Lake County Health Department supports camp abatements in partnership with community partners				
• Track number of camp abatements monthly	107	115	51	115
• Track tons of waste collected monthly	838.76	1,100	302.99	1,100
The Salt Lake County Health Department works to connect qualifying families with services that can enhance their developmental and personal health				
• Track number of new WIC clients	2,701	2,800	1,190	2,800
• Track overall number of clients with WIC services	17,089	17,710	16,309	17,710
The Salt Lake County Health Department works to protect communities by monitoring, investigating and vaccinating against communicable diseases				
• Track number of routine vaccinations administered monthly	67,513	71,500	21,152	71,500
• Track number of disease reports	47,643	46,211	23,369	46,211
• Track number of disease investigations conducted	45,432	43,500	22,034	43,500

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	71,170	1,683	*2.4%*	72,853	2,720	*3.8%*	73,890
REVENUE	46,824	3,683	*7.9%*	50,507	2,031	*4.3%*	48,856
COUNTY FUNDING	**24,346**	**(2,000)**	*(8.2%)*	**22,346**	**688**	*2.8%*	**25,035**
FTE	406.00	(4.50)	*(1.1%)*	401.50	(4.50)	*(1.1%)*	401.50

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Health	-	(0)	**(0)**	-	-	(0)	**(0)**	-	-	-	**-**	-
Executive Directors Office	800	4,229	**3,429**	*25.00*	800	4,154	**3,354**	*25.00*	800	623	**(177)**	-
BOH AND SPECIAL PROJECTS	-	602	**602**	-	-	602	**602**	-	-	-	**-**	-
Internal Services	322	2,990	**2,668**	*13.00*	322	2,953	**2,631**	*13.00*	(200)	(284)	**(84)**	*(3.00)*
CommunityAccessResiliencyEduca	1,748	2,415	**666**	*15.00*	1,748	2,390	**642**	*15.00*	(188)	(288)	**(99)**	-
Building O&M-Health	366	3,528	**3,162**	*19.00*	366	3,509	**3,143**	*19.00*	-	(90)	**(90)**	-
Community Health Admin	225	319	**94**	*2.00*	225	311	**86**	*2.00*	-	(0)	**(0)**	-
Health Promotion	961	1,325	**365**	*10.25*	961	1,307	**347**	*10.25*	(27)	(48)	**(21)**	-
Prevention Bureau	5,845	7,020	**1,175**	*22.75*	5,845	6,968	**1,123**	*22.75*	391	163	**(228)**	-
Outreach Bureau	-	1	**1**	-	-	-	**-**	-	(580)	(318)	**263**	-
Environmental Health Admin	2,392	2,726	**334**	*18.00*	2,522	2,682	**160**	*18.00*	130	22	**(108)**	*(0.75)*
Air Pollution Prevention	6,061	5,061	**(1,000)**	*10.00*	6,244	5,030	**(1,214)**	*10.00*	3,680	3,512	**(168)**	-
Food Protection	3,516	3,740	**224**	*25.00*	4,210	3,662	**(547)**	*25.00*	682	37	**(645)**	-
Sanitation And Safety	989	2,596	**1,607**	*18.00*	1,518	2,545	**1,028**	*18.00*	528	(1)	**(529)**	-
Water Quality-Hazardous Waste	5,094	5,029	**(65)**	*23.00*	5,112	4,959	**(152)**	*23.00*	(67)	(113)	**(46)**	*(0.75)*
Family Health-Clinical Svc Adm	225	358	**133**	*2.00*	225	349	**124**	*2.00*	-	(0)	**(0)**	-
Immunizations	5,555	10,033	**4,478**	*39.75*	5,555	9,930	**4,374**	*39.75*	(1,287)	(1,260)	**27**	-
Public Health	4,737	4,929	**192**	*31.00*	4,737	4,861	**124**	*31.00*	125	(42)	**(167)**	-
WIC	4,084	4,827	**744**	*46.50*	4,084	4,722	**638**	*46.50*	(333)	(279)	**54**	-
Population Health Admin	-	516	**516**	*2.00*	-	509	**509**	*2.00*	-	-	**-**	-
Epidemiology	2,884	4,359	**1,474**	*34.00*	2,984	4,258	**1,274**	*34.00*	69	11	**(58)**	-
Infectious Disease	816	4,128	**3,312**	*27.25*	816	4,045	**3,229**	*27.25*	(6)	2	**7**	-
Emergency Preparedness	1,637	1,660	**23**	*8.00*	1,637	1,638	**2**	*8.00*	3	70	**67**	-
Analytics Bureau	596	1,497	**901**	*10.00*	596	1,467	**871**	*10.00*	(38)	(34)	**3**	-
SUBTOTAL	**48,856**	**73,890**	**25,035**	***401.50***	**50,507**	**72,853**	**22,346**	***401.50***	**3,683**	**1,683**	**(2,000)**	***(4.50)***
TOTAL HEALTH	**48,856**	**73,890**	**25,035**	***401.50***	**50,507**	**72,853**	**22,346**	***401.50***	**3,683**	**1,683**	**(2,000)**	***(4.50)***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[31-40517] TECHNICAL DEBT SERVICE ADJUSTMENT 2027 Debt Service Adjustment** To adjust the 2027 debt service amounts for the 2017B STR, 2020B STR, and 2024A STR Bonds	-	**732**	**732** *(Yes)*
1	**[31-39855] REVENUE PROJECTION CHANGE HLT_Fee Schedule Proposal & Revenues Projection** [Exp: -1,205,247; Rev: 391,299] Health has completed its fee schedule review to address rising service costs and to update fees based on changes in regulations, rules, and program operations. The proposed fee schedule was reviewed by the County Revenue Review Committee (RRC) on August 14, 2026. This request adjusts the overall fee revenue projection for the 2027 Fall budget, reflecting a net increase of $391K compared to the 2026 budgeted fee revenues. The projection includes an anticipated $1.65M increase in Environmental Health Services (EHS) fee revenues and a projected $1.26 million reduction in Immunization revenues. The $1.26M decrease will be offset by reduced medication expenditures as Immunization services seemingly continue returning to pre COVID levels.	-	**-1,596,546**	**55,000** *(Yes)*
2	**[31-39887] POLICY SIGNIFICANT BASE ADJUSTMENT HLT_Bees & Weeds Program Transfer-out** [Exp: -232,833; Rev: -56,550] This request transfers 0.75 FTE (G16 Program Manager Position #7589) and the Bees and Weeds program budget from the Health Department to Parks & Recreation. The program, originally moved from Public Works to Health in 2018, now aligns more closely with Parks & Recreation, which oversees weed mitigation and pollinator support activities across County managed lands. This program is currently funded in part by two state contracts.	*-0.75*	**-176,283**	**-176,189** *(Yes)* *(0.75) FTE*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
3	**[31-39877] POLICY SIGNIFICANT BASE ADJUSTMENT HLT_OSF 1 FTE Transfer** [Exp: -200,339; Rev: -200,339] This request transfers an OSF funded Data and Improvement Analyst position from Health to Project OSF0013 – Leadership and Evaluation to better align operational needs with the intended scope of services.	*-1.00*	**-**	**416** *(Yes)* *(1.00) FTE*
4	**[31-39901] GRANT TRUE-UP HLT_PHIG EVRAP One-time** [Exp: 4,095,825; Rev: 4,325,325] This request is to true up two state revenue contracts. Both adjustments are one-time: • $800K – Public Health Infrastructure Grant (PHIG): This contract began in 2023 and runs through 2027. The request is to recognize the remaining funds to stabilize the public health workforce through training and development and to improve efficiency by modernizing public health infrastructure and data systems. • $3.5M – Electronic Vehicle Replacement Assistance Program (EVRAP): The Utah Department of Environmental Quality (DEQ) contracted with the Health Department to fund an income-qualified incentive program to replace light duty vehicles. Total program funding is $4.9 million for the period of March 2026 through October 2029. This request recognizes the remaining available funds of $3.5 million. FUTURE YEARS ADJUSTMENT: 229,500	**-**	**-229,500**	**-229,500** *(Yes)*

5	**[31-39909] GRANT TRUE-UP HLT_Other Grants True-up & Adj**
	
	[Exp: -797,875; Rev: -776,875]
	This request is to true up Health's various grants and revenue contracts funding level — excluding fee revenue projections and the one time PHIG and EVRAP adjustments.
	The net reduction in funding is $776K, summarized as follows:
	• State funds: $222K reduction, primarily due to decreased Tobacco Control funding.
	• Local funds: $102K increase, largely from the Intermountain Community Care Foundation grant.
	• Federal funds: $665K reduction, including:
	  • $333K decrease in WIC funding
	  • $188K decrease in OD2A grant funding
	  • $144K reduction across various other federal awards
	• All other immaterial revenues true-up adjustments: $9K increase.
	
	The funding reduction is addressed through $798K in expenditure cuts, including the elimination of 2.75 FTEs.
	
	This request also includes a technical adjustment to align FY2027 budgeted amounts with the SBITA and lease capitalization amortization schedule in accordance with GAAP 96 and 87 respectively.
		-2.75	**-21,000**	**-21,092**
				
				(Yes)
				(2.75) FTE

6	**[31-40354] TECHNICAL ADJUSTMENT HLT_Combining CHS Prevention Programs** This request is a technical adjustment by combining two prevention services Dept IDs into one 2150002023.	**-**	**-**	**-** *(Yes)*
7	**[31-39908] NEW REQUEST HLT_Facility Utility 6% Increase** Health is requesting a 6% increase to its FY2027 utility budget. This adjustment aligns with countywide projections of rising utility costs and ensures the department's budget more accurately reflects anticipated expenses for the upcoming fiscal year.	**-**	**18,606**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	**-**	**-**	**59,788** *(Yes)*
	[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	**-**	**28,863**	**28,863** *(Yes)*
	[33-40769] REVENUE PROJECTION CHANGE Adjust Property Tax, M. Vehicle Fee, Greenbelt RB Tax, & Related Budget adjustment for property tax new growth and the following tax rate shifts: • 0.000005 from Planetarium Fund to the General Fund, to be offset by increased fund transfers from TRCC Fund. • 0.000001 from Health Fund to the General Fund for request to move Bees & Weeds program to Parks & Rec. Includes revised projections for accounts related to property taxes, as well as Motor Vehicle Fee In Lieu of Tax and Greenbelt Rollback Taxes.	**-**	**-123,089**	**-123,089** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -42,825	**-**	**-**	**42,825** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***-2.75***	**-1,921,934**	**-186,473**
	TOTAL BASE BUDGET ADJUSTMENTS:	***-1.75***	**-176,283**	**-175,773**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
370 - Health Fund	21500000 - Health

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**25,035**	*688*	**22,346**	**24,346**	*(2,000)*	**23,860**	*1,175*	**16,738**	*8,296*
REVENUE	**69,309**	*2,126*	**70,961**	**67,184**	*3,777*	**73,414**	*(4,104)*	**61,202**	*8,107*
NON-OPERATING REVENUE	**20,454**	*94*	**20,454**	**20,360**	*94*	**20,360**	*94*	**14,438**	*6,016*
PROPERTY TAXES	**19,028**	*57*	**19,028**	**18,972**	*57*	**18,972**	*57*	**12,681**	*6,347*
401005 General Property Tax	18,764	*31*	18,764	18,734	*31*	18,734	*31*	11,523	*7,241*
401010 Personal Property Tax	-	-	-	-	-	-	-	899	*(899)*
401025 Prior Year Redemptions	264	*26*	264	238	*26*	238	*26*	259	*5*
FEE IN LIEU OF TAXES	**797**	*66*	**797**	**731**	*66*	**731**	*66*	**573**	*224*
401030 Motor Veh Fee In Lieu Of Taxes	797	*66*	797	731	*66*	731	*66*	573	*224*
INVESTMENT EARNINGS	**628**	*(29)*	**628**	**657**	*(29)*	**657**	*(29)*	**1,184**	*(556)*
429005 Interest - Time Deposits	571	*(29)*	571	600	*(29)*	600	*(29)*	1,127	*(555)*
429010 Int-Tax Pool	57	-	57	57	-	57	-	53	*5*
429015 Interest-Miscellaneous	-	-	-	-	-	-	-	5	*(5)*
OPERATING REVENUE	**48,856**	*2,031*	**50,507**	**46,824**	*3,683*	**53,024**	*(4,168)*	**45,727**	*3,129*
OPERATING GRANTS & CONTRIBUTIO	**25,530**	*3,483*	**25,530**	**22,046**	*3,483*	**28,776**	*(3,246)*	**23,913**	*1,616*
411000 State Government Grants	4,440	*(279)*	4,440	4,719	*(279)*	4,845	*(405)*	4,010	*431*
412000 Local Gov't/Private Grants	986	*103*	986	883	*103*	883	*103*	666	*319*
415000 Federal Government Grants	20,104	*3,660*	20,104	16,444	*3,660*	23,047	*(2,944)*	19,227	*876*
417005 Oprtg Contributions-Restricted	-	-	-	-	-	-	-	10	*(10)*
CHARGES FOR SERVICES	**22,198**	*(1,222)*	**23,849**	**23,419**	*430*	**23,419**	*(1,222)*	**21,663**	*534*
407010 Air Bureau	141	-	177	141	*36*	141	-	196	*(56)*
407015 Sanitation	1,025	-	1,555	1,025	*530*	1,025	-	1,174	*(149)*
407020 Food Bureau	4,120	-	4,904	4,120	*784*	4,120	-	4,091	*29*
407025 Water Bureau	5,634	-	5,738	5,634	*104*	5,634	-	4,897	*737*
409004 Retail Tobacco Fee	8	-	8	8	*(0)*	8	-	14	*(7)*
409005 Emission Fees	3,045	-	3,252	3,045	*207*	3,045	-	3,142	*(98)*
421195 Mac Travel Clinic	731	*(227)*	731	958	*(227)*	958	*(227)*	719	*11*
421205 Medical Office Fee	310	-	310	310	-	310	-	309	*1*
421215 Comm Serv Fee	14	-	14	14	*(0)*	14	-	-	*14*
421225 Vital Statistics	1,300	-	1,300	1,300	-	1,300	-	1,247	*52*
421230 Immunizations	4,654	*(1,033)*	4,654	5,688	*(1,033)*	5,688	*(1,033)*	4,764	*(109)*
421370 Miscellaneous Revenue	1	-	1	1	-	1	-	7	*(6)*
424600 Federal Revenue Contracts	800	*39*	800	761	*39*	761	*39*	714	*86*
425040 Environmental Health Penalties	50	-	40	50	*(10)*	50	-	81	*(31)*
427010 Rental Income	366	-	366	366	-	366	-	306	*60*
427035 Rent - Outdoor Advertising	-	-	-	-	-	-	-	1	*(1)*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	0	*(0)*
INTER/INTRA FUND REVENUES	**1,128**	*(230)*	**1,128**	**1,358**	*(230)*	**829**	*299*	**150**	*978*
431020 Interfund Revenue - Subs Abs	50	-	50	50	-	50	-	50	-
431160 Interfund Revenue	1,078	*(230)*	1,078	1,308	*(230)*	779	*299*	100	*978*
TRANSFERS IN AND OTHER FINANCING SOUI	**-**	-	**-**	**-**	-	**30**	*(30)*	**1,037**	*(1,037)*
OFS - DEBT PROCEEDS	**-**	-	**-**	**-**	-	**-**	-	**937**	*(937)*
710500 OFS Capitalized Leases	-	-	-	-	-	-	-	570	*(570)*
710501 OFS SBITA	-	-	-	-	-	-	-	367	*(367)*
OFS TRANSFERS IN	**-**	-	**-**	**-**	-	**30**	*(30)*	**100**	*(100)*
720005 OFS Transfers In	-	-	-	-	-	30	*(30)*	100	*(100)*
EXPENSE	**75,321**	*2,716*	**74,284**	**72,605**	*1,679*	**78,318**	*(2,997)*	**63,892**	*11,429*
OPERATING EXPENSE	**73,890**	*2,720*	**72,853**	**71,170**	*1,683*	**76,884**	*(2,993)*	**62,465**	*11,425*
EMPLOYEE COMPENSATION	**46,770**	*721*	**45,714**	**46,049**	*(335)*	**46,487**	*283*	**41,137**	*5,633*
601005 Elected And Exempt Salary	226	*7*	219	219	-	219	*7*	214	*12*
601020 Lump Sum Vacation Pay	79	-	79	79	-	79	-	156	*(78)*
601025 Lump Sum Sick Pay	32	-	32	32	-	32	-	22	*9*
601030 Permanent And Provisional	26,190	*546*	25,383	25,644	*(261)*	25,835	*355*	23,386	*2,804*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
601040 Time Limited Employee	4,001	(35)	3,988	4,036	(48)	4,112	(111)	3,291	711
601050 Temporary,Seasonal,Emergency	1,324	319	1,324	1,005	319	1,287	37	815	510
601065 Overtime	85	-	85	85	-	85	-	141	(57)
601075 Civilian Environmental Pay	-	-	-	-	-	-	-	0	(0)
601080 Pay Differential	180	180	180	-	180	210	(30)	-	180
601095 Personnel Underexpend	(552)	(300)	(552)	(251)	(300)	(629)	78	-	(552)
603005 Social Security Taxes	2,321	35	2,258	2,286	(28)	2,306	15	2,065	256
603025 Retirement Or Pension Contrib	4,080	(97)	4,118	4,177	(59)	4,128	(49)	3,677	403
603040 Ltd Contributions	126	2	122	124	(2)	125	0	111	15
603045 Supplemental Retirement (401K)	465	14	452	452	-	445	20	451	14
603050 Health Insurance Premiums	7,086	(9)	6,959	7,095	(136)	7,186	(100)	5,938	1,149
603055 Employee Serv Res Fund Charges	469	-	469	469	-	469	-	520	(51)
603056 OPEB- Current Year	658	60	598	598	-	598	60	350	308
MATERIALS AND SUPPLIES	**16,570**	2,448	**16,588**	**14,122**	2,467	**19,549**	(2,979)	**10,944**	5,626
607005 Janitorial Supplies & Service	68	-	68	68	-	68	-	35	33
607010 Maintenance - Grounds	65	2	65	64	2	64	2	16	49
607015 Maintenance - Buildings	155	(7)	155	163	(7)	163	(7)	70	85
607025 Maint - Plumbing,Heat,& Ac	-	-	-	-	-	-	-	2	(2)
607040 Facilities Management Charges	404	(2)	404	406	(2)	406	(2)	329	75
609010 Clothing Provisions	10	(0)	10	11	(0)	11	(0)	8	3
609025 Medications	5,689	(999)	5,689	6,688	(999)	6,688	(999)	3,807	1,881
609030 Medical Supplies	272	(187)	272	460	(187)	410	(137)	68	204
609035 Safety Supplies	11	1	11	10	1	10	1	5	7
609040 Laundry Supplies And Services	27	10	27	17	10	17	10	12	16
611005 Subscriptions & Memberships	104	0	104	104	0	104	0	85	19
611006 Digital Content Databases	2	-	2	2	-	2	-	2	-
611010 Physical Materials-Books	13	6	13	7	6	7	6	5	8
611015 Education & Training Serv/Supp	110	5	110	106	5	218	(107)	152	(42)
611040 Educational Materials	72	(10)	72	81	(10)	56	15	3	69
613005 Printing Charges	-	(7)	-	7	(7)	7	(7)	-	-
613015 Printing Supplies	19	2	19	17	2	17	2	11	8
613020 Development Advertising	43	(6)	43	49	(6)	55	(12)	13	30
613025 Contracted Printings	185	19	185	166	19	170	15	118	67
615005 Office Supplies	114	(3)	114	118	(3)	118	(3)	110	4
615015 Computer Supplies	14	(2)	14	16	(2)	16	(2)	5	9
615016 Computer Software Subscription	909	(36)	909	945	(36)	1,185	(276)	898	12
615020 Computer Software <$5,000	27	(16)	27	42	(16)	42	(16)	7	20
615025 Computers & Components <$5000	267	(7)	267	274	(7)	274	(7)	120	147
615035 Small Equipment (Non-Computer)	393	24	393	369	24	369	24	153	240
615040 Postage	84	34	84	50	34	50	34	57	27
615045 Petty Cash Replenish	3	-	3	3	-	3	-	1	2
615050 Meals & Refreshments	97	6	97	91	6	131	(34)	86	11
615070 Support Materials-Client Trtmt	5	6	5	(0)	6	23	(18)	-	5
617005 Maintenance - Office Equip	54	1	54	52	1	52	1	30	24
617010 Maint - Machinery And Equip	40	7	40	33	7	33	7	21	20
617015 Maintenance - Software	-	-	-	-	-	-	-	3	(3)
617035 Maint - Autos & Equip-Fleet	57	(3)	57	60	(3)	60	(3)	48	10
619005 Gasoline, Diesel, Oil & Grease	31	(0)	31	31	(0)	31	(0)	15	15
619015 Mileage Allowance	214	(17)	214	231	(17)	232	(18)	164	50
619025 Travel & Transprtatn-Employees	357	61	357	296	61	305	52	196	161
619030 Travel & Transprtatn-Clients	34	(3)	34	37	(3)	40	(6)	27	7
619035 Vehicle Rental Charges	5	(4)	5	8	(4)	8	(4)	3	2
619045 Vehicle Replacement Charges	84	(5)	84	89	(5)	89	(5)	12	71
621005 Heat And Fuel	156	-	156	156	-	156	-	87	70
621010 Light And Power	310	-	329	310	19	310	-	316	(5)
621015 Water And Sewer	58	-	58	58	-	58	-	58	0
621020 Telephone	255	(25)	255	280	(25)	280	(25)	210	45
621025 Mobile Telephone	227	3	227	224	3	224	3	231	(4)
621030 Internet/Data Communications	7	4	7	4	4	4	4	7	1
633010 Rent - Buildings	375	(1)	375	376	(1)	376	(1)	244	131
633015 Rent - Equipment	4	-	4	4	-	4	-	10	(6)
633025 Miscellaneous Rental Charges	-	-	-	-	-	-	-	0	(0)
639010 Consultants Fees	56	-	56	56	-	56	-	56	-
639020 Laboratory Fees	187	5	187	182	5	690	(502)	778	(591)
639025 Other Professional Fees	873	110	873	763	110	1,002	(129)	1,131	(258)

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
639030 Mental Hlt-Medicaid Match-Dhcf	512	*(0)*	512	512	*(0)*	512	*(0)*	452	*60*
639045 Contracted Services	3,511	*3,483*	3,511	28	*3,483*	4,343	*(832)*	667	*2,843*
OTHER OPERATING EXPENSE 1	**1,659**	*(15)*	**1,659**	**1,673**	*(15)*	**1,673**	*(15)*	**1,155**	*503*
641005 Shop,Crew,&Deputy Small Tools	28	*(2)*	28	29	*(2)*	29	*(2)*	14	*13*
641010 Refuse Container	80	-	80	80	-	80	-	41	*39*
641015 Refuse Bags	6	*(6)*	6	12	*(6)*	12	*(6)*	20	*(13)*
641020 Laboratory Supplies	6	-	6	6	-	6	-	4	*3*
641025 Insecticides,Herbicides&Pesti	-	*(5)*	-	5	*(5)*	5	*(5)*	3	*(3)*
645005 Contract Hauling	55	*(0)*	55	55	*(0)*	55	*(0)*	32	*23*
645010 Dumping Fees	2	-	2	2	-	2	-	1	*1*
645030 Household Hazard Waste&Cleanup	1,482	*(2)*	1,482	1,484	*(2)*	1,484	*(2)*	1,041	*441*
STATE MANDATED EXPENSE	**200**	-	**200**	**200**	-	**200**	-	**171**	*29*
653005 Indigent Burials	200	-	200	200	-	200	-	171	*29*
OTHER OPERATING EXPENSE 2	**7,808**	*(226)*	**7,808**	**8,034**	*(226)*	**7,894**	*(86)*	**6,834**	*974*
655100 Health Incentives	215	*37*	215	178	*37*	266	*(51)*	98	*117*
663010 Council Overhead Cost	208	-	208	208	-	208	-	206	*2*
663015 Mayor Overhead Cost	286	-	286	286	-	286	-	284	*2*
663025 Auditor Overhead Cost	168	-	168	168	-	168	-	151	*17*
663030 District Attorney Overhead Cos	568	-	568	568	-	568	-	740	*(172)*
663035 Real Estate Overhead Cost	10	-	10	10	-	10	-	34	*(24)*
663040 Info Services Overhead Cost	1,388	-	1,388	1,388	-	1,388	-	1,177	*210*
663045 Purchasing Overhead Cost	63	-	63	63	-	63	-	110	*(47)*
663050 Human Resources Overhead Cost	556	-	556	556	-	556	-	471	*85*
663055 Gov'T Immunity Overhead Cost	27	-	27	27	-	27	-	60	*(33)*
663060 Records Managmnt Overhead Cost	44	-	44	44	-	44	-	57	*(13)*
663070 Mayor Finance Overhead Cost	392	-	392	392	-	392	-	390	*2*
665110 SUD and MH Subcontractors	3,884	*(263)*	3,884	4,147	*(263)*	3,919	*(36)*	3,048	*836*
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	8	*(8)*
OTHER NONOPERATING EXPENSE	**222**	*43*	**222**	**179**	*43*	**179**	*43*	**205**	*17*
659005 Costs In Handling Collections	222	*43*	222	179	*43*	179	*43*	205	*17*
CAPITAL EXPENDITURES	**211**	*(90)*	**211**	**302**	*(90)*	**302**	*(90)*	**1,284**	*(1,073)*
677015 SBITA Pre-Implementation Charg	-	-	-	-	-	-	-	75	*(75)*
679005 Office Furn, Equip,Softwr>5000	-	-	-	-	-	-	-	33	*(33)*
679020 Machinery And Equipment	-	*(111)*	-	111	*(111)*	111	*(111)*	110	*(110)*
681005 Leases- Buildings	-	-	-	-	-	-	-	596	*(596)*
681020 IT Subscription - SBITA	(0)	-	(0)	(0)	-	(0)	-	364	*(364)*
684005 Principal Pymnts- Bldng Lease	117	*7*	117	110	*7*	110	*7*	86	*31*
684020 Principal Payments- SBITA	95	*14*	95	81	*14*	81	*14*	21	*73*
INTERGOVERNMENTAL CHARGE	**451**	*(162)*	**451**	**612**	*(162)*	**600**	*(149)*	**735**	*(285)*
693020 Interfund Charges	451	*(162)*	451	612	*(162)*	600	*(149)*	735	*(285)*
NON-OPERATING EXPENSE	**1,431**	*(4)*	**1,431**	**1,434**	*(4)*	**1,434**	*(4)*	**1,427**	*4*
LONG TERM DEBT	**1,431**	*(4)*	**1,431**	**1,434**	*(4)*	**1,434**	*(4)*	**1,427**	*4*
685139 2017AB STR Various Project-Pri	657	*33*	657	624	*33*	624	*33*	598	*59*
685149 2020B STRRB Various Prjcts-Pri	112	*6*	112	106	*6*	106	*6*	101	*11*
685153 2024A STR Various Project-Prin	255	*6*	255	249	*6*	249	*6*	244	*11*
687001 Interest Expense- SBITA	7	*(1)*	7	8	*(1)*	8	*(1)*	3	*4*
687002 Interest Exp-Leases (DEBT SVC)	10	*(4)*	10	14	*(4)*	14	*(4)*	14	*(4)*
687139 2017AB STR Various Project-Int	283	*(32)*	283	315	*(32)*	315	*(32)*	338	*(55)*
687149 2020B STRRB Various Prjcts-Int	51	*(5)*	51	56	*(5)*	56	*(5)*	62	*(11)*
687153 2024A STR Various Project-Int	56	*(6)*	56	62	*(6)*	62	*(6)*	67	*(11)*

CORE MISSION

Provide high quality, effective, and ethical legal defense services to indigent residents of Salt Lake County in criminal cases, juvenile delinquency cases, parent or guardian custody cases, and in mental retardation or/and mental health involuntary civil commitments.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
UJDA provides representation for indigent minors in juvenile delinquency cases filed in Salt Lake County as required by law.				
• Track number of incidents referred to UJDA	1,573	1,450	742	1,484
UJDA provides representation for indigent minors in Serious Youth Offender (SYO) cases which can be removed to the adult jurisdiction.				
• Track number of SYO and homicide cases referred to UJDA	7	8	3	6
LDA represents indigent clients in felony and state misdemeanor cases and probation violations filed in Salt Lake County as required by law.				
• Track number of felony cases	7,973	7,750	3,808	7,616
• Track number of misdemeanor cases	5,486	4,800	2,772	5,544
• Track number of probationary violations filed	6,531	6,000	3,723	7,446
LDA supports clients with access to mental health and substance abuse treatment and other alternatives to incarceration.				
• Track the number of cases where social service professionals provide services (Lokken & Putnam)	0	1,929	878	1,756
• Track the number of cases where social service professionals provide services (UJDA)	0	1,929	2,057	2,114
• Track the number of hours provided by Social Services Professionals (Lokken & Putnam)	0	34,046	1,966	4,000
• Track the number of hours provided by Social Services Professionals (UJDA)	0	34,045	1,301	2,600
Lokken and Putnam provides representation for parents subject to abuse and neglect petitions filed in Salt Lake County as required by law.				
• Track number of petitions submitted to Lokken and Putnam [New]	253	225	134	268
PERFORMANCE BASED BUDGETING OUTCOMES AND INDICATORS				
Reduction in American Bar Association (ABA) caseweight hours on average for lawyers at LDA				
• Average reduction in ABA caseweight hours annually	0	0	0	712
Creation and maintenance of a centralized officewide research hub and case bank.				
• Section manager hours spent building and maintaining officewide case bank.	0	0	0	960
Creation of a multifaceted attorney training and skills program.				
• Section manager hours spent on attorney training in three areas 1: Continuing Legal Education 2. New Attorney Training 3. 1:1 Case Specific Training	0	0	0	240

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	36,901	6,381	*17.3%*	43,281	4,026	*10.9%*	40,927
REVENUE	1,629	-	*0.0%*	1,629	-	*0.0%*	1,629
COUNTY FUNDING	**35,271**	**6,381**	*18.1%*	**41,652**	**4,026**	*11.4%*	**39,297**
FTE	1.00	-	*0.0%*	1.00	-	*0.0%*	1.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Ind Adults/SL Legal Defender	1,191	33,188	**31,997**	*1.00*	1,191	35,421	**34,230**	*1.00*	-	5,795	**5,795**	-
Juvenile Delinquency	78	3,667	**3,589**	-	78	3,688	**3,610**	-	-	237	**237**	-
Indigent Parent and Guardian	360	3,893	**3,533**	-	360	3,994	**3,634**	-	-	348	**348**	-
Involuntary Commitment	-	178	**178**	-	-	178	**178**	-	-	-	**-**	-
SUBTOTAL	**1,629**	**40,927**	**39,297**	***1.00***	**1,629**	**43,281**	**41,652**	***1.00***	**-**	**6,381**	**6,381**	**-**
TOTAL INDIGENT LEGAL SERVICES	**1,629**	**40,927**	**39,297**	***1.00***	**1,629**	**43,281**	**41,652**	***1.00***	**-**	**6,381**	**6,381**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-39824] REVENUE PROJECTION CHANGE ILS_Special Cases Committed Account Balance True-up** [Exp: 365,320; Rev: 365,320] This request is a one-time adjustment to recognize the Special Cases Account's projected available balance for FY2027, ensuring the account balance carried forward accurately to support the anticipated case-related expenditures. FUTURE YEARS ADJUSTMENT: [Exp: -365,320; Rev: -365,320]	-	-	- *(Yes)*
2	**[31-39984] REVENUE PROJECTION CHANGE ILS_Title IVE Account Bal. One-time Appropriation** [Exp: 125,000; Rev: 125,000] This request is a one-time use of the Title IVE account balance to support parental conflict defense resources and IDC appellate cases. Spending on IDC appellate cases has quadrupled since 2024, increasing from $46K to nearly $185K projected in this year 2026 . If this upward trend continues, the account balance is projected to be depleted by 2028. At that point, County funding will be needed to address the resulting shortfall. FUTURE YEARS ADJUSTMENT: [Exp: -125,000; Rev: -125,000]	-	-	- *(Yes)*
3	**[31-39804] NEW REQUEST ILS_Compensation_LDA** $1,183,739 is requested to fund FY2027 compensation adjustments for Legal Defense Attorney (LDA) staff, consisting of a 3% salary and fringe benefit increase ($615,617), a 23% increase in health insurance premiums ($531,276), funding to cover IDC-funded attorney positions ($29,258), and support for the JRRP attorney position ($7,588). Rising healthcare costs and market pressure on attorney compensation are making it increasingly difficult to retain experienced staff. [Updated amount with 3.25% compensation increase at the Mayor Proposed stage.]	-	**1,183,334**	**1,236,465** *(Yes)*
4	**[31-39805] NEW REQUEST ILS_Compensation_UJDA** $102,620 is requested to fund FY2027 compensation adjustments for the Utah Juvenile Defender Attorneys (UJDA) office, including a 3% salary and fringe benefit increase ($79,940), a 13% increase in health insurance costs ($22,680). These increases are necessary to keep UJDA attorney compensation competitive and to retain qualified staff as juvenile case referrals and associated workloads continue to rise. [Updated amount with 3.25% compensation increase at the Mayor Proposed stage.]	-	**102,620**	**109,226** *(Yes)*
5	**[31-39807] NEW REQUEST ILS_Compensation_Lokken** $75,386 is requested to fund FY2027 compensation adjustments related to the Lokken program, including a 3% salary and fringe benefit increase ($63,782) and a 10% increase in health insurance costs ($11,604). [Updated amount with 3.25% compensation increase at the Mayor Proposed stage.]	-	**75,386**	**80,869** *(Yes)*
6	**[31-39816] NEW REQUEST ILS_LDA_Conflict** $360,000 is requested to fund increased conflict counsel costs for the Legal Defense Attorney (LDA) office. As overall case volume rises, so does the number of cases requiring conflict counsel referrals due to co-defendant or other conflicts of interest, driving up associated contract costs. In 2026 none of the twelve 12 attorneys on contract agreed to renew. At that time LDA had no choice but to increase contract rates. This was funded by a one-time draw down from their main budget, an ongoing funding stream is needed.	-	**360,000**	**360,000** *(Yes)*
7	**[31-39808] NEW REQUEST ILS_COLA for 6 Parental Conflict Attorneys** $19,800 is requested to fund a 3% cost-of-living adjustment (COLA) for the six contracted parental conflict attorneys. This increase is necessary to ensure that conflict counsel contract are renewed, remain competitive with market rates, and to ensure continued availability of qualified conflict attorneys as caseloads requiring conflict representation increase. [Updated amount with 3.25% compensation increase at the Mayor Proposed stage.]	-	**19,800**	**21,450** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
8	**[31-39810] NEW REQUEST ILS_LDA_Justice Text Subscription** $115,000 is requested to fund a Justice Text subscription for the Legal Defense Attorney (LDA) office, comparable to the Axon system used by the County District Attorney's office. This technology will streamline digital evidence review and automate transcription in multiple languages, improving efficiency for attorneys and support staff who are managing an increasing volume of cases and digital discovery materials.	-	**115,000**	**115,000** *(Yes)*
9	**[31-39817] NEW REQUEST ILS_UJDA_Legal Research Software Upgrades** $22,500 is requested to fund legal research software upgrades for the Utah Juvenile Defense Attorneys (UJDA) office similar to those employed by the DA's office. Modernized research tools improve attorney efficiency and case preparation quality, which is increasingly important as UJDA attorneys manage a growing and more complex caseload.	-	**22,500**	**22,500** *(Yes)*
10	**[31-39822] NEW REQUEST ILS_Lokken_Legal Research Software Upgrades** $19,836 is requested to fund a Lexis with Protégé AI-assisted legal research and case analysis subscription for Lokken and Putnam. The District Attorney and Attorney General Offices already employ a similar program. This tool will improve research efficiency and case analysis capacity for attorneys managing an increasing caseload, allowing them to spend more time on direct client representation and less on manual legal research.	-	**19,836**	**19,836** *(Yes)*
11	**[31-39818] NEW REQUEST ILS_UDJA_Operations Need** $40,766 is requested to cover increased UJDA operating expenses, including rent, parking, and professional services. These cost increases were largely driven by the State Administrative Office of the Court's (AOC) decision to close public parking at the Matheson Courthouse which required UJDA to rent parking space.	-	**40,766**	**40,766** *(Yes)*
12	**[31-39809] NEW REQUEST ILS_LDA_Operations Need** $171,497 is requested to fund a 4% increase to the Legal Defense Attorney (LDA) office's base operating budget. The most significant cost drivers are rent ($30,000), HR/payroll systems ($17,000), professional memberships ($10,000), litigation expenses ($17,000), immigration counsel ($11,000), and other general operating costs ($51,000). These increases reflect rising operating costs across the board and are necessary to maintain current service levels as the office absorbs a growing caseload.	-	**171,497**	**171,497** *(Yes)*
13	**[31-40365] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN ILS_Leifman_Deferred Prosecution_LDA Staffing** Salt Lake County's Behavioral Health and Justice Recommendations report identifies clear gaps in early diversion, inconsistent prosecution practices, and the lack of routinized, structured pathways to connect people—particularly those with behavioral health needs—to appropriate alternatives to criminal prosecution. The report emphasizes the need for timely identification of diversion appropriate individuals, stronger coordination between defense and prosecution at the jail, and early, individualized release decisions informed by validated screening and risk needs data. To operationalize Deferred Prosecution consistent with these recommendations, the Legal Defender Association (LDA) requires dedicated staffing to conduct rapid, comprehensive research on individuals booked into jail and determine whether they meet criteria for immediate release, diversion, or connection to treatment and stabilization resources. This request includes funding for 2 Attorneys, 1 Legal Assistant, and 4 Case Managers. Together, these positions will allow the LDA to make timely, accurate, and individualized release recommendations, strengthen pre booking and post arrest diversion, and ensure that individuals with behavioral health needs are connected to appropriate community based services rather than entering deeper into the justice system. This investment creates the capacity for a consistent, evidence driven Deferred Prosecution process that improves public safety, reduces unnecessary jail utilization, and aligns with the County's recommended system reforms. FUTURE YEARS ADJUSTMENT: 195,190	-	**631,430**	**631,430** *(Yes)*
14	**[31-39819] NEW REQUEST ILS_UJDA_Paralegal Pay Increase** $44,520 to regrade a front office position to a paralegal position. UJDA has seen an overall increase of 6.2% in case filings, while felony filings have increased more than 17%. Simultaneously, adjudications (or case resolutions) are slowing down by approximately 18% annually. The result is significant caseload increase for attorneys and support staff. To address this UJDA is proposing an office restructure that re-purposes a receptionist position and creates a paralegal/ project manger position. This would make attorneys, social services professionals, and overall office functions more efficient without having to increase attorney FTEs.	-	**44,523**	**44,523** *(Yes)*
15	**[31-39812] PERFORMANCE BASED BUDGET REQUEST - OTHER ILS_LDA_Line Attorneys** $1,742,139 is requested to add 10 new attorney positions to the Legal Defense Attorney (LDA) office. Rising case filings have significantly increased individual attorney caseloads, threatening the office's ability to provide constitutionally adequate representation within statutory and ethical caseload limits. Adding these positions is necessary to bring caseloads back within manageable levels and closer to the American Bar Association standards.	-	**1,742,139**	**522,642** *(Yes)*
16	**[31-39821] NEW REQUEST ILS_UJDA_Conflict** $27,000 is requested to fund increased conflict counsel costs for the Utah Juvenile Defense Attorneys (UJDA) office. As UJDA case volume rises, so does the number of cases requiring conflict counsel referrals, increasing associated contract costs.	-	**27,000**	**-** *(No)*
17	**[31-39811] PERFORMANCE BASED BUDGET REQUEST - OTHER ILS_LDA_Managing Attorneys** $912,142 is requested to add four Managing Attorney positions to strengthen the Legal Defense Attorney (LDA) office's leadership structure. As caseloads continue to rise, the current supervisory model is increasingly overextended. Adding dedicated Managing Attorneys will enhance case oversight, improve mentorship for junior attorneys, and reinforce quality control. This strengthened structure will enable line attorneys to work more efficiently and maintain effective representation despite growing caseload pressures.	-	**912,142**	**-** *(No)*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
18	**[31-39814] NEW REQUEST ILS_LDA_Investigative Aid** $74,994 is requested to add one new bi-lingual Investigative Aide position to the Legal Defense Attorney (LDA) office. Increased case volume has driven a corresponding increase in the need for case investigation and Spanish language translation support. This position will help ensure attorneys have timely access to investigative resources and will minimize case delays caused by the need to wait for court appointed translators.	-	**74,994**	**74,994** *(Yes)*
19	**[31-39813] NEW REQUEST ILS_LDA_Legal Assistants** $239,146 is requested to add three new Legal Assistant positions to the Legal Defense Attorney (LDA) office. As attorney caseloads have grown, so has the administrative and case-support workload; additional legal assistant capacity is needed to keep pace with filings, discovery processing, and case preparation.	-	**239,146**	**79,715** *(Yes)*
20	**[31-39823] NEW REQUEST ILS_Lokken_1 LCSW** $98,606 is requested to add one additional Licensed Clinical Social Worker (LCSW) position to the Lokken program. As the caseload requiring social work support has grown, an LCSW is needed to ensure clients continue to receive timely clinical assessments and support services alongside their legal representation.	-	**98,606**	**-** *(No)*
21	**[31-40051] NEW REQUEST ILS_Lokken_Operations Need** $9,567 is requested to address 3% operations need caused in part by the closure of the parking at the Matheson courthouse necessitating rented parking.	-	**9,567**	**-** *(No)*
22	**[32-40201] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_Lokken_Operations Need** Without this funding, Lokken would need to cover its 3% operating cost increase out of its discretionary line item on an ongoing basis, reducing the flexibility that line item provides for other unanticipated program needs.	-	**-9,567**	**-** *(No)*
23	**[32-40202] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_Lokken_1 LCSW** Without an additional LCSW, Lokken's clinical and social work support will not keep pace with caseload growth. Clients may face delays in receiving timely clinical assessments and support services, which can affect case strategy, client outcomes, and the program's ability to serve clients holistically alongside their legal representation.	-	**-98,606**	**-** *(No)*
24	**[32-40203] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_LDA_Legal Assistants** Without additional legal assistant capacity, the administrative and case-support workload will continue to outpace staffing.	-	**-239,146**	**-** *(No)*
25	**[32-40204] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_LDA_Investigative Aid** Without this position, LDA attorneys will continue to face delays waiting for court-appointed translators and will have less capacity for case investigation. This increases case delays and reduces attorneys' ability to move cases forward efficiently, particularly for Spanish-speaking clients who need timely translation support.	-	**-74,994**	**-** *(No)*
26	**[32-40205] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_LDA_Managing Attorneys** Without these Managing Attorney positions, the current supervisory model will remain overextended as caseloads continue to rise. This limits case oversight, mentorship for junior attorneys, and quality control, increasing the risk of errors, attorney burnout, and inconsistent representation across the LDA office.	-	**-912,142**	**-** *(No)*
27	**[32-40206] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_UJDA_Conflict** Without this funding, UJDA may lack sufficient resources to pay contract conflict counsel as the volume of conflict referrals grows. This risks the County's ability to provide legally mandated conflict representation in juvenile cases, potentially resulting in delayed proceedings or due process concerns.	-	**-27,000**	**-** *(No)*
28	**[32-40207] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_LDA_Attorneys** Without these additional attorneys, LDA caseloads will remain above constitutionally adequate levels and outside American Bar Association standards. Overloaded attorneys face an increased risk of ineffective assistance of counsel claims, ethical violations, and appeals, jeopardizing the County's ability to meet its statutory and constitutional obligation to provide adequate indigent representation.	-	**-1,742,139**	**-** *(No)*
29	**[32-40208] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_UJDA_Paralegal Pay Increase** Without this position regrade, the front office will remain understaffed relative to UJDA's caseload growth.. Attorneys and support staff would continue operating without the added paralegal/project management capacity needed to manage this growing caseload efficiently, increasing strain on existing staff.	-	**-44,523**	**-** *(No)*
30	**[32-40661] STRESS TEST REDUCTION ILS_Stress Test_Withdraw Leifman Deferred Prosecution LDA Staffing** Withdraw the new request for Leifman Deferred Prosecution LDA Staffing	-	**-826,620**	**-** *(No)*
31	**[32-40209] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_LDA_Operations Need** Without this increase, the LDA office's base operating budget will not keep pace with rising costs in rent, HR/payroll systems, professional memberships, litigation expenses, and immigration counsel. The office would be forced to absorb these cost increases by cutting other services or operating below current service levels, even as its caseload continues to grow.	-	**-171,497**	**-** *(No)*
32	**[32-40210] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_UDJA_Operations Need** Without this funding, UJDA will be unable to cover added rent, parking, and professional services costs. The office would need to absorb these costs by cutting other operating expenses, straining an already limited operating budget.	-	**-40,766**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
33	**[32-40211] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_Lokken_Legal Research Software Upgrades** Without this subscription, Lokken and Putnam attorneys will continue relying on slower, manual legal research methods while the DA and Attorney General's offices use comparable AI-assisted tools. This reduces research efficiency and case analysis capacity, leaving less attorney time for direct client representation as caseloads increase.	-	-19,836	- *(No)*
34	**[32-40212] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_UJDA_Legal Research Software Upgrades** Without this upgrade, UJDA attorneys will continue using outdated legal research tools while the DA's office has access to modern research software. This slows case preparation and research efficiency, putting UJDA at a competitive disadvantage relative to prosecution and consuming attorney time that could otherwise be spent on direct case work as caseloads grow more complex.	-	-22,500	- *(No)*
35	**[32-40213] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_LDA_Justice Text Subscription** Without this subscription, LDA attorneys and support staff will continue to rely on slower manual transcript and digital evidence workflows, while the County DA's office uses modern tools like Axon. This inefficiency consumes attorney and staff time that could otherwise go toward case preparation, and puts the defense at a technological disadvantage relative to prosecution as case volume and digital discovery grow.	-	-115,000	- *(No)*
36	**[32-40214] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_COLA for 6 Parental Conflict Attorneys** Without this COLA, the six contracted parental conflict attorneys may decline to renew their contracts at current rates, mirroring what happened in 2026 when all twelve LDA conflict contract attorneys declined renewal. Losing these contracted attorneys would leave the County without sufficient conflict counsel to handle mandatory parental conflict cases, risking an inability to meet statutory conflict-representation obligations.	-	-19,800	- *(No)*
37	**[32-40215] STRESS TEST REDUCTION ILS_Stress Test_Withdraw New Request_LDA_Conflict** There is no alternative funding source for this. LDA used one-time under expend to cover 2026, which is not an option in 2027. Failure to fund this will result in SL Co being unable to provide conflict indigent defense, a violation of statutory requirements.	-	-360,000	- *(No)*
38	**[32-40216] STRESS TEST REDUCTION ILS_Stress Test_5% of ABB** This stress test line represents the potential impact of a 5% reduction to the FY2027 base county funding allocation. A reduction of this magnitude would require the contractors to reduce attorney and support staff positions, because most operational costs such as litigation expense are non-discretionary. This would limit their ability to absorb rising caseloads, increase the risk of legal or ethical violations, and delay case resolution which would have widespread consequences through the criminal justice system. Taken as a whole this could risk SL Co violating it's legal duty to provide indigent representation.	-	-1,763,563	- *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**5,890,286**	**3,530,913**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-6,487,699**	**-**

Funds Included	Organizations Included
110 - General Fund	29000000 - Indigent Legal Services

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**39,297**	*4,026*	**41,652**	**35,271**	*6,381*	**35,804**	*3,493*	**32,337**	*6,960*
REVENUE	**2,120**	*490*	**2,120**	**1,629**	*490*	**2,321**	*(202)*	**1,347**	*773*
NON-OPERATING REVENUE	**490**	*490*	**490**	**-**	*490*	**1,030**	*(540)*	**-**	*490*
PRIOR YEAR FUND BALANCE	**490**	*490*	**490**	**-**	*490*	**1,030**	*(540)*	**-**	*490*
499998 FundBal Restrict/Commit/Assign	490	*490*	490	-	*490*	1,030	*(540)*	-	*490*
OPERATING REVENUE	**1,629**	-	**1,629**	**1,629**	-	**1,291**	*338*	**1,347**	*282*
OPERATING GRANTS & CONTRIBUTIO	**872**	-	**872**	**872**	-	**872**	-	**1,095**	*(223)*
411000 State Government Grants	512	-	512	512	-	512	-	506	*6*
415000 Federal Government Grants	360	-	360	360	-	360	-	589	*(229)*
CHARGES FOR SERVICES	**-**	-	**-**	**-**	-	**-**	-	**100**	*(100)*
424200 State Revenue Contracts	-	-	-	-	-	-	-	100	*(100)*
INTER/INTRA FUND REVENUES	**757**	-	**757**	**757**	-	**419**	*338*	**152**	*605*
431160 Interfund Revenue	595	-	595	595	-	257	*338*	-	*595*
433100 Intrafund Revenue	162	-	162	162	-	162	-	152	*10*
EXPENSE	**40,927**	*4,026*	**43,281**	**36,901**	*6,381*	**37,095**	*3,832*	**33,684**	*7,242*
OPERATING EXPENSE	**40,927**	*4,026*	**43,281**	**36,901**	*6,381*	**37,095**	*3,832*	**33,684**	*7,242*
EMPLOYEE COMPENSATION	**174**	*5*	**169**	**169**	-	**169**	*5*	**151**	*23*
601030 Permanent And Provisional	123	*4*	120	120	-	120	*4*	116	*7*
603005 Social Security Taxes	9	*0*	9	9	-	9	*0*	9	*1*
603025 Retirement Or Pension Contrib	6	*(0)*	6	6	-	5	*0*	5	*0*
603040 Ltd Contributions	1	*0*	0	0	-	0	*0*	0	*0*
603045 Supplemental Retirement (401K)	12	*0*	12	12	-	12	*0*	12	*1*
603050 Health Insurance Premiums	21	*0*	21	21	-	22	*(0)*	8	*14*
603055 Employee Serv Res Fund Charges	1	-	1	1	-	1	-	1	*(0)*
MATERIALS AND SUPPLIES	**9**	-	**9**	**9**	-	**9**	-	**1**	*8*
611005 Subscriptions & Memberships	1	-	1	1	-	1	-	-	*1*
611015 Education & Training Serv/Supp	2	-	2	2	-	2	-	0	*1*
615005 Office Supplies	1	-	1	1	-	1	-	-	*1*
615016 Computer Software Subscription	0	-	0	0	-	0	-	-	*0*
615020 Computer Software <$5,000	1	-	1	1	-	1	-	-	*1*
615025 Computers & Components <$5000	3	-	3	3	-	3	-	-	*3*
615035 Small Equipment (Non-Computer)	1	-	1	1	-	1	-	-	*1*
619015 Mileage Allowance	1	-	1	1	-	1	-	-	*1*
619025 Travel & Transprtatn-Employees	1	-	1	1	-	1	-	-	*1*
621020 Telephone	1	-	1	1	-	1	-	0	*0*
621025 Mobile Telephone	0	-	0	0	-	0	-	-	*0*
639025 Other Professional Fees	-	-	-	-	-	-	-	0	*(0)*
STATE MANDATED EXPENSE	**39,998**	*4,021*	**42,357**	**35,977**	*6,381*	**36,171**	*3,827*	**32,483**	*7,514*
653015 Indigent Legal-Legal Defender	30,486	*2,832*	32,724	27,655	*5,070*	26,724	*3,762*	24,299	*6,188*
653020 Indigent Legal-Bar Services	6,455	*318*	6,578	6,137	*441*	6,216	*239*	5,926	*529*
653025 Indigent Legal-Conflict	2,836	*787*	2,835	2,050	*785*	3,056	*(219)*	2,259	*578*
653030 Indigent Legal-Other	220	*85*	220	135	*85*	175	*45*	-	*220*
OTHER OPERATING EXPENSE 2	**746**	-	**746**	**746**	-	**746**	-	**1,048**	*(302)*
663010 Council Overhead Cost	121	-	121	121	-	121	-	132	*(11)*
663015 Mayor Overhead Cost	166	-	166	166	-	166	-	183	*(16)*
663025 Auditor Overhead Cost	98	-	98	98	-	98	-	97	*1*
663030 District Attorney Overhead Cos	59	-	59	59	-	59	-	110	*(52)*
663035 Real Estate Overhead Cost	-	-	-	-	-	-	-	0	*(0)*
663040 Info Services Overhead Cost	162	-	162	162	-	162	-	251	*(89)*
663045 Purchasing Overhead Cost	1	-	1	1	-	1	-	23	*(22)*
663050 Human Resources Overhead Cost	1	-	1	1	-	1	-	74	*(74)*
663055 Gov'T Immunity Overhead Cost	0	-	0	0	-	0	-	7	*(7)*
663060 Records Managmnt Overhead Cost	-	-	-	-	-	-	-	1	*(1)*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
663070 Mayor Finance Overhead Cost	138	-	138	138	-	138	-	169	*(31)*
INTERGOVERNMENTAL CHARGE	**-**	-	**-**	**-**	-	**-**	-	**0**	*(0)*
693010 Intrafund Charges	-	-	-	-	-	-	-	0	*(0)*

CORE MISSION

We strive to be the leader in empowering youth and families by reducing risk factors, providing safe spaces, fostering supportive communities, and creating a pathway to a more positive future.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Youth ages (8-18) have access to evidence-based prevention services which include substance use disorder and mental health.				
• Increase the percentage of youth who have successfully completed prevention programming.	86%	87%	89%	87%
Youth Services provides immediate shelter and services to youth in crisis and state's custody.				
• Track the number of youth served in residential programs.	1,266	1,400	739	0
• Track the number of youth who exited to a safe and stable destination from the Youth Hub.	0	0	0	1,000
Youth (ages 8-18) have access to evidence-based counseling services, which include mental health and substance use disorder.				
• Increase the number of counseling hours where youth and families are provided individual, family, and group counseling services.	10,264.07	9,500	6,202.24	11,000
Youth Services serves young adults ages 18-21 experiencing homelessness by assisting them to become self-sufficient through access to housing, employment, and connections to ongoing support and resources.				
• Increase the percent of Milestone homeless young adults who are successfully discharged with safe and stable housing.	96.67%	100%	95.65%	100%
PERFORMANCE BASED BUDGETING OUTCOMES AND INDICATORS				
Divert people from the criminal justice system with the correct supports to address needs before charges are filed.				
• Number of individuals reviewed for deferral	0	0	0	1

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	19,580	321	*1.6%*	19,901	656	*3.4%*	20,236
REVENUE	7,079	319	*4.5%*	7,398	319	*4.5%*	7,398
COUNTY FUNDING	**12,501**	**2**	*0.0%*	**12,503**	**337**	*2.7%*	**12,838**
CAPITAL PROJECT & OTHER RELATED ORGS							
COUNTY FUNDING	-	-	*0.0%*	-	-	*0.0%*	-
FTE	160.75	2.50	*1.6%*	163.25	2.50	*1.6%*	163.25

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Youth Services Division	-	-	-	-	-	-	-	-	-	-	-	-
Youth Services Administration	-	2,692	**2,692**	*15.75*	-	2,639	**2,639**	*15.75*	-	50	**50**	-
Building O&M-Youth Services	-	842	**842**	*2.00*	-	838	**838**	*2.00*	-	5	**5**	-
After School Programs	1,713	2,737	**1,024**	*16.75*	1,713	2,712	**999**	*16.75*	(33)	(33)	-	-
Basic Center Programs	1,129	2,920	**1,791**	*30.00*	1,129	2,858	**1,729**	*30.00*	-	-	-	-
Family Peer Support	1,016	1,069	**53**	*11.00*	1,016	1,064	**48**	*11.00*	-	-	-	-
Counseling & Substance Abuse	995	3,169	**2,174**	*25.00*	995	3,096	**2,101**	*25.00*	49	(3)	**(52)**	-
Shelter Services	1,837	4,788	**2,951**	*47.50*	1,837	4,709	**2,872**	*47.50*	300	300	-	*2.50*
Substance Abuse Prevention	458	1,204	**746**	*8.50*	458	1,186	**728**	*8.50*	3	3	-	-
Milestone Transitional Living	250	813	**563**	*6.75*	250	800	**550**	*6.75*	-	-	-	-
SUBTOTAL	**7,398**	**20,236**	**12,838**	***163.25***	**7,398**	**19,901**	**12,503**	***163.25***	**319**	**321**	**2**	***2.50***
YSV Deferred Maint Project	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL YOUTH SERVICES	**7,398**	**20,236**	**12,838**	***163.25***	**7,398**	**19,901**	**12,503**	***163.25***	**319**	**321**	**2**	***2.50***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-39988] GRANT TRUE-UP YSV_DCFS $300K** [Exp: 300,000; Rev: 300,000] DCFS has provided $300,000 in additional funding after ending its contract with South Main Clinic, which previously offered on-site medical services for Youth Services clients. The new funding will support 1.5 FTE Youth Workers to transport clients to medical appointments and 1.0 FTE Public Health Nurse to oversee medical needs and medication administration. Having an on-site Public Health Nurse will ensure timely and consistent medical oversight, enhance client safety, and reduce organizational liability.	*2.50*	-	**-284** *(Yes)* *2.50 FTE*
2	**[31-39983] GRANT TRUE-UP YSV_Operating Revenues True-Up** [Exp: 19,100; Rev: 19,100] This request is to adjust various grant funding levels for a total increase of $19K in funds. It is a budget neutral request with no impact on County funding. The Afterschool Program, which serves 11 schools, has $1.74 million in grant funding for 2026. In 2027, total grant funding will decrease by $33K to $1.71 million. Key changes include: • $39K increase from various 21st Century Community Learning Center (21st CCLC) grants due to carryover funds. • $22K reduction in local Magna Safety & Success funding at Matheson; funding ended on 9/30/26. • $50K reduction in Salt Lake County Health Department SOP funding at Matheson; funding ends on 6/30/27. The Counseling Services Program will see a net revenue increase of $49K: • $175K increase in interfund revenue from Salt Lake County Behavioral Health for the Block Grant. • $40K increase in interfund revenue from Salt Lake County Behavioral Health for SUD funds. • $161K reduction due to a lower revenue estimate for Medicaid claims. • $5K reduction due to decreased MHAP referrals at Jordan School District. The Prevention Program will receive additional $3K from carryover funding associated with the Intermountain award.	-	-	- *(Yes)*
3	**[31-40217] TECHNICAL ADJUSTMENT YSV_Lease Capitalization & SBITA** Adjustments for 2027 Amortization Schedule for Capital Lease & SBITA	-	-	- *(Yes)*
4	**[32-39993] STRESS TEST REDUCTION YSV_Stress Test_5% of ABB** 5% of Youth Services' 2026 adjusted base County funding budget, a total of $626K, is subject to the stress test: The stress test would be met by personnel underspend through not funding approximately 6 FTEs. If implemented, it would create several serious negative impacts including: 1. A reduction in force would impact the quality assurance on billing, there is an increased risk of billing errors, claim denials, or claim paybacks. 2. Increase County's liability for not meeting the contractual obligations of Medicaid standards and overall Medicaid revenue. 3. Increased workload for the staff, hence, decreasing the quality of services and timely access to services. 4. Decrease capacity to train 60 residential staff, which then increases the liability of the County for not meeting contractual obligations to the State.	-	**-624,336**	- *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**14,960** *(Yes)*
[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -15,704	-	-	**15,704** *(Yes)*
TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***2.50***	**-**	**30,380**
TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
TOTAL STRESS TEST REDUCTIONS:	**-**	**-624,336**	**-**

Funds Included	Organizations Included
120 - Grant Programs Fund	21000000 - Youth Services Division

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**12,838**	*337*	**12,503**	**12,501**	*2*	**13,162**	*(325)*	**11,131**	*1,707*
REVENUE	**7,398**	*319*	**7,398**	**7,079**	*319*	**7,203**	*195*	**7,202**	*196*
OPERATING REVENUE	**7,398**	*319*	**7,398**	**7,079**	*319*	**7,203**	*195*	**7,202**	*196*
OPERATING GRANTS & CONTRIBUTIO	**4,915**	*320*	**4,915**	**4,595**	*320*	**4,595**	*320*	**4,960**	*(45)*
411000 State Government Grants	2,731	*300*	2,731	2,431	*300*	2,431	*300*	2,510	*221*
412000 Local Gov't/Private Grants	155	*(19)*	155	174	*(19)*	174	*(19)*	191	*(36)*
415000 Federal Government Grants	2,029	*39*	2,029	1,990	*39*	1,990	*39*	2,259	*(231)*
CHARGES FOR SERVICES	**370**	*(166)*	**370**	**536**	*(166)*	**536**	*(166)*	**461**	*(91)*
421370 Miscellaneous Revenue	-	-	-	-	-	-	-	1	*(1)*
423000 Local Government Contracts	30	*(5)*	30	35	*(5)*	35	*(5)*	43	*(13)*
424600 Federal Revenue Contracts	340	*(161)*	340	501	*(161)*	501	*(161)*	418	*(78)*
INTER/INTRA FUND REVENUES	**2,113**	*166*	**2,113**	**1,948**	*166*	**2,072**	*42*	**1,781**	*332*
431055 Interfund Revenue-Health	473	*(50)*	473	522	*(50)*	522	*(50)*	638	*(166)*
433050 Intrafund Revenue -A & D	1,641	*215*	1,641	1,426	*215*	1,550	*91*	1,143	*498*
EXPENSE	**20,252**	*654*	**19,917**	**19,598**	*319*	**20,384**	*(132)*	**18,354**	*1,898*
OPERATING EXPENSE	**20,236**	*656*	**19,901**	**19,580**	*321*	**20,365**	*(129)*	**18,333**	*1,903*
EMPLOYEE COMPENSATION	**17,302**	*602*	**16,967**	**16,700**	*267*	**17,502**	*(201)*	**15,416**	*1,885*
601020 Lump Sum Vacation Pay	33	-	33	33	-	33	-	93	*(60)*
601025 Lump Sum Sick Pay	17	-	17	17	-	17	-	3	*15*
601030 Permanent And Provisional	9,064	*448*	8,810	8,617	*194*	8,798	*267*	8,300	*765*
601040 Time Limited Employee	1,314	*13*	1,301	1,301	-	1,334	*(20)*	1,068	*247*
601050 Temporary,Seasonal,Emergency	951	*(31)*	951	982	*(31)*	982	*(31)*	963	*(11)*
601065 Overtime	17	-	17	17	-	17	-	102	*(85)*
601080 Pay Differential	243	-	243	243	-	243	-	129	*115*
603005 Social Security Taxes	794	*35*	774	759	*15*	775	*19*	778	*16*
603006 FICA- Temporary Employee	78	*(2)*	78	81	*(2)*	81	*(2)*	-	*78*
603020 Unemployment	-	-	-	-	-	-	-	0	*(0)*
603025 Retirement Or Pension Contrib	1,481	*10*	1,502	1,471	*31*	1,488	*(7)*	1,389	*92*
603040 Ltd Contributions	43	*2*	42	41	*1*	42	*1*	38	*5*
603045 Supplemental Retirement (401K)	91	*3*	88	88	-	80	*10*	74	*16*
603050 Health Insurance Premiums	2,771	*110*	2,721	2,661	*60*	3,224	*(452)*	2,184	*587*
603055 Employee Serv Res Fund Charges	239	-	239	239	-	239	-	207	*32*
603056 OPEB- Current Year	165	*15*	150	150	-	150	*15*	89	*76*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	0	*(0)*
MATERIALS AND SUPPLIES	**1,790**	*48*	**1,790**	**1,742**	*48*	**1,734**	*56*	**1,581**	*209*
607005 Janitorial Supplies & Service	146	-	146	146	-	146	-	141	*6*
607010 Maintenance - Grounds	4	-	4	4	-	10	*(6)*	1	*3*
607015 Maintenance - Buildings	22	-	22	22	-	32	*(10)*	37	*(15)*
607020 Consumable Parts	3	-	3	3	-	5	*(2)*	14	*(11)*
607040 Facilities Management Charges	89	-	89	89	-	91	*(2)*	96	*(7)*
609005 Food Provisions	134	-	134	134	-	134	*(0)*	116	*17*
609010 Clothing Provisions	3	-	3	3	-	2	*2*	4	*(1)*
609015 Dining And Kitchen Supplies	-	-	-	-	-	3	*(3)*	1	*(1)*
609020 Bedding And Linen	-	-	-	-	-	-	-	0	*(0)*
609025 Medications	-	-	-	-	-	-	-	1	*(1)*
609030 Medical Supplies	20	-	20	20	-	9	*11*	17	*3*
609035 Safety Supplies	-	-	-	-	-	-	-	0	*(0)*
609040 Laundry Supplies And Services	-	-	-	-	-	-	-	0	*(0)*
609045 Personal Provisions	11	-	11	11	-	2	*9*	10	*0*
609055 Recreational Supplies & Serv	67	*(3)*	67	71	*(3)*	80	*(13)*	49	*18*
609060 Identification Supplies	-	-	-	-	-	-	-	0	*(0)*
609065 Shelter Supplies	6	-	6	6	-	5	*1*	5	*1*
611005 Subscriptions & Memberships	4	-	4	4	-	2	*2*	9	*(5)*
611010 Physical Materials-Books	7	-	7	7	-	24	*(17)*	18	*(11)*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
611015 Education & Training Serv/Supp	76	-	76	76	-	81	(5)	72	3
611025 Physical Material-Audio/Visual	1	-	1	1	-	2	(1)	-	1
611026 Digital Materials-Audio/Visual	-	-	-	-	-	-	-	0	(0)
613005 Printing Charges	11	-	11	11	-	1	10	2	9
613020 Development Advertising	70	-	70	70	-	62	8	69	1
615005 Office Supplies	23	-	23	23	-	23	(1)	29	(6)
615015 Computer Supplies	-	-	-	-	-	-	-	1	(1)
615016 Computer Software Subscription	245	30	245	216	30	214	32	150	95
615025 Computers & Components <$5000	119	19	119	100	19	119	0	83	36
615030 Communication Equip-Noncapital	-	-	-	-	-	-	-	24	(24)
615035 Small Equipment (Non-Computer)	55	-	55	55	-	73	(18)	45	10
615040 Postage	3	-	3	3	-	3	(0)	3	(0)
615050 Meals & Refreshments	13	-	13	13	-	12	1	8	6
615060 Purchasing Card Charges	-	-	-	-	-	-	-	2	(2)
617005 Maintenance - Office Equip	5	-	5	5	-	7	(2)	7	(2)
617010 Maint - Machinery And Equip	6	-	6	6	-	2	4	10	(4)
617035 Maint - Autos & Equip-Fleet	7	-	7	7	-	12	(5)	14	(7)
619005 Gasoline, Diesel, Oil & Grease	11	-	11	11	-	16	(4)	9	2
619015 Mileage Allowance	34	-	34	34	-	29	5	24	10
619025 Travel & Transprtatn-Employees	13	-	13	13	-	8	5	30	(17)
619030 Travel & Transprtatn-Clients	1	-	1	1	-	1	-	16	(15)
619035 Vehicle Rental Charges	19	-	19	19	-	9	10	0	19
619045 Vehicle Replacement Charges	33	-	33	33	-	30	3	1	32
621005 Heat And Fuel	51	-	51	51	-	51	(0)	32	19
621010 Light And Power	87	-	87	87	-	81	6	79	8
621015 Water And Sewer	24	-	24	24	-	24	(0)	39	(15)
621020 Telephone	56	-	56	56	-	54	2	48	8
621025 Mobile Telephone	35	-	35	35	-	41	(6)	34	1
621030 Internet/Data Communications	15	-	15	15	-	16	(1)	16	(1)
633010 Rent - Buildings	89	-	89	89	-	89	-	89	0
633015 Rent - Equipment	-	-	-	-	-	-	-	1	(1)
639020 Laboratory Fees	-	-	-	-	-	1	(1)	1	(1)
639025 Other Professional Fees	87	-	87	87	-	78	9	77	10
639030 Mental Hlt-Medicaid Match-Dhcf	-	-	-	-	-	-	-	0	(0)
639050 Client Support Services	87	3	87	84	3	53	34	45	42
OTHER OPERATING EXPENSE 1	**6**	-	**6**	**6**	-	**11**	(5)	**10**	(4)
645005 Contract Hauling	6	-	6	6	-	11	(5)	10	(4)
OTHER OPERATING EXPENSE 2	**1,002**	-	**1,002**	**1,002**	-	**1,002**	-	**1,174**	(172)
663010 Council Overhead Cost	51	-	51	51	-	51	-	61	(9)
663015 Mayor Overhead Cost	71	-	71	71	-	71	-	84	(13)
663025 Auditor Overhead Cost	42	-	42	42	-	42	-	45	(3)
663030 District Attorney Overhead Cos	106	-	106	106	-	106	-	140	(34)
663040 Info Services Overhead Cost	342	-	342	342	-	342	-	404	(62)
663045 Purchasing Overhead Cost	(4)	-	(4)	(4)	-	(4)	-	2	(6)
663050 Human Resources Overhead Cost	276	-	276	276	-	276	-	286	(10)
663055 Gov'T Immunity Overhead Cost	8	-	8	8	-	8	-	19	(11)
663060 Records Managmnt Overhead Cost	5	-	5	5	-	5	-	3	2
663070 Mayor Finance Overhead Cost	107	-	107	107	-	107	-	131	(24)
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	(0)
CAPITAL EXPENDITURES	**122**	6	**122**	**116**	6	**116**	6	**118**	4
679005 Office Furn, Equip,Softwr>5000	-	-	-	-	-	-	-	8	(8)
681020 IT Subscription - SBITA	0	-	0	0	-	0	-	-	0
684005 Principal Pymnts- Bldng Lease	106	5	106	101	5	101	5	96	10
684020 Principal Payments- SBITA	16	1	16	15	1	15	1	14	2
INTERGOVERNMENTAL CHARGE	**14**	-	**14**	**14**	-	**-**	14	**34**	(20)
693020 Interfund Charges	14	-	14	14	-	-	14	34	(20)
NON-OPERATING EXPENSE	**16**	(2)	**16**	**19**	(2)	**19**	(2)	**21**	(5)
LONG TERM DEBT	**16**	(2)	**16**	**19**	(2)	**19**	(2)	**21**	(5)
687001 Interest Expense- SBITA	5	(1)	5	5	(1)	5	(1)	6	(1)
687002 Interest Exp-Leases (DEBT SVC)	12	(2)	12	13	(2)	13	(2)	15	(3)

Funds Included	Organizations Included
120 - Grant Programs Fund	21009900 - YSV Deferred Maint Project

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2020 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	-	-	-	-	-	**0**	*(0)*	**11**	*(11)*
EXPENSE	-	-	-	-	-	**0**	*(0)*	**1,949**	*(1,949)*
OPERATING EXPENSE	-	-	-	-	-	**0**	*(0)*	**11**	*(11)*
OTHER OPERATING EXPENSE 2	-	-	-	-	-	**0**	*(0)*	**1**	*(1)*
663010 - Council Overhead Cost	-	-	-	-	-	0	*(0)*	0	*(0)*
663015 - Mayor Overhead Cost	-	-	-	-	-	0	*(0)*	0	*(0)*
663025 - Auditor Overhead Cost	-	-	-	-	-	0	*(0)*	0	*(0)*
663040 - Info Services Overhead Cost	-	-	-	-	-	0	*(0)*	0	*(0)*
663045 - Purchasing Overhead Cost	-	-	-	-	-	0	*(0)*	0	*(0)*
663070 - Mayor Finance Overhead Cost	-	-	-	-	-	0	*(0)*	0	*(0)*
CAPITAL EXPENDITURES	-	-	-	-	-	-	-	**10**	*(10)*
673020 - Improvmnt Other Than Buildings	-	-	-	-	-	-	-	10	*(10)*
TRANSFERS OUT AND OTHER FINANCING US	-	-	-	-	-	-	-	**1,937**	*(1,937)*
OFU TRANSFERS OUT	-	-	-	-	-	-	-	**1,937**	*(1,937)*
770010 - OFU Transfers Out	-	-	-	-	-	-	-	1,937	*(1,937)*

CORE MISSION

OSF Mission here

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
PERFORMANCE BASED BUDGETING OUTCOMES AND INDICATORS				
Stabilization that reduces substance related risk. Participants with SUD, including OUD, achieve stabilization, sustain engagement in treatment and avoid new bookings, interrupting cycles of substance use, instability, and incarceration.				
• Number and % engaged in treatment	0	0	0	1
• Number and % retained at 3 months	0	0	0	1
• Number and % stably housed	0	0	0	1
Community Readiness Assessed. High-impact communities complete an opioid-focused CRA to establish baseline readiness and guide next steps.				
• Number of opioid-focused CRAs completed. Count recorded by the program for the reporting period, consistent with the indicator definition: Number of opioid-focused CRAs completed.	0	0	0	5
Readiness-Aligned Prevention Action Initiated. Communities translate assessment findings into a practical action plan and begin implementing strategies matched to readiness, reducing prevention failure and wasted effort.				
• Number and percent of assessed communities with approved action plans designed to reduce opioid use	0	0	0	2
• Number of CRA evidence-based activities initiated to reduce opioids	0	0	0	1
Community Capacity Increased for Sustained Prevention. Community partners are engaged and readiness improves over time, creating conditions for lasting reductions in opioid initiation and misuse.				
• Number and percent of communities advancing at least one readiness stage	0	0	0	1
Local Coalitions Established. Coalitions utilize evidence-based strategies to reduce early initiation of substances, decrease risky behaviors, and increase positive childhood events.				
• Number of coalitions established with evidence-based frameworks	0	0	0	2
• Number of CTC milestones and benchmarks achieved	0	0	0	1
Coordinated Prevention Actions Reach Residents. Coalitions implement evidence-based strategies and reach residents in ways that reduce initiation risk and support safer communities.				
• Number of evidence-based strategies launched	0	0	0	1
• Number of community members reached	0	0	0	1
Community-Led Prevention Delivered in High-Risk Populations. Trusted organizations are funded and implement prevention programming that reduces substance use risk factors linked to later opioid misuse.				
• Number of community prevention grants awarded	0	0	0	1
• Number of prevention programs implemented	0	0	0	1
Prevention Reach, Evidence Alignment, and Accountability Established. Programs reach participants, use evidence-based or evaluated approaches, and report progress—building a prevention portfolio more likely to reduce future opioid initiation.				
• Number of individuals participating	0	0	0	1
• Number and percent using evidence-based or evaluated models	0	0	0	1
• Number and percent of grant recipients submitting progress reports	0	0	0	1
Early Identification of Substance Use Risk in Youth. Schools implement SBIRT and screen students to identify risk early—an upstream pathway to preventing later opioid misuse.				
• Number of schools implementing SBIRT	0	0	0	1
• Number of students screened	0	0	0	2
Risk Reduced Through Tailored Intervention Services and Connection to Care. At-risk students receive brief intervention and referrals when needed to prevent escalation that can precede opioid involvement.				
• Number receiving brief intervention	0	0	0	1
• Number receiving intervention services	0	0	0	1
• Hours of intervention provided	0	0	0	1
• Number of students referred	0	0	0	1
• Number and percent of students receiving intervention or treatment that report decreased use based on pre-post surveys	0	0	0	1
School Capacity Strengthened for Sustainable Prevention. School staff training supports consistent delivery of early intervention, improving long-run prevention impact.				
• Number of staff trained	0	0	0	1
School Prevention Infrastructure Expanded. Additional schools adopt the CREST process and build capacity to deliver structured, evidence-based family prevention programming.				
• Number of participating schools	0	0	0	1

• Number of Coaching Contacts	0	0	0	1
Family Protective Factors Strengthened to Reduce Future Opioid Risk. Families participate in skill-building and evidence-based programs that increase resilience and reduce initiation—lowering long-term opioid misuse risk.				
• Number of workshops delivered	0	0	0	1
• Number of family members participating	0	0	0	1
• Number of program groups completed	0	0	0	1
• Number of family members participating	0	0	0	1
• Percentage of parent participants reporting increases from pre- to post-survey	-	-	-	1%
• Percentage of parent participants reporting increases from pre- to post-survey	-	-	-	1%
Architectural design completed - Navigate Opioid Treatment Program (OTP) accreditation process. A component of accreditation is the facility design and construction, including the sign-off from the Drug Enforcement Agency (DEA), National Commission on Correctional Health Care and licensed through the Substance Abuse and Mental Health Services Administration (SAMHSA).				
• Received accreditation or not	0	0	0	1
Build Out Infrastructure Required to Meet Certification and Licensing Requirements to Treat Opioids in the Jail				
• Whether the County is an approved provider of opioid treatment in the jail	0	0	0	1
Increase Evidence-Based OUD Treatment Access During Incarceration. Eligible individuals receive MAT while in custody, reducing untreated OUD that drives continued use and overdose risk.				
• Number receiving MAT	0	0	0	2
• Percent of eligible individuals receiving MAT	-	-	-	2%
Treatment Stabilization and Continuity in Jail. Individuals initiate or continue MAT and remain engaged through incarceration—improving readiness for reentry and lowering relapse risk.				
• Percentage of eligible incarcerated individuals who either initiate MAT during incarceration or continue MAT that was prescribed prior to booking.	0	0	0	1
• Percentage of incarcerated individuals who received MAT and remained on MAT for the duration of their incarceration or until a clinically appropriate endpoint (e.g., release or transfer).	0	0	0	1
Seamless Transition to Community MAT After Release. Individuals have confirmed linkage to MAT in the community after release—reducing post-release overdose mortality.				
• Number and percent with MAT appointment post-release	0	0	0	1
Readiness for Safe Community Reentry Established. Individuals leave incarceration with the planning, support, and connections needed to navigate housing, treatment, and basic needs upon release, reducing destabilization that increases risk of relapse and overdose.				
• Number receiving reentry planning	0	0	0	1
• Number receiving peer contact	0	0	0	1
Continuity of Care Across the Jail-to-Community Transition. Critical services and supports are seamlessly connected at the point of release, minimizing gaps in care during the period of highest overdose risk.				
• Number with a warm handoff	0	0	0	1
• Number contacted within 7 days	0	0	0	1
Early Treatment Engagement After Release. Individuals attend treatment after release, increasing retention and lowering relapse, overdose, and reincarceration risk.				
• Number attending treatment	0	0	0	1
Reduced justice involvement related to opioid use. RIO participants with SUD, including OUD, experience fewer returns to jail, reflecting improved stability and reduced substance use related criminal justice cycling (reduced recidivism).				
• Number enrolled	0	0	0	1
• Number and % with no new bookings for new charges	0	0	0	1
Increased engagement in evidence-based SUD, including OUD, treatment. Participants with co-occurring disorders successfully engage in treatment pathways shown to reduce substance misuse and overdose risk.				
• Number and % participants connected to treatment	0	0	0	1
• Number and % engaged in MAT	0	0	0	1
Recovery Stability Supported Through Safe Housing. Individuals access sober living and remain housed long enough to stabilize after treatment or incarceration—reducing relapse and overdose risk.				
• Number placed in sober living (target 50 in year one and 100 in subsequent years)	0	0	54	1
• Urinalysis results by agency and gender (<10% positive results required)	-	-	10.1%	1%
Sustained Recovery Supports and Stable Transition. Participants engage in recovery supports and exit to stable housing—improving long-term recovery and reducing recidivism.				
• Number and percentage clients exiting to stable housing	0	0	0.67	1
• Number and percentage of clients employed at exit	0	0	0.57	1
• Number and percentage of clients contributing towards rents and past ORS debts beginning in month 4	0	0	0.32	1
• Number and percentage of clients with OUD to ensure we are serving this population	0	0	0.38	1
Peer Recovery Workforce Built and Integrated. Certified peers are trained and deployed, increasing system capacity to support recovery and reduce relapse among high-risk populations.				
• Number of peers trained	0	0	0	1
Recovery Engagement Strengthened Through Peer Support. Peers who engage in these trainings feel like their skills are developed and they are better equipped to serve the clients they support.				

• % of peers reporting their workplace skills are improved	-	-	-	1%
• Number of peer support contacts	0	0	0	1
Treatment Capacity Investments Activated. Investments result in new or expanded treatment sites—reducing structural barriers that limit MOUD and SUD treatment access.				
• Number of grants awarded	0	0	0	1
• Number of sites opened or expanded	0	0	0	1
Access to Treatment Improves in High-Need Areas. New capacity reduces wait times and expands services in underserved areas—supporting increased treatment uptake and reduced overdose risk.				
• Number of new treatment slots	0	0	0	1
• Average wait time for treatment	0	0	0	1
• Number and % serving high-need areas	0	0	0	1
Naloxone access expanded, including areas where overdose risk is highest. Naloxone is distributed through an expanded network of sites, including priority communities county facilities, and through various sites, including anchor sites, increasing timely availability to prevent fatal overdoses.				
• Number of kits distributed	0	0	0	2
• Number of kits purchased	0	0	0	1
• Number of active sites	0	0	0	1
• Number and % of kits in high-risk areas	0	0	0	1
• Number of sites	0	0	0	1
Community Overdose Response Readiness Increased. People are trained and overdose reversals are reported, indicating improved capacity to intervene quickly and prevent overdose deaths.				
• Number trained in overdose response	0	0	0	1
• Number trained and % of trainees by audience in overdose response	0	0	0	1
• Number of sessions conducted, % of TTT meeting fidelity standards	0	0	0	1
• Number of outreach events	0	0	0	1
OSF Stewardship, Transparency, and Compliance Strengthened. Projects report on time, funds are tracked and publicly reported, and updates are published —supporting accountable use of settlement funds to reduce opioid harms.				
• Number and % reporting on time	0	0	0	1
• % of funds publicly reported	-	-	-	1%
• Number of updates published	0	0	0	2
System Integration and Learning to Improve Impact. Shared metrics are tracked across intercepts and programs receive data support—enabling continuous improvement and stronger overall reductions in opioid misuse, overdoses, and deaths.				
• Number of shared indicators tracked	0	0	0	1
• Number and % receiving TA	0	0	0	2

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	9,121	2,484	*27.2%*	11,605	2,284	*25.0%*	11,405
REVENUE	-	5,410	*0.0%*	5,410	5,410	*0.0%*	5,410
COUNTY FUNDING	**9,121**	**(2,926)**	*(32.1%)*	**6,195**	**(3,126)**	*(34.3%)*	**5,994**
FTE	1.00	1.00	*100.0%*	2.00	1.00	*100.0%*	2.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Opioid Treatment & Prevention	5,410	11,405	**5,994**	*2.00*	5,410	11,605	**6,195**	*2.00*	5,410	2,484	**(2,926)**	*1.00*
SUBTOTAL	**5,410**	**11,405**	**5,994**	***2.00***	**5,410**	**11,605**	**6,195**	***2.00***	**5,410**	**2,484**	**(2,926)**	***1.00***
TOTAL OPIOID TREATMENT & PREVENTION	**5,410**	**11,405**	**5,994**	***2.00***	**5,410**	**11,605**	**6,195**	***2.00***	**5,410**	**2,484**	**(2,926)**	***1.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-1,330,075**	**-1,330,075** *(Yes)*
0	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -742	-	**-**	**742** *(Yes)*
1	**[31-39803] NEW REQUEST OSF_2027 Revenues** This request is to recognize 2027 OSF payment distribution based on the schedule. FUTURE YEARS ADJUSTMENT: 5,410,377	-	**-5,410,377**	**-5,410,377** *(Yes)*
2	**[31-39795] NEW REQUEST OSF_SO DEAs Funding Change** Per Sheriff's proposal to discontinue OSF for DEAs.	-	**-83,932**	**-83,932** *(Yes)*
3	**[31-39802] NEW REQUEST OSF_HLT 1 FTE Transfer** This request transfers an OSF funded Data and Improvement Analyst position from Health to Project OSF0013 – Leadership and Evaluation to better align operational needs with the intended scope of services.	*1.00*	**200,339**	**-416** *(Yes)* *1.00 FTE*
5	**[31-39797] POLICY SIGNIFICANT BASE ADJUSTMENT OSF_Prior Years Approved Projects Funding True-up** This request is to true up and carry forward available funds for the approved projects from previous years: OSF006 - Jail MAT Infrastructure one time support $2.3M and the one-time OTP accreditation cost $61K. OSF010 - Peer Certification Training and Supports $6K. FUTURE YEARS ADJUSTMENT: -2,361,820	-	**2,367,820**	**2,367,820** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***1.00***	**-6,624,045**	**-6,824,058**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**2,367,820**	**2,367,820**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
121 - Opioid Treatment & Prevention	12100000 - Opioid Treatment & Prevention

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**5,994**	*(3,126)*	**6,195**	**9,121**	*(2,926)*	**4,023**	*1,971*	**(4,769)**	*10,763*
REVENUE	**6,860**	*6,740*	**6,860**	**120**	*6,740*	**5,530**	*1,330*	**8,428**	*(1,567)*
NON-OPERATING REVENUE	**1,450**	*1,330*	**1,450**	**120**	*1,330*	**120**	*1,330*	**370**	*1,080*
INVESTMENT EARNINGS	**1,450**	*1,330*	**1,450**	**120**	*1,330*	**120**	*1,330*	**370**	*1,080*
429005 Interest - Time Deposits	1,450	*1,330*	1,450	120	*1,330*	120	*1,330*	370	*1,080*
OPERATING REVENUE	**5,410**	*5,410*	**5,410**	**-**	*5,410*	**5,410**	*(0)*	**8,058**	*(2,647)*
CHARGES FOR SERVICES	**5,410**	*5,410*	**5,410**	**-**	*5,410*	**5,410**	*(0)*	**8,058**	*(2,647)*
439020 Opioid Treatment & Prevention	5,410	*5,410*	5,410	-	*5,410*	5,410	*(0)*	8,058	*(2,647)*
EXPENSE	**11,405**	*2,284*	**11,605**	**9,121**	*2,484*	**9,433**	*1,971*	**3,289**	*8,116*
OPERATING EXPENSE	**11,405**	*2,284*	**11,605**	**9,121**	*2,484*	**9,433**	*1,971*	**3,289**	*8,116*
EMPLOYEE COMPENSATION	**309**	*168*	**309**	**142**	*167*	**93**	*216*	**-**	*309*
601030 Permanent And Provisional	205	*113*	205	92	*113*	91	*114*	-	*205*
601095 Personnel Underexpend	-	*-*	-	-	*-*	(46)	*46*	-	*-*
603005 Social Security Taxes	16	*9*	16	7	*9*	7	*9*	-	*16*
603025 Retirement Or Pension Contrib	32	*17*	33	15	*18*	14	*18*	-	*32*
603040 Ltd Contributions	1	*0*	1	0	*0*	0	*0*	-	*1*
603050 Health Insurance Premiums	55	*28*	54	27	*27*	27	*28*	-	*55*
MATERIALS AND SUPPLIES	**2,649**	*39*	**2,649**	**2,610**	*39*	**1,791**	*858*	**-**	*2,649*
611005 Subscriptions & Memberships	1	*1*	1	1	*1*	1	*1*	-	*1*
611015 Education & Training Serv/Supp	11	*9*	11	2	*9*	8	*3*	-	*11*
615005 Office Supplies	1	*1*	1	1	*1*	1	*1*	-	*1*
615016 Computer Software Subscription	23	*21*	23	2	*21*	2	*21*	-	*23*
615025 Computers & Components <$5000	6	*3*	6	3	*3*	3	*3*	-	*6*
615035 Small Equipment (Non-Computer)	3	*2*	3	1	*2*	1	*2*	-	*3*
619015 Mileage Allowance	1	*1*	1	1	*1*	1	*1*	-	*1*
619025 Travel & Transprtatn-Employees	2	*1*	2	1	*1*	1	*1*	-	*2*
621020 Telephone	1	*1*	1	1	*1*	1	*1*	-	*1*
621025 Mobile Telephone	1	*1*	1	1	*1*	1	*1*	-	*1*
639045 Contracted Services	2,000	*-*	2,000	2,000	*-*	1,500	*500*	-	*2,000*
639055 Interlocal Agreements	600	*-*	600	600	*-*	275	*325*	-	*600*
OTHER OPERATING EXPENSE 2	**-**	*-*	**-**	**-**	*-*	**298**	*(298)*	**760**	*(760)*
665110 SUD and MH Subcontractors	-	*-*	-	-	*-*	168	*(168)*	170	*(170)*
667005 Contributions	-	*-*	-	-	*-*	130	*(130)*	590	*(590)*
INTERGOVERNMENTAL CHARGE	**8,446**	*2,078*	**8,647**	**6,369**	*2,278*	**7,251**	*1,195*	**2,528**	*5,918*
693020 Interfund Charges	8,446	*2,078*	8,647	6,369	*2,278*	7,251	*1,195*	2,528	*5,918*

Convention & Visitor Svcs - Countywide Funding Orgs

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	58.437	(8.278)	*(14.2%)*	50.158	(8.275)	*(14.2%)*	50.161
REVENUE	32.058	(10.696)	*(33.4%)*	21.362	(10.696)	*(33.4%)*	21.362
COUNTY FUNDING	**26,379**	**2,417**	*9.2%*	**28,796**	**2,420**	*9.2%*	**28,799**
CAPITAL PROJECT & OTHER RELATED ORGS							
EXPENDITURES	-	8,616	*0.0%*	8,616	8,616	*0.0%*	8,616
COUNTY FUNDING	-	**8,616**	*0.0%*	**8,616**	**8,616**	*0.0%*	**8,616**
FTE	1.00	(0.60)	*(60.0%)*	0.40	(0.60)	*(60.0%)*	0.40

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Rampton Salt Palace Convention Center Ops												
Rampton Salt Palace Operations	6,135	15,598	**9,463**	-	6,135	15,598	**9,463**	-	(11,014)	(9,748)	**1,266**	-
*SPCC QECB Solar Project	-	3	**3**	-	-	3	**3**	-	-	3	**3**	-
*Salt Palace Capital Projects	-	3,450	**3,450**	-	-	3,450	**3,450**	-	-	3,450	**3,450**	-
	6,135	**19,050**	12,915	**-**	**6,135**	**19,050**	12,915	**-**	**(11,014)**	**(6,296)**	4,718	**-**
Mountain America Exposition Center Ops												
Mt America Expo Ctr Operations	6,398	8,491	**2,092**	-	6,398	8,491	**2,092**	-	318	1,631	**1,312**	-
*Mt America Expo Ctr Cap Prjcts	-	5,163	**5,163**	-	-	5,163	**5,163**	-	-	5,163	**5,163**	-
	6,398	**13,654**	7,256	**-**	**6,398**	**13,654**	7,256	**-**	**318**	**6,794**	6,476	**-**
Convention/Visitor Sales & Marketing												
Visitor Promotion Contract	-	16,763	**16,763**	*0.40*	-	16,760	**16,760**	*0.40*	-	(161)	**(161)**	*(0.60)*
Visitor Promotion CTAA	8,829	9,310	**481**	-	8,829	9,310	**481**	-	-	-	**-**	-
	8,829	**26,073**	17,244	***0.40***	**8,829**	**26,070**	17,241	***0.40***	**-**	**(161)**	**(161)**	***(0.60)***
SUBTOTAL - ORGS WITH A STRESS TEST	21,362	50,161	**28,799**	*0.40*	21,362	50,158	**28,796**	*0.40*	(10,696)	(8,278)	**2,417**	*(0.60)*
***SUBTOTAL - ORGS WITHOUT A STRESS TEST**	-	8,616	**8,616**	-	-	8,616	**8,616**	-	-	8,616	**8,616**	-
TOTAL CONVENTION & VISITOR SVCS - COUNTYWIDE FUNDING ORGS	**21,362**	**58,777**	37,415	***0.40***	**21,362**	**58,774**	37,412	***0.40***	**(10,696)**	**337**	11,033	***(0.60)***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	180	**[31-40508] TECHNICAL DEBT SERVICE ADJUSTMENT 2027 Debt Service Adjustment** Rampton Salt Palace Operations To adjust the 2027 debt service amounts for the 2011 STR QECB bonds	-	**2,586**	**2,586** *(Yes)*
0	180	**[32-40566] STRESS TEST REDUCTION SPCC operations stress test** Rampton Salt Palace Operations The Salt Palace Convention Center is already undergoing a significant transition as operations prepare for the phased shutdown and reconstruction of the facility. If additional budget reductions are required, the most practical approach would be to defer planned capital investments and facility improvements rather than reduce essential operational functions. While this would provide immediate budget savings, it would also delay investments intended to preserve existing assets, maintain critical technology and security systems, and address ongoing facility maintenance needs. Many of these projects were developed to extend the useful life of existing infrastructure during the transition period and to avoid larger repair or replacement costs in the future. Deferring them would increase reliance on aging equipment and systems, elevate the risk of unexpected maintenance issues, and potentially create additional costs as assets continue to deteriorate and construction costs increase over time. Delays to technology, cybersecurity, network, and security-related projects would also limit the organization's ability to address evolving operational and security risks. While the reconstruction project will ultimately modernize the facility, it remains important to responsibly maintain and protect existing assets throughout the transition. As a result, these reductions would largely serve to postpone necessary investments rather than eliminate them, shifting costs and risks into future years while increasing the amount of deferred maintenance carried by the organization. The facility would continue to operate and support construction-related activities; however, the long-term impact would be higher future capital needs, increased operational risk, and fewer opportunities to proactively address issues before they become more costly to resolve.	-	**-2,901,912**	**-** *(No)*
0	180	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** Rampton Salt Palace Operations This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-1,935,718**	**-1,935,718** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	182	**[32-40565] STRESS TEST REDUCTION MAEC operations stress test** South Towne Operations In the event budget reductions are required, the Mountain America Expo Center would seek to achieve those reductions primarily through the deferral of planned capital improvement projects rather than reductions to ongoing operations and services. While this approach would allow the facility to continue serving clients and hosting events, it would result in the postponement of investments that support the long-term reliability, safety, security, efficiency, and competitiveness of the venue. Delaying planned facility improvements and equipment replacements would increase the amount of deferred maintenance within the building and extend the use of aging infrastructure beyond its intended lifecycle. Over time, this would increase the likelihood of equipment failures, emergency repairs, water intrusion, utility inefficiencies, and other operational disruptions that may negatively impact the guest experience and the facility's ability to meet client expectations. The postponement of security, mechanical, roofing, infrastructure, and facility modernization projects would also increase the risk of higher future costs as assets continue to deteriorate and construction expenses rise over time. Additionally, delaying sustainability-focused improvements would slow progress toward resource conservation goals and reduce opportunities to lower long-term operating costs through increased efficiency. As the Mountain America Expo Center continues to play a critical role in supporting events throughout the region, particularly during the Salt Palace Convention Center reconstruction period, deferring these investments may limit the facility's ability to maintain the quality, flexibility, and operational readiness expected by event organizers and attendees. While the facility would remain operational under these reductions, the cumulative impact would be an increase in deferred maintenance liabilities, greater operational risk, and potentially higher future capital expenditures to address issues that would otherwise be resolved through the planned improvement program	-	**-5,198,176**	**-** *(No)*
0	182	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** South Towne Operations This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-247,201**	**-247,201** *(Yes)*
1	180	**[31-40445] NEW REQUEST 2027 Salt Palace Operating Budget** Rampton Salt Palace Operations [Exp: -9,748,186; Rev: -10,722,942] The 2027 Salt Palace budget reflects the operational impacts of the convention center reconstruction project and the transition from a partial facility shutdown to a full shutdown during construction. As a result, projected revenues have been reduced by $8.99 million due to the anticipated loss of event activity, rental income, and related revenue streams resulting from decreased facility availability. Operating expenses have also been reduced by $7.75 million to align with lower operating levels during the construction period. Expense reductions reflect decreased staffing, operating requirements, and facility-related costs associated with the reduced event schedule and building operations. The budget was developed based on current construction timelines and anticipated operating conditions throughout 2027.	-	**974,756**	**974,756** *(Yes)*
1	182	**[31-40446] NEW REQUEST 2027 Mountain America Expo Operating Budget** South Towne Operations [Exp: 1,630,635; Rev: 413,272] The 2027 Mountain America Expo Center budget reflects the facility's role in supporting regional event activity during the Salt Palace reconstruction project. Revenue is anticipated to increase by $441 thousand as the facility captures additional event opportunities and accommodates events relocated from the Salt Palace. To support this increased activity and maintain service expectations, operating expenses are budgeted to increase by $2.07 million, reflecting the resources required to operate the facility at full capacity while serving additional event demand.	-	**1,217,363**	**1,217,363** *(Yes)*
1	290	**[31-40723] NEW REQUEST Eliminate Visitor Promotion Exec Dir FTE** Visitor Promotion Contract Eliminate Vistor Promotion Executive Director FTE. Reduces personnel costs to the organization.	*-1.00*	**-262,282**	**-261,129** *(Yes)* *(1.00) FTE*
2	290	**[33-40725] NEW REQUEST Re-Allocate share of Assoc Dep FTE to Visitor Promo** Visitor Promotion Contract This request is for the purpose of allocating .4 FTE of the current Mayor Finance Assoc Deputy position to work on the downtown revitalization project. The impact of this request will reduce administative costs for this project by approximately $160k within organization 36000000 Visitor Promotion.	*0.40*	**101,453**	**104,423** *(Yes)* *0.40 FTE*
3	290	**[32-40690] STRESS TEST REDUCTION Visit Salt Lake 5% Stress Test** Visitor Promotion Contract	-	**-685,196**	**-** *(No)*
		TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***-0.60***	**-149,043**	**-144,920**
		TOTAL BASE BUDGET ADJUSTMENT REQUESTS:	**-**	**-**	**-**
		TOTAL STRESS TEST REDUCTIONS:	**-**	**-8,785,284**	**-**

CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS

(orgs with an asterisk in the expenditure & revenue summary by org/program table above)

	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
TOTAL REQUESTED:	**-**	**8,613,345**	**8,613,345**
TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
290 - Visitor Promotion Fund | 182 - Mountain America Expo Center | 180 - Rampton Salt Palace Conv Ctr	36020000 - Visitor Promotion CTAA | 36000000 - Visitor Promotion Contract | 35529900 - Mt America Expo Ctr Cap Prjcts | 35520000 - South Towne Operations | 35509900 - Salt Palace Capital Projects | 35500000 - Rampton Salt Palace Operations

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**37,415**	***11,036***	**37,412**	**26,379**	***11,033***	**56,841**	***(19,426)***	**20,087**	***(18,000)***
REVENUE	**33,651**	***1,379***	**33,651**	**32,272**	***1,379***	**44,349**	***(10,699)***	**51,436**	***(17,785)***
NON-OPERATING REVENUE	**2,783**	***2,569***	**2,783**	**214**	***2,569***	**214**	***2,569***	**2,891**	***(108)***
INVESTMENT EARNINGS	**2,783**	***2,569***	**2,783**	**214**	***2,569***	**214**	***2,569***	**2,891**	***(108)***
429005 Interest - Time Deposits	2,783	*2,569*	2,783	214	*2,569*	214	*2,569*	2,890	*(107)*
429015 Interest-Miscellaneous	-	-	-	-	-	-	-	0	*(0)*
OPERATING REVENUE	**21,362**	***(10,696)***	**21,362**	**32,058**	***(10,696)***	**32,058**	***(10,696)***	**35,428**	***(14,065)***
CHARGES FOR SERVICES	**21,362**	***(10,696)***	**21,362**	**32,058**	***(10,696)***	**32,058**	***(10,696)***	**35,428**	***(14,065)***
421370 Miscellaneous Revenue	-	-	-	-	-	-	-	55	*(55)*
424000 Local Revenue Contracts	8,829	-	8,829	8,829	-	8,829	-	8,504	*325*
427060 SP/ST/EP Operating Revenue	12,534	*(10,696)*	12,534	23,229	*(10,696)*	23,229	*(10,696)*	26,869	*(14,335)*
TRANSFERS IN AND OTHER FINANCING SOU	**9,505**	***9,505***	**9,505**	**-**	***9,505***	**12,077**	***(2,572)***	**13,117**	***(3,612)***
OFS - DEBT PROCEEDS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**298**	***(298)***
710501 OFS SBITA	-	-	-	-	-	-	-	298	*(298)*
OFS TRANSFERS IN	**9,505**	***9,505***	**9,505**	**-**	***9,505***	**12,077**	***(2,572)***	**12,819**	***(3,314)***
720005 OFS Transfers In	9,505	*9,505*	9,505	-	*9,505*	12,077	*(2,572)*	12,819	*(3,314)*
EXPENSE	**59,013**	***341***	**59,010**	**58,673**	***338***	**89,135**	***(30,122)***	**59,229**	***(216)***
OPERATING EXPENSE	**58,777**	***340***	**58,774**	**58,437**	***337***	**88,899**	***(30,122)***	**55,515**	***3,262***
EMPLOYEE COMPENSATION	**105**	***(158)***	**102**	**263**	***(161)***	**263**	***(158)***	**34**	***72***
601005 Elected And Exempt Salary	83	*83*	80	-	*80*	-	*83*	26	*56*
601030 Permanent And Provisional	-	*(203)*	-	203	*(203)*	203	*(203)*	-	-
601095 Personnel Underexpend	-	*16*	-	(16)	*16*	-	-	-	-
603005 Social Security Taxes	6	*(9)*	6	15	*(9)*	19	*(13)*	2	*4*
603025 Retirement Or Pension Contrib	-	*(33)*	-	33	*(33)*	24	*(24)*	3	*(3)*
603040 Ltd Contributions	0	*(0)*	0	1	*(1)*	0	*0*	0	*0*
603045 Supplemental Retirement (401K)	12	*12*	12	-	*12*	-	*12*	-	*12*
603050 Health Insurance Premiums	3	*(24)*	3	27	*(24)*	16	*(13)*	2	*1*
603055 Employee Serv Res Fund Charges	1	-	1	1	-	1	-	-	*1*
MATERIALS AND SUPPLIES	**52,177**	***(8)***	**52,177**	**52,184**	***(8)***	**82,142**	***(29,965)***	**53,149**	***(972)***
607010 Maintenance - Grounds	405	*405*	405	-	*405*	1,222	*(817)*	-	*405*
607015 Maintenance - Buildings	5,333	*5,333*	5,333	-	*5,333*	25,067	*(19,734)*	4,388	*945*
607025 Maint - Plumbing,Heat,& Ac	-	-	-	-	-	600	*(600)*	-	-
607030 Maintenance - Other	1,494	*1,494*	1,494	-	*1,494*	1,772	*(278)*	-	*1,494*
607040 Facilities Management Charges	2	-	2	2	-	2	-	4	*(2)*
607045 Architecture Charges	-	-	-	-	-	446	*(446)*	-	-
611005 Subscriptions & Memberships	2	-	2	2	-	2	-	-	*2*
611015 Education & Training Serv/Supp	1	-	1	1	-	1	-	-	*1*
613005 Printing Charges	1	-	1	1	-	1	-	-	*1*
613030 Development	16,318	-	16,318	16,318	-	16,318	-	16,194	*125*
615005 Office Supplies	1	-	1	1	-	1	-	-	*1*
615020 Computer Software <$5,000	2	-	2	2	-	2	-	-	*2*
615025 Computers & Components <$5000	2	-	2	2	-	2	-	-	*2*
615035 Small Equipment (Non-Computer)	875	*875*	875	0	*875*	850	*25*	597	*278*
615040 Postage	0	-	0	0	-	0	-	-	*0*
615050 Meals & Refreshments	3	-	3	3	-	3	-	-	*3*
619025 Travel & Transprtatn-Employees	53	-	53	53	-	53	-	-	*53*
621025 Mobile Telephone	2	-	2	2	-	2	-	-	*2*
625010 Non-Capital Building Imprvmnts	-	-	-	-	-	-	-	79	*(79)*
633010 Rent - Buildings	5	-	5	5	-	5	-	-	*5*
639025 Other Professional Fees	106	*3*	106	103	*3*	103	*3*	0	*106*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
639035 Contract Management Fee	18,263	*(8,118)*	18,263	26,380	*(8,118)*	26,380	*(8,118)*	23,753	*(5,490)*
639036 Other Misc Contract Fees	9,310	-	9,310	9,310	-	9,310	-	8,134	*1,176*
OTHER OPERATING EXPENSE 2	**6,055**	***162***	**6,055**	**5,892**	***162***	**6,055**	**-**	**1,389**	***4,666***
663010 Council Overhead Cost	177	*24*	177	153	*24*	177	-	148	*29*
663015 Mayor Overhead Cost	20	*3*	20	17	*3*	20	-	25	*(6)*
663025 Auditor Overhead Cost	143	*19*	143	124	*19*	143	-	108	*35*
663030 District Attorney Overhead Cos	103	-	103	103	-	103	-	8	*95*
663040 Info Services Overhead Cost	243	*31*	243	212	*31*	243	-	167	*76*
663045 Purchasing Overhead Cost	96	*40*	96	56	*40*	96	-	11	*84*
663050 Human Resources Overhead Cost	0	-	0	0	-	0	-	-	*0*
663055 Gov'T Immunity Overhead Cost	51	*2*	51	49	*2*	51	-	237	*(186)*
663070 Mayor Finance Overhead Cost	222	*44*	222	178	*44*	222	-	184	*38*
667020 Refunds	5,000	-	5,000	5,000	-	5,000	-	500	*4,500*
CAPITAL EXPENDITURES	**441**	***344***	**441**	**97**	***344***	**440**	***1***	**944**	***(503)***
679005 Office Furn, Equip,Softwr>5000	-	-	-	-	-	7	*(7)*	137	*(137)*
679020 Machinery And Equipment	344	*344*	344	-	*344*	336	*8*	368	*(24)*
681020 IT Subscription - SBITA	-	-	-	-	-	-	-	440	*(440)*
684020 Principal Payments- SBITA	97	-	97	97	-	97	-	-	*97*
NON-OPERATING EXPENSE	**236**	***0***	**236**	**236**	***0***	**236**	***0***	**3,214**	***(2,978)***
LONG TERM DEBT	**236**	***0***	**236**	**236**	***0***	**236**	***0***	**3,214**	***(2,978)***
685003 Principal on Notes Payable	88	-	88	88	-	88	-	-	*88*
685080 2011 STR QECB Solar Proj-Princ	131	*3*	131	128	*3*	128	*3*	126	*5*
685148 2020 STRRB Taxable- Princ	-	-	-	-	-	-	-	3,040	*(3,040)*
687001 Interest Expense- SBITA	7	-	7	7	-	7	-	-	*7*
687003 Interest Exp on Notes Payable	5	-	5	5	-	5	-	-	*5*
687080 2011 STR QECB Solar Proj-Int	4	*(3)*	4	7	*(3)*	7	*(3)*	10	*(6)*
687148 2020 STRRB Taxable- Int	-	-	-	-	-	-	-	33	*(33)*
689010 Salt Pal Ren Collection Charge	-	-	-	-	-	-	-	5	*(5)*
TRANSFERS OUT AND OTHER FINANCING US	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**500**	***(500)***
OFU TRANSFERS OUT	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**500**	***(500)***
770010 OFU Transfers Out	-	-	-	-	-	-	-	500	*(500)*

CORE MISSION

To improve the area economy by attracting and providing support to conventions, leisure travelers, and visitors to Salt Lake County. Marketing efforts feature the positive differeneces between Salt Lake and competing destinations. Convention and visitor services are provided to encourage longer stays and future returns.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Visit Salt Lake expands economic vitality through visitor spending in Salt Lake County.				
• Increase the number of hotel room nights booked and consumed.	1,019,520	775,000	282,288	680,000
Visit Salt Lake generates positive messaging about Salt Lake County as a premier travel, tourism and meeting destination.				
• Drive the advertising value in US Dollars for 'Earned Media', including stories and discussions told via social media, magazines, newspapers, television, radio, etc..	58,991,536	45,000,000	39,082,754	45,000,000
• Increase the number of sessions on the VSL Websites *Discontinued as of end of 2025	3,360,299	0	0	0
• Increase brand engagement(web visits, comments, likes, follows, shares, views) through VSL-owned channels (websites, social media, etc)(in engagements)	0	42,000,000	11,059,035	30,000,000
Visit Salt Lake impacts Salt Lake County's economy by bringing new money into Salt Lake County that improves businesses and both supports and creates jobs in the hospitality industry.				
• Increase current results of VSL's sales and marketing efforts measured in terms of jobs that Visitor Spending in Salt Lake County supports	8,099	5,920	2,480	5,203
• Increase current results of VSL's sales and marketing efforts measured in terms of exogenous spending - money that visitors attending meetings, conventions, and tradeshows spend in Salt Lake County's hotels, restaurants, retail stores, attractions, on rental cars, etc..	575,733,539	421,000,000	176,342,035	370,000,000
The Salt Lake County CTAA is designed to provide specific benefits directly to payors by increasing awareness and demand for room night sales.				
• *Includes room nights booked through online travel agencies (OTAs), measured by Adara Impact (directly connecting media campaigns and website activity to revenue generated), and attributable to Travel Trade (international itineraries). These programs are intended to room nights in historically low demand periods, with a focus on the fourth quarter. (Previous to 2026 this included only room nights attributable to Travel Trade)	12,003	65,000	46,352	105,000
• *Offer incentive CTAA funds to close 10 new citywide conventions. (Discontinued as of the end of 2025)	6	7	0	0
• *Offer incentive CTAA funds to close 10 new sporting events. (Discontinued as of the end of 2025)	17	12	0	0
Ad-influenced incremental room nights				
• *Ad-influenced incremental room nights indicates how many hotel rooms are booked as a result of marketing or advertising influencing someone to visit, stay longer, or spend more. The metric is measured by Strategic Marketing & Research, Inc. (SMARI), a leading market research firm. *Data is reported out on a bi-annual basis *New (2026)	0	670,000	0	670,000
Drive economic impact offering CTAA funds to close new meetings & conventions				
• *Economic impact of events booked in the current year for all future years using current funds. "New" defined as not having been hosted in SLCo in the prior 3 years	0	60,000,000	5,941,742	201,000,000
Drive economic impact offering CTAA funds to close new sporting events				
• *Economic impact of events booked in the current year for all future years using current year funds. "New" defined as not having been hosted in SLCo in the prior 3 years. Sports does have a higher volume of events with fewer incentive dollars, and uses incentive dollars more frequently to close business than M&C *New for 2026	0	130,200,000	17,729,447	112,000,000

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	26,231	(161)	(0.6%)	26,070	(158)	(0.6%)	26,073
REVENUE	8,829	-	0.0%	8,829	-	0.0%	8,829
COUNTY FUNDING	**17,402**	**(161)**	(0.9%)	**17,241**	**(158)**	(0.9%)	**17,244**
FTE	1.00	(0.60)	(60.0%)	0.40	(0.60)	(60.0%)	0.40

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Visitor Promotion Contract	-	16,763	**16,763**	*0.40*	-	16,760	**16,760**	*0.40*	-	(161)	**(161)**	*(0.60)*
Visitor Promotion CTAA	8,829	9,310	**481**	-	8,829	9,310	**481**	-	-	-	**-**	-
SUBTOTAL	**8,829**	**26,073**	**17,244**	***0.40***	**8,829**	**26,070**	**17,241**	***0.40***	**-**	**(161)**	**(161)**	***(0.60)***
TOTAL CONVENTION/ VISITOR SALES & MARKETING	**8,829**	**26,073**	**17,244**	***0.40***	**8,829**	**26,070**	**17,241**	***0.40***	**-**	**(161)**	**(161)**	***(0.60)***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-40723] NEW REQUEST Eliminate Visitor Promotion Exec Dir FTE** Eliminate Vistor Promotion Executive Director FTE. Reduces personnel costs to the organization.	*-1.00*	**-262,282**	**-261,129** *(Yes)* *(1.00) FTE*
2	**[33-40725] NEW REQUEST Re-Allocate share of Assoc Dep FTE to Visitor Promo** This request is for the purpose of allocating .4 FTE of the current Mayor Finance Assoc Deputy position to work on the downtown revitalization project. The impact of this request will reduce administative costs for this project by approximately $160k within organization 36000000 Visitor Promotion.	*0.40*	**101,453**	**104,423** *(Yes)* *0.40 FTE*
3	**[32-40690] STRESS TEST REDUCTION Visit Salt Lake 5% Stress Test**	-	**-685,196**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***-0.60***	**-160,829**	**-156,706**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-685,196**	**-**

Funds Included	Organizations Included
290 - Visitor Promotion Fund	36020000 - Visitor Promotion CTAA | 36000000 - Visitor Promotion Contract

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**17,244**	*(158)*	**17,241**	**17,402**	*(161)*	**17,402**	*(158)*	**16,082**	*1,162*
REVENUE	**8,829**	-	**8,829**	**8,829**	-	**8,829**	-	**8,504**	*325*
OPERATING REVENUE	**8,829**	-	**8,829**	**8,829**	-	**8,829**	-	**8,504**	*325*
CHARGES FOR SERVICES	**8,829**	-	**8,829**	**8,829**	-	**8,829**	-	**8,504**	*325*
424000 Local Revenue Contracts	8,829	-	8,829	8,829	-	8,829	-	8,504	*325*
EXPENSE	**26,073**	*(158)*	**26,070**	**26,231**	*(161)*	**26,231**	*(158)*	**24,586**	*1,487*
OPERATING EXPENSE	**26,073**	*(158)*	**26,070**	**26,231**	*(161)*	**26,231**	*(158)*	**24,586**	*1,487*
EMPLOYEE COMPENSATION	**105**	*(158)*	**102**	**263**	*(161)*	**263**	*(158)*	**34**	*72*
601005 Elected And Exempt Salary	83	*83*	80	-	*80*	-	*83*	26	*56*
601030 Permanent And Provisional	-	*(203)*	-	203	*(203)*	203	*(203)*	-	-
601095 Personnel Underexpend	-	*16*	-	(16)	*16*	-	-	-	-
603005 Social Security Taxes	6	*(9)*	6	15	*(9)*	19	*(13)*	2	*4*
603025 Retirement Or Pension Contrib	-	*(33)*	-	33	*(33)*	24	*(24)*	3	*(3)*
603040 Ltd Contributions	0	*(0)*	0	1	*(1)*	0	*0*	0	*0*
603045 Supplemental Retirement (401K)	12	*12*	12	-	*12*	-	*12*	-	*12*
603050 Health Insurance Premiums	3	*(24)*	3	27	*(24)*	16	*(13)*	2	*1*
603055 Employee Serv Res Fund Charges	1	-	1	1	-	1	-	-	*1*
MATERIALS AND SUPPLIES	**25,701**	-	**25,701**	**25,701**	-	**25,701**	-	**24,328**	*1,373*
607040 Facilities Management Charges	2	-	2	2	-	2	-	-	*2*
611005 Subscriptions & Memberships	2	-	2	2	-	2	-	-	*2*
611015 Education & Training Serv/Supp	1	-	1	1	-	1	-	-	*1*
613005 Printing Charges	1	-	1	1	-	1	-	-	*1*
613030 Development	16,318	-	16,318	16,318	-	16,318	-	16,194	*125*
615005 Office Supplies	1	-	1	1	-	1	-	-	*1*
615020 Computer Software <$5,000	2	-	2	2	-	2	-	-	*2*
615025 Computers & Components <$5000	2	-	2	2	-	2	-	-	*2*
615035 Small Equipment (Non-Computer)	0	-	0	0	-	0	-	-	*0*
615040 Postage	0	-	0	0	-	0	-	-	*0*
615050 Meals & Refreshments	3	-	3	3	-	3	-	-	*3*
619025 Travel & Transprtatn-Employees	53	-	53	53	-	53	-	-	*53*
621025 Mobile Telephone	2	-	2	2	-	2	-	-	*2*
633010 Rent - Buildings	5	-	5	5	-	5	-	-	*5*
639036 Other Misc Contract Fees	9,310	-	9,310	9,310	-	9,310	-	8,134	*1,176*
OTHER OPERATING EXPENSE 2	**267**	-	**267**	**267**	-	**267**	-	**225**	*42*
663010 Council Overhead Cost	61	-	61	61	-	61	-	55	*6*
663015 Mayor Overhead Cost	7	-	7	7	-	7	-	9	*(3)*
663025 Auditor Overhead Cost	49	-	49	49	-	49	-	40	*9*
663040 Info Services Overhead Cost	81	-	81	81	-	81	-	59	*22*
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	0	*0*
663050 Human Resources Overhead Cost	0	-	0	0	-	0	-	-	*0*
663055 Gov'T Immunity Overhead Cost	0	-	0	0	-	0	-	-	*0*
663070 Mayor Finance Overhead Cost	69	-	69	69	-	69	-	62	*7*

CORE MISSION

To be an economic magnet to Salt Lake County by hosting conventions, trade shows, meetings, public shows and events and managing the County's world-class convention, exhibition, trade show and meeting facilities.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
The Mountain America Expo Center provides cultural and economic benefits to the community through the hosting of local and national events and meetings.				
• Measure the total number of annual attendees at the Mountain America Expo Center.	756,026	750,000	438,337	750,000
• Measure the number of annual events hosted at the Mountain America Expo Center.	174	175	90	175
• Measure the amount of revenue earned at the Mountain America Expo Center.	7,313,237.68	5,990,825	4,298,794.27	6,075,005
• Increase current levels of customer satisfaction of Mountain America Expo Center facility clients (on a scale of 1 - 5).	96	85	97	85
• Increase the amount of materials used in the facility operation that can be removed from landfill streams. This is accomplished through upcycling, recycling, food rescue, and food waste diverted to the anaerobic digester.	46.88%	40%	33%	40%
• Measure the economic impact to our community as a result of hosting events at the Mountain America Expo Center through Visit Salt Lake.	27,587,868	22,500,000	15,413,499	20,000,000

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	6,860	1,631	*23.8%*	8,491	1,631	*23.8%*	8,491
REVENUE	6,080	318	*5.2%*	6,398	318	*5.2%*	6,398
COUNTY FUNDING	**780**	**1,312**	*168.2%*	**2,092**	**1,312**	*168.2%*	**2,092**
CAPITAL PROJECT & OTHER RELATED ORGS							
COUNTY FUNDING	-	5,163	*0.0%*	5,163	5,163	*0.0%*	5,163
FTE	-	-		-	-		-

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Mt America Expo Ctr Operations	6,398	8,491	**2,092**	-	6,398	8,491	**2,092**	-	318	1,631	**1,312**	-
SUBTOTAL	**6,398**	**8,491**	**2,092**	**-**	**6,398**	**8,491**	**2,092**	**-**	**318**	**1,631**	**1,312**	**-**
Mt America Expo Ctr Cap Prjcts	-	5,163	**5,163**	-	-	5,163	**5,163**	-	-	5,163	**5,163**	-
TOTAL MOUNTAIN AMERICA EXPOSITION CENTER OPS	**6,398**	**13,654**	**7,256**	**-**	**6,398**	**13,654**	**7,256**	**-**	**318**	**6,794**	**6,476**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[32-40565] STRESS TEST REDUCTION MAEC operations stress test** In the event budget reductions are required, the Mountain America Expo Center would seek to achieve those reductions primarily through the deferral of planned capital improvement projects rather than reductions to ongoing operations and services. While this approach would allow the facility to continue serving clients and hosting events, it would result in the postponement of investments that support the long-term reliability, safety, security, efficiency, and competitiveness of the venue. Delaying planned facility improvements and equipment replacements would increase the amount of deferred maintenance within the building and extend the use of aging infrastructure beyond its intended lifecycle. Over time, this would increase the likelihood of equipment failures, emergency repairs, water intrusion, utility inefficiencies, and other operational disruptions that may negatively impact the guest experience and the facility's ability to meet client expectations. The postponement of security, mechanical, roofing, infrastructure, and facility modernization projects would also increase the risk of higher future costs as assets continue to deteriorate and construction expenses rise over time. Additionally, delaying sustainability-focused improvements would slow progress toward resource conservation goals and reduce opportunities to lower long-term operating costs through increased efficiency. As the Mountain America Expo Center continues to play a critical role in supporting events throughout the region, particularly during the Salt Palace Convention Center reconstruction period, deferring these investments may limit the facility's ability to maintain the quality, flexibility, and operational readiness expected by event organizers and attendees. While the facility would remain operational under these reductions, the cumulative impact would be an increase in deferred maintenance liabilities, greater operational risk, and potentially higher future capital expenditures to address issues that would otherwise be resolved through the planned improvement program	-	**-5,198,176**	- *(No)*
1	**[31-40446] NEW REQUEST 2027 Mountain America Expo Operating Budget** [Exp: 1,630,635; Rev: 413,272] The 2027 Mountain America Expo Center budget reflects the facility's role in supporting regional event activity during the Salt Palace reconstruction project. Revenue is anticipated to increase by $441 thousand as the facility captures additional event opportunities and accommodates events relocated from the Salt Palace. To support this increased activity and maintain service expectations, operating expenses are budgeted to increase by $2.07 million, reflecting the resources required to operate the facility at full capacity while serving additional event demand.	-	**1,217,363**	**1,217,363** *(Yes)*
	[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-247,201**	**-247,201** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**970,162**	**970,162**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-5,198,176**	**-**

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS

	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[47-40495] CAPITAL PROJECT MAEC - Pipes/Floor replacement** [Transfer: 200,000] We are experiencing ongoing plumbing and flooring issues at Mountain America. Several pipes are leaking into the basement, and water is reaching our main control systems. If not addressed promptly, these leaks could cause significant damage to critical equipment, resulting in costly repairs and operational disruptions. Rather than requesting additional funding, we have decided to transfer funds from a previous SPCC project that will be closing due to the construction period at the location. Digital Signage project will be cancelled due to the redundancy of upgrading SPCC right before renovation period. This is a more practical use of funds rather than finding a new source for additional funding.	-	**200,000**	**200,000** *(Yes)*

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
2	**[47-40493] CAPITAL PROJECT MAEC - Waterless Urinal project** [Transfer: 90,000] Waterless urinals significantly reduce potable water consumption in one of the facility's highest-use areas, generating long-term utility savings while supporting environmental stewardship objectives. The project also aligns with LEED certification goals, as reducing indoor water use is a key component of achieving and maintaining LEED Platinum standards. By lowering water consumption, the facility can improve its performance toward sustainability benchmarks while reducing operating costs over the life of the fixtures. Given the high volume of annual visitors and event attendees, this investment provides measurable environmental benefits and demonstrates a proactive approach to modernizing facility infrastructure with long-term financial and operational advantages. Rather than requesting additional funding, we have decided to transfer funds from a previous SPCC project that will be closing due to the construction period at the location. We will not be moving forward with elevator repairs as this will be covered during the renovation period. This is a more practical use of funds rather than finding a new source for additional funding.	-	**90,000**	**90,000** *(Yes)*
4	**[47-40492] CAPITAL PROJECT MAEC - Bleacher maintenance** [Transfer: 400,000] We recently had a professional audit conducted on all our existing bleachers. Following the assessment, every bleacher unit was deemed unsafe and has been removed from service due to significant safety concerns. The purpose of this project will be to replace and update our bleachers to safe and usable for all future events. Rather than requesting additional funding, we have decided to transfer funds from a previous SPCC project that will be closing due to the construction period at the location. This is a more practical use of funds rather than finding a new source for additional funding.	-	**400,000**	**400,000** *(Yes)*
5	**[47-40497] CAPITAL PROJECT MAEC - Roofing** [Transfer: 2,499,501] The roof at Mountain America has multiple leaks that allow water into operational areas. These leaks are impacting equipment and infrastructure, creating a risk of damage to essential operational systems. Addressing the roof repairs is critical to protecting our equipment and preventing further facility deterioration. $2,447,089 from project SP24_03 Structural Repair Water Reten $52,412 from project SP26_01 ABCDE Hall Restrooms Rather than requesting additional funding, we have decided to transfer funds from a previous SPCC project that will be closing due to the construction period at the location. There is no need for structural repair to a building that will not have a structure. This is a more practical use of funds rather than finding a new source for additional funding.	-	**2,499,501**	**2,499,501** *(Yes)*
12	**[47-39279] CAPITAL PROJECT ST_ADMIN - STEC-Project Administration**	-	**32,421**	**32,421** *(Yes)*
13	**[47-39280] CAPITAL PROJECT ST_LG_EQUIP - STEC-Large Capital Equip**	-	**138,210**	**138,210** *(Yes)*
14	**[47-39281] CAPITAL PROJECT ST_SM_EQUIP - STEC-Small Operational Equip**	-	**237,260**	**237,260** *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**3,597,392**	**3,597,392**
	TOTAL PROJECT REBUDGETS:	**-**	**1,566,023**	**1,566,023**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**5,163,415**	**5,163,415**

Funds Included	Organizations Included
182 - Mountain America Expo Center	35520000 - South Towne Operations

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**2,092**	***1,312***	**2,092**	**780**	***1,312***	**780**	***1,312***	**(607)**	***2,699***
REVENUE	**10,191**	*4,106*	**10,191**	**6,085**	*4,106*	**6,323**	*3,868*	**7,828**	*2,363*
NON-OPERATING REVENUE	**347**	*342*	**347**	**5**	*342*	**5**	*342*	**399**	*(52)*
INVESTMENT EARNINGS	**347**	*342*	**347**	**5**	*342*	**5**	*342*	**399**	*(52)*
429005 Interest - Time Deposits	347	*342*	347	5	*342*	5	*342*	399	*(52)*
OPERATING REVENUE	**6,398**	*318*	**6,398**	**6,080**	*318*	**6,080**	*318*	**7,055**	*(656)*
CHARGES FOR SERVICES	**6,398**	*318*	**6,398**	**6,080**	*318*	**6,080**	*318*	**7,055**	*(656)*
427060 SP/ST/EP Operating Revenue	6,398	*318*	6,398	6,080	*318*	6,080	*318*	7,055	*(656)*
TRANSFERS IN AND OTHER FINANCING SOUI	**3,445**	*3,445*	**3,445**	**-**	*3,445*	**238**	*3,207*	**374**	*3,072*
OFS - DEBT PROCEEDS	**-**	-	**-**	**-**	-	**-**	-	**149**	*(149)*
710501 OFS SBITA	-	-	-	-	-	-	-	149	*(149)*
OFS TRANSFERS IN	**3,445**	*3,445*	**3,445**	**-**	*3,445*	**238**	*3,207*	**225**	*3,221*
720005 OFS Transfers In	3,445	*3,445*	3,445	-	*3,445*	238	*3,207*	225	*3,221*
EXPENSE	**8,495**	*1,631*	**8,495**	**6,864**	*1,631*	**6,864**	*1,631*	**6,948**	*1,547*
OPERATING EXPENSE	**8,491**	*1,631*	**8,491**	**6,860**	*1,631*	**6,860**	*1,631*	**6,448**	*2,043*
MATERIALS AND SUPPLIES	**8,282**	*1,631*	**8,282**	**6,651**	*1,631*	**6,651**	*1,631*	**6,091**	*2,191*
607040 Facilities Management Charges	-	-	-	-	-	-	-	4	*(4)*
639035 Contract Management Fee	8,282	*1,631*	8,282	6,651	*1,631*	6,651	*1,631*	6,088	*2,195*
OTHER OPERATING EXPENSE 2	**160**	-	**160**	**160**	-	**160**	-	**137**	*23*
663010 Council Overhead Cost	24	-	24	24	-	24	-	21	*3*
663015 Mayor Overhead Cost	3	-	3	3	-	3	-	4	*(1)*
663025 Auditor Overhead Cost	19	-	19	19	-	19	-	15	*4*
663030 District Attorney Overhead Cos	42	-	42	42	-	42	-	-	*42*
663040 Info Services Overhead Cost	35	-	35	35	-	35	-	26	*9*
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	1	*(1)*
663055 Gov'T Immunity Overhead Cost	10	-	10	10	-	10	-	46	*(36)*
663070 Mayor Finance Overhead Cost	28	-	28	28	-	28	-	25	*3*
CAPITAL EXPENDITURES	**48**	-	**48**	**48**	-	**48**	-	**220**	*(171)*
681020 IT Subscription - SBITA	-	-	-	-	-	-	-	220	*(220)*
684020 Principal Payments- SBITA	48	-	48	48	-	48	-	-	*48*
NON-OPERATING EXPENSE	**4**	-	**4**	**4**	-	**4**	-	**-**	*4*
LONG TERM DEBT	**4**	-	**4**	**4**	-	**4**	-	**-**	*4*
687001 Interest Expense- SBITA	4	-	4	4	-	4	-	-	*4*
TRANSFERS OUT AND OTHER FINANCING US	**-**	-	**-**	**-**	-	**-**	-	**500**	*(500)*
OFU TRANSFERS OUT	**-**	-	**-**	**-**	-	**-**	-	**500**	*(500)*
770010 OFU Transfers Out	-	-	-	-	-	-	-	500	*(500)*

REVENUE AND EXPENDITURE DETAIL Mountain America Exposition Center Ops

Funds Included	Organizations Included
182 - Mountain America Expo Center	35529900 - Mt America Expo Ctr Cap Prjcts

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2020 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**5,163**	***5,163***	**5,163**	**-**	***5,163***	**2,592**	***2,571***	**1,124**	***4,040***
REVENUE	**2,190**	*2,190*	**2,190**	**-**	*2,190*	**555**	*1,635*	**539**	***1,651***

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2020 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
TRANSFERS IN AND OTHER FINANCING SOU	**2,190**	*2,190*	**2,190**	**-**	*2,190*	**555**	*1,635*	**539**	***1,651***
OFS TRANSFERS IN	**2,190**	*2,190*	**2,190**	**-**	*2,190*	**555**	*1,635*	**539**	***1,651***
720005 - OFS Transfers In	2,190	*2,190*	2,190	-	*2,190*	555	*1,635*	539	*1,651*
EXPENSE	**5,163**	*5,163*	**5,163**	**-**	*5,163*	**2,592**	*2,571*	**1,124**	***4,040***
OPERATING EXPENSE	**5,163**	*5,163*	**5,163**	**-**	*5,163*	**2,592**	*2,571*	**1,124**	***4,040***
MATERIALS AND SUPPLIES	**5,131**	*5,131*	**5,131**	**-**	*5,131*	**2,553**	*2,578*	**911**	***4,220***
607010 - Maintenance - Grounds	405	*405*	405	-	*405*	810	*(405)*	-	*405*
607015 - Maintenance - Buildings	3,861	*3,861*	3,861	-	*3,861*	1,378	*2,482*	747	*3,113*
607030 - Maintenance - Other	490	*490*	490	-	*490*	-	*490*	-	*490*
615035 - Small Equipment (Non-Computer)	375	*375*	375	-	*375*	365	*11*	128	*247*
625010 - Non-Capital Building Imprvmnts	-	-	-	-	-	-	-	35	*(35)*
639035 - Contract Management Fee	-	-	-	-	-	-	-	0	*(0)*
OTHER OPERATING EXPENSE 2	**32**	*32*	**32**	**-**	*32*	**32**	-	**27**	***6***
663010 - Council Overhead Cost	4	*4*	4	-	*4*	4	-	4	*(0)*
663015 - Mayor Overhead Cost	0	*0*	0	-	*0*	0	-	1	*(0)*
663025 - Auditor Overhead Cost	3	*3*	3	-	*3*	3	-	3	*0*
663040 - Info Services Overhead Cost	6	*6*	6	-	*6*	6	-	5	*1*
663045 - Purchasing Overhead Cost	11	*11*	11	-	*11*	11	-	5	*7*
663055 - Gov'T Immunity Overhead Cost	0	*0*	0	-	*0*	0	-	1	*(1)*
663070 - Mayor Finance Overhead Cost	7	*7*	7	-	*7*	7	-	8	*(1)*
CAPITAL EXPENDITURES	**-**	-	**-**	**-**	-	**7**	*(7)*	**186**	***(186)***
679005 - Office Furn, Equip,Softwr>5000	-	-	-	-	-	7	*(7)*	70	*(70)*
679020 - Machinery And Equipment	-	-	-	-	-	-	-	115	*(115)*

CORE MISSION

To be an economic magnet to Salt Lake County by hosting conventions, trade shows, meeting, public events and managing the County's world-class conventions, exhibition, trade show and meeting facilities.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
The Salt Palace Convention Center serves as an economic magnet for visitor and convention spending in Utah.				
• Measure the economic impact to our community as a result of hosting conventions at the Salt Palace Convention Center.	307,172,206	250,000,000	196,831,474	141,399,399
• Measure the number of events hosted by the Salt Palace Convention Center.	125	130	77	50
• Measure the amount of revenue earned at the Salt Palace Convention Center from event income.	22,044,633.7	17,322,495	14,506,411	6,197,328
• Increase the level of Salt Palace Convention Center facility our clients overall experience rating (on a scale of 1 - 100). Prior to 2025 it was a 1-5 scale.	92	85	85	85
• Increase the amount of materials used in the facility operation that can be removed from landfill streams. This is accomplished through upcycling, recycling, food rescue, and food waste diverted to the anaerobic digester.	51.88%	50%	50%	50%
The Salt Palace Convention Center serves as an economic magnet for visitor and convention spending in Utah. [Transformational Initiatives]				
• Salt Palace Convention Center Chiller Replacement Project - Percent of project milestone deadlines met.	5%	5%	5%	5%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	25,346	(9,748)	*(38.5%)*	15,598	(9,748)	*(38.5%)*	15,598
REVENUE	17,149	(11,014)	*(64.2%)*	6,135	(11,014)	*(64.2%)*	6,135
COUNTY FUNDING	**8,197**	**1,266**	*15.4%*	**9,463**	**1,266**	*15.4%*	**9,463**
ARPA AND OTHER SEPARATELY REPORTED ORGS							
EXPENDITURES	-	3	*0.0%*	3	3	*0.0%*	3
CAPITAL PROJECT & OTHER RELATED ORGS							
COUNTY FUNDING	-	3,450	*0.0%*	3,450	3,450	*0.0%*	3,450
FTE	-	-		-	-		-

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Rampton Salt Palace Operations	6,135	15,598	**9,463**	-	6,135	15,598	**9,463**	-	(11,014)	(9,748)	**1,266**	-
SUBTOTAL	**6,135**	**15,598**	9,463	**-**	**6,135**	**15,598**	9,463	**-**	**(11,014)**	**(9,748)**	1,266	**-**
SPCC QECB Solar Project	-	3	**3**	-	-	3	**3**	-	-	3	**3**	-
Salt Palace Capital Projects	-	3,450	**3,450**	-	-	3,450	**3,450**	-	-	3,450	**3,450**	-
TOTAL RAMPTON SALT PALACE CONVENTION CENTER OPS	**6,135**	**19,050**	**12,915**	**-**	**6,135**	**19,050**	**12,915**	**-**	**(11,014)**	**(6,296)**	**4,718**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[31-40508] TECHNICAL DEBT SERVICE ADJUSTMENT 2027 Debt Service Adjustment** To adjust the 2027 debt service amounts for the 2011 STR QECB bonds	-	**2,586**	**2,586** *(Yes)*
0	**[32-40566] STRESS TEST REDUCTION SPCC operations stress test** The Salt Palace Convention Center is already undergoing a significant transition as operations prepare for the phased shutdown and reconstruction of the facility. If additional budget reductions are required, the most practical approach would be to defer planned capital investments and facility improvements rather than reduce essential operational functions. While this would provide immediate budget savings, it would also delay investments intended to preserve existing assets, maintain critical technology and security systems, and address ongoing facility maintenance needs. Many of these projects were developed to extend the useful life of existing infrastructure during the transition period and to avoid larger repair or replacement costs in the future. Deferring them would increase reliance on aging equipment and systems, elevate the risk of unexpected maintenance issues, and potentially create additional costs as assets continue to deteriorate and construction costs increase over time. Delays to technology, cybersecurity, network, and security-related projects would also limit the organization's ability to address evolving operational and security risks. While the reconstruction project will ultimately modernize the facility, it remains important to responsibly maintain and protect existing assets throughout the transition. As a result, these reductions would largely serve to postpone necessary investments rather than eliminate them, shifting costs and risks into future years while increasing the amount of deferred maintenance carried by the organization. The facility would continue to operate and support construction-related activities; however, the long-term impact would be higher future capital needs, increased operational risk, and fewer opportunities to proactively address issues before they become more costly to resolve.	-	**-2,901,912**	**-** *(No)*
1	**[31-40445] NEW REQUEST 2027 Salt Palace Operating Budget** [Exp: -9,748,186; Rev: -10,722,942] The 2027 Salt Palace budget reflects the operational impacts of the convention center reconstruction project and the transition from a partial facility shutdown to a full shutdown during construction. As a result, projected revenues have been reduced by $8.99 million due to the anticipated loss of event activity, rental income, and related revenue streams resulting from decreased facility availability. Operating expenses have also been reduced by $7.75 million to align with lower operating levels during the construction period. Expense reductions reflect decreased staffing, operating requirements, and facility-related costs associated with the reduced event schedule and building operations. The budget was developed based on current construction timelines and anticipated operating conditions throughout 2027.	-	**974,756**	**974,756** *(Yes)*
	[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-1,935,718**	**-1,935,718** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-958,376**	**-958,376**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-2,901,912**	**-**

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS

	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
3	**[47-40564] CAPITAL PROJECT SPCC - F1 freight elevator overhaul**	-	**450,000**	**450,000**

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
	The F1 freight elevator is currently 26 years old and has reached a point where reliability has become a significant operational concern. Over the past several years, the elevator has experienced frequent breakdowns, resulting in repeated service calls and increasing maintenance costs. These ongoing issues have disrupted daily operations and created inefficiencies for staff who rely on the elevator for material movement throughout the facility. While repairs have been performed as needed, the frequency of failures has continued to increase, requiring repeated emergency service visits from KONE. An overhaul of the F1 freight elevator is recommended to address aging components, improve reliability, reduce unplanned downtime, and minimize ongoing maintenance expenses. Replacing critical systems that have exceeded their expected service life will help ensure safe and dependable operation while extending the usable life of the elevator.			*(Yes)*
6	**[47-40491] CAPITAL PROJECT SPCC - Resurface/Repair Moveable Airwalls** [Transfer: 400,000] The airwalls in the ballroom require substantial repairs. Many of the airwalls have difficulty coming out of their storage closets, moving along the tracks, or closing properly. In addition, gaps often remain between rooms, which has led to complaints from guests and unfavorable survey feedback. As part of our ballroom improvements, we have already invested in new carpet, fresh paint, and upgraded acoustic panels. We would like the airwalls to be repaired, modernized, and refreshed to match the updated appearance of the ballroom. Rather than requesting additional funding, we have decided to transfer funds from a previous SPCC project that will be closing due to the construction period at the location. We will be cancelling roofing repairs at SPCC as this will be resolved through the renovation period. This is a more practical use of funds rather than finding a new source for additional funding.	-	**400,000**	**400,000** *(Yes)*
7	**[47-39276] CAPITAL PROJECT SP26_06 - SPCC Digital Signage** We are experiencing ongoing plumbing and flooring issues at Mountain America. Several pipes are leaking into the basement, and water is reaching our main control systems. If not addressed promptly, these leaks could cause significant damage to critical equipment, resulting in costly repairs and operational disruptions. Rather than requesting additional funding, we have decided to transfer funds from a previous SPCC project that will be closing due to the construction period at the location. Digital Signage project will be cancelled due to the redundancy of upgrading SPCC right before renovation period. This is a more practical use of funds rather than finding a new source for additional funding.	-	**-200,000**	**-200,000** *(Yes)*
8	**[47-39252] CAPITAL PROJECT SP24_08 - Elevator remodels - interior** Waterless urinals significantly reduce potable water consumption in one of the facility's highest-use areas, generating long-term utility savings while supporting environmental stewardship objectives. The project also aligns with LEED certification goals, as reducing indoor water use is a key component of achieving and maintaining LEED Platinum standards. By lowering water consumption, the facility can improve its performance toward sustainability benchmarks while reducing operating costs over the life of the fixtures. Given the high volume of annual visitors and event attendees, this investment provides measurable environmental benefits and demonstrates a proactive approach to modernizing facility infrastructure with long-term financial and operational advantages. Rather than requesting additional funding, we have decided to transfer funds from a previous SPCC project that will be closing due to the construction period at the location. We will not be moving forward with elevator repairs as this will be covered during the renovation period. This is a more practical use of funds rather than finding a new source for additional funding.	-	**-90,000**	**-90,000** *(Yes)*
9	**[47-39271] CAPITAL PROJECT SP26_01 - SPCC ABCDE Hall Restrooms** We recently had a professional audit conducted on all our existing bleachers. Following the assessment, every bleacher unit was deemed unsafe and has been removed from service due to significant safety concerns. The purpose of this project will be to replace and update our bleachers to safe and usable for all future events. $400,000 The roof at Mountain America has multiple leaks that allow water into operational areas. These leaks are impacting equipment and infrastructure, creating a risk of damage to essential operational systems. Addressing the roof repairs is critical to protecting our equipment and preventing further facility deterioration. $52,412 Rather than requesting additional funding, we have decided to transfer funds from this SPCC project that will be closing due to the construction period at the location. Because we are renovating the building; restroom upgrades seem redundant. This is a more practical use of funds rather than finding a new source for additional funding.	-	**-452,412**	**-452,412** *(Yes)*
10	**[47-39247] CAPITAL PROJECT SP24_03 - Structural Repair, Water Reten** The roof at Mountain America has multiple leaks that allow water into operational areas. These leaks are impacting equipment and infrastructure, creating a risk of damage to essential operational systems. Addressing the roof repairs is critical to protecting our equipment and preventing further facility deterioration. Rather than requesting additional funding, we have decided to transfer funds from a previous SPCC project that will be closing due to the construction period at the location. There is no need for structural repair to a building that will not have a structure. This is a more practical use of funds rather than finding a new source for additional funding.	-	**-2,447,089**	**-2,447,089** *(Yes)*

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
11	**[47-39255] CAPITAL PROJECT SP24_11 - Roofing remaining black sectio** The airwalls in the ballroom require substantial repairs. Many of the airwalls have difficulty coming out of their storage closets, moving along the tracks, or closing properly. In addition, gaps often remain between rooms, which has led to complaints from guests and unfavorable survey feedback. As part of our ballroom improvements, we have already invested in new carpet, fresh paint, and upgraded acoustic panels. We would like the airwalls to be repaired, modernized, and refreshed to match the updated appearance of the ballroom. Rather than requesting additional funding, we have decided to transfer funds from a previous SPCC project that will be closing due to the construction period at the location. We will be cancelling roofing repairs at SPCC as this will be resolved through the renovation period. This is a more practical use of funds rather than finding a new source for additional funding.	-	**-400,000**	**-400,000** *(Yes)*
15	**[47-39233] CAPITAL PROJECT SP_SM_EQUIP - SPCC-Small Operational Equip**	-	**499,334**	**499,334** *(Yes)*
16	**[47-39232] CAPITAL PROJECT SP_LG_EQUIP - SPCC-Large Operational Equip**	-	**268,639**	**268,639** *(Yes)*
17	**[47-39231] CAPITAL PROJECT SP_ADMIN - SPCC-Project Administration**	-	**130,045**	**130,045** *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**-1,841,483**	**-1,841,483**
	TOTAL PROJECT REBUDGETS:	**-**	**5,291,413**	**5,291,413**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**3,449,930**	**3,449,930**

Funds Included	Organizations Included
180 - Rampton Salt Palace Conv Ctr	35500000 - Rampton Salt Palace Operations

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**9,465**	*1,268*	**9,465**	8,197	*1,268*	**8,197**	*1,268*	(1,029)	*10,494*
REVENUE	**11,871**	*(5,487)*	**11,871**	**17,358**	*(5,487)*	**26,289**	*(14,418)*	**32,327**	*(20,456)*
NON-OPERATING REVENUE	**2,436**	*2,227*	**2,436**	**209**	*2,227*	**209**	*2,227*	**2,491**	*(56)*
INVESTMENT EARNINGS	**2,436**	*2,227*	**2,436**	**209**	*2,227*	**209**	*2,227*	**2,491**	*(56)*
429005 Interest - Time Deposits	2,436	*2,227*	2,436	209	*2,227*	209	*2,227*	2,491	*(55)*
429015 Interest-Miscellaneous	-	-	-	-	-	-	-	0	*(0)*
OPERATING REVENUE	**6,135**	*(11,014)*	**6,135**	**17,149**	*(11,014)*	**17,149**	*(11,014)*	**19,869**	*(13,734)*
CHARGES FOR SERVICES	**6,135**	*(11,014)*	**6,135**	**17,149**	*(11,014)*	**17,149**	*(11,014)*	**19,869**	*(13,734)*
421370 Miscellaneous Revenue	-	-	-	-	-	-	-	55	*(55)*
427060 SP/ST/EP Operating Revenue	6,135	*(11,014)*	6,135	17,149	*(11,014)*	17,149	*(11,014)*	19,814	*(13,679)*
TRANSFERS IN AND OTHER FINANCING SOUI	**3,300**	*3,300*	**3,300**	**-**	*3,300*	**8,930**	*(5,630)*	**9,967**	*(6,667)*
OFS - DEBT PROCEEDS	**-**	-	**-**	**-**	-	**-**	-	**149**	*(149)*
710501 OFS SBITA	-	-	-	-	-	-	-	149	*(149)*
OFS TRANSFERS IN	**3,300**	*3,300*	**3,300**	**-**	*3,300*	**8,930**	*(5,630)*	**9,818**	*(6,518)*
720005 OFS Transfers In	3,300	*3,300*	3,300	-	*3,300*	8,930	*(5,630)*	9,818	*(6,518)*
EXPENSE	**15,833**	*(9,746)*	**15,833**	**25,579**	*(9,746)*	**25,579**	*(9,746)*	**22,054**	*(6,221)*
OPERATING EXPENSE	**15,601**	*(9,746)*	**15,601**	**25,346**	*(9,746)*	**25,346**	*(9,746)*	**18,840**	*(3,240)*
MATERIALS AND SUPPLIES	**10,087**	*(9,746)*	**10,087**	**19,832**	*(9,746)*	**19,832**	*(9,746)*	**17,665**	*(7,579)*
639025 Other Professional Fees	106	*3*	106	103	*3*	103	*3*	0	*106*
639035 Contract Management Fee	9,981	*(9,748)*	9,981	19,729	*(9,748)*	19,729	*(9,748)*	17,665	*(7,684)*
OTHER OPERATING EXPENSE 2	**5,466**	-	**5,466**	**5,466**	-	**5,466**	-	**955**	*4,510*
663010 Council Overhead Cost	69	-	69	69	-	69	-	60	*8*
663015 Mayor Overhead Cost	8	-	8	8	-	8	-	10	*(3)*
663025 Auditor Overhead Cost	56	-	56	56	-	56	-	44	*11*
663030 District Attorney Overhead Cos	61	-	61	61	-	61	-	8	*53*
663040 Info Services Overhead Cost	95	-	95	95	-	95	-	69	*26*
663045 Purchasing Overhead Cost	56	-	56	56	-	56	-	5	*51*
663055 Gov'T Immunity Overhead Cost	39	-	39	39	-	39	-	184	*(145)*
663070 Mayor Finance Overhead Cost	81	-	81	81	-	81	-	74	*8*
667020 Refunds	5,000	-	5,000	5,000	-	5,000	-	500	*4,500*
CAPITAL EXPENDITURES	**48**	-	**48**	**48**	-	**48**	-	**220**	*(171)*
681020 IT Subscription - SBITA	-	-	-	-	-	-	-	220	*(220)*
684020 Principal Payments- SBITA	48	-	48	48	-	48	-	-	*48*
NON-OPERATING EXPENSE	**232**	*0*	**232**	**232**	*0*	**232**	*0*	**3,214**	*(2,982)*
LONG TERM DEBT	**232**	*0*	**232**	**232**	*0*	**232**	*0*	**3,214**	*(2,982)*
685003 Principal on Notes Payable	88	-	88	88	-	88	-	-	*88*
685080 2011 STR QECB Solar Proj-Princ	131	*3*	131	128	*3*	128	*3*	126	*5*
685148 2020 STRRB Taxable- Princ	-	-	-	-	-	-	-	3,040	*(3,040)*
687001 Interest Expense- SBITA	4	-	4	4	-	4	-	-	*4*
687003 Interest Exp on Notes Payable	5	-	5	5	-	5	-	-	*5*
687080 2011 STR QECB Solar Proj-Int	4	*(3)*	4	7	*(3)*	7	*(3)*	10	*(6)*
687148 2020 STRRB Taxable- Int	-	-	-	-	-	-	-	33	*(33)*
689010 Salt Pal Ren Collection Charge	-	-	-	-	-	-	-	5	*(5)*

REVENUE AND EXPENDITURE DETAIL Rampton Salt Palace Convention Center Ops

Funds Included	Organizations Included
180 - Rampton Salt Palace Conv Ctr	35509900 - Salt Palace Capital Projects

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2020 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**3,450**	*3,450*	**3,450**	**-**	*3,450*	**27,871**	*(24,421)*	**4,518**	*(1,068)*
REVENUE	**570**	*570*	**570**	**-**	*570*	**2,353**	*(1,783)*	**2,237**	*(1,667)*
TRANSFERS IN AND OTHER FINANCING SOU	**570**	*570*	**570**	**-**	*570*	**2,353**	*(1,783)*	**2,237**	***(1,667)***
OFS TRANSFERS IN	**570**	*570*	**570**	**-**	*570*	**2,353**	*(1,783)*	**2,237**	***(1,667)***
720005 - OFS Transfers In	570	*570*	570	-	*570*	2,353	*(1,783)*	2,237	*(1,667)*
EXPENSE	**3,450**	*3,450*	**3,450**	**-**	*3,450*	**27,871**	*(24,421)*	**4,518**	*(1,068)*
OPERATING EXPENSE	**3,450**	*3,450*	**3,450**	**-**	*3,450*	**27,871**	*(24,421)*	**4,518**	***(1,068)***
MATERIALS AND SUPPLIES	**2,976**	*2,976*	**2,976**	**-**	*2,976*	**27,405**	*(24,428)*	**4,154**	***(1,177)***
607010 - Maintenance - Grounds	-	-	-	-	-	412	*(412)*	-	-
607015 - Maintenance - Buildings	1,473	*1,473*	1,473	-	*1,473*	23,689	*(22,217)*	3,641	*(2,168)*
607025 - Maint - Plumbing,Heat,& Ac	-	-	-	-	-	600	*(600)*	-	-
607030 - Maintenance - Other	1,004	*1,004*	1,004	-	*1,004*	1,772	*(768)*	-	*1,004*
607045 - Architecture Charges	-	-	-	-	-	446	*(446)*	-	-
615035 - Small Equipment (Non-Computer)	499	*499*	499	-	*499*	485	*15*	469	*30*
625010 - Non-Capital Building Imprvmnts	-	-	-	-	-	-	-	44	*(44)*
OTHER OPERATING EXPENSE 2	**130**	*130*	**130**	**-**	*130*	**130**	-	**45**	***85***
663010 - Council Overhead Cost	19	*19*	19	-	*19*	19	-	8	*12*
663015 - Mayor Overhead Cost	2	*2*	2	-	*2*	2	-	1	*1*
663025 - Auditor Overhead Cost	16	*16*	16	-	*16*	16	-	6	*10*
663040 - Info Services Overhead Cost	26	*26*	26	-	*26*	26	-	8	*18*
663045 - Purchasing Overhead Cost	28	*28*	28	-	*28*	28	-	1	*27*
663055 - Gov'T Immunity Overhead Cost	1	*1*	1	-	*1*	1	-	5	*(4)*
663070 - Mayor Finance Overhead Cost	37	*37*	37	-	*37*	37	-	16	*21*
CAPITAL EXPENDITURES	**344**	*344*	**344**	**-**	*344*	**336**	*8*	**319**	***25***
679005 - Office Furn, Equip,Softwr>5000	-	-	-	-	-	-	-	66	*(66)*
679020 - Machinery And Equipment	344	*344*	344	-	*344*	336	*8*	252	*91*

CORE MISSION

The Office of Homelessness and Criminal Justice Reform advances solutions to the County's criminal justice and homelessness challenges by convening county-wide partners and staffing the Criminal Justice Advisory Council and the Salt Lake Valley Coalition to End Homelessness. The Office conducts systems analysis, supports innovative programming, and advises the Mayor on the criminal justice and homelessness issues and the intersections between these systems.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Bolster access to housing and supportive services for people experiencing homelessness.				
• Coordinate application for federal, state and county funding opportunities for housing, and supportive services that prevents the loss of and builds the capacity for safe and stable homes.	2	2	2	2
• Increase the number of housing programs/community partners that refer clients to the Coordinated Entry System	3	5	1	3
Increase cross-system collaboration to enhance efficiencies, improve outcomes, and reduce costs that result in a reduction in the number of individuals utilizing jails for housing, mental health, and substance use services who do not pose a public safety risk and would be more effectively served in the community:				
• OHCJR shall maintain eight workgroups that support outcome-focused data driven solutions surrounding homelessness and criminal justice	16	3	3	3
• Add one youth violence prevention initiative	12	5	4	5
• Leverage partnerships, through initiative and or policy changes, that improve systems.	7	2	3	2
• Host and engage community partners through Criminal Justice Advisory Council and Salt Lake Valley Coalition to End Homelessness meetings.	26	12	7	12
Use data and analysis to leverages limited resources, improve outcomes, and enhance transparency.				
• Build data sharing agreements that support cross-system data collection analysis and integration by adding one additional data sharing agreement annually and/or document additional data integration.	1	1	2	1
• Use collected data and analytics to build, maintain, and enhance data dashboards to support our collective systems	2	2	1	2
• Track, analyze, and educate partners about legislation that impacts homelessness, criminal justice, and behavioral health through one legislative report annually and 2 presentations about legislation annually for a total of three objectives.	3	3	5	3

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	4,390	(203)	*(4.6%)*	4,187	(234)	*(5.3%)*	4,157
REVENUE	2,940	(540)	*(18.4%)*	2,401	(540)	*(18.4%)*	2,401
COUNTY FUNDING	**1,450**	**336**	*23.2%*	**1,786**	**306**	*21.1%*	**1,756**
FTE	14.00	1.00	*7.1%*	15.00	1.00	*7.1%*	15.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Off. Homeless/Criminal Justice	-	333	**333**	-	-	333	**333**	-	-	-	**-**	-
CJAC Administration	-	746	**746**	*5.00*	-	808	**808**	*5.00*	-	324	**324**	*2.00*
Expungement Assistance Grant	0	0	**-**	-	0	0	**-**	-	-	-	**-**	-
Department of Justice Grant	-	-	**-**	-	-	-	**-**	-	(735)	(622)	**113**	-
Integration Advocate Project	251	251	**-**	-	251	251	**-**	-	20	79	**59**	-
UHIP-UT Health ImprovementPlan	9	9	**-**	-	9	9	**-**	-	4	4	**-**	-
Youth Violence Prevention	214	127	**(86)**	*1.00*	214	124	**(90)**	*1.00*	120	-	**(120)**	-
Justice and Mental Health Coll	284	284	**-**	-	284	284	**-**	-	17	17	**-**	-
Building O&M-OHCJ	-	29	**29**	-	-	29	**29**	-	-	-	**-**	-
Homelessness & CrimJust Reform	-	637	**637**	*1.00*	-	631	**631**	*1.00*	-	-	**-**	-
Continuum-Care Grant	517	564	**47**	*4.00*	517	554	**37**	*4.00*	-	(12)	**(12)**	-
AmeriCorps	842	864	**22**	*1.00*	842	860	**18**	*1.00*	133	133	**(0)**	-
Emergency Food and Shelter Gnt	-	-	**-**	-	-	-	**-**	-	(7)	(7)	**-**	-
HUD Coordinated Entry	284	313	**29**	*3.00*	284	304	**20**	*3.00*	-	0	**0**	-
Youth Homelessness Demonstrati	-	-	**-**	-	-	-	**-**	-	(92)	(119)	**(27)**	*(1.00)*
SUBTOTAL	**2,401**	**4,157**	**1,756**	***15.00***	**2,401**	**4,187**	**1,786**	***15.00***	**(540)**	**(203)**	**336**	***1.00***
TOTAL OFFICE OF HOMELESSNESS AND CRIMINAL JUSTICE REFORM	**2,401**	**4,157**	**1,756**	***15.00***	**2,401**	**4,187**	**1,786**	***15.00***	**(540)**	**(203)**	**336**	***1.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-39946] GRANT TRUE-UP Grant True-Ups** [Exp: -527,190; Rev: -539,704] This true-up aligns grant revenues and expenditures with current awards, projected spending, and grant closeouts. The YHDP grant has ended, resulting in the elimination of one time-limited position. OHCJR will continue the YHDP initiatives within its portfolio by reallocating the related work to existing staff following the grant's expiration. A second time-limited position will be reallocated to a new grant following the closeout of the CVIPI grant and will be fully supported by the new grant's funding. Adjustments include closing out the CVIPI, YHDP, and EFSP grants and truing up revenue and expenditures for Integrated Advocate, JMHCP, Continuum of Care, AmeriCorps, and Coordinated Entry. FUTURE YEARS ADJUSTMENT: -58,504	*-1.00*	**12,514**	**12,464** *(Yes)* *(1.00) FTE*
2	**[31-40350] NEW REQUEST Continuation of TL Associate Director Position** The Associate Director is an essential leadership position that supports the overall operations and functions of the Office, providing critical capacity for coordination, oversight, and continuity across the Office's work. The position currently provides direct supervision for approximately 28% of Office staff and is primarily responsible for supporting the functions of the Criminal Justice Advisory Council (CJAC) in partnership with the Director. While the position is classified as time-limited, it is fully funded through the General Fund and continues to support ongoing operational and leadership responsibilities. Continuation of this position is necessary to maintain appropriate leadership capacity, staff supervision, and continued support for CJAC responsibilities and the Office's broader operational functions.	*1.00*	**172,073**	**172,254** *(Yes)* *1.00 FTE*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
3	**[31-40184] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN Leifman FTE - OHCJR** The Criminal Justice Advisory Council (CJAC) and the Office of Homelessness and Criminal Justice Reform (OHCJR) have experienced a significant expansion in responsibilities, with OHCJR now supporting implementation of 17 Leifman recommendations in addition to its existing strategic planning and reentry work. Current staffing capacity is not sufficient to sustain this expanded workload, creating a risk of delayed implementation, limited coordination across partners, and reduced capacity to advance CJAC's broader strategic priorities. The requested Policy and Project Coordinator will provide dedicated capacity to coordinate implementation of the Leifman recommendations, support the Reentry and Crisis Response Workgroup, and advance CJAC strategic priorities. The position will coordinate projects across county departments and community partners, track implementation progress and outcomes, identify barriers and opportunities for collaboration, and help move recommendations from planning into sustained implementation. This position will allow OHCJR to better manage the growing scope of CJAC's work while reducing the need to divert existing staff from other critical responsibilities. Dedicated project coordination will strengthen accountability, improve cross-departmental and community partner coordination, and support timely implementation of CJAC priorities. The position is expected to start 7/1/2026. Half year of position funding requested for 2027 will full position funding in 2028. FUTURE YEARS ADJUSTMENT: 77,611	*1.00*	**151,721**	**80,861** *(Yes)* *1.00 FTE*
4	**[32-40163] STRESS TEST REDUCTION OHCJR - Stress Test - Leifman FTE** Withdraw request for Leifman FTE	-	**-151,721**	**-** *(No)*
5	**[32-40603] STRESS TEST REDUCTION OHCJR - Stress Test - Associate Director** Withdraw request for continuation of Associate Director time-limited position.	-	**-172,074**	**-** *(No)*
6	**[32-40602] STRESS TEST REDUCTION OHCJR - Stress Test** These funds are essential to our office's ability to maintain operations and fulfill our responsibilities across homelessness, criminal justice, and behavioral health. As costs continue to rise, we have already reduced spending in several areas, leaving very limited flexibility without affecting core services. The Education and Training line has been reduced, limiting staff development, training, and access to updated system information and partner connections. Further reductions would make it more difficult to keep staff informed and equipped to effectively support our work. The Other Professional Fees line provides flexible funding for research, consulting, and technical assistance, including the Youth Community Violence Intervention initiative and Justice and Mental Health Institute technical assistance. These resources provide expertise we do not have internally which can help leverage additional federal grant funding for the County. This also includes funding for the Leifman Project and contract. We have also reduced Meals and Refreshments by eliminating food for CJAC workgroups and scaling back offerings at general CJAC meetings. Further reductions could negatively affect partner participation and engagement, particularly given the significant staff time community partners contribute to these efforts. We also provide meals for events such as our simulations and other community education or outreach that support OHCJR's mission. The General Fund account used for HUD grant match requirements, including staff match, which is the only other account available for the stress test. This account is critical to maintaining our HUD grant activity and supporting grants that provide resources to organizations serving unsheltered individuals and other vulnerable populations. Reducing these funds could jeopardize our ability to meet match requirements and continue supporting existing HUD-funded activities. While this account could be reduced for the purposes of the stress test, it would create a significant downstream risk to federal funding and the community services those funds support. Overall, these reductions would leave very limited flexibility and begin to affect staff capacity, partner engagement, grant requirements, and our ability to leverage federal funding.	-	**-89,499**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***1.00***	**336,308**	**265,579**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-413,294**	**-**

Funds Included	Organizations Included
110 - General Fund	10230000 - Off Homeless/Criminal Justice

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**1,756**	*306*	**1,786**	**1,450**	*336*	**1,762**	*(6)*	**1,469**	*287*
REVENUE	**2,401**	*(540)*	**2,401**	**2,940**	*(540)*	**3,027**	*(626)*	**1,666**	*735*
OPERATING REVENUE	**2,401**	*(540)*	**2,401**	**2,940**	*(540)*	**3,027**	*(626)*	**1,666**	*735*
OPERATING GRANTS & CONTRIBUTIO	**2,401**	*(540)*	**2,401**	**2,940**	*(540)*	**3,022**	*(621)*	**1,666**	*735*
411000 State Government Grants	214	*120*	214	94	*120*	-	*214*	-	*214*
412000 Local Gov't/Private Grants	352	*60*	352	292	*60*	311	*41*	160	*192*
415000 Federal Government Grants	1,835	*(719)*	1,835	2,554	*(719)*	2,711	*(876)*	1,506	*329*
CHARGES FOR SERVICES	**-**	-	**-**	**-**	-	**5**	*(5)*	**0**	*(0)*
421370 Miscellaneous Revenue	-	-	-	-	-	5	*(5)*	-	-
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	0	*(0)*
EXPENSE	**4,157**	*(234)*	**4,187**	**4,390**	*(203)*	**4,789**	*(632)*	**3,135**	*1,021*
OPERATING EXPENSE	**4,157**	*(234)*	**4,187**	**4,390**	*(203)*	**4,789**	*(632)*	**3,135**	*1,021*
EMPLOYEE COMPENSATION	**2,643**	*319*	**2,673**	**2,324**	*349*	**2,511**	*131*	**1,879**	*764*
601005 Elected And Exempt Salary	239	*8*	231	231	-	221	*18*	216	*23*
601020 Lump Sum Vacation Pay	2	-	2	2	-	2	-	1	*1*
601025 Lump Sum Sick Pay	1	-	1	1	-	1	-	-	*1*
601030 Permanent And Provisional	208	*58*	254	150	*104*	148	*60*	147	*61*
601040 Time Limited Employee	851	*84*	832	767	*65*	915	*(64)*	776	*75*
601050 Temporary,Seasonal,Emergency	60	*(7)*	60	66	*(7)*	66	*(7)*	6	*54*
601055 Fed & State Fnded Training Pro	645	*125*	645	520	*125*	520	*125*	268	*377*
601065 Overtime	-	-	-	-	-	-	-	1	*(1)*
603005 Social Security Taxes	99	*12*	93	88	*5*	95	*4*	105	*(6)*
603006 FICA- Temporary Employee	50	*8*	50	42	*8*	41	*10*	-	*50*
603025 Retirement Or Pension Contrib	140	*4*	150	136	*14*	143	*(3)*	122	*18*
603040 Ltd Contributions	5	*1*	5	5	*1*	5	*0*	5	*1*
603045 Supplemental Retirement (401K)	54	*14*	52	40	*12*	45	*9*	27	*27*
603050 Health Insurance Premiums	237	*13*	246	224	*22*	258	*(22)*	189	*47*
603055 Employee Serv Res Fund Charges	52	-	52	52	-	52	-	16	*37*
MATERIALS AND SUPPLIES	**929**	*(606)*	**929**	**1,535**	*(606)*	**1,710**	*(781)*	**978**	*(48)*
607040 Facilities Management Charges	1	-	1	1	-	1	-	16	*(16)*
611005 Subscriptions & Memberships	5	*0*	5	5	*0*	5	*0*	1	*4*
611015 Education & Training Serv/Supp	22	*(1)*	22	23	*(1)*	22	*(0)*	4	*18*
613005 Printing Charges	2	-	2	2	-	2	-	2	*(0)*
613020 Development Advertising	-	*(87)*	-	87	*(87)*	77	*(77)*	11	*(11)*
615005 Office Supplies	10	*(2)*	10	12	*(2)*	11	*(1)*	7	*3*
615016 Computer Software Subscription	2	*0*	2	2	*0*	2	*1*	1	*2*
615020 Computer Software <$5,000	1	-	1	1	-	1	-	-	*1*
615025 Computers & Components <$5000	6	*2*	6	4	*2*	10	*(4)*	1	*5*
615035 Small Equipment (Non-Computer)	1	-	1	1	-	4	*(3)*	0	*0*
615040 Postage	-	-	-	-	-	-	-	0	*(0)*
615050 Meals & Refreshments	9	-	9	9	-	12	*(3)*	7	*2*
617005 Maintenance - Office Equip	-	-	-	-	-	-	-	0	*(0)*
617010 Maint - Machinery And Equip	-	-	-	-	-	-	-	2	*(2)*
617035 Maint - Autos & Equip-Fleet	1	*1*	1	-	*1*	-	*1*	0	*1*
619005 Gasoline, Diesel, Oil & Grease	1	*1*	1	-	*1*	-	*1*	-	*1*
619015 Mileage Allowance	2	-	2	2	-	3	*(1)*	2	*0*
619025 Travel & Transprtatn-Employees	31	*(26)*	31	56	*(26)*	83	*(53)*	38	*(8)*
619030 Travel & Transprtatn-Clients	-	-	-	-	-	-	-	6	*(6)*
619035 Vehicle Rental Charges	4	*4*	4	-	*4*	-	*4*	0	*4*
621020 Telephone	2	-	2	2	-	2	-	10	*(9)*
621025 Mobile Telephone	3	-	3	3	-	3	*1*	2	*1*
633010 Rent - Buildings	28	*(3)*	28	31	*(3)*	31	*(3)*	38	*(10)*
639025 Other Professional Fees	401	*(76)*	401	476	*(76)*	548	*(147)*	69	*331*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
639036 Other Misc Contract Fees	400	*(216)*	400	616	*(216)*	630	*(230)*	577	*(177)*
639045 Contracted Services	-	*(29)*	-	29	*(29)*	121	*(121)*	21	*(21)*
639055 Interlocal Agreements	-	*(175)*	-	175	*(175)*	145	*(145)*	163	*(163)*
OTHER OPERATING EXPENSE 2	**585**	*53*	**585**	**531**	*53*	**567**	*17*	**268**	*317*
663005 Overhead Costs	-	*(25)*	-	25	*(25)*	25	*(25)*	2	*(2)*
663010 Council Overhead Cost	11	-	11	11	-	11	-	7	*3*
663015 Mayor Overhead Cost	1	-	1	1	-	1	-	1	*(0)*
663025 Auditor Overhead Cost	9	-	9	9	-	9	-	5	*3*
663030 District Attorney Overhead Cos	22	-	22	22	-	22	-	22	*0*
663040 Info Services Overhead Cost	252	-	252	252	-	252	-	195	*58*
663045 Purchasing Overhead Cost	1	-	1	1	-	1	-	1	*0*
663050 Human Resources Overhead Cost	16	-	16	16	-	16	-	18	*(2)*
663055 Gov'T Immunity Overhead Cost	1	-	1	1	-	1	-	1	*(0)*
663070 Mayor Finance Overhead Cost	20	-	20	20	-	20	-	15	*5*
665085 Pass Thru Grant Contracts	251	*79*	251	173	*79*	209	*42*	-	*251*
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	*(0)*
CAPITAL EXPENDITURES	**-**	-	**-**	**-**	-	**-**	-	**7**	*(7)*
679005 Office Furn, Equip,Softwr>5000	-	-	-	-	-	-	-	7	*(7)*
INTERGOVERNMENTAL CHARGE	**0**	-	**0**	**0**	-	**-**	*0*	**4**	*(4)*
693010 Intrafund Charges	0	-	0	0	-	-	*0*	4	*(4)*

CORE MISSION

Salt Lake County is thriving and growing. At Salt Lake County, we are committed to ensuring residents are safe and healthy, our growth is inclusive, and our government is efficient and modern. Our work supports economic development, public health, affordable housing, a clean environment, social services, spaces for arts and recreation, and so much more.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Mayor's Administration is committed to ensuring residents are safe and healthy, and our actions support inclusive growth, an improved standard of living, extending opportunities, and an efficient, modern government. We accomplish these commitments by engaging with all residents through our website, community partners, social media, newsletters, and community events.-Mayor's Admin is reviewing Outcomes & Indicators to ensure they reflect current goals, are effective and measurable.				
• Ensures that all constituent messages are cataloged, recorded, and referred to the appropriate agency within 5 business days and that the constituent is notified of the reference.	95.52%	100%	99.82%	100%
• The Mayor's newsletter will achieve an average annual open rate of 40.5 percent or higher.	47.16%	40.5%	3.58%	40.5%
• The Mayor's Office will host at least 24 events, gatherings, or outreach opportunities a year.	24	24	7	12
• The Mayor's Office will conduct a minimum of 25 annual training sessions designed specifically for various County staff members. These trainings will cover a wide array of pertinent topics aimed at enhancing employee performance and effectiveness within their roles.-DISCONTINUE for 2027	24	25	11	0
• The Office of New Americans will increase the number of partnerships with organizations focused on new American and refugee populations.	11%	10%	7.29%	10%
Mayor's Administration Grant Writer to coordinate, write, and submit grant applications on behalf of various Salt Lake County agencies and programs. -- Mayor's Admin is currently reviewing this Outcome and Indicators to align with current economic conditions.				
• Develop and submit grant funding requests that align with agency strategy and bandwidth for 100% of agency requests	100%	100%	100%	100%
• Identify 40 opportunities that align with agency priorities by end of year.	68	40	50	40

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	7,124	114	*1.6%*	7,238	262	*3.7%*	7,386
REVENUE	27	(10)	*(36.6%)*	17	(10)	*(36.6%)*	17
COUNTY FUNDING	**7,097**	**124**	*1.7%*	**7,221**	**272**	*3.8%*	**7,369**
FTE	31.00	-	*0.0%*	31.00	-	*0.0%*	31.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Mayors Administration	3	4,105	**4,102**	*16.00*	3	4,023	**4,020**	*16.00*	-	47	**47**	-
Building O&M-Mayors Admin	-	187	**187**	-	-	187	**187**	-	-	-	**-**	-
Human Services Admin	-	1,417	**1,417**	*7.00*	-	1,396	**1,396**	*7.00*	-	75	**75**	-
New Americans and Refugees	14	165	**151**	*1.00*	14	162	**148**	*1.00*	(10)	(8)	**1**	-
Community Services Admin	-	754	**754**	*4.00*	-	733	**733**	*4.00*	-	-	**-**	-
Public Works Admin	-	477	**477**	*2.00*	-	464	**464**	*2.00*	-	-	**-**	-
Administrative Services	-	280	**280**	*1.00*	-	273	**273**	*1.00*	-	-	**-**	-
SUBTOTAL	**17**	**7,386**	**7,369**	***31.00***	**17**	**7,238**	**7,221**	***31.00***	**(10)**	**114**	**124**	**-**
TOTAL MAYOR ADMINISTRATION	**17**	**7,386**	**7,369**	***31.00***	**17**	**7,238**	**7,221**	***31.00***	**(10)**	**114**	**124**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**8,089** *(Yes)*
0	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -3,130	-	**-**	**3,130** *(Yes)*
1	**[31-40673] NEW REQUEST MA Reverse Personnel Underexpend** MA This request is to reverse the personnel under expend account established during the Fall budget process to account for changes in health and benefit costs. The requested adjustment reflects the following: Health/Benefits $48,615 There was a salary savings of $42,239 This adjustment will align the budget with the division's current personnel cost requirements.	-	**48,615**	**48,615** *(Yes)*
2	**[31-40674] POLICY SIGNIFICANT BASE ADJUSTMENT MA Reverse Future Yr Appropriation Shift for Leifman Expenditures** MA This request will reverse the future year adjustment that currently shifts $50,000 from Operations to Personnel in 2027. An earlier request was approved to transfer the Personnel funding to Operations to support consulting services related to the Leifman project, with the understanding that the funding would return to Personnel in 2027. The FTE from which the $50,000 was originally shifted has since been removed and no longer exists; therefore, the funding is no longer needed in Personnel. The $50,000 will need to remain in Operations to support ongoing consulting services related to the Leifman project.	-	**-**	**-** *(Yes)*
3	**[31-40700] GRANT TRUE-UP MA Grant Trueup New American Refugees** [Exp: -9,861; Rev: -9,861] MA: This true up aligns grant revenues and expenditures for New Americans and Refugees with the funding received for these grants. The adjustment recognizes the grant revenue and corresponding expenditures in the appropriate budget. FUTURE YEARS ADJUSTMENT: [Exp: -494; Rev: -494]	-	**-**	**-** *(Yes)*
4	**[31-39789] NEW REQUEST HSADMIN_RRC Contribution** The Rape Recovery Center (RRC) requests $75,000 from Salt Lake County to sustain core victim-services for survivors of sexual violence. Funding will support the 24-hour crisis response line, trauma-informed therapy, advocacy services, prevention education, and essential operational infrastructure. County support ensures survivors receive free, confidential services regardless of ability to pay, allowing RRC to assist thousands of residents and help reduce the long-term social, emotional, and economic impacts of sexual violence. FUTURE YEARS ADJUSTMENT: -75,000	-	**75,000**	**75,000** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
9	**[32-40657] STRESS TEST REDUCTION HSADMIN_Stress Test_Withdraw RRC Contribution** Salt Lake County has provided longstanding support to the Rape Recovery Center (RRC). The current request reflects changes under revised Policy #1200, which now requires these contributions to be categorized as one-time rather than ongoing. Historically, the County's allocation to RRC was part of the agency's base budget. Reducing or eliminating this contribution would place a significant and undue burden on RRC, as the organization relies on this stable funding to sustain critical victim-services programming. County support is foundational to RRC's ability to provide 24/7 crisis response, advocacy, therapy, and prevention services for survivors across the county. A cut at this level would directly impact service capacity, jeopardize continuity of care, and undermine the County's longstanding commitment to supporting survivors of sexual violence.	-	**-75,000**	- *(No)*
10	**[32-40624] STRESS TEST REDUCTION CS_02-Reduce CS Employee Years of Service Recognition** This cut is not recommended. The Community Services department has a tradition of recognizing employees with service milestones each year. It's important for the department to acknowledge their dedication and service. Employees need to know they are valued and important to the success of the whole organization. Reduced funding would limit the department's ability to build a sense of value, thus affecting employee job satisfaction and motivation.	-	**-600**	- *(No)*
11	**[32-40652] STRESS TEST REDUCTION HSADMIN_Stress Test_5% of ABB_Operations** Human Services Administration's operations budget is already extremely lean and supports only 6 FTEs. Absorbing a 5% reduction would significantly constrain the team's ability to provide essential department-wide management functions, including coordination, calibration of processes, staff training, and ongoing communication and education needs. With such limited resources, the team would struggle to maintain the level of support necessary to ensure consistent standards, effective oversight, and systemwide alignment across all Human Services agencies.	-	**-2,200**	- *(No)*
12	**[32-40693] STRESS TEST REDUCTION MA-Stress Test - Education $ Training Reduction** This cut would limit the education and training opportunities for staff.	-	**-11,573**	- *(No)*
13	**[32-40625] STRESS TEST REDUCTION CS_01-Reduce CS Operations** This reduction is not recommended. Funding is essential for staff to perform tasks effectively and efficiently. Reduced funding could lead to a lower quality work product due to outdated skills and lack of newer technology. Equipment failures could lead to lost work time. Fewer meetings would be held in-person leading to workplace disconnectedness. These stress cuts limit the department's ability to perform basic tasks.	-	**-8,643**	- *(No)*
14	**[32-40701] STRESS TEST REDUCTION MA-Stress Test - New Refugees Profession Fees Reduction** The Office for New Americans, established in 2016, aims to improve the lives of Salt Lake County's New American residents by maximizing civic, social, and economic potential. This cut would limit outreach and events the Office provides for new American residents in Salt Lake County	-	**-8,728**	- *(No)*
15	**[32-40677] STRESS TEST REDUCTION DASADMIN_5% Stress Test** Department of Administrative Services uses temporary employees for special projects to support the mission of the department. The projects include support ing DAS fiscal ops and administrative functions.	-	**-13,637**	- *(No)*
16	**[32-40688] STRESS TEST REDUCTION PW Stress Test Salary Reduction** Public Works Department will take a salary reduction/furlough as it's 5% stress test.	-	**-23,214**	- *(No)*
17	**[32-40653] STRESS TEST REDUCTION HSADMIN_Stress Test_5% of ABB_Leifman Leadership Personnel** HSADMIN's base budget includes two newly funded Leifman Leadership positions. One position is filled, and the second is expected to be filled by the end of the year. With both roles anticipated to be fully staffed in 2027, absorbing a 5% reduction in the personnel budget would be extremely challenging. Implementing this cut could result in a reduction of force, undermining the purpose of establishing and funding these leadership positions, which are critical to guiding, implementing, and managing the Leifman initiatives.	-	**-18,375**	- *(No)*
18	**[32-40621] STRESS TEST REDUCTION CS_03-Reduce CS Personnel Hours** This reduction is not recommended. Cutting hours effective 06/01/26 will impact customer service, department coordination, and delay grant applications, contract processing, purchase requests, and payments. These responsibilities would need to wait until the employee was scheduled next or be absorbed by other staff members as time permitted.	*-0.25*	**-27,436**	- *(No)*
19	**[32-40651] STRESS TEST REDUCTION HSADMIN_Stress Test_5% of ABB_Personnel** Human Services Administration is fully staffed and cannot absorb a 5% base-budget underspend. Implementing this reduction would require eliminating positions and leave an already lean team unable to effectively manage a portfolio of seven agencies, the Opioid Settlement Funds, and all Leifman-related projects, including their implementation and ongoing oversight.	-	**-45,634**	- *(No)*
20	**[32-40694] STRESS TEST REDUCTION MA-Stress Test - UAC Membership Reduction** MA Subscriptions and Memberships The Utah Association of Counties (UAC) is a statewide organization that represents counties to the state and federal government. UAC is an important organization for Salt Lake County government because of their legislative advocacy at the state and federal levels and are essential in securing state and federal legislation and administrative action that is beneficial to the county.	-	**-219,922**	- *(No)*
21	**[32-40695] STRESS TEST REDUCTION MA-Stress Test - NACo Membership Reduction** The National Association of Counties (NACo) represents county governments nationwide and advocates for their interests at the federal level. Membership gives Salt Lake County a voice on federal policies and funding decisions that directly affect our budget and services	-	**-23,627**	- *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	-	123,615	134,834
TOTAL BASE BUDGET ADJUSTMENTS:	-	-	-
TOTAL STRESS TEST REDUCTIONS:	*-0.25*	-478,589	-

Funds Included	Organizations Included
110 - General Fund	10200000 - Mayor Administration

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**7,369**	*272*	**7,221**	**7,097**	*124*	**7,063**	*306*	**6,899**	*470*
REVENUE	**17**	*(10)*	**17**	**27**	*(10)*	**173**	*(156)*	**7**	*10*
OPERATING REVENUE	**17**	*(10)*	**17**	**27**	*(10)*	**36**	*(19)*	**(28)**	*45*
OPERATING GRANTS & CONTRIBUTIO	**17**	*(10)*	**17**	**27**	*(10)*	**36**	*(19)*	**(58)**	*75*
411000 State Government Grants	9	*(10)*	9	19	*(10)*	19	*(10)*	-	*9*
412000 Local Gov't/Private Grants	5	*0*	5	5	*0*	14	*(9)*	(58)	*64*
417005 Oprtg Contributions-Restricted	3	-	3	3	-	3	-	-	*3*
CHARGES FOR SERVICES	**0**	-	**0**	**0**	-	**0**	-	**1**	*(1)*
421370 Miscellaneous Revenue	-	-	-	-	-	-	-	0	*(0)*
441005 Sale-Mtrls,Supl,Cntrl Assets	0	-	0	0	-	0	-	1	*(1)*
INTER/INTRA FUND REVENUES	**-**	-	**-**	**-**	-	**-**	-	**29**	*(29)*
431055 Interfund Revenue-Health	-	-	-	-	-	-	-	29	*(29)*
TRANSFERS IN AND OTHER FINANCING SOUI	**-**	-	**-**	**-**	-	**137**	*(137)*	**35**	*(35)*
OFS - DEBT PROCEEDS	**-**	-	**-**	**-**	-	**19**	*(19)*	**-**	-
710501 OFS SBITA	-	-	-	-	-	19	*(19)*	-	-
OFS TRANSFERS IN	**-**	-	**-**	**-**	-	**118**	*(118)*	**35**	*(35)*
720005 OFS Transfers In	-	-	-	-	-	118	*(118)*	-	-
720025 OFS Transfers In- Other	-	-	-	-	-	-	-	35	*(35)*
EXPENSE	**7,386**	*262*	**7,238**	**7,124**	*114*	**7,099**	*287*	**6,871**	*516*
OPERATING EXPENSE	**7,386**	*262*	**7,238**	**7,124**	*114*	**7,099**	*287*	**6,871**	*515*
EMPLOYEE COMPENSATION	**5,900**	*147*	**5,752**	**5,753**	*(1)*	**5,609**	*291*	**5,567**	*333*
601005 Elected And Exempt Salary	3,197	*27*	3,170	3,170	-	3,164	*33*	3,023	*174*
601020 Lump Sum Vacation Pay	16	-	16	16	-	16	-	-	*16*
601025 Lump Sum Sick Pay	5	-	5	5	-	5	-	-	*5*
601030 Permanent And Provisional	676	*39*	587	637	*(50)*	639	*37*	940	*(264)*
601040 Time Limited Employee	235	*1*	234	234	-	234	*1*	(0)	*236*
601050 Temporary,Seasonal,Emergency	116	-	116	116	-	116	-	139	*(23)*
601065 Overtime	-	-	-	-	-	-	-	0	*(0)*
601095 Personnel Underexpend	-	*49*	-	(49)	*49*	(143)	*143*	-	-
603005 Social Security Taxes	313	*7*	306	306	-	304	*9*	299	*15*
603006 FICA- Temporary Employee	3	-	3	3	-	3	-	-	*3*
603025 Retirement Or Pension Contrib	448	*(0)*	448	448	-	449	*(1)*	429	*19*
603040 Ltd Contributions	17	*0*	17	17	-	17	*0*	15	*2*
603045 Supplemental Retirement (401K)	165	*5*	161	161	-	165	*1*	170	*(5)*
603050 Health Insurance Premiums	583	*11*	572	572	-	524	*60*	463	*120*
603055 Employee Serv Res Fund Charges	36	-	36	36	-	36	-	34	*1*
603056 OPEB- Current Year	89	*8*	81	81	-	81	*8*	54	*35*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	0	*(0)*
MATERIALS AND SUPPLIES	**1,399**	*40*	**1,399**	**1,359**	*40*	**1,417**	*(18)*	**1,238**	*162*
607040 Facilities Management Charges	15	-	15	15	-	15	-	3	*12*
609005 Food Provisions	2	-	2	2	-	2	-	0	*1*
609010 Clothing Provisions	0	-	0	0	-	0	-	1	*(0)*
611005 Subscriptions & Memberships	298	-	298	298	-	296	*1*	259	*38*
611010 Physical Materials-Books	2	-	2	2	-	2	*0*	0	*1*
611011 Digital Materials-Books	-	-	-	-	-	0	*(0)*	-	-
611015 Education & Training Serv/Supp	42	-	42	42	-	42	*(0)*	14	*28*
613005 Printing Charges	14	-	14	14	-	14	-	12	*3*
613010 Public Notices	-	-	-	-	-	-	-	0	*(0)*
613025 Contracted Printings	0	*0*	0	-	*0*	-	*0*	-	*0*
615005 Office Supplies	29	-	29	29	-	35	*(5)*	19	*10*
615015 Computer Supplies	0	-	0	0	-	0	*0*	1	*(1)*
615016 Computer Software Subscription	32	-	32	32	-	32	*0*	19	*13*
615025 Computers & Components <$5000	45	-	45	45	-	44	*1*	24	*21*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
615030 Communication Equip-Noncapital	1	-	1	1	-	1	-	0	*1*
615035 Small Equipment (Non-Computer)	6	-	6	6	-	6	*0*	-	*6*
615040 Postage	6	-	6	6	-	6	-	4	*1*
615045 Petty Cash Replenish	0	-	0	0	-	0	-	-	*0*
615050 Meals & Refreshments	41	-	41	41	-	41	*0*	45	*(4)*
615055 Volunteer Awards	-	-	-	-	-	-	-	0	*(0)*
615060 Purchasing Card Charges	-	-	-	-	-	-	-	5	*(5)*
617005 Maintenance - Office Equip	3	-	3	3	-	3	-	3	*(0)*
617010 Maint - Machinery And Equip	-	-	-	-	-	-	-	10	*(10)*
617035 Maint - Autos & Equip-Fleet	1	-	1	1	-	1	-	0	*0*
619005 Gasoline, Diesel, Oil & Grease	0	-	0	0	-	0	-	0	*0*
619015 Mileage Allowance	7	-	7	7	-	7	*0*	0	*7*
619025 Travel & Transprtatn-Employees	50	-	50	50	-	50	-	58	*(8)*
619030 Travel & Transprtatn-Clients	-	-	-	-	-	-	-	4	*(4)*
619035 Vehicle Rental Charges	6	-	6	6	-	6	-	8	*(2)*
619045 Vehicle Replacement Charges	4	-	4	4	-	4	-	2	*2*
621020 Telephone	23	-	23	23	-	23	-	21	*3*
621025 Mobile Telephone	21	-	21	21	-	22	*(0)*	18	*3*
633010 Rent - Buildings	171	-	171	171	-	171	-	171	*0*
633025 Miscellaneous Rental Charges	-	-	-	-	-	-	-	0	*(0)*
639010 Consultants Fees	400	-	400	400	-	400	-	414	*(14)*
639025 Other Professional Fees	177	*40*	177	138	*40*	193	*(15)*	121	*57*
OTHER OPERATING EXPENSE 1	**0**	-	**0**	**0**	-	**0**	*(0)*	**0**	*0*
645015 Recycling Activities	0	-	0	0	-	0	*(0)*	0	*0*
OTHER OPERATING EXPENSE 2	**75**	*75*	**75**	**0**	*75*	**43**	*33*	**47**	*28*
657010 Notary,Surety &Fidelity Bonds	0	-	0	0	-	0	-	1	*(0)*
667005 Contributions	75	*75*	75	-	*75*	42	*33*	47	*28*
CAPITAL EXPENDITURES	**6**	-	**6**	**6**	-	**27**	*(21)*	**-**	*6*
681020 IT Subscription - SBITA	-	-	-	-	-	27	*(27)*	-	-
684020 Principal Payments- SBITA	6	-	6	6	-	-	*6*	-	*6*
INTERGOVERNMENTAL CHARGE	**5**	-	**5**	**5**	-	**3**	*2*	**19**	*(14)*
693010 Intrafund Charges	3	-	3	3	-	2	*2*	19	*(15)*
693020 Interfund Charges	2	-	2	2	-	2	-	-	*2*
NON-OPERATING EXPENSE	**0**	-	**0**	**0**	-	**-**	*0*	**-**	*0*
LONG TERM DEBT	**0**	-	**0**	**0**	-	**-**	*0*	**-**	*0*
687001 Interest Expense- SBITA	0	-	0	0	-	-	*0*	-	*0*

Public Works & Muni Svcs - Enterprise Fund

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	36.869	2.656	*7.2%*	39.525	3.000	*8.1%*	39.869
REVENUE	40.300	1.779	*4.4%*	42.079	1.779	*4.4%*	42.079
NET (EXP - REV)	**(3,431)**	**877**	*(25.6%)*	**(2,554)**	**1,221**	*(35.6%)*	**(2,209)**
CAPITAL PROJECT & OTHER RELATED ORGS							
EXPENDITURES	-	2,739	*0.0%*	2,739	2,739	*0.0%*	2,739
REVENUE	-	-	*0.0%*	-	-	*0.0%*	-
NET (EXP - REV)	**-**	**2,739**	*0.0%*	**2,739**	**2,739**	*0.0%*	**2,739**
FTE	158.38	-	*0.0%*	158.38	-	*0.0%*	158.38

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
Animal Services - Contracted												
Animal Services	1,692	204	(1,487)	-	1,692	204	(1,487)	-	50	-	(50)	-
Administration	5,090	1,204	(3,886)	*5.84*	5,090	1,179	(3,911)	*5.84*	-	4	**4**	-
Building O&M-Animal Svcs Contr	-	216	**216**	-	-	216	**216**	-	-	3	**3**	-
Animal Control	955	3,607	**2,652**	*28.00*	955	3,559	**2,604**	*28.00*	-	61	**61**	-
Animal Care	144	1,898	**1,754**	*11.79*	144	1,875	**1,731**	*11.79*	-	318	**318**	-
*Animal Services EF Cap Project	-	2,739	**2,739**	-	-	2,739	**2,739**	-	-	2,739	**2,739**	-
	7,880	**9,867**	1,987	***45.63***	**7,880**	**9,771**	1,891	***45.63***	**50**	**3,125**	3,075	**-**
Public Works Operations												
Public Works Operations	33,858	32,008	(1,850)	*112.75*	33,858	31,760	(2,099)	*112.75*	1,729	2,270	**541**	-
Administration	-	1	**1**	-	-	1	**1**	-	-	-	**-**	-
Building O&M-Public Works Ops	340	670	**329**	-	340	670	**329**	-	-	-	**-**	-
	34,199	**32,678**	(1,520)	***112.75***	**34,199**	**32,430**	(1,768)	***112.75***	**1,729**	**2,270**	541	**-**
Public Works Engineering												
Public Works Engineering Admin	-	(0)	**(0)**	-	-	(0)	**(0)**	-	-	-	**-**	-
PW-Project Management & Design	-	0	**0**	-	-	0	**0**	-	-	-	**-**	-
PW-Permits & Regulatory	-	0	**0**	-	-	0	**0**	-	-	-	**-**	-
	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**
Statutory & General - Municipal Services												
Municipal Services-Stat & Genl	-	63	**63**	-	-	63	**63**	-	-	-	**-**	-
	-	**63**	63	**-**	-	**63**	63	**-**	-	-	-	**-**
SUBTOTAL - ORGS WITH A STRESS TEST	42,079	39,869	(2,209)	*158.38*	42,079	39,525	(2,554)	*158.38*	1,779	2,656	**877**	-
***SUBTOTAL - ORGS WITHOUT A STRESS TEST**	-	2,739	**2,739**	-	-	2,739	**2,739**	-	-	2,739	**2,739**	-
TOTAL PUBLIC WORKS & MUNI SVCS - ENTERPRISE FUND	**42,079**	**42,608**	530	***158.38***	**42,079**	**42,264**	186	***158.38***	**1,779**	**5,395**	3,616	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	735	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Animal Services Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**7,292** *(Yes)*
0	735	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Animal Services This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -6,283	-	-	**6,283** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	735	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Public Works Operations Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**15,249** *(Yes)*
0	735	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Public Works Operations This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -18,902	-	-	**18,902** *(Yes)*
0	735	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** Municipal Services-Stat & Genl This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-1,211,901**	**-1,211,901** *(Yes)*
1	735	**[31-39756] NEW REQUEST PW_Fleet Vehicle Replacement Cost (Contract Fund Portion)** Animal Services Contract Fund's portion of fleet vehicle replacement cost.	-	**32,016**	**32,016** *(Yes)*
2	735	**[31-39757] NEW REQUEST PW_Vehicle Maintenance and Repair (Contract Fund Portion)** Animal Services Contract Fund's portion of vehicle maintenance and repair.	-	**27,000**	**27,000** *(Yes)*
3	735	**[31-39758] NEW REQUEST PW_Labor & Service Increase (Contract Fund Portion)** Animal Services Contract Fund's labor & service increase: facilities & supplies.	-	**10,732**	**10,732** *(Yes)*
4	735	**[31-39765] NEW REQUEST PW_Increase Donation Revenue Budget** Animal Services Increase donation revenue budget to recognize an increase in projected donation revenue.	-	**-50,000**	**-50,000** *(Yes)*
5	735	**[31-39766] NEW REQUEST PW_Request to Utilize Injured Animal Donation Fund** Animal Services Injured Animal Donation Fund will be utilized for any expense directly related to the care and recovery of injured animals. Allowable uses include medical treatment, professional service fees, specialized training, behavioral and mental health support, enrichment activities, and other necessary resources that contribute to the well-being and successful rehabilitation of injured animals. FUTURE YEARS ADJUSTMENT: -150,000	-	**150,000**	**150,000** *(Yes)*
6	735	**[31-39767] NEW REQUEST PW_Request to Utlilize Spay and Neuter Donation Fund** Animal Services The Spay and Neuter Donation Fund will be used for any expense associated with the prevention of unwanted litters through spay and neuter services. Allowable uses include surgical procedures, medical supplies, professional service fees, public outreach, community education, and other resources that support accessible and effective spay/neuter programs. FUTURE YEARS ADJUSTMENT: -166,000	-	**166,000**	**166,000** *(Yes)*
7	735	**[31-40511] TECHNICAL DEBT SERVICE ADJUSTMENT 2027 Debt Service Adjustment** Public Works Operations [Exp: -3,040; Rev: -3,396] To adjust the 2027 debt service amounts for the 2009B LRB and 2024A STR Bonds	-	**356**	**356** *(Yes)*
8	735	**[31-39918] NEW REQUEST PW Ops Admin. Reorganization Requests - from contract revenue** Public Works Operations This request is to reclassify one of our existing FTEs into a Human Resource Generalist and also to fund a handful of other administrative reclassifications as part of our Administrative reorganization. This will be funded by revenue from our contract cities. Reduction in Personnel Underexpend of $441,899 offsets grade and in-grade advancements as well as incentives for contracted service delivery. This will be funded by revenue from our contract cities.	-	**496,201**	**497,636** *(Yes)* *0.00 FTE*

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
		NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
9	735	**[31-39924] NEW REQUEST Increase in revenue from our contract cities** Public Works Operations This request is to budget for the increases in our contracts with other municipalities this year. Our main Premium City revenue contracts have gone up collectively by $974,650, our other city revenue contracts have gone up by $845,480, for a collective Local Government Contract increase of $1,820,130.	-	**-1,820,130**	**-1,820,130** *(Yes)*
10	735	**[31-39919] NEW REQUEST Heavy Equipment Purchases - Heavy Equipment Restricted Fund Balance** Public Works Operations This request is to carry over some equipment requests from last year that we haven't been to get yet and also to add new equipment to the request, these items will be funded out of our Heavy Equipment Restricted Fund Balance. The carry over requested equipment are a large loader for $440,750, 3 front end loaders for $361,000 each, and 2 skid steers for $88,538 each. The new requests are for 4 - 430 backhoes at $161,920 each, 3 air compressors at $33,237 each, a Vactor trailer for $172,500, and a transport trailer for $144.900 all total they come to $3,830,408. There is also an estimated Gain on the sale of the old equipment of $233,000. FUTURE YEARS ADJUSTMENT: 233,000 Balance Sheet Acquisition: $3,830,408	-	**-233,000**	**-233,000** *(Yes)*
11	735	**[31-39953] NEW REQUEST Increase in Cost of Services Sold - paid for by Contract Cities.** Public Works Operations This request is to increase our budget for Cost of Materials Sold to our contract cities who will be funding this.	-	**960,174**	**960,174** *(Yes)*
12	735	**[31-39920] NEW REQUEST New Cutter/Plotter from fund balance** Public Works Operations This is a request to purchase a new Cutter/Plotter for making signs in our Sign Shop, the funds would be coming from our fund balance to purchase it for $6,000. Balance Sheet Acquisition: $6,000	-	**-**	**-** *(Yes)*
13	735	**[31-40055] NEW REQUEST 2026 Signal Interconnect Project Federal matching funds - Paid for by contract city assessments** Public Works Operations This is a re-budget request to spend $145,000 for the federal matching funds for the Signal Interconnect Project in conjunction with the Utah Department of Transportation. These funds will be reimbursed by the cities who chose to participate in this project through Local Government Contract revenue. The revenue will be collected at the completion of the project which may be in 2027 or might be in 2028. This was requested in 2026, but the project hasn't gotten far enough along yet for us to be billed the federal match yet. FUTURE YEARS ADJUSTMENT: -145,000	-	**145,000**	**145,000** *(Yes)*
14	735	**[31-39921] NEW REQUEST North Yard & Admin Parking Maintenance - from other users revenue and contract reveue** Public Works Operations [Exp: 117,434; Rev: 94,555] This is a request for a $117,435 parking lot maintenance project on the North end of our complex and the Admin. building lots.. We are requesting $22,880 for our share of the project costs from our contract revenues as well as revenue from Wasatch Front Waste and Recycling, Salt Lake County Flood Control, and Salt Lake County Fleet Management. FUTURE YEARS ADJUSTMENT: -22,879	-	**22,879**	**22,879** *(Yes)*
15	735	**[31-39923] NEW REQUEST Increase in Fleet Expenses - Paid for with contract revenue** Public Works Operations [Exp: 429,343; Rev: 37,409] This is a request for an increase due to Fleet maintenance costs rising, our Fleet replacement levy increasing, fuel prices rising and our depreciation increasing. These items will all be paid for with contract revenues. Our Fleet replacement fund is increasing by $216,758, our Fleet maintenance charges are expected to increase by $54,983, our cost for fuel and diesel is expected to increase by $107,602 and our depreciation is going up by $50,000. We also have an increase in revenue from renting our hook-lift trucks to Wasatch Front Waste and Recycle for 6 months of the year of $37,409.	-	**391,934**	**391,934** *(Yes)*
16	735	**[31-39922] NEW REQUEST Increase for Facilities Maintenance Charges - paid for with contract revenue** Public Works Operations This is a request to increase our Facilities Maintenance line item by $121,927, due to the rising costs of Facilities Services as well as more needs for our aging building.	-	**121,927**	**121,927** *(Yes)*
17	735	**[31-39926] REDUCTION AMOUNT Reduction in Interagency Revenue** Public Works Operations We are reducing our Interfund revenue due to not doing as much work for other County Agencies as in the past.	-	**223,408**	**223,408** *(Yes)*
		TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-567,404**	**-518,243**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
	TOTAL BASE BUDGET ADJUSTMENT REQUESTS:	-	-	-
	TOTAL STRESS TEST REDUCTIONS:	-	-	-

CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS (orgs with an asterisk in the expenditure & revenue summary by org/program table above)				
		FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
	TOTAL REQUESTED:	-	2,739,068	2,739,068
	TOTAL STRESS TEST REDUCTIONS:	-	-	-
	BALANCE SHEET ACQUISITION: $7,486,310			

Funds Included	Organizations Included
735 - Public Works and Other Servcs	50200000 - Municipal Services-Stat & Genl | 45100000 - PW Engineering Capital Projcts | 45000000 - Public Works Engineering | 44000000 - Public Works Operations | 41009900 - Animal Services EF Cap Project | 41000000 - Animal Services

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
NET (Operating Expense less Operating Revenue)	**530**	***3,960***	**186**	**(3,431)**	***3,616***	**(446)**	***975***	**(5,053)**	***24,211***
REVENUE	**43,941**	***3,536***	**43,633**	**40,405**	***3,228***	**40,624**	***3,316***	**42,301**	***1,640***
NON-OPERATING REVENUE	**1,546**	***1,442***	**1,546**	**105**	***1,442***	**367**	***1,180***	**1,586**	***(39)***
INVESTMENT EARNINGS	**1,313**	***1,209***	**1,313**	**104**	***1,209***	**104**	***1,209***	**1,582**	***(269)***
429005 Interest - Time Deposits	1,302	*1,212*	1,302	90	*1,212*	90	*1,212*	1,559	*(258)*
429015 Interest-Miscellaneous	-	-	-	-	-	-	-	5	*(5)*
429030 Interest Rebate-BABS	11	*(3)*	11	14	*(3)*	14	*(3)*	18	*(7)*
SALE OF CAPITAL ASSETS	**234**	***233***	**234**	**1**	***233***	**263**	***(29)***	**4**	***230***
443015 Gain on Sale Of Capital Assets	234	*233*	234	1	*233*	263	*(29)*	4	*230*
OPERATING REVENUE	**42,079**	***1,779***	**42,079**	**40,300**	***1,779***	**40,008**	***2,071***	**36,604**	***5,475***
OPERATING GRANTS & CONTRIBUTIO	**295**	***50***	**295**	**245**	***50***	**245**	***50***	**316**	***(21)***
417005 Oprtg Contributions-Restricted	295	*50*	295	245	*50*	245	*50*	316	*(21)*
CAPITAL GRANTS & CONTRIBUTIONS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,245**	***(1,245)***
419010 Capital Contributions-General	-	-	-	-	-	-	-	1,245	*(1,245)*
CHARGES FOR SERVICES	**41,129**	***1,910***	**41,129**	**39,219**	***1,910***	**38,836**	***2,294***	**34,062**	***7,067***
409020 Pet Licenses	404	-	404	404	-	434	*(30)*	291	*113*
409045 Animal Regulatory Permits	37	-	37	37	-	37	-	22	*15*
409050 Animal Enforcement	63	-	63	63	-	69	*(6)*	47	*16*
409055 Animal Board and Impound	155	-	155	155	-	175	*(20)*	108	*46*
409060 Animal Adoption Fees	211	-	211	211	-	111	*100*	206	*4*
409065 Animal Turnover Fees	29	-	29	29	-	35	*(6)*	17	*12*
409071 Animal Shelter Services	161	-	161	161	-	189	*(28)*	46	*115*
409080 Sterilization Deposit Fees	9	-	9	9	-	14	*(6)*	7	*1*
421015 Mayors Finance Admin Fees	-	-	-	-	-	-	-	0	*(0)*
421296 Metal Recycling Revenue	-	-	-	-	-	-	-	0	*(0)*
421370 Miscellaneous Revenue	205	*53*	205	152	*53*	259	*(55)*	239	*(34)*
423000 Local Government Contracts	33,188	*1,820*	33,188	31,367	*1,820*	30,926	*2,262*	26,732	*6,456*
423405 MSD Contract Revenue	1,036	-	1,036	1,036	-	1,036	-	1,337	*(301)*
424000 Local Revenue Contracts	5,464	-	5,464	5,464	-	5,414	*50*	4,878	*587*
425010 Restitution	-	-	-	-	-	-	-	1	*(1)*
427010 Rental Income	163	*37*	163	126	*37*	126	*37*	128	*35*
441005 Sale-Mtrls,Supl,Cntrl Assets	6	-	6	6	-	11	*(5)*	3	*3*
INTER/INTRA FUND REVENUES	**654**	***(182)***	**654**	**836**	***(182)***	**927**	***(272)***	**981**	***(327)***
431080 Interfund Revenue-Stat & Gen	16	-	16	16	-	16	-	13	*2*
431160 Interfund Revenue	584	*(182)*	584	766	*(182)*	856	*(272)*	936	*(352)*
433100 Intrafund Revenue	55	-	55	55	-	55	-	32	*23*
TRANSFERS IN AND OTHER FINANCING SOU	**315**	***315***	**8**	**-**	***8***	**250**	***66***	**4,111**	***(3,796)***
OFS TRANSFERS IN	**315**	***315***	**8**	**-**	***8***	**250**	***66***	**4,111**	***(3,796)***
720005 OFS Transfers In	315	*315*	8	-	*8*	250	*66*	4,111	*(3,796)*
EXPENSE	**42,895**	***5,736***	**42,551**	**37,159**	***5,392***	**40,150**	***2,744***	**31,646**	***11,248***
OPERATING EXPENSE	**42,608**	***5,739***	**42,264**	**36,869**	***5,395***	**39,562**	***3,046***	**31,550**	***11,058***
COST OF GOODS SOLD	**9,257**	***1,055***	**9,257**	**8,203**	***1,055***	**8,273**	***984***	**6,649**	***2,609***
501005 Cost Of Materials Sold	5,617	-	5,617	5,617	-	5,688	*(71)*	4,356	*1,261*
502000 Cost Of Services Sold -Sublet	3,640	*1,055*	3,640	2,586	*1,055*	2,586	*1,055*	2,293	*1,347*
EMPLOYEE COMPENSATION	**17,155**	***840***	**16,811**	**16,315**	***496***	**16,870**	***285***	**15,474**	***1,681***
601020 Lump Sum Vacation Pay	49	-	49	49	-	49	-	64	*(15)*
601025 Lump Sum Sick Pay	24	-	24	24	-	24	-	21	*4*
601030 Permanent And Provisional	10,256	*308*	9,991	9,948	*44*	10,396	*(141)*	8,694	*1,561*
601040 Time Limited Employee	112	*1*	110	110	-	133	*(22)*	68	*44*
601045 Compensated Absence	-	-	-	-	-	-	-	75	*(75)*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
601050 Temporary,Seasonal,Emergency	470	-	470	470	-	470	-	575	*(105)*
601065 Overtime	272	-	272	272	-	272	-	340	*(69)*
601095 Personnel Underexpend	(141)	*442*	(141)	(582)	*442*	(559)	*419*	-	*(141)*
603005 Social Security Taxes	793	*24*	773	769	*3*	806	*(12)*	724	*70*
603023 Pension Expense Adj GASB 68	-	-	-	-	-	-	-	601	*(601)*
603025 Retirement Or Pension Contrib	1,519	*(18)*	1,544	1,537	*7*	1,543	*(23)*	1,362	*158*
603040 Ltd Contributions	43	*1*	42	42	*0*	42	*1*	34	*9*
603045 Supplemental Retirement (401K)	52	*1*	50	50	-	53	*(1)*	35	*17*
603050 Health Insurance Premiums	3,177	*58*	3,120	3,120	-	3,125	*53*	2,277	*900*
603055 Employee Serv Res Fund Charges	280	-	280	280	-	280	-	374	*(93)*
603056 OPEB- Current Year	248	*23*	225	225	-	225	*23*	128	*120*
603075 OPEB-GASB 74/75	-	-	-	-	-	-	-	99	*(99)*
605005 Uniform Allowance	-	-	-	-	-	11	*(11)*	9	*(9)*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	0	*(0)*
605035 Moving Allowance	-	-	-	-	-	-	-	(5)	*5*
MATERIALS AND SUPPLIES	**13,187**	***3,645***	**13,187**	**9,542**	***3,645***	**11,463**	***1,724***	**6,483**	***6,704***
607005 Janitorial Supplies & Service	84	-	84	84	-	86	*(2)*	78	*5*
607010 Maintenance - Grounds	35	*23*	35	12	*23*	61	*(26)*	75	*(40)*
607015 Maintenance - Buildings	2,794	*2,739*	2,794	55	*2,739*	1,555	*1,239*	57	*2,737*
607040 Facilities Management Charges	347	*125*	347	222	*125*	228	*119*	259	*88*
609005 Food Provisions	14	-	14	14	-	14	-	19	*(5)*
609010 Clothing Provisions	65	-	65	65	-	65	-	45	*20*
609025 Medications	170	*66*	170	104	*66*	170	-	113	*57*
609030 Medical Supplies	169	*125*	169	44	*125*	168	*1*	56	*113*
609035 Safety Supplies	35	-	35	35	-	37	*(2)*	44	*(9)*
609060 Identification Supplies	4	*4*	4	-	*4*	-	*4*	6	*(2)*
609065 Shelter Supplies	44	-	44	44	-	44	-	54	*(10)*
611005 Subscriptions & Memberships	14	-	14	14	-	12	*2*	15	*(1)*
611010 Physical Materials-Books	0	-	0	0	-	0	-	-	*0*
611011 Digital Materials-Books	-	-	-	-	-	-	-	0	*(0)*
611015 Education & Training Serv/Supp	40	-	40	40	-	48	*(8)*	24	*16*
613005 Printing Charges	18	-	18	18	-	18	-	6	*12*
613015 Printing Supplies	1	-	1	1	-	1	*0*	1	*0*
613020 Development Advertising	2	-	2	2	-	2	-	1	*0*
615005 Office Supplies	23	-	23	23	-	23	*(1)*	22	*1*
615015 Computer Supplies	6	-	6	6	-	5	*1*	1	*5*
615016 Computer Software Subscription	10	-	10	10	-	69	*(58)*	9	*2*
615020 Computer Software <$5,000	14	-	14	14	-	6	*8*	0	*14*
615025 Computers & Components <$5000	68	-	68	68	-	68	-	27	*41*
615030 Communication Equip-Noncapital	1	-	1	1	-	36	*(35)*	1	*1*
615035 Small Equipment (Non-Computer)	114	-	114	114	-	108	*6*	57	*57*
615040 Postage	26	-	26	26	-	27	*(1)*	20	*6*
615045 Petty Cash Replenish	-	-	-	-	-	-	-	1	*(1)*
615050 Meals & Refreshments	38	-	38	38	-	35	*3*	23	*15*
617005 Maintenance - Office Equip	10	-	10	10	-	10	-	9	*1*
617010 Maint - Machinery And Equip	21	-	21	21	-	21	-	34	*(13)*
617015 Maintenance - Software	30	-	30	30	-	30	*1*	32	*(2)*
617030 Maint - Autos Trucks-Nonfleet	-	-	-	-	-	-	-	0	*(0)*
617035 Maint - Autos & Equip-Fleet	3,034	*82*	3,034	2,952	*82*	2,952	*82*	2,546	*487*
619005 Gasoline, Diesel, Oil & Grease	694	*108*	694	587	*108*	552	*143*	472	*222*
619015 Mileage Allowance	2	-	2	2	-	2	-	1	*2*
619025 Travel & Transprtatn-Employees	27	-	27	27	-	35	*(8)*	22	*5*
619035 Vehicle Rental Charges	0	-	0	0	-	0	-	-	*0*
619045 Vehicle Replacement Charges	3,312	*249*	3,312	3,063	*249*	3,063	*249*	857	*2,455*
621005 Heat And Fuel	57	-	57	57	-	42	*15*	37	*20*
621010 Light And Power	149	-	149	149	-	176	*(27)*	169	*(20)*
621015 Water And Sewer	127	-	127	127	-	119	*8*	111	*17*
621020 Telephone	47	-	47	47	-	44	*3*	35	*11*
621025 Mobile Telephone	61	-	61	61	-	63	*(3)*	56	*5*
621030 Internet/Data Communications	1	-	1	1	-	3	*(2)*	4	*(3)*
625005 Non-Capital Buildings	-	-	-	-	-	-	-	70	*(70)*
633005 Rent - Land	7	-	7	7	-	5	*2*	4	*3*
633015 Rent - Equipment	636	-	636	636	-	633	*3*	385	*252*
633025 Miscellaneous Rental Charges	41	-	41	41	-	41	-	49	*(8)*
639020 Laboratory Fees	33	-	33	33	-	33	-	59	*(26)*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
639025 Other Professional Fees	622	125	622	497	125	614	9	437	186
639045 Contracted Services	140	-	140	140	-	140	-	81	58
OTHER OPERATING EXPENSE 1	**242**	**-**	**242**	**242**	**-**	**237**	**4**	**227**	**14**
641005 Shop,Crew,&Deputy Small Tools	97	-	97	97	-	97	-	92	5
645005 Contract Hauling	35	-	35	35	-	33	2	33	2
645010 Dumping Fees	110	-	110	110	-	108	3	102	8
645015 Recycling Activities	-	-	-	-	-	-	-	0	(0)
OTHER OPERATING EXPENSE 2	**1,615**	**145**	**1,615**	**1,470**	**145**	**1,618**	**(3)**	**1,682**	**(67)**
657015 Self-Insurance Expense	-	-	-	-	-	-	-	38	(38)
663010 Council Overhead Cost	85	-	85	85	-	85	(0)	87	(2)
663015 Mayor Overhead Cost	256	-	256	256	-	257	(1)	281	(26)
663025 Auditor Overhead Cost	68	-	68	68	-	69	(0)	63	5
663030 District Attorney Overhead Cos	165	-	165	165	-	165	-	263	(98)
663035 Real Estate Overhead Cost	10	-	10	10	-	10	-	7	3
663040 Info Services Overhead Cost	402	-	402	402	-	402	(1)	416	(14)
663045 Purchasing Overhead Cost	67	-	67	67	-	67	-	72	(5)
663050 Human Resources Overhead Cost	258	-	258	258	-	258	-	265	(7)
663055 Gov'T Immunity Overhead Cost	10	-	10	10	-	10	-	25	(15)
663060 Records Managmnt Overhead Cost	2	-	2	2	-	2	-	4	(2)
663070 Mayor Finance Overhead Cost	148	-	148	148	-	149	(0)	161	(13)
665085 Pass Thru Grant Contracts	145	145	145	-	145	145	-	-	145
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	(0)
OTHER NONOPERATING EXPENSE	**4**	**-**	**4**	**4**	**-**	**4**	**-**	**4**	**(0)**
659005 Costs In Handling Collections	4	-	4	4	-	4	-	4	(0)
DEPRECIATION & LOSS ON SALE	**862**	**50**	**862**	**812**	**50**	**812**	**50**	**626**	**235**
669010 Depreciation	862	50	862	812	50	812	50	626	235
INTERGOVERNMENTAL CHARGE	**287**	**4**	**287**	**283**	**4**	**284**	**2**	**405**	**(118)**
693020 Interfund Charges	287	4	287	283	4	284	2	405	(118)
NON-OPERATING EXPENSE	**286**	**(3)**	**286**	**289**	**(3)**	**289**	**(3)**	**61**	**226**
LONG TERM DEBT	**286**	**(3)**	**286**	**289**	**(3)**	**289**	**(3)**	**61**	**226**
685050 2009AB LRB MBA Bond Proj-Princ	184	7	184	177	7	177	7	-	184
685084 2014 STR Various Project-Princ	-	-	-	-	-	-	-	(54)	54
685153 2024A STR Various Project-Prin	56	1	56	55	1	55	1	54	2
687050 2009AB LRB MBA Bond Proj-Int	33	(10)	33	44	(10)	44	(10)	50	(17)
687153 2024A STR Various Project-Int	12	(1)	12	14	(1)	14	(1)	10	2
TRANSFERS OUT AND OTHER FINANCING US	**-**	**-**	**-**	**-**	**-**	**299**	**(299)**	**35**	**(35)**
OFU TRANSFERS OUT	**-**	**-**	**-**	**-**	**-**	**299**	**(299)**	**35**	**(35)**
770010 OFU Transfers Out	-	-	-	-	-	299	(299)	35	(35)
BALANCE SHEET	**11,323**	**11,323**	**11,323**	**-**	**11,323**	**11,130**	**193**	**-**	**11,323**
BALANCE SHEET ACQUISITION	**11,323**	**11,323**	**11,323**	**-**	**11,323**	**11,130**	**193**	**-**	**11,323**
BALANCE SHEET ACQUISITION	**11,323**	**11,323**	**11,323**	**-**	**11,323**	**11,130**	**193**	**-**	**11,323**
BAL_SHT Balance Sheet Acquisition	11,323	11,323	11,323	-	11,323	11,130	193	-	11,323

CORE MISSION

Salt Lake County Animal Services is dedicated to providing consistent, reliable, and professional solutions for animal-related issues.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Provide Excellent Services to Residents and Service Areas				
• Maintain contract service areas at 13 jurisdictions in 2027.	13	15	13	13
Provide a Safe Work Environment for Employees				
• Our goal for 2027 is 7 or less OSHA-reported accidents that incurred costs.	12	7	11	7
• 100% of employees must pass required training programs and certifications and receive approval of completion from FTOs (Field Training Officers) and/or Clinic Director in designated area prior to working independently.	100%	100%	100%	100%
Animal Services is a Good Fiduciary Agent of Funds Entrusted to Them				
• Fiscal leadership team will meet 1 time a month and 12 times annually to discuss, review, analyze, forecast, and monitor financial KPIs.	10	12	6	12

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	6,647	386	*5.8%*	7,032	482	*7.2%*	7,128
REVENUE	7,830	50	*0.6%*	7,880	50	*0.6%*	7,880
NET (EXP - REV)	**(1,184)**	**336**	*(28.4%)*	**(848)**	**432**	*(36.5%)*	**(752)**
CAPITAL PROJECT & OTHER RELATED ORGS							
NET (EXP - REV)	-	2,739	*0.0%*	2,739	2,739	*0.0%*	2,739
FTE	45.63	-	*0.0%*	45.63	-	*0.0%*	45.63

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
Animal Services	1,692	204	(1,487)	-	1,692	204	(1,487)	-	50	-	(50)	-
Administration	5,090	1,204	(3,886)	*5.84*	5,090	1,179	(3,911)	*5.84*	-	4	**4**	-
Building O&M-Animal Svcs Contr	-	216	**216**	-	-	216	**216**	-	-	3	**3**	-
Animal Control	955	3,607	**2,652**	*28.00*	955	3,559	**2,604**	*28.00*	-	61	**61**	-
Animal Care	144	1,898	**1,754**	*11.79*	144	1,875	**1,731**	*11.79*	-	318	**318**	-
SUBTOTAL	**7,880**	**7,128**	(752)	***45.63***	**7,880**	**7,032**	(848)	***45.63***	**50**	**386**	**336**	**-**
Animal Services EF Cap Project	-	2,739	**2,739**	-	-	2,739	**2,739**	-	-	2,739	**2,739**	-
TOTAL ANIMAL SERVICES - CONTRACTED	**7,880**	**9,867**	**1,987**	***45.63***	**7,880**	**9,771**	**1,891**	***45.63***	**50**	**3,125**	**3,075**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-39756] NEW REQUEST PW_Fleet Vehicle Replacement Cost (Contract Fund Portion)** Contract Fund's portion of fleet vehicle replacement cost.	-	**32,016**	**32,016** *(Yes)*
2	**[31-39757] NEW REQUEST PW_Vehicle Maintenance and Repair (Contract Fund Portion)** Contract Fund's portion of vehicle maintenance and repair.	-	**27,000**	**27,000** *(Yes)*
3	**[31-39758] NEW REQUEST PW_Labor & Service Increase (Contract Fund Portion)** Contract Fund's labor & service increase: facilities & supplies.	-	**10,732**	**10,732** *(Yes)*
4	**[31-39765] NEW REQUEST PW_Increase Donation Revenue Budget** Increase donation revenue budget to recognize an increase in projected donation revenue.	-	**-50,000**	**-50,000** *(Yes)*
5	**[31-39766] NEW REQUEST PW_Request to Utilize Injured Animal Donation Fund** Injured Animal Donation Fund will be utilized for any expense directly related to the care and recovery of injured animals. Allowable uses include medical treatment, professional service fees, specialized training, behavioral and mental health support, enrichment activities, and other necessary resources that contribute to the well-being and successful rehabilitation of injured animals. FUTURE YEARS ADJUSTMENT: -150,000	-	**150,000**	**150,000** *(Yes)*
6	**[31-39767] NEW REQUEST PW_Request to Utlilize Spay and Neuter Donation Fund** The Spay and Neuter Donation Fund will be used for any expense associated with the prevention of unwanted litters through spay and neuter services. Allowable uses include surgical procedures, medical supplies, professional service fees, public outreach, community education, and other resources that support accessible and effective spay/neuter programs. FUTURE YEARS ADJUSTMENT: -166,000	-	**166,000**	**166,000** *(Yes)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**7,292** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -6,283	-	**-**	**6,283** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**335,748**	**349,323**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS

Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[47-39687] CAPITAL PROJECT ANS Update Fire Alarm System** Update wiring and equipment as necessary to bring building fire alarm system up to code and correct functionality.	-	**67,000**	**67,000** *(Yes)*
2	**[47-39689] CAPITAL PROJECT ANS Replace Security Cameras** Replace all cameras that are older than 10 years. They are no longer supported by AXIS. A total of 24 cameras are anticipated for replacement.	-	**43,315**	**43,315** *(Yes)*
3	**[47-39690] CAPITAL PROJECT ANS Replace Door Modules & HID Card Readers** Replace (12) 2-door modules and HID card readers which will replace the existing AWID readers per Facilities recommendation.	-	**56,806**	**56,806** *(Yes)*
4	**[47-39691] CAPITAL PROJECT ANS Dog Kennel Second Row Remodel** The front two rows of adoptable dog kennels are being replaced. The existing kennels do not meet industry health and sanitation standards. The new kennels will improve animal welfare, sanitation, and operational efficiency. The first row is being funded entirely through private donations, and 73% of the second row is funded by the Enterprise Fund through our contract cities. This General Fund capital request will fund the remaining 27% of the second row needed to complete the project.	-	**153,000**	**153,000** *(Yes)*
5	**[47-39692] CAPITAL PROJECT ANS Cat Intake & Kennels Remodel** Upgrade existing cat kennels to meet basic animal care standards. Replacing the current units with more durable materials will ensure a highly sanitary environment, streamline daily cleaning, and lower operational costs.	-	**114,145**	**114,145** *(Yes)*
6	**[47-39693] CAPITAL PROJECT ANS Install Awning in the Dog Run Area** Install a permanent awning over the dog run area to address severe weather exposure. Currently, the artificial turf absorbs extreme heat during the summer, rendering the space unusable for half of the day. A protective awning will shield the animals from year-round elements including extreme heat, snow, and rain. The awning provides a safe and continuous access to the outdoor area.	-	**58,375**	**58,375** *(Yes)*
7	**[47-39695] CAPITAL PROJECT ANS Replace Trilogy Keypad Locks** Upgrade Trilogy keypad locks to a wireless access control system to streamline employee credential management and improve operational efficiency.	-	**16,014**	**16,014** *(Yes)*
8	**[47-39694] CAPITAL PROJECT ANS HVAC Study & First Phase Replacement** Replace aging HVAC system and Air Makeup Units (AMU). The current AMUs are obsolete, and because the manufacturer no longer produces parts for this model, maintenance relies on costly, temporary patchwork fixes that are no longer financially sustainable. The system breaks down frequently, compromising the climate control necessary to keep our animals safe and our employees to work efficiently. Investing in a new, modern system will eliminate constant repair costs, improve overall energy efficiency, and ensure reliable, long-term support with readily available replacement parts.	-	**629,750**	**629,750** *(Yes)*
9	**[47-39696] CAPITAL PROJECT ANS Dog Kennel First Row Remodel** The existing kennels do not meet industry health and sanitation standards. The new kennels will improve animal welfare, sanitation, and operational efficiency. The first row is being funded entirely through private donations.	-	**155,000**	**155,000** *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**1,293,405**	**1,293,405**
	TOTAL PROJECT REBUDGETS:	**-**	**1,445,663**	**1,445,663**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**2,739,068**	**2,739,068**

Funds Included	Organizations Included
735 - Public Works and Other Servcs	41000000 - Animal Services

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
NET (Operating Expense less Operating Revenue)	**(752)**	*432*	**(848)**	**(1,184)**	*336*	**(848)**	*96*	**(1,026)**	*273*
REVENUE	**7,880**	*50*	**7,880**	**7,830**	*50*	**7,781**	*100*	**6,980**	*901*
NON-OPERATING REVENUE	**-**	-	**-**	**-**	-	**-**	-	**4**	*(4)*
SALE OF CAPITAL ASSETS	**-**	-	**-**	**-**	-	**-**	-	**4**	*(4)*
443015 Gain on Sale Of Capital Assets	-	-	-	-	-	-	-	4	*(4)*
OPERATING REVENUE	**7,880**	*50*	**7,880**	**7,830**	*50*	**7,781**	*100*	**6,976**	*904*
OPERATING GRANTS & CONTRIBUTIO	**295**	*50*	**295**	**245**	*50*	**245**	*50*	**316**	*(21)*
417005 Oprtg Contributions-Restricted	295	*50*	295	245	*50*	245	*50*	316	*(21)*
CHARGES FOR SERVICES	**7,569**	-	**7,569**	**7,569**	-	**7,520**	*50*	**6,647**	*923*
409020 Pet Licenses	404	-	404	404	-	434	*(30)*	291	*113*
409045 Animal Regulatory Permits	37	-	37	37	-	37	-	22	*15*
409050 Animal Enforcement	63	-	63	63	-	69	*(6)*	47	*16*
409055 Animal Board and Impound	155	-	155	155	-	175	*(20)*	108	*46*
409060 Animal Adoption Fees	211	-	211	211	-	111	*100*	206	*4*
409065 Animal Turnover Fees	29	-	29	29	-	35	*(6)*	17	*12*
409071 Animal Shelter Services	161	-	161	161	-	189	*(28)*	46	*115*
409080 Sterilization Deposit Fees	9	-	9	9	-	14	*(6)*	7	*1*
421370 Miscellaneous Revenue	1	-	1	1	-	0	*1*	1	*(1)*
423405 MSD Contract Revenue	1,036	-	1,036	1,036	-	1,036	-	1,022	*14*
424000 Local Revenue Contracts	5,464	-	5,464	5,464	-	5,414	*50*	4,878	*587*
425010 Restitution	-	-	-	-	-	-	-	1	*(1)*
441005 Sale-Mtrls,Supl,Cntrl Assets	1	-	1	1	-	6	*(5)*	0	*1*
INTER/INTRA FUND REVENUES	**16**	-	**16**	**16**	-	**16**	-	**13**	*2*
431080 Interfund Revenue-Stat & Gen	16	-	16	16	-	16	-	13	*2*
EXPENSE	**7,128**	*482*	**7,032**	**6,647**	*386*	**6,932**	*196*	**5,950**	*1,178*
OPERATING EXPENSE	**7,128**	*482*	**7,032**	**6,647**	*386*	**6,932**	*196*	**5,950**	*1,178*
COST OF GOODS SOLD	**3**	-	**3**	**3**	-	**3**	-	**-**	*3*
501005 Cost Of Materials Sold	3	-	3	3	-	3	-	-	*3*
EMPLOYEE COMPENSATION	**4,863**	*96*	**4,767**	**4,767**	-	**4,740**	*123*	**4,259**	*604*
601020 Lump Sum Vacation Pay	-	-	-	-	-	-	-	10	*(10)*
601025 Lump Sum Sick Pay	-	-	-	-	-	-	-	0	*(0)*
601030 Permanent And Provisional	3,082	*74*	3,008	3,008	-	3,001	*81*	2,339	*743*
601040 Time Limited Employee	-	-	-	-	-	-	-	0	*(0)*
601045 Compensated Absence	-	-	-	-	-	-	-	30	*(30)*
601050 Temporary,Seasonal,Emergency	147	-	147	147	-	147	-	353	*(206)*
601065 Overtime	9	-	9	9	-	9	-	57	*(48)*
601095 Personnel Underexpend	(141)	-	(141)	(141)	-	(117)	*(23)*	-	*(141)*
603005 Social Security Taxes	236	*6*	230	230	-	230	*6*	204	*32*
603023 Pension Expense Adj GASB 68	-	-	-	-	-	-	-	146	*(146)*
603025 Retirement Or Pension Contrib	457	*(8)*	466	466	-	433	*25*	348	*110*
603040 Ltd Contributions	13	*0*	12	12	-	12	*0*	9	*4*
603045 Supplemental Retirement (401K)	10	*0*	10	10	-	16	*(5)*	13	*(3)*
603050 Health Insurance Premiums	886	*16*	870	870	-	854	*32*	594	*292*
603055 Employee Serv Res Fund Charges	82	-	82	82	-	82	-	92	*(10)*
603056 OPEB- Current Year	80	*7*	73	73	-	73	*7*	38	*42*
603075 OPEB-GASB 74/75	-	-	-	-	-	-	-	31	*(31)*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	0	*(0)*
605035 Moving Allowance	-	-	-	-	-	-	-	(5)	*5*
MATERIALS AND SUPPLIES	**1,783**	*382*	**1,783**	**1,401**	*382*	**1,704**	*79*	**1,192**	*590*
607005 Janitorial Supplies & Service	6	-	6	6	-	8	*(2)*	6	*0*
607010 Maintenance - Grounds	6	-	6	6	-	6	-	7	*(1)*
607015 Maintenance - Buildings	40	-	40	40	-	40	-	1	*40*
607040 Facilities Management Charges	92	*3*	92	89	*3*	96	*(3)*	141	*(49)*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
609005 Food Provisions	14	-	14	14	-	14	-	19	(6)
609010 Clothing Provisions	31	-	31	31	-	31	-	23	8
609025 Medications	170	66	170	104	66	170	-	113	57
609030 Medical Supplies	161	125	161	36	125	161	-	49	112
609060 Identification Supplies	4	4	4	-	4	-	4	6	(2)
609065 Shelter Supplies	44	-	44	44	-	44	-	54	(10)
611005 Subscriptions & Memberships	7	-	7	7	-	7	-	12	(5)
611015 Education & Training Serv/Supp	21	-	21	21	-	21	-	8	14
613005 Printing Charges	15	-	15	15	-	15	-	4	11
615005 Office Supplies	16	-	16	16	-	16	-	13	3
615015 Computer Supplies	4	-	4	4	-	4	-	0	3
615016 Computer Software Subscription	2	-	2	2	-	2	-	5	(3)
615020 Computer Software <$5,000	4	-	4	4	-	4	-	-	4
615025 Computers & Components <$5000	32	-	32	32	-	32	-	12	20
615035 Small Equipment (Non-Computer)	71	-	71	71	-	52	19	48	23
615040 Postage	23	-	23	23	-	23	-	16	7
615045 Petty Cash Replenish	-	-	-	-	-	-	-	0	(0)
615050 Meals & Refreshments	17	-	17	17	-	17	-	7	11
617005 Maintenance - Office Equip	4	-	4	4	-	4	-	3	1
617010 Maint - Machinery And Equip	3	-	3	3	-	3	-	3	(0)
617015 Maintenance - Software	4	-	4	4	-	4	-	-	4
617030 Maint - Autos Trucks-Nonfleet	-	-	-	-	-	-	-	0	(0)
617035 Maint - Autos & Equip-Fleet	91	27	91	64	27	64	27	48	44
619005 Gasoline, Diesel, Oil & Grease	59	-	59	59	-	59	-	40	19
619015 Mileage Allowance	1	-	1	1	-	1	-	-	1
619025 Travel & Transprtatn-Employees	16	-	16	16	-	16	-	13	3
619045 Vehicle Replacement Charges	199	32	199	167	32	167	32	44	156
621005 Heat And Fuel	23	-	23	23	-	26	(3)	21	2
621010 Light And Power	22	-	22	22	-	25	(3)	24	(3)
621015 Water And Sewer	10	-	10	10	-	10	-	8	2
621020 Telephone	23	-	23	23	-	23	-	17	7
621025 Mobile Telephone	33	-	33	33	-	33	-	27	7
633015 Rent - Equipment	2	-	2	2	-	2	-	-	2
633025 Miscellaneous Rental Charges	2	-	2	2	-	2	-	5	(3)
639020 Laboratory Fees	27	-	27	27	-	27	-	45	(19)
639025 Other Professional Fees	484	125	484	359	125	475	9	352	132
OTHER OPERATING EXPENSE 1	**15**	-	**15**	**15**	-	**15**	-	**14**	1
645005 Contract Hauling	11	-	11	11	-	11	-	11	(0)
645010 Dumping Fees	4	-	4	4	-	4	-	3	1
OTHER OPERATING EXPENSE 2	**345**	-	**345**	**345**	-	**345**	-	**388**	(43)
663010 Council Overhead Cost	21	-	21	21	-	21	-	17	4
663015 Mayor Overhead Cost	50	-	50	50	-	50	-	54	(4)
663025 Auditor Overhead Cost	17	-	17	17	-	17	-	12	5
663030 District Attorney Overhead Cos	8	-	8	8	-	8	-	58	(50)
663040 Info Services Overhead Cost	120	-	120	120	-	120	-	120	(0)
663045 Purchasing Overhead Cost	7	-	7	7	-	7	-	1	6
663050 Human Resources Overhead Cost	80	-	80	80	-	80	-	87	(7)
663055 Gov'T Immunity Overhead Cost	3	-	3	3	-	3	-	6	(3)
663060 Records Managmnt Overhead Cost	2	-	2	2	-	2	-	2	(0)
663070 Mayor Finance Overhead Cost	39	-	39	39	-	39	-	32	7
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	(0)
OTHER NONOPERATING EXPENSE	**4**	-	**4**	**4**	-	**4**	-	**4**	(0)
659005 Costs In Handling Collections	4	-	4	4	-	4	-	4	(0)
DEPRECIATION & LOSS ON SALE	**109**	-	**109**	**109**	-	**109**	-	**67**	42
669010 Depreciation	109	-	109	109	-	109	-	67	42
INTERGOVERNMENTAL CHARGE	**6**	4	**6**	**3**	4	**13**	(7)	**27**	(20)
693020 Interfund Charges	6	4	6	3	4	13	(7)	27	(20)

REVENUE AND EXPENDITURE DETAIL

Animal Services - Contracted

Funds Included	Organizations Included
735 - Public Works and Other Servcs	41009900 - Animal Services EF Cap Project

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2020 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
NET (Operating Expense less Operating Revenue)	**2,739**	***2,739***	**2,739**	**-**	***2,739***	**1,512**	***1,227***	**112**	***2,627***
REVENUE	**315**	*315*	**8**	**-**	*8*	**250**	*66*	**-**	*315*
TRANSFERS IN AND OTHER FINANCING SOU	**315**	*315*	**8**	**-**	*8*	**250**	*66*	**-**	***315***
OFS TRANSFERS IN	**315**	*315*	**8**	**-**	*8*	**250**	*66*	**-**	***315***
720005 - OFS Transfers In	315	*315*	8	-	*8*	250	*66*	-	*315*
EXPENSE	**2,739**	*2,739*	**2,739**	**-**	*2,739*	**1,512**	*1,227*	**112**	***2,627***
OPERATING EXPENSE	**2,739**	*2,739*	**2,739**	**-**	*2,739*	**1,512**	*1,227*	**112**	***2,627***
MATERIALS AND SUPPLIES	**2,739**	*2,739*	**2,739**	**-**	*2,739*	**1,509**	*1,230*	**112**	***2,627***
607010 - Maintenance - Grounds	-	-	-	-	-	-	-	64	*(64)*
607015 - Maintenance - Buildings	2,739	*2,739*	2,739	-	*2,739*	1,509	*1,230*	49	*2,690*
OTHER OPERATING EXPENSE 2	**-**	-	**-**	**-**	-	**3**	*(3)*	**0**	***(0)***
663010 - Council Overhead Cost	-	-	-	-	-	0	*(0)*	-	-
663015 - Mayor Overhead Cost	-	-	-	-	-	1	*(1)*	-	-
663025 - Auditor Overhead Cost	-	-	-	-	-	0	*(0)*	-	-
663040 - Info Services Overhead Cost	-	-	-	-	-	1	*(1)*	-	-
663070 - Mayor Finance Overhead Cost	-	-	-	-	-	0	*(0)*	0	*(0)*
BALANCE SHEET	**-**	-	**-**	**-**	-	**25**	*(25)*	**-**	-
BALANCE SHEET ACQUISITION	**-**	-	**-**	**-**	-	**25**	*(25)*	**-**	**-**
BALANCE SHEET ACQUISITION	**-**	-	**-**	**-**	-	**25**	*(25)*	**-**	**-**
BAL_SHT - Balance Sheet Acquisition	-	-	-	-	-	25	*(25)*	-	-

CORE MISSION

Provide high quality municipal engineering services to the Greater Salt Lake Municipal Services District (MSD) and its residents at the highest possible degree of efficiency, cost effectiveness, and customer service. Ensure the preservation and performance of the road and storm drainage systems within the 5 Metro Townships, Town of Brighton, and Unincorporated County area. Transportation innovation through congestion elimination and implementation of each municipality's Complete Street Plans. Proactive water quality stewardship through meeting the requirements of the Utah Pollutant Discharge Elimination System (UPDES) MS4 permit.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	-	-	*0.0%*	-	-	*0.0%*	-
REVENUE	-	-	*0.0%*	-	-	*0.0%*	-
NET (EXP - REV)	-	-	*0.0%*	-	-	*0.0%*	-
ARPA AND OTHER SEPARATELY REPORTED ORGS							
EXPENDITURES	-	-	*0.0%*	-	-	*0.0%*	-
REVENUE	-	-	*0.0%*	-	-	*0.0%*	-
FTE	-	-	*0.0%*	-	-	*0.0%*	-

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
Public Works Engineering Admin	-	(0)	**(0)**	-	-	(0)	**(0)**	-	-	-	**-**	-
PW-Project Management & Design	-	0	**0**	-	-	0	**0**	-	-	-	**-**	-
PW-Permits & Regulatory	-	0	**0**	-	-	0	**0**	-	-	-	**-**	-
SUBTOTAL	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**
	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
			()
TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-**	**-**
TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
735 - Public Works and Other Servcs	45100000 - PW Engineering Capital Projcts | 45000000 - Public Works Engineering

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
NET (Operating Expense less Operating Revenue)	-	-	-	-	-	-	-	**196**	*(196)*
REVENUE	-	-	-	-	-	-	-	**315**	*(315)*
OPERATING REVENUE	-	-	-	-	-	-	-	**315**	*(315)*
CHARGES FOR SERVICES	-	-	-	-	-	-	-	**315**	*(315)*
423405 MSD Contract Revenue	-	-	-	-	-	-	-	315	*(315)*
EXPENSE	-	-	-	-	-	-	-	**546**	*(546)*
OPERATING EXPENSE	-	-	-	-	-	-	-	**511**	*(511)*
EMPLOYEE COMPENSATION	-	-	-	-	-	-	-	**197**	*(197)*
601020 Lump Sum Vacation Pay	-	-	-	-	-	-	-	4	*(4)*
601030 Permanent And Provisional	-	-	-	-	-	-	-	9	*(9)*
601065 Overtime	-	-	-	-	-	-	-	0	*(0)*
603005 Social Security Taxes	-	-	-	-	-	-	-	5	*(5)*
603023 Pension Expense Adj GASB 68	-	-	-	-	-	-	-	179	*(179)*
603025 Retirement Or Pension Contrib	-	-	-	-	-	-	-	0	*(0)*
603045 Supplemental Retirement (401K)	-	-	-	-	-	-	-	0	*(0)*
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	**16**	*(16)*
609010 Clothing Provisions	-	-	-	-	-	-	-	0	*(0)*
617015 Maintenance - Software	-	-	-	-	-	-	-	7	*(7)*
621020 Telephone	-	-	-	-	-	-	-	0	*(0)*
621025 Mobile Telephone	-	-	-	-	-	-	-	(0)	*0*
639025 Other Professional Fees	-	-	-	-	-	-	-	8	*(8)*
OTHER OPERATING EXPENSE 2	-	-	-	-	-	-	-	**298**	*(298)*
663010 Council Overhead Cost	-	-	-	-	-	-	-	9	*(9)*
663015 Mayor Overhead Cost	-	-	-	-	-	-	-	30	*(30)*
663025 Auditor Overhead Cost	-	-	-	-	-	-	-	7	*(7)*
663030 District Attorney Overhead Cos	-	-	-	-	-	-	-	99	*(99)*
663040 Info Services Overhead Cost	-	-	-	-	-	-	-	60	*(60)*
663045 Purchasing Overhead Cost	-	-	-	-	-	-	-	40	*(40)*
663050 Human Resources Overhead Cost	-	-	-	-	-	-	-	32	*(32)*
663055 Gov'T Immunity Overhead Cost	-	-	-	-	-	-	-	2	*(2)*
663060 Records Managmnt Overhead Cost	-	-	-	-	-	-	-	2	*(2)*
663070 Mayor Finance Overhead Cost	-	-	-	-	-	-	-	17	*(17)*
INTERGOVERNMENTAL CHARGE	-	-	-	-	-	-	-	**0**	*(0)*
693020 Interfund Charges	-	-	-	-	-	-	-	0	*(0)*
TRANSFERS OUT AND OTHER FINANCING US	-	-	-	-	-	-	-	**35**	*(35)*
OFU TRANSFERS OUT	-	-	-	-	-	-	-	**35**	*(35)*
770010 OFU Transfers Out	-	-	-	-	-	-	-	35	*(35)*

CORE MISSION

Salt Lake County Public Works Operations provides high quality road maintenance, snow removal and other related services in a timely manner to promote the safety and welfare of County residents.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Public Works Operations provides efficient services				
• Respond to service requests within an average of 72 hours or less. Responding to service requests quickly shows our responsiveness to our customers and the residents of Salt Lake County.	96%	95%	94.94%	95%
Public Works Operations employees receive necessary training to do their jobs effectively and safely.				
• Reduce workers' comp claims to twelve (12) recordable claims in 2027. Workers' comp claims were 20 in 2020, 13 in 2021, 14 in 2022, 15 in 2023, 5 in 2024, and 24 in 2025. Proper training allows our employees to return home to their families each night and saves money on Workman Comp claims.	24	12	5	12
Public Works Operations consistently provides a high level of customer service.				
• A survey will be sent out to our four main customers at least once a year. The survey questions will concern service levels, response times, and quality of work. PW Ops will score at an overall level of 4 (satisfied) or higher on a scale of 1-5. The results of this survey will be discussed in our regular meetings with our customers.	4.4	4	0	4
• Meet contracted level of service (in direct labor hours) for partner cities within 5% of contracted goal.	-	-	77.83%	95%
• Meet established level of service plan targets at 90% for mill & overlay, storm drain maintenance, sidewalk trip hazard mitigation, and street sweeping.	-	-	-	90%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	30,160	2,270	*7.5%*	32,430	2,518	*8.3%*	32,678
REVENUE	32,470	1,729	*5.3%*	34,199	1,729	*5.3%*	34,199
NET (EXP - REV)	**(2,310)**	**541**	*(23.4%)*	**(1,768)**	**790**	*(34.2%)*	**(1,520)**
FTE	112.75	-	*0.0%*	112.75	-	*0.0%*	112.75

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
Public Works Operations	33,858	32,008	(1,850)	*112.75*	33,858	31,760	(2,099)	*112.75*	1,729	2,270	**541**	-
Administration	-	1	**1**	-	-	1	**1**	-	-	-	**-**	-
Building O&M-Public Works Ops	340	670	**329**	-	340	670	**329**	-	-	-	**-**	-
SUBTOTAL	**34,199**	**32,678**	**(1,520)**	***112.75***	**34,199**	**32,430**	**(1,768)**	***112.75***	**1,729**	**2,270**	**541**	**-**
TOTAL PUBLIC WORKS OPERATIONS	**34,199**	**32,678**	**(1,520)**	***112.75***	**34,199**	**32,430**	**(1,768)**	***112.75***	**1,729**	**2,270**	**541**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[31-40511] TECHNICAL DEBT SERVICE ADJUSTMENT 2027 Debt Service Adjustment** [Exp: -3,040; Rev: -3,396] To adjust the 2027 debt service amounts for the 2009B LRB and 2024A STR Bonds	-	**356**	**356** *(Yes)*
1	**[31-39918] NEW REQUEST PW Ops Admin. Reorganization Requests - from contract revenue** This request is to reclassify one of our existing FTEs into a Human Resource Generalist and also to fund a handful of other administrative reclassifications as part of our Administrative reorganization. This will be funded by revenue from our contract cities. Reduction in Personnel Underexpend of $441,899 offsets grade and in-grade advancements as well as incentives for contracted service delivery. This will be funded by revenue from our contract cities.	-	**496,201**	**497,636** *(Yes)* *0.00 FTE*
2	**[31-39924] NEW REQUEST Increase in revenue from our contract cities** This request is to budget for the increases in our contracts with other municipalities this year. Our main Premium City revenue contracts have gone up collectively by $974,650, our other city revenue contracts have gone up by $845,480, for a collective Local Government Contract increase of $1,820,130.	-	**-1,820,130**	**-1,820,130** *(Yes)*
3	**[31-39919] NEW REQUEST Heavy Equipment Purchases - Heavy Equipment Restricted Fund Balance** This request is to carry over some equipment requests from last year that we haven't been to get yet and also to add new equipment to the request, these items will be funded out of our Heavy Equipment Restricted Fund Balance. The carry over requested equipment are a large loader for $440,750, 3 front end loaders for $361,000 each, and 2 skid steers for $88,538 each. The new requests are for 4 - 430 backhoes at $161,920 each, 3 air compressors at $33,237 each, a Vactor trailer for $172,500, and a transport trailer for $144.900 all total they come to $3,830,408. There is also an estimated Gain on the sale of the old equipment of $233,000. FUTURE YEARS ADJUSTMENT: 233,000 Balance Sheet Acquisition: $3,830,408	-	**-233,000**	**-233,000** *(Yes)*
4	**[31-39953] NEW REQUEST Increase in Cost of Services Sold - paid for by Contract Cities.** This request is to increase our budget for Cost of Materials Sold to our contract cities who will be funding this.	-	**960,174**	**960,174** *(Yes)*
5	**[31-39920] NEW REQUEST New Cutter/Plotter from fund balance** This is a request to purchase a new Cutter/Plotter for making signs in our Sign Shop, the funds would be coming from our fund balance to purchase it for $6,000. Balance Sheet Acquisition: $6,000	-	**-**	**-** *(Yes)*
6	**[31-40055] NEW REQUEST 2026 Signal Interconnect Project Federal matching funds - Paid for by contract city assessments** This is a re-budget request to spend $145,000 for the federal matching funds for the Signal Interconnect Project in conjunction with the Utah Department of Transportation. These funds will be reimbursed by the cities who chose to participate in this project through Local Government Contract revenue. The revenue will be collected at the completion of the project which may be in 2027 or might be in 2028. This was requested in 2026, but the project hasn't gotten far enough along yet for us to be billed the federal match yet. FUTURE YEARS ADJUSTMENT: -145,000	-	**145,000**	**145,000** *(Yes)*
7	**[31-39921] NEW REQUEST North Yard & Admin Parking Maintenance - from other users revenue and contract reveue** [Exp: 117,434; Rev: 94,555] This is a request for a $117,435 parking lot maintenance project on the North end of our complex and the Admin. building lots.. We are requesting $22,880 for our share of the project costs from our contract revenues as well as revenue from Wasatch Front Waste and Recycling, Salt Lake County Flood Control, and Salt Lake County Fleet Management. FUTURE YEARS ADJUSTMENT: -22,879	-	**22,879**	**22,879** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
8	**[31-39923] NEW REQUEST Increase in Fleet Expenses - Paid for with contract revenue** [Exp: 429,343; Rev: 37,409] This is a request for an increase due to Fleet maintenance costs rising, our Fleet replacement levy increasing, fuel prices rising and our depreciation increasing. These items will all be paid for with contract revenues. Our Fleet replacement fund is increasing by $216,758, our Fleet maintenance charges are expected to increase by $54,983, our cost for fuel and diesel is expected to increase by $107,602 and our depreciation is going up by $50,000. We also have an increase in revenue from renting our hook-lift trucks to Wasatch Front Waste and Recycle for 6 months of the year of $37,409.	-	**391,934**	**391,934** *(Yes)*
9	**[31-39922] NEW REQUEST Increase for Facilities Maintenance Charges - paid for with contract revenue** This is a request to increase our Facilities Maintenance line item by $121,927, due to the rising costs of Facilities Services as well as more needs for our aging building.	-	**121,927**	**121,927** *(Yes)*
10	**[31-39926] REDUCTION AMOUNT Reduction in Interagency Revenue** We are reducing our Interfund revenue due to not doing as much work for other County Agencies as in the past.	-	**223,408**	**223,408** *(Yes)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**15,249** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -18,902	-	**-**	**18,902** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**308,749**	**344,335**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[47-39009] CAPITAL PROJECT MID_PWOPS_SHOPS - Programming & Phase 1 Master Plan for Midvale PW Ops Shops** Balance Sheet Acquisition: $1,106,748	-	**-**	**-** *(Yes)*
0	**[47-39308] CAPITAL PROJECT TI_SALT_SHED_ES - TI_SALT_SHED_ES - Salt storage and street sweeper debris dew** Balance Sheet Acquisition: $1,759,518	-	**-**	**-** *(Yes)*
0	**[47-39309] CAPITAL PROJECT TI_SALT_SHED_MA - TI_SALT_SHED_MA - Salt storage and sweeper debris dewatering** Balance Sheet Acquisition: $1,877,314	-	**-**	**-** *(Yes)*
0	**[47-39310] CAPITAL PROJECT TI_SALT_SHED_WS - TI_SALT_SHED_WS - Salt storage and sweeper debris dewatering** Balance Sheet Acquisition: $2,742,730	-	**-**	**-** *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**-**	**-**
	TOTAL PROJECT REBUDGETS:	**-**	**-**	**-**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**-**	**-**

Funds Included	Organizations Included
735 - Public Works and Other Servcs	44000000 - Public Works Operations

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
NET (Operating Expense less Operating Revenue)	**(1,520)**	***790***	**(1,768)**	**(2,310)**	***541***	**(1,172)**	***(348)***	**(4,341)**	***2,821***
REVENUE	**34,443**	*1,958*	**34,443**	**32,485**	*1,958*	**32,504**	*1,939*	**33,447**	*996*
NON-OPERATING REVENUE	**245**	*230*	**245**	**15**	*230*	**277**	*(32)*	**23**	*222*
INVESTMENT EARNINGS	**11**	*(3)*	**11**	**14**	*(3)*	**14**	*(3)*	**23**	*(12)*
429015 Interest-Miscellaneous	-	-	-	-	-	-	-	5	*(5)*
429030 Interest Rebate-BABS	11	*(3)*	11	14	*(3)*	14	*(3)*	18	*(7)*
SALE OF CAPITAL ASSETS	**234**	*233*	**234**	**1**	*233*	**263**	*(29)*	**-**	*234*
443015 Gain on Sale Of Capital Assets	234	*233*	234	1	*233*	263	*(29)*	-	*234*
OPERATING REVENUE	**34,199**	*1,729*	**34,199**	**32,470**	*1,729*	**32,227**	*1,972*	**29,313**	*4,885*
CAPITAL GRANTS & CONTRIBUTIONS	**-**	-	**-**	**-**	-	**-**	-	**1,245**	*(1,245)*
419010 Capital Contributions-General	-	-	-	-	-	-	-	1,245	*(1,245)*
CHARGES FOR SERVICES	**33,560**	*1,910*	**33,560**	**31,650**	*1,910*	**31,316**	*2,244*	**27,100**	*6,460*
421015 Mayors Finance Admin Fees	-	-	-	-	-	-	-	0	*(0)*
421296 Metal Recycling Revenue	-	-	-	-	-	-	-	0	*(0)*
421370 Miscellaneous Revenue	204	*53*	204	151	*53*	259	*(55)*	238	*(34)*
423000 Local Government Contracts	33,188	*1,820*	33,188	31,367	*1,820*	30,926	*2,262*	26,732	*6,456*
427010 Rental Income	163	*37*	163	126	*37*	126	*37*	128	*35*
441005 Sale-Mtrls,Supl,Cntrl Assets	5	-	5	5	-	5	-	3	*2*
INTER/INTRA FUND REVENUES	**639**	*(182)*	**639**	**820**	*(182)*	**911**	*(272)*	**968**	*(329)*
431160 Interfund Revenue	584	*(182)*	584	766	*(182)*	856	*(272)*	936	*(352)*
433100 Intrafund Revenue	55	-	55	55	-	55	-	32	*23*
TRANSFERS IN AND OTHER FINANCING SOUI	**-**	-	**-**	**-**	-	**-**	-	**4,111**	*(4,111)*
OFS TRANSFERS IN	**-**	-	**-**	**-**	-	**-**	-	**4,111**	*(4,111)*
720005 OFS Transfers In	-	-	-	-	-	-	-	4,111	*(4,111)*
EXPENSE	**32,965**	*2,515*	**32,716**	**30,449**	*2,267*	**31,544**	*1,421*	**25,032**	*7,932*
OPERATING EXPENSE	**32,678**	*2,518*	**32,430**	**30,160**	*2,270*	**31,054**	*1,624*	**24,972**	*7,707*
COST OF GOODS SOLD	**9,254**	*1,055*	**9,254**	**8,200**	*1,055*	**8,270**	*984*	**6,649**	*2,606*
501005 Cost Of Materials Sold	5,614	-	5,614	5,614	-	5,685	*(71)*	4,356	*1,258*
502000 Cost Of Services Sold -Sublet	3,640	*1,055*	3,640	2,586	*1,055*	2,586	*1,055*	2,293	*1,347*
EMPLOYEE COMPENSATION	**12,292**	*744*	**12,044**	**11,547**	*496*	**12,130**	*162*	**11,018**	*1,274*
601020 Lump Sum Vacation Pay	49	-	49	49	-	49	-	50	*(1)*
601025 Lump Sum Sick Pay	24	-	24	24	-	24	-	21	*4*
601030 Permanent And Provisional	7,173	*234*	6,983	6,940	*44*	7,395	*(222)*	6,347	*827*
601040 Time Limited Employee	112	*1*	110	110	-	133	*(22)*	68	*44*
601045 Compensated Absence	-	-	-	-	-	-	-	45	*(45)*
601050 Temporary,Seasonal,Emergency	323	-	323	323	-	323	-	222	*101*
601065 Overtime	262	-	262	262	-	262	-	283	*(21)*
601095 Personnel Underexpend	-	*442*	-	(442)	*442*	(442)	*442*	-	-
603005 Social Security Taxes	557	*18*	543	539	*3*	576	*(19)*	515	*43*
603023 Pension Expense Adj GASB 68	-	-	-	-	-	-	-	276	*(276)*
603025 Retirement Or Pension Contrib	1,062	*(9)*	1,078	1,071	*7*	1,110	*(48)*	1,014	*48*
603040 Ltd Contributions	30	*1*	29	29	*0*	30	*0*	25	*5*
603045 Supplemental Retirement (401K)	41	*1*	40	40	-	37	*4*	22	*20*
603050 Health Insurance Premiums	2,291	*42*	2,250	2,250	-	2,271	*20*	1,683	*608*
603055 Employee Serv Res Fund Charges	198	-	198	198	-	198	-	281	*(83)*
603056 OPEB- Current Year	168	*15*	152	152	-	152	*15*	90	*78*
603075 OPEB-GASB 74/75	-	-	-	-	-	-	-	68	*(68)*
605005 Uniform Allowance	-	-	-	-	-	11	*(11)*	9	*(9)*
MATERIALS AND SUPPLIES	**8,665**	*524*	**8,665**	**8,141**	*524*	**8,250**	*415*	**5,163**	*3,503*
607005 Janitorial Supplies & Service	77	-	77	77	-	77	-	72	*5*
607010 Maintenance - Grounds	29	*23*	29	6	*23*	55	*(26)*	4	*25*
607015 Maintenance - Buildings	15	-	15	15	-	5	*9*	7	*7*
607040 Facilities Management Charges	255	*122*	255	133	*122*	133	*122*	118	*137*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
609005 Food Provisions	1	-	1	1	-	1	-	-	1
609010 Clothing Provisions	34	-	34	34	-	34	-	23	11
609030 Medical Supplies	8	-	8	8	-	7	1	7	0
609035 Safety Supplies	35	-	35	35	-	37	(2)	44	(9)
609060 Identification Supplies	-	-	-	-	-	-	-	1	(1)
611005 Subscriptions & Memberships	7	-	7	7	-	5	2	3	4
611010 Physical Materials-Books	0	-	0	0	-	0	-	-	0
611011 Digital Materials-Books	-	-	-	-	-	-	-	0	(0)
611015 Education & Training Serv/Supp	18	-	18	18	-	26	(8)	16	2
613005 Printing Charges	3	-	3	3	-	3	-	2	1
613015 Printing Supplies	1	-	1	1	-	1	0	1	0
613020 Development Advertising	2	-	2	2	-	2	-	1	0
615005 Office Supplies	7	-	7	7	-	7	(1)	8	(2)
615015 Computer Supplies	2	-	2	2	-	1	1	1	1
615016 Computer Software Subscription	9	-	9	9	-	67	(58)	4	5
615020 Computer Software <$5,000	10	-	10	10	-	2	8	0	10
615025 Computers & Components <$5000	36	-	36	36	-	36	-	15	21
615030 Communication Equip-Noncapital	1	-	1	1	-	36	(35)	1	1
615035 Small Equipment (Non-Computer)	43	-	43	43	-	56	(13)	9	34
615040 Postage	2	-	2	2	-	4	(1)	3	(1)
615045 Petty Cash Replenish	-	-	-	-	-	-	-	0	(0)
615050 Meals & Refreshments	20	-	20	20	-	17	3	16	4
617005 Maintenance - Office Equip	6	-	6	6	-	6	-	7	(0)
617010 Maint - Machinery And Equip	18	-	18	18	-	18	-	31	(13)
617015 Maintenance - Software	26	-	26	26	-	25	1	25	1
617035 Maint - Autos & Equip-Fleet	2,942	55	2,942	2,887	55	2,887	55	2,499	444
619005 Gasoline, Diesel, Oil & Grease	635	108	635	528	108	493	143	432	203
619015 Mileage Allowance	1	-	1	1	-	1	-	1	1
619025 Travel & Transprtatn-Employees	12	-	12	12	-	19	(8)	9	2
619035 Vehicle Rental Charges	0	-	0	0	-	0	-	-	0
619045 Vehicle Replacement Charges	3,112	217	3,112	2,896	217	2,896	217	813	2,299
621005 Heat And Fuel	34	-	34	34	-	16	18	16	18
621010 Light And Power	127	-	127	127	-	151	(24)	144	(17)
621015 Water And Sewer	117	-	117	117	-	109	8	103	15
621020 Telephone	23	-	23	23	-	20	3	18	5
621025 Mobile Telephone	27	-	27	27	-	30	(3)	29	(2)
621030 Internet/Data Communications	1	-	1	1	-	3	(2)	4	(3)
625005 Non-Capital Buildings	-	-	-	-	-	-	-	70	(70)
633005 Rent - Land	7	-	7	7	-	5	2	4	3
633015 Rent - Equipment	635	-	635	635	-	632	3	385	250
633025 Miscellaneous Rental Charges	39	-	39	39	-	39	-	44	(5)
639020 Laboratory Fees	7	-	7	7	-	7	-	14	(7)
639025 Other Professional Fees	139	-	139	139	-	139	-	76	62
639045 Contracted Services	140	-	140	140	-	140	-	81	58
OTHER OPERATING EXPENSE 1	**227**	-	**227**	**227**	-	**223**	4	**213**	13
641005 Shop,Crew,&Deputy Small Tools	97	-	97	97	-	97	-	92	5
645005 Contract Hauling	24	-	24	24	-	22	2	22	2
645010 Dumping Fees	106	-	106	106	-	104	3	99	7
645015 Recycling Activities	-	-	-	-	-	-	-	0	(0)
OTHER OPERATING EXPENSE 2	**1,207**	145	**1,207**	**1,062**	145	**1,207**	-	**992**	216
657015 Self-Insurance Expense	-	-	-	-	-	-	-	38	(38)
663010 Council Overhead Cost	63	-	63	63	-	63	-	61	2
663015 Mayor Overhead Cost	206	-	206	206	-	206	-	197	8
663025 Auditor Overhead Cost	51	-	51	51	-	51	-	45	6
663030 District Attorney Overhead Cos	99	-	99	99	-	99	-	105	(6)
663035 Real Estate Overhead Cost	10	-	10	10	-	10	-	3	7
663040 Info Services Overhead Cost	281	-	281	281	-	281	-	236	45
663045 Purchasing Overhead Cost	60	-	60	60	-	60	-	31	29
663050 Human Resources Overhead Cost	178	-	178	178	-	178	-	146	31
663055 Gov'T Immunity Overhead Cost	7	-	7	7	-	7	-	18	(11)
663070 Mayor Finance Overhead Cost	108	-	108	108	-	108	-	113	(5)
665085 Pass Thru Grant Contracts	145	145	145	-	145	145	-	-	145
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	(0)
DEPRECIATION & LOSS ON SALE	**752**	50	**752**	**702**	50	**702**	50	**559**	193

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
669010 Depreciation	752	50	752	702	50	702	50	559	193
INTERGOVERNMENTAL CHARGE	**280**	-	**280**	**280**	-	**271**	9	**378**	(97)
693020 Interfund Charges	280	-	280	280	-	271	9	378	(97)
NON-OPERATING EXPENSE	**286**	(3)	**286**	**289**	(3)	**289**	(3)	**61**	226
LONG TERM DEBT	**286**	(3)	**286**	**289**	(3)	**289**	(3)	**61**	226
685050 2009AB LRB MBA Bond Proj-Princ	184	7	184	177	7	177	7	-	184
685084 2014 STR Various Project-Princ	-	-	-	-	-	-	-	(54)	54
685153 2024A STR Various Project-Prin	56	1	56	55	1	55	1	54	2
687050 2009AB LRB MBA Bond Proj-Int	33	(10)	33	44	(10)	44	(10)	50	(17)
687153 2024A STR Various Project-Int	12	(1)	12	14	(1)	14	(1)	10	2
TRANSFERS OUT AND OTHER FINANCING US	**-**	-	**-**	**-**	-	**200**	(200)	**-**	-
OFU TRANSFERS OUT	**-**	-	**-**	**-**	-	**200**	(200)	**-**	-
770010 OFU Transfers Out	-	-	-	-	-	200	(200)	-	-
BALANCE SHEET	**3,836**	3,836	**3,836**	**-**	3,836	**3,248**	589	**-**	3,836
BALANCE SHEET ACQUISITION	**3,836**	3,836	**3,836**	**-**	3,836	**3,248**	589	**-**	3,836
BALANCE SHEET ACQUISITION	**3,836**	3,836	**3,836**	**-**	3,836	**3,248**	589	**-**	3,836
BAL_SHT Balance Sheet Acquisition	3,836	3,836	3,836	-	3,836	3,248	589	-	3,836

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2020 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
NET (Operating Expense less Operating Revenue)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
BALANCE SHEET	**7,486**	7,486	**7,486**	**-**	7,486	**7,107**	380	**-**	**7,486**
BALANCE SHEET ACQUISITION	**7,486**	7,486	**7,486**	**-**	7,486	**7,107**	380	**-**	**7,486**
BALANCE SHEET ACQUISITION	**7,486**	7,486	**7,486**	**-**	7,486	**7,107**	380	**-**	**7,486**
BAL_SHT - Balance Sheet Acquisition	7,486	7,486	7,486	-	7,486	7,107	380	-	7,486

CORE MISSION

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	63	-	*0.0%*	63	-	*0.0%*	63
NET (EXP - REV)	**63**	**-**	*0.0%*	**63**	**-**	*0.0%*	**63**
FTE	-	-		-	-		-

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
Municipal Services-Stat & Genl	-	63	**63**	-	-	63	**63**	-	-	-	**-**	-
Administration	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-
SUBTOTAL	**-**	**63**	**63**	**-**	**-**	**63**	**63**	**-**	**-**	**-**	**-**	**-**
TOTAL STATUTORY & GENERAL - MUNICIPAL SERVICES	**-**	**63**	**63**	**-**	**-**	**63**	**63**	**-**	**-**	**-**	**-**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-1,211,901**	**-1,211,901** *(Yes)*
TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-1,211,901**	**-1,211,901**
TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
735 - Public Works and Other Servcs	50200000 - Municipal Services-Stat & Genl

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
NET (Operating Expense less Operating Revenue)	**63**	**-**	**63**	**63**	**-**	**63**	**-**	**5**	***58***
REVENUE	**1,302**	*1,212*	**1,302**	**90**	*1,212*	**90**	*1,212*	**1,559**	*(258)*
NON-OPERATING REVENUE	**1,302**	*1,212*	**1,302**	**90**	*1,212*	**90**	*1,212*	**1,559**	*(258)*
INVESTMENT EARNINGS	**1,302**	*1,212*	**1,302**	**90**	*1,212*	**90**	*1,212*	**1,559**	*(258)*
429005 Interest - Time Deposits	1,302	*1,212*	1,302	90	*1,212*	90	*1,212*	1,559	*(258)*
EXPENSE	**63**	-	**63**	**63**	-	**162**	*(99)*	**5**	*58*
OPERATING EXPENSE	**63**	-	**63**	**63**	-	**63**	-	**5**	*58*
OTHER OPERATING EXPENSE 2	**63**	-	**63**	**63**	-	**63**	-	**5**	*58*
663010 Council Overhead Cost	1	-	1	1	-	1	-	-	*1*
663015 Mayor Overhead Cost	0	-	0	0	-	0	-	-	*0*
663025 Auditor Overhead Cost	1	-	1	1	-	1	-	-	*1*
663030 District Attorney Overhead Cos	59	-	59	59	-	59	-	1	*58*
663035 Real Estate Overhead Cost	-	-	-	-	-	-	-	4	*(4)*
663040 Info Services Overhead Cost	1	-	1	1	-	1	-	-	*1*
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	0	*0*
663050 Human Resources Overhead Cost	0	-	0	0	-	0	-	-	*0*
663070 Mayor Finance Overhead Cost	2	-	2	2	-	2	-	0	*2*
TRANSFERS OUT AND OTHER FINANCING US	**-**	-	**-**	**-**	-	**99**	*(99)*	**-**	-
OFU TRANSFERS OUT	**-**	-	**-**	**-**	-	**99**	*(99)*	**-**	-
770010 OFU Transfers Out	-	-	-	-	-	99	*(99)*	-	-
BALANCE SHEET	-	-	-	-	-	**750**	*(750)*	-	-
BALANCE SHEET ACQUISITION	**-**	-	**-**	**-**	-	**750**	*(750)*	**-**	-
BALANCE SHEET ACQUISITION	**-**	-	**-**	**-**	-	**750**	*(750)*	**-**	-
BAL_SHT Balance Sheet Acquisition	-	-	-	-	-	750	*(750)*	-	-

Public Works & Muni Svcs - Countywide Funding Orgs

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	17,143	702	4.1%	17,845	879	5.1%	18,022
REVENUE	1,087	533	49.1%	1,620	533	49.1%	1,620
COUNTY FUNDING	**16,057**	**169**	*1.1%*	**16,225**	**346**	*2.2%*	**16,403**
CAPITAL PROJECT & OTHER RELATED ORGS							
EXPENDITURES	-	10,920	*0.0%*	10,920	10,930	*0.0%*	10,930
REVENUE	-	-	*0.0%*	-	-	*0.0%*	-
COUNTY FUNDING	**-**	**10,920**	*0.0%*	**10,920**		*0.0%*	
FTE	60.37	4.00	*6.6%*	64.37	4.00	*1.7%*	64.37

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Animal Services - Countywide												
Animal Services General Fund	-	160	**160**	-	-	158	**158**	-	-	-	-	-
Administration	-	302	**302**	*1.35*	-	296	**296**	*1.35*	-	-	-	-
Building O&M-Animal Svcs GF	-	206	**206**	-	-	206	**206**	-	-	12	**12**	-
Animal Care	-	1,002	**1,002**	*7.02*	-	995	**995**	*7.02*	-	495	**495**	*3.00*
Outreach	-	1,221	**1,221**	*9.00*	-	1,196	**1,196**	*9.00*	-	191	**191**	*1.00*
Special Functions	-	283	**283**	*2.00*	-	276	**276**	*2.00*	-	1	**1**	-
*Animal Services GF Cap Project	-	458	**458**	-	-	458	**458**	-	-	458	**458**	-
	-	**3,631**	**3,631**	***19.37***	**-**	**3,585**	**3,585**	***19.37***	**-**	**1,156**	**1,156**	***4.00***
Emergency Management												
Emergency Management	-	102	**102**	-	-	102	**102**	-	-	-	-	-
Internal Emergency Management	-	388	**388**	*1.00*	-	384	**384**	*1.00*	-	179	**179**	-
Building O&M-Emergency Svcs	-	9	**9**	-	-	9	**9**	-	-	-	-	-
Countywide Emergency Managemen	525	4,752	**4,227**	-	525	4,752	**4,227**	-	525	(476)	**(1,001)**	-
Building O&M-ECC	183	183	**-**	-	183	183	**-**	-	-	-	-	-
	708	**5,434**	**4,726**	***1.00***	**708**	**5,430**	**4,722**	***1.00***	**525**	**(298)**	**(823)**	**-**
Flood Control Engineering												
Flood Control Engineering	-	(134)	**(134)**	-	-	(134)	**(134)**	-	-	-	-	-
Flood Control Engineering Admn	63	2,474	**2,411**	*7.00*	63	2,437	**2,374**	*7.00*	-	132	**132**	-
Building O&M-Flood Control	-	105	**105**	-	-	105	**105**	-	-	-	-	-
FC-Project Management & Design	-	875	**875**	*6.00*	-	851	**851**	*6.00*	-	-	-	-
FC-Permits & Regulatory	499	790	**291**	*5.00*	499	775	**276**	*5.00*	-	-	-	-
FC-Water Quality	307	807	**500**	*4.00*	307	792	**484**	*4.00*	8	8	-	-
FC-Gaging	-	252	**252**	*2.00*	-	247	**247**	*2.00*	-	22	**22**	-
FC-Drainage Operations Maint.	42	4,244	**4,202**	*20.00*	42	4,214	**4,172**	*20.00*	-	138	**138**	-
*Flood Control Projects	-	10,473	**10,473**	-	-	10,463	**10,463**	-	-	10,463	**10,463**	-
	912	**19,887**	**18,976**	***44.00***	**912**	**19,751**	**18,839**	***44.00***	**8**	**10,763**	**10,755**	**-**
SUBTOTAL - ORGS WITH A STRESS TEST	1,620	18,022	**16,403**	*64.37*	1,620	17,845	**16,225**	*64.37*	533	702	**169**	*4.00*
***SUBTOTAL - ORGS WITHOUT A STRESS TEST**	-	10,930	**10,930**	-	-	10,920	**10,920**	-	-	10,920	**10,920**	-
TOTAL PUBLIC WORKS & MUNI SVCS - COUNTYWIDE FUNDING ORGS	**1,620**	**28,953**	**27,333**	***64.37***	**1,620**	**28,765**	**27,146**	***64.37***	**533**	**11,622**	**11,089**	***4.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	110	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Animal Service General Fund Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**1,626** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	110	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Animal Service General Fund This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -1,329	-	-	**1,329** *(Yes)*
0	250	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Flood Control Engineering Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**8,333** *(Yes)*
0	250	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** Flood Control Engineering This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**82,612**	**82,612** *(Yes)*
0	250	**[33-40769] REVENUE PROJECTION CHANGE Adjust Property Tax, M. Vehicle Fee, Greenbelt RB Tax, & Related** Flood Control Engineering Budget adjustment for property tax new growth and the following tax rate shifts: • 0.000005 from Planetarium Fund to the General Fund, to be offset by increased fund transfers from TRCC Fund. • 0.000001 from Health Fund to the General Fund for request to move Bees & Weeds program to Parks & Rec. Includes revised projections for accounts related to property taxes, as well as Motor Vehicle Fee In Lieu of Tax and Greenbelt Rollback Taxes.	-	**-130,262**	**-130,262** *(Yes)*
0	250	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Flood Control Engineering This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -3,086	-	-	**3,086** *(Yes)*
1	110	**[31-39774] NEW REQUEST Reduce Canyons Contribution** Emergency Management Year 2 of the 4 year tiered reduction of the Canyons Contribution.	-	**-1,001,328**	**-1,001,328** *(Yes)*
2	250	**[31-39927] GRANT TRUE-UP Watershed Grant True-up** Flood Control Engineering [Exp: 8,000; Rev: 8,000] The Flood Control Engineering Watershed Team received two new grants from the State of Utah Division of Water Quality in 2026. This adjustment includes a true-up for revenue and expenses for the grants that expect to be completed in 2026. FUTURE YEARS ADJUSTMENT: [Exp: -8,000; Rev: -8,000]	-	-	**-** *(Yes)*
3	110	**[31-39833] NEW REQUEST PW_Request to Utlilize Spay and Neuter Donation Fund** Animal Service General Fund [Exp: 34,000; Rev: 34,000] The Spay and Neuter Donation Fund will be used for any expense associated with the prevention of unwanted litters through spay and neuter services. Allowable uses include surgical procedures, medical supplies, professional service fees, public outreach, community education, and other resources that support accessible and effective spay/neuter programs. FUTURE YEARS ADJUSTMENT: [Exp: -34,000; Rev: -34,000]	-	-	**-** *(Yes)*
4	110	**[31-39836] NEW REQUEST PW_Increase Shelter Supplies (Adoption Donation)** Animal Service General Fund [Exp: 5,000; Rev: 5,000] Increase shelter supplies budget to promote adoption. It is funded by adoption donation. FUTURE YEARS ADJUSTMENT: [Exp: -5,000; Rev: -5,000]	-	-	**-** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
5	110	**[31-39852] NEW REQUEST PW_Request 1 Time-Limited FTE - Adoption Donation** Animal Service General Fund [Exp: 89,555; Rev: 89,555] Request 1 time-limited FTE to provide critical support for our adoptions program. This role will help process and facilitate adoptions more efficiently. The position is fully funded by adoption donations. The SS benefit was incorrectly not added to the new position request during the request stage so it was added during the Proposed stage.	*1.00*	**-**	**4,170** *(Yes)* *1.00 FTE*
6	110	**[31-39835] NEW REQUEST PW_Increase Temporary Employee Budget (Adoption Donation)** Animal Service General Fund [Exp: 30,000; Rev: 30,000] Increase temporary employee budget for the adoption program. It is funded by adoption donation. FUTURE YEARS ADJUSTMENT: [Exp: -30,000; Rev: -30,000]	-	**-**	**-** *(Yes)*
7	110	**[31-40175] NEW REQUEST Match for BRIC Grant** Emergency Management [Exp: 525,000; Rev: 525,000] Matching of $2MM Building Resilient Infrastructure and Communities (BRIC) Grant. The funding will come from Emergency Management Fund Balance.	-	**-**	**-** *(Yes)*
8	110	**[31-39769] NEW REQUEST Remove Personnel Underexpend** Emergency Management Personnel Underexpend was budgeted to offset salary costs. The budget for salary in 2026 is $120,439. The budget for salary for 2027 is $107,111. This is a reduction of $13,328. Personnel Underexpend is budgeted at 13,329. With the reduction in salary budget to match the hiring in 2026 and with only 1 FTE in this organization the Personnel Underexpend account needs to be removed.	-	**13,329**	**13,329** *(Yes)*
9	250	**[31-39900] NEW REQUEST Personnel Base Increase** Flood Control Engineering This budget adjustment is to request funding in the amount of $77,499. This will reverse the personnel under expend account to $0. Salary increases throughout the year included an Engineer passing the Professional Engineer test and a Flood Control Maintenance Worker being promoted to a Lead District Worker. There was a substantial increase in health Insurance changes due to new hires or elections made by employees. A breakdown of the amounts that are included in the $77,499 is as follows: -Salary: $27,669 -Health and Other Insurance: $38,255 -Retirement: $10,458 -Other Personnel: $1,117	-	**77,499**	**77,499** *(Yes)*
10	110	**[31-40171] NEW REQUEST Maintenance and Capital on ECC** Emergency Management Under the lease agreement (RE4132 attached), Unified Fire Authority is responsible for 55% of projects and Salt Lake County Emergency Management is responsible for the other 45% of projects. The annual lease payment from UFA is $182,929 to be used for projects. Salt Lake County Emergency Management's share of the projects based on the lease agreement amount would be $155,400. This request is ongoing to ensure that Salt Lake County stays in compliance with the lease agreement. if this request is denied, Salt Lake County Emergency Management will request to use $155,000 from Emergency Management fund balance for two years. After two years Emergency Management would need to make another ongoing request of $155,400 to stay in compliance.	-	**155,400**	**155,400** *(Yes)*
11	110	**[31-39825] NEW REQUEST PW_Vehicle Maintenance and Repair (General Fund)** Animal Service General Fund General Fund's portion of vehicle maintenance and repair.	-	**2,700**	**2,700** *(Yes)*
12	250	**[31-39989] NEW REQUEST Anticipated Personnel Changes** Flood Control Engineering Flood Control requests an additional $50,000 in personnel funding to support equity adjustments, reclassifications, and market-based salary adjustments. The Division has experienced multiple employees leaving for positions offering $3 to $5 more per hour within our FC Operations Section, while recruitment remains difficult with 8 full-time vacancies and limited applicants within the Operations Section. This funding will make Flood Control more competitive and will help fill the 8 vacancies by offering a higher salary in line with the market to attract the necessary talent to these roles. It will also help to improve employee retention and reduce the operational impacts of continued turnover and vacancies. This is Flood Control's request in order to follow policy 1060 and still provide management the ability to make decisions in a timely manner.	-	**50,000**	**50,000** *(Yes)*

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
		NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
13	250	**[31-39847] NEW REQUEST Annual Fleet Levy Increase** Flood Control Engineering The Fleet levy will increase by $82,117 for Flood Control Engineering (FCE) in 2027. The increase is due to several factors: 1) Vehicle costs for replacing vehicles in the existing FCE fleet have increased. 2) The levy for the new slope mowers and dump trucks recently added to the FCE Fleet have increased the total levy expense.	-	**82,117**	**82,117** *(Yes)*
14	110	**[31-39826] NEW REQUEST PW_Labor & Supplies Increase (General Fund Portion)** Animal Service General Fund General Fund's portion of supplies increase.	-	**2,898**	**2,898** *(Yes)*
15	250	**[31-39838] NEW REQUEST Gauging Software** Flood Control Engineering Salt Lake County Flood Control Engineering (FCE) maintains a stream and precipitation gauge network supported by two systems: A back-end database for time-series data processing and a front-end web interface for displaying water-level data to users. The front-end web interface is being discontinued by the current vendor and will need to be replaced with a new software product. The initial implementation cost for the new software is $11,000. The annual software maintenance costs will be $16,000. Implementation and year 1 maintenance costs total $26,000. FCE currently has $5,000 included in the base budget for annual maintenance for the current front-end interface gauging software. FUTURE YEARS ADJUSTMENT: -11,000	-	**22,000**	**22,000** *(Yes)*
16	110	**[31-39828] NEW REQUEST PW_Sheriff Security Service** Animal Service General Fund Increase funding for Sheriff's security services to align with updated cost projection.	-	**11,689**	**11,689** *(Yes)*
17	110	**[31-39829] NEW REQUEST PW_Increase Temporary Employee Budget** Animal Service General Fund Increase temporary employee budget. Full-time positions are fully staffed, leaving no vacant salary savings to offset temporary coverage costs. This is Animal Services' request in order to follow policy 1060 and still provide management the ability to make decisions in a timely manner.	-	**58,200**	**58,200** *(Yes)*
18	250	**[31-39842] NEW REQUEST Midvale Yard Preservation Plan** Flood Control Engineering This request is for year 3 of the Pavement Preservation Project at the Public Works Midvale yard. The project is being funded by several departments with Flood Control Engineering's share being $31,000. The year 3 project will focus on the pavement on the north end of the yard. FUTURE YEARS ADJUSTMENT: -31,000	-	**31,000**	**31,000** *(Yes)*
19	250	**[31-39840] NEW REQUEST A/C System for Flood Control Operations Crew Room** Flood Control Engineering The Flood Control operations crew room in the sandbag building has a gas radiant heater installed that is used during the winter. The crew room needs an A/C unit to use during the summer. Salt Lake County Facilities estimate to add A/C to the building is $44,000. FUTURE YEARS ADJUSTMENT: -30,000	-	**30,000**	**30,000** *(Yes)*
20	110	**[31-39778] NEW REQUEST PW_Fleet Vehicle Replacement Charge (General Fund)** Animal Service General Fund General Fund's portion of fleet vehicle replacement cost.	-	**3,202**	**3,202** *(Yes)*
21	110	**[31-39717] NEW REQUEST PW_Request Ongoing Funding for Mobile Spay & Neuter Unit** Animal Service General Fund Request ongoing funding for the Mobile Spay & Neuter Unit. This will eliminate two Time Limited FTEs and will instead make those FTEs Merit and ongoing. The program has demonstrated that accessible veterinary care directly supports healthier pets, reduces unwanted litters, decreases shelter intake, and helps families keep their pets in their homes. The positive response from residents, municipal partners, and community organizations has consistently shown that this program fills a critical unmet need throughout Salt Lake County. The mobile unit continues to schedule events in every jurisdiction in Salt Lake County. It targets communities in need that lack the ability to be able to travel to the shelter or to pay for spay and neutering services.	*3.00*	**461,336**	**461,002** *(Yes)* *3.00 FTE*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
22	110	**[31-39771] NEW REQUEST Cooling Zones** Emergency Management With the continued increase in temperature during the summer months and in line with the Mayor's priority of health and safety, Salt Lake County has opened five designated cooling zones during times of heat warnings. These cooling zones will sometimes operate off hours. This request is to hold harmless the facilities that incur costs for this program and to reimburse them for expenses while being open during a cooling zone activity.	-	**10,000**	**10,000** *(Yes)*
23	110	**[32-40169] STRESS TEST REDUCTION 5% Stress Test Cooling Zones** Emergency Management As part of the 5% stress test, Emergency Management will eliminate the new request for cooling zones.	-	**-10,000**	**-** *(No)*
24	110	**[32-39779] STRESS TEST REDUCTION 5% Stress Test Internal Emergency Management** Emergency Management Salt Lake County Emergency Management will reduce training costs to achieve the needed 5% stress test for internal Emergency Management.	-	**-16,179**	**-** *(No)*
25	110	**[32-39870] STRESS TEST REDUCTION PW_Animal Services GF Stress Test Reduce New Requests** Animal Service General Fund The stress test reduces the 2027 Animal Services budget by the amount of all new requests $540,025: New requests funded by the General Fund $78,689 Mobile Unit request $461,336	-	**-540,025**	**-** *(No)*
26	250	**[32-39932] STRESS TEST REDUCTION FLOOD CONTROL STRESS TEST 5% REDUCE NEW REQUESTS** Flood Control Engineering [Exp: -314,616; Rev: -8,000] This stress test reduces the 2027 Flood Control Engineering budget by the amount of new requests, $306,616	-	**-306,616**	**-** *(No)*
27	110	**[32-39777] STRESS TEST REDUCTION 5% Stress Test Wildland Fire Contract** Emergency Management As part of the Wildland Fire stress test, Salt Lake County would reduce the contract with the state division of Forestry and Fire. This could potentially put Salt Lake County out of compliance with the contract and open the county to increased costs during a wildland fire. Due to the sensitive nature of losing the insurance policy, if this stress test is imposed then it will be absorbed in the operating (training) budget of internal Emergency Management.	-	**-2,778**	**-** *(No)*
28	110	**[32-39775] STRESS TEST REDUCTION 5% Stress Test on Emergency Management** Emergency Management As part of the 5% stress test for UFA Emergency Management the contract between Salt Lake County and UFA EM will be reduced by $133,480. This could potentially impact the County's ability to respond during times of emergencies.	-	**-133,480**	**-** *(No)*
29	250	**[32-39943] STRESS TEST REDUCTION FLOOD CONTROL ENGINEERING STRESS TEST 5% REDUCTION** Flood Control Engineering This budget adjustment represents the 5% stress test for Department 4600. Flood Control Engineering recommends applying the reduction to the Department 4610 Capital Project budget. However, implementing this cut would prevent the Division from completing planned capital improvement projects, further delaying progress on strengthening the Countywide Flood Control System and adding to an already substantial backlog of deferred maintenance projects.	-	**-404,125**	**-** *(No)*
30	110	**[32-39883] STRESS TEST REDUCTION PW_Animal Services GF 5% Stress Test** Animal Service General Fund 5% reduction of the base budget will cut1 FTE and programs. It would severely compromise Animal Services' no-kill mission, public safety, and overall operations by stretching staff beyond capacity. Specifically, reduce funding for microchips hampers pet reunions and worsens shelter overcrowding; losing small equipment like leashes and enrichment tools harms animal welfare and adoptability; restricting medical supplies raises disease risks and euthanasia rates; and dropping key software disrupts scheduling, outreach, and donations. Together, these cuts weaken vital county services and directly endanger the animals in care.	-	**-126,030**	**-** *(No)*
		TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***4.00***	**-37,608**	**-19,398**
		TOTAL BASE BUDGET ADJUSTMENT REQUESTS:	**-**	**-**	**-**
		TOTAL STRESS TEST REDUCTIONS:	**-**	**-1,539,233**	**-**

CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS

(orgs with an asterisk in the expenditure & revenue summary by org/program table above)

	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
TOTAL REQUESTED:	**-**	**10,920,388**	**10,930,389**
TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
250 - Flood Control Fund | 110 - General Fund	46100000 - Flood Control Projects | 46000000 - Flood Control Engineering | 43500000 - Emergency Management | 41019900 - Animal Services GF Cap Project | 41010000 - Animal Service General Fund

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**27,333**	***11,276***	**27,146**	**16,057**	***11,089***	**26,948**	***385***	**26,370**	***3,754***
REVENUE	**12,559**	***739***	**12,559**	**11,819**	***739***	**12,611**	***(52)***	**9,653**	***2,905***
NON-OPERATING REVENUE	**10,939**	***206***	**10,939**	**10,733**	***206***	**10,906**	***33***	**8,421**	***2,518***
PROPERTY TAXES	**9,596**	***93***	**9,596**	**9,504**	***93***	**9,504**	***93***	**7,078**	***2,518***
401005 General Property Tax	9,485	*119*	9,485	9,367	*119*	9,367	*119*	6,476	*3,009*
401010 Personal Property Tax	-	-	-	-	-	-	-	490	*(490)*
401025 Prior Year Redemptions	111	*(26)*	111	137	*(26)*	137	*(26)*	111	*(0)*
FEE IN LIEU OF TAXES	**403**	***38***	**403**	**365**	***38***	**365**	***38***	**312**	***91***
401030 Motor Veh Fee In Lieu Of Taxes	403	*38*	403	365	*38*	365	*38*	312	*91*
INVESTMENT EARNINGS	**781**	***(83)***	**781**	**864**	***(83)***	**864**	***(83)***	**1,031**	***(250)***
429005 Interest - Time Deposits	757	*(83)*	757	840	*(83)*	840	*(83)*	1,002	*(245)*
429010 Int-Tax Pool	24	-	24	24	-	24	-	28	*(5)*
PRIOR YEAR FUND BALANCE	**159**	***159***	**159**	**-**	***159***	**173**	***(14)***	**-**	***159***
499998 FundBal Restrict/Commit/Assign	159	*159*	159	-	*159*	173	*(14)*	-	*159*
OPERATING REVENUE	**1,620**	***533***	**1,620**	**1,087**	***533***	**1,406**	***213***	**1,223**	***396***
OPERATING GRANTS & CONTRIBUTIO	**74**	***8***	**74**	**66**	***8***	**45**	***29***	**135**	***(61)***
411000 State Government Grants	74	*8*	74	66	*8*	45	*29*	74	*0*
417005 Oprtg Contributions-Restricted	-	-	-	-	-	-	-	61	*(61)*
CHARGES FOR SERVICES	**908**	***525***	**908**	**383**	***525***	**724**	***184***	**454**	***454***
421370 Miscellaneous Revenue	525	*525*	525	-	*525*	524	*1*	214	*311*
423400 Interlocal Agreement Revenue	189	-	189	189	-	189	-	197	*(8)*
423405 MSD Contract Revenue	-	-	-	-	-	-	-	31	*(31)*
424600 Federal Revenue Contracts	2	-	2	2	-	2	-	2	*(1)*
427003 Lease Revenue	183	-	183	183	-	-	*183*	-	*183*
427010 Rental Income	5	-	5	5	-	5	-	3	*2*
439005 Refunds-Other	5	-	5	5	-	5	-	7	*(2)*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	0	*(0)*
INTER/INTRA FUND REVENUES	**637**	**-**	**637**	**637**	**-**	**637**	**-**	**634**	***3***
431045 Interfund Revenue-Fleet	12	-	12	12	-	12	-	12	*(1)*
431052 Interfund Revenue-Highway	54	-	54	54	-	54	-	45	*9*
431055 Interfund Revenue-Health	5	-	5	5	-	5	-	5	-
431060 Interfund Revenue-Mun Serv	-	-	-	-	-	-	-	2	*(2)*
431080 Interfund Revenue-Stat & Gen	533	-	533	533	-	533	-	533	-
431160 Interfund Revenue	34	-	34	34	-	34	-	37	*(3)*
TRANSFERS IN AND OTHER FINANCING SOU	**-**	**-**	**-**	**-**	**-**	**299**	***(299)***	**9**	***(9)***
OFS TRANSFERS IN	**-**	**-**	**-**	**-**	**-**	**299**	***(299)***	**9**	***(9)***
720005 OFS Transfers In	-	-	-	-	-	299	*(299)*	9	*(9)*
EXPENSE	**29,009**	***11,865***	**28,822**	**17,144**	***11,678***	**28,652**	***357***	**28,160**	***849***
OPERATING EXPENSE	**28,953**	***11,809***	**28,765**	**17,143**	***11,622***	**28,354**	***599***	**27,593**	***1,359***
EMPLOYEE COMPENSATION	**8,178**	***862***	**8,000**	**7,316**	***684***	**7,664**	***514***	**6,112**	***2,066***
601005 Elected And Exempt Salary	153	*5*	149	149	-	268	*(115)*	140	*13*
601020 Lump Sum Vacation Pay	19	-	19	19	-	19	-	31	*(11)*
601025 Lump Sum Sick Pay	4	-	4	4	-	4	-	0	*4*
601030 Permanent And Provisional	4,767	*354*	4,642	4,413	*228*	4,326	*442*	3,708	*1,059*
601040 Time Limited Employee	55	*55*	54	-	*54*	233	*(179)*	33	*22*
601050 Temporary,Seasonal,Emergency	399	*138*	399	261	*138*	289	*110*	274	*125*
601065 Overtime	62	-	62	62	-	62	-	33	*29*
601080 Pay Differential	16	-	16	16	-	16	-	-	*16*
601095 Personnel Underexpend	-	*91*	-	(91)	*91*	(13)	*13*	-	-
601096 Council Discretion Personnel	-	-	-	-	-	(94)	*94*	-	-

in thousands $		2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
603005	Social Security Taxes	381	*32*	366	349	*17*	369	*11*	312	*68*
603006	FICA- Temporary Employee	15	-	15	15	-	15	-	-	*15*
603025	Retirement Or Pension Contrib	671	*40*	677	631	*46*	659	*11*	537	*134*
603040	Ltd Contributions	21	*2*	20	19	*1*	20	*1*	16	*5*
603045	Supplemental Retirement (401K)	78	*2*	75	75	-	76	*2*	67	*11*
603050	Health Insurance Premiums	1,363	*133*	1,339	1,230	*109*	1,251	*112*	841	*522*
603055	Employee Serv Res Fund Charges	65	-	65	65	-	65	-	59	*6*
603056	OPEB- Current Year	110	*10*	100	100	-	100	*10*	62	*47*
605026	Employee Awards-Gift Cards	-	-	-	-	-	-	-	0	*(0)*
MATERIALS AND SUPPLIES		**10,077**	***1,459***	**10,077**	**8,618**	***1,459***	**10,185**	***(108)***	**8,889**	***1,189***
607005	Janitorial Supplies & Service	2	-	2	2	-	2	*(1)*	1	*1*
607010	Maintenance - Grounds	2	-	2	2	-	462	*(460)*	2	*0*
607015	Maintenance - Buildings	460	*458*	460	2	*458*	5	*455*	17	*442*
607040	Facilities Management Charges	202	-	202	202	-	39	*163*	43	*159*
609005	Food Provisions	3	*2*	3	2	*2*	2	*2*	2	*1*
609010	Clothing Provisions	13	-	13	13	-	13	-	19	*(6)*
609025	Medications	57	*62*	57	(5)	*62*	55	*2*	37	*19*
609030	Medical Supplies	77	*31*	77	46	*31*	65	*12*	60	*17*
609035	Safety Supplies	-	-	-	-	-	-	-	2	*(2)*
609060	Identification Supplies	37	-	37	37	-	37	-	13	*24*
609065	Shelter Supplies	18	*11*	18	7	*11*	12	*6*	24	*(5)*
611005	Subscriptions & Memberships	12	-	12	12	-	12	-	11	*1*
611010	Physical Materials-Books	1	-	1	1	-	1	-	-	*1*
611015	Education & Training Serv/Supp	67	-	67	67	-	67	-	26	*41*
613005	Printing Charges	11	-	11	11	-	11	-	13	*(2)*
613020	Development Advertising	140	-	140	140	-	140	-	134	*6*
615005	Office Supplies	16	-	16	16	-	9	*6*	15	*0*
615015	Computer Supplies	4	-	4	4	-	4	-	2	*2*
615016	Computer Software Subscription	33	-	33	33	-	33	-	17	*16*
615020	Computer Software <$5,000	4	-	4	4	-	4	-	-	*4*
615025	Computers & Components <$5000	27	-	27	27	-	27	-	5	*22*
615030	Communication Equip-Noncapital	0	-	0	0	-	0	-	1	*(1)*
615035	Small Equipment (Non-Computer)	83	*2*	83	81	*2*	84	*(1)*	75	*8*
615040	Postage	4	-	4	4	-	4	-	1	*3*
615045	Petty Cash Replenish	2	-	2	2	-	2	-	-	*2*
615050	Meals & Refreshments	61	-	61	61	-	56	*5*	56	*4*
615055	Volunteer Awards	-	-	-	-	-	-	-	1	*(1)*
617005	Maintenance - Office Equip	5	-	5	5	-	5	-	1	*3*
617010	Maint - Machinery And Equip	70	*9*	70	61	*9*	56	*14*	26	*44*
617015	Maintenance - Software	83	*11*	83	72	*11*	72	*11*	23	*60*
617025	Parts Purchases	0	-	0	0	-	0	-	-	*0*
617030	Maint - Autos Trucks-Nonfleet	-	-	-	-	-	87	*(87)*	3	*(3)*
617035	Maint - Autos & Equip-Fleet	162	*3*	162	159	*3*	159	*3*	95	*67*
619005	Gasoline, Diesel, Oil & Grease	115	-	115	115	-	115	-	85	*31*
619015	Mileage Allowance	4	-	4	4	-	4	-	0	*3*
619025	Travel & Transprtatn-Employees	17	-	17	17	-	17	-	26	*(9)*
619035	Vehicle Rental Charges	0	-	0	0	-	0	-	-	*0*
619045	Vehicle Replacement Charges	368	*85*	368	282	*85*	331	*36*	32	*336*
621005	Heat And Fuel	10	-	10	10	-	11	*(1)*	8	*2*
621010	Light And Power	20	-	20	20	-	21	*(1)*	11	*9*
621015	Water And Sewer	4	-	4	4	-	4	-	4	*(0)*
621020	Telephone	35	-	35	35	-	35	-	24	*11*
621025	Mobile Telephone	35	-	35	35	-	35	-	28	*7*
623005	Non-Cap Improv Othr Than Build	42	*7*	42	35	*7*	25	*17*	59	*(17)*
625010	Non-Capital Building Imprvmnts	30	*30*	30	-	*30*	-	*30*	-	*30*
629005	Maintenance - Canals	805	-	805	805	-	805	-	1,088	*(283)*
629010	Maintenance - Streams	406	-	406	406	-	406	-	216	*190*
629015	Maint Cntywde Drainage Systems	8	-	8	8	-	8	-	-	*8*
631020	Non-Cap.Strm Drs,Cnls,Cntywide	1,155	*1,155*	1,155	-	*1,155*	639	*516*	472	*683*
633010	Rent - Buildings	121	-	121	121	-	121	-	102	*19*
633015	Rent - Equipment	237	-	237	237	-	237	-	202	*35*
633025	Miscellaneous Rental Charges	16	-	16	16	-	16	-	3	*13*
639010	Consultants Fees	104	-	104	104	-	104	-	84	*20*
639020	Laboratory Fees	3	-	3	3	-	3	-	7	*(5)*
639025	Other Professional Fees	4,833	*(407)*	4,833	5,240	*(407)*	5,668	*(835)*	5,658	*(825)*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
639036 Other Misc Contract Fees	56	-	56	56	-	56	-	53	3
OTHER OPERATING EXPENSE 1	**105**	**-**	**105**	**105**	**-**	**105**	**-**	**119**	**(14)**
641005 Shop,Crew,&Deputy Small Tools	3	-	3	3	-	3	-	3	(0)
641020 Laboratory Supplies	1	-	1	1	-	1	-	-	1
645005 Contract Hauling	1	-	1	1	-	1	-	2	(0)
645010 Dumping Fees	101	-	101	101	-	101	-	114	(13)
OTHER OPERATING EXPENSE 2	**997**	**154**	**997**	**843**	**154**	**1,297**	**(300)**	**968**	**29**
657015 Self-Insurance Expense	-	-	-	-	-	-	-	1	(1)
663010 Council Overhead Cost	68	12	68	57	12	68	-	70	(1)
663015 Mayor Overhead Cost	149	38	149	111	38	149	-	144	5
663025 Auditor Overhead Cost	55	9	55	46	9	55	-	51	4
663030 District Attorney Overhead Cos	86	23	86	62	23	86	-	109	(23)
663035 Real Estate Overhead Cost	18	10	18	8	10	18	-	47	(30)
663040 Info Services Overhead Cost	303	15	303	287	15	303	-	226	76
663045 Purchasing Overhead Cost	39	29	39	10	29	39	-	32	7
663050 Human Resources Overhead Cost	75	-	75	75	-	75	-	66	9
663055 Gov'T Immunity Overhead Cost	3	-	3	3	-	3	-	6	(3)
663060 Records Managmnt Overhead Cost	1	-	1	1	-	1	-	0	0
663070 Mayor Finance Overhead Cost	100	18	100	83	18	100	-	97	3
667030 Vehicle Replacement Purchase	100	-	100	100	-	400	(300)	119	(19)
OTHER NONOPERATING EXPENSE	**1**	**-**	**1**	**1**	**-**	**1**	**-**	**1**	**(0)**
659005 Costs In Handling Collections	1	-	1	1	-	1	-	-	1
661010 Interest Expense	0	-	0	0	-	0	-	1	(1)
CAPITAL EXPENDITURES	**9,130**	**9,126**	**9,120**	**3**	**9,116**	**8,866**	**263**	**11,245**	**(2,115)**
673010 Land - Right-Of-Way	51	51	51	-	51	51	(1)	400	(349)
679005 Office Furn, Equip,Softwr>5000	11	11	11	-	11	-	11	-	11
679020 Machinery And Equipment	22	22	22	-	22	63	(41)	1	21
683020 Storm Drain-County Wide	9,043	9,043	9,033	-	9,033	8,749	294	10,841	(1,798)
684020 Principal Payments- SBITA	3	-	3	3	-	3	-	3	1
INTERGOVERNMENTAL CHARGE	**464**	**208**	**464**	**256**	**208**	**235**	**229**	**260**	**204**
693010 Intrafund Charges	0	-	0	0	-	-	0	2	(2)
693020 Interfund Charges	464	208	464	256	208	235	229	259	206
NON-OPERATING EXPENSE	**1**	**-**	**1**	**1**	**-**	**1**	**-**	**1**	**0**
LONG TERM DEBT	**1**	**-**	**1**	**1**	**-**	**1**	**-**	**1**	**0**
687001 Interest Expense- SBITA	1	-	1	1	-	1	-	1	0
TRANSFERS OUT AND OTHER FINANCING US	**56**	**56**	**56**	**-**	**56**	**297**	**(242)**	**566**	**(510)**
OFU TRANSFERS OUT	**56**	**56**	**56**	**-**	**56**	**297**	**(242)**	**566**	**(510)**
770010 OFU Transfers Out	56	56	56	-	56	297	(242)	566	(510)

CORE MISSION

To promote and provide education, programs, and resources that support municipal shelters, pet owners, and the community in Salt Lake County and help guide lifesaving initiatives.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Animals Thrive at Salt Lake County Animal Services				
• Maintain no-kill status with above 90% live release rate for animals received in 2027. The current live release rate for July 2026 was 96%.	95%	90%	96%	90%
• The target for 2027 is 350 animals evaluated annually needing specialized medical, behavioral, and training resources. The current total in July 2026 is 164.	312	400	164	350
Maintain Visibility with the Public				
• Interactions with the public (social media interaction, website visits, earned media, events, and training) with 170,200 interactions as of July 2026. The goal for 2027 is 295,000 interactions. Target metric changed from reach to interactions.	4,482,300	1,600,000	170,200	275,000
Animal Services is a Good Fiduciary Agent of Funds Entrusted to Them				
• Fiscal team meets monthly to review, forecast, analyze, and monitor agency financial Key Performance Indicators (KPIs).	10	12	6	12

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	2,429	699	*28.8%*	3,127	745	*30.7%*	3,174
REVENUE	-	-	*0.0%*	-	-	*0.0%*	-
COUNTY FUNDING	**2,429**	**699**	*28.8%*	**3,127**	**745**	*30.7%*	**3,174**
CAPITAL PROJECT & OTHER RELATED ORGS							
COUNTY FUNDING	-	458	*0.0%*	458	458	*0.0%*	458
FTE	15.37	4.00	*26.0%*	19.37	4.00	*26.0%*	19.37

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Animal Services General Fund	-	160	**160**	-	-	158	**158**	-	-	-	-	-
Administration	-	302	**302**	*1.35*	-	296	**296**	*1.35*	-	-	-	-
Building O&M-Animal Svcs GF	-	206	**206**	-	-	206	**206**	-	-	12	**12**	-
Animal Care	-	1,002	**1,002**	*7.02*	-	995	**995**	*7.02*	-	495	**495**	*3.00*
Outreach	-	1,221	**1,221**	*9.00*	-	1,196	**1,196**	*9.00*	-	191	**191**	*1.00*
Special Functions	-	283	**283**	*2.00*	-	276	**276**	*2.00*	-	1	**1**	-
SUBTOTAL	-	**3,174**	**3,174**	***19.37***	-	**3,127**	**3,127**	***19.37***	-	**699**	**699**	***4.00***
Animal Services GF Cap Project	-	458	**458**	-	-	458	**458**	-	-	458	**458**	-
TOTAL ANIMAL SERVICES - COUNTYWIDE	-	**3,631**	**3,631**	***19.37***	-	**3,585**	**3,585**	***19.37***	-	**1,156**	**1,156**	***4.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-39778] NEW REQUEST PW_Fleet Vehicle Replacement Charge (General Fund)** General Fund's portion of fleet vehicle replacement cost.	-	**3,202**	**3,202** *(Yes)*
2	**[31-39825] NEW REQUEST PW_Vehicle Maintenance and Repair (General Fund)** General Fund's portion of vehicle maintenance and repair.	-	**2,700**	**2,700** *(Yes)*
3	**[31-39826] NEW REQUEST PW_Labor & Supplies Increase (General Fund Portion)** General Fund's portion of supplies increase.	-	**2,898**	**2,898** *(Yes)*
4	**[31-39828] NEW REQUEST PW_Sheriff Security Service** Increase funding for Sheriff's security services to align with updated cost projection.	-	**11,689**	**11,689** *(Yes)*
5	**[31-39829] NEW REQUEST PW_Increase Temporary Employee Budget** Increase temporary employee budget. Full-time positions are fully staffed, leaving no vacant salary savings to offset temporary coverage costs. This is Animal Services' request in order to follow policy 1060 and still provide management the ability to make decisions in a timely manner.	-	**58,200**	**58,200** *(Yes)*
6	**[31-39852] NEW REQUEST PW_Request 1 Time-Limited FTE - Adoption Donation** [Exp: 89,555; Rev: 89,555] Request 1 time-limited FTE to provide critical support for our adoptions program. This role will help process and facilitate adoptions more efficiently. The position is fully funded by adoption donations. The SS benefit was incorrectly not added to the new position request during the request stage so it was added during the Proposed stage.	*1.00*	**-**	**4,170** *(Yes)* *1.00 FTE*
7	**[31-39833] NEW REQUEST PW_Request to Utlilize Spay and Neuter Donation Fund** [Exp: 34,000; Rev: 34,000] The Spay and Neuter Donation Fund will be used for any expense associated with the prevention of unwanted litters through spay and neuter services. Allowable uses include surgical procedures, medical supplies, professional service fees, public outreach, community education, and other resources that support accessible and effective spay/neuter programs. FUTURE YEARS ADJUSTMENT: [Exp: -34,000; Rev: -34,000]	-	**-**	**-** *(Yes)*
8	**[31-39836] NEW REQUEST PW_Increase Shelter Supplies (Adoption Donation)** [Exp: 5,000; Rev: 5,000] Increase shelter supplies budget to promote adoption. It is funded by adoption donation. FUTURE YEARS ADJUSTMENT: [Exp: -5,000; Rev: -5,000]	-	**-**	**-** *(Yes)*
9	**[31-39835] NEW REQUEST PW_Increase Temporary Employee Budget (Adoption Donation)** [Exp: 30,000; Rev: 30,000] Increase temporary employee budget for the adoption program. It is funded by adoption donation. FUTURE YEARS ADJUSTMENT: [Exp: -30,000; Rev: -30,000]	-	**-**	**-** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
10	**[31-39717] NEW REQUEST PW_Request Ongoing Funding for Mobile Spay & Neuter Unit** Request ongoing funding for the Mobile Spay & Neuter Unit. This will eliminate two Time Limited FTEs and will instead make those FTEs Merit and ongoing. The program has demonstrated that accessible veterinary care directly supports healthier pets, reduces unwanted litters, decreases shelter intake, and helps families keep their pets in their homes. The positive response from residents, municipal partners, and community organizations has consistently shown that this program fills a critical unmet need throughout Salt Lake County. The mobile unit continues to schedule events in every jurisdiction in Salt Lake County. It targets communities in need that lack the ability to be able to travel to the shelter or to pay for spay and neutering services.	*3.00*	**461,336**	**461,002** *(Yes)* *3.00 FTE*
11	**[32-39870] STRESS TEST REDUCTION PW_Animal Services GF Stress Test Reduce New Requests** The stress test reduces the 2027 Animal Services budget by the amount of all new requests $540,025: New requests funded by the General Fund $78,689 Mobile Unit request $461,336	-	**-540,025**	**-** *(No)*
12	**[32-39883] STRESS TEST REDUCTION PW_Animal Services GF 5% Stress Test** 5% reduction of the base budget will cut1 FTE and programs. It would severely compromise Animal Services' no-kill mission, public safety, and overall operations by stretching staff beyond capacity. Specifically, reduce funding for microchips hampers pet reunions and worsens shelter overcrowding; losing small equipment like leashes and enrichment tools harms animal welfare and adoptability; restricting medical supplies raises disease risks and euthanasia rates; and dropping key software disrupts scheduling, outreach, and donations. Together, these cuts weaken vital county services and directly endanger the animals in care.	-	**-126,030**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**1,626** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -1,329	-	**-**	**1,329** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***4.00***	**540,025**	**546,816**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-666,055**	**-**

	TOTAL PROJECT REBUDGETS:	**-**	**457,540**	**457,540**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**457,540**	**457,540**

Funds Included	Organizations Included
110 - General Fund	41010000 - Animal Service General Fund

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**3,174**	*745*	**3,127**	**2,429**	*699*	**2,989**	*185*	**2,221**	*953*
REVENUE	**159**	*159*	**159**	**-**	*159*	**173**	*(14)*	**61**	*98*
NON-OPERATING REVENUE	**159**	*159*	**159**	**-**	*159*	**173**	*(14)*	**-**	*159*
PRIOR YEAR FUND BALANCE	**159**	*159*	**159**	**-**	*159*	**173**	*(14)*	**-**	*159*
499998 FundBal Restrict/Commit/Assign	159	*159*	159	-	*159*	173	*(14)*	-	*159*
OPERATING REVENUE	**-**	-	**-**	**-**	-	**-**	-	**61**	*(61)*
OPERATING GRANTS & CONTRIBUTIO	**-**	-	**-**	**-**	-	**-**	-	**61**	*(61)*
417005 Oprtg Contributions-Restricted	-	-	-	-	-	-	-	61	*(61)*
EXPENSE	**3,174**	*745*	**3,128**	**2,429**	*699*	**2,990**	*185*	**2,282**	*892*
OPERATING EXPENSE	**3,174**	*745*	**3,127**	**2,429**	*699*	**2,989**	*185*	**2,282**	*892*
EMPLOYEE COMPENSATION	**2,337**	*590*	**2,290**	**1,747**	*543*	**2,174**	*163*	**1,511**	*826*
601020 Lump Sum Vacation Pay	-	-	-	-	-	-	-	2	*(2)*
601030 Permanent And Provisional	1,316	*261*	1,283	1,055	*228*	1,101	*214*	858	*457*
601040 Time Limited Employee	55	*55*	54	-	*54*	233	*(179)*	33	*22*
601050 Temporary,Seasonal,Emergency	164	*88*	164	76	*88*	104	*60*	134	*30*
601065 Overtime	1	-	1	1	-	1	-	15	*(14)*
603005 Social Security Taxes	105	*24*	98	81	*17*	102	*3*	77	*28*
603025 Retirement Or Pension Contrib	201	*42*	205	159	*46*	197	*5*	131	*70*
603040 Ltd Contributions	6	*1*	6	4	*1*	6	*0*	4	*2*
603045 Supplemental Retirement (401K)	7	*0*	7	7	-	7	*0*	7	*0*
603050 Health Insurance Premiums	446	*117*	438	330	*109*	389	*58*	220	*227*
603055 Employee Serv Res Fund Charges	18	-	18	18	-	18	-	17	*0*
603056 OPEB- Current Year	18	*2*	16	16	-	16	*2*	13	*5*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	0	*(0)*
MATERIALS AND SUPPLIES	**476**	*122*	**476**	**354**	*122*	**458**	*18*	**437**	*39*
607005 Janitorial Supplies & Service	2	-	2	2	-	2	*(1)*	1	*1*
607010 Maintenance - Grounds	2	-	2	2	-	4	*(2)*	2	*0*
607015 Maintenance - Buildings	2	*1*	2	2	*1*	5	*(3)*	17	*(15)*
607040 Facilities Management Charges	17	-	17	17	-	35	*(18)*	38	*(21)*
609005 Food Provisions	3	*2*	3	2	*2*	2	*2*	2	*1*
609010 Clothing Provisions	3	-	3	3	-	3	-	10	*(7)*
609025 Medications	57	*62*	57	(5)	*62*	55	*2*	37	*19*
609030 Medical Supplies	77	*31*	77	46	*31*	65	*12*	60	*17*
609060 Identification Supplies	37	-	37	37	-	37	-	13	*24*
609065 Shelter Supplies	18	*11*	18	7	*11*	12	*6*	24	*(5)*
611005 Subscriptions & Memberships	7	-	7	7	-	7	-	5	*2*
611015 Education & Training Serv/Supp	9	-	9	9	-	9	-	5	*4*
613005 Printing Charges	3	-	3	3	-	3	-	7	*(4)*
613020 Development Advertising	8	-	8	8	-	8	-	1	*7*
615005 Office Supplies	12	-	12	12	-	6	*6*	12	*0*
615015 Computer Supplies	1	-	1	1	-	1	-	1	*0*
615016 Computer Software Subscription	27	-	27	27	-	27	-	15	*12*
615020 Computer Software <$5,000	1	-	1	1	-	1	-	-	*1*
615025 Computers & Components <$5000	8	-	8	8	-	8	-	2	*5*
615035 Small Equipment (Non-Computer)	16	*1*	16	16	*1*	16	*1*	54	*(37)*
615040 Postage	0	-	0	0	-	0	-	0	*(0)*
615050 Meals & Refreshments	37	-	37	37	-	37	-	33	*3*
615055 Volunteer Awards	-	-	-	-	-	-	-	1	*(1)*
617005 Maintenance - Office Equip	1	-	1	1	-	1	-	1	*0*
617010 Maint - Machinery And Equip	10	*9*	10	1	*9*	1	*9*	2	*8*
617015 Maintenance - Software	2	-	2	2	-	2	-	-	*2*
617030 Maint - Autos Trucks-Nonfleet	-	-	-	-	-	-	-	3	*(3)*
617035 Maint - Autos & Equip-Fleet	9	*3*	9	7	*3*	7	*3*	8	*1*
619005 Gasoline, Diesel, Oil & Grease	7	-	7	7	-	7	-	5	*1*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
619015 Mileage Allowance	1	-	1	1	-	1	-	0	1
619025 Travel & Transprtatn-Employees	2	-	2	2	-	2	-	6	(3)
619045 Vehicle Replacement Charges	22	3	22	19	3	19	3	5	17
621005 Heat And Fuel	8	-	8	8	-	9	(1)	7	1
621010 Light And Power	7	-	7	7	-	8	(1)	7	(0)
621015 Water And Sewer	4	-	4	4	-	4	-	4	(0)
621020 Telephone	8	-	8	8	-	8	-	7	1
621025 Mobile Telephone	10	-	10	10	-	10	-	9	1
633015 Rent - Equipment	2	-	2	2	-	2	-	4	(2)
633025 Miscellaneous Rental Charges	16	-	16	16	-	16	-	3	13
639020 Laboratory Fees	2	-	2	2	-	2	-	4	(2)
639025 Other Professional Fees	17	-	17	17	-	17	-	23	(6)
OTHER OPERATING EXPENSE 1	**2**	-	**2**	**2**	-	**2**	-	**2**	(0)
645005 Contract Hauling	1	-	1	1	-	1	-	2	(0)
645010 Dumping Fees	1	-	1	1	-	1	-	1	0
OTHER OPERATING EXPENSE 2	**142**	-	**142**	**142**	-	**142**	-	**162**	(20)
663010 Council Overhead Cost	8	-	8	8	-	8	-	9	(2)
663015 Mayor Overhead Cost	18	-	18	18	-	18	-	14	4
663025 Auditor Overhead Cost	6	-	6	6	-	6	-	7	(1)
663030 District Attorney Overhead Cos	17	-	17	17	-	17	-	44	(27)
663040 Info Services Overhead Cost	44	-	44	44	-	44	-	38	6
663045 Purchasing Overhead Cost	3	-	3	3	-	3	-	(1)	3
663050 Human Resources Overhead Cost	30	-	30	30	-	30	-	30	(0)
663055 Gov'T Immunity Overhead Cost	1	-	1	1	-	1	-	2	(1)
663060 Records Managmnt Overhead Cost	1	-	1	1	-	1	-	0	0
663070 Mayor Finance Overhead Cost	14	-	14	14	-	14	-	17	(2)
OTHER NONOPERATING EXPENSE	**1**	-	**1**	**1**	-	**1**	-	**-**	1
659005 Costs In Handling Collections	1	-	1	1	-	1	-	-	1
CAPITAL EXPENDITURES	**25**	22	**25**	**3**	22	**53**	(28)	**3**	22
679020 Machinery And Equipment	22	22	22	-	22	50	(28)	-	22
684020 Principal Payments- SBITA	3	-	3	3	-	3	-	3	1
INTERGOVERNMENTAL CHARGE	**191**	12	**191**	**180**	12	**160**	32	**166**	25
693010 Intrafund Charges	-	-	-	-	-	-	-	1	(1)
693020 Interfund Charges	191	12	191	180	12	160	32	166	26
NON-OPERATING EXPENSE	**1**	-	**1**	**1**	-	**1**	-	**1**	0
LONG TERM DEBT	**1**	-	**1**	**1**	-	**1**	-	**1**	0
687001 Interest Expense- SBITA	1	-	1	1	-	1	-	1	0

REVENUE AND EXPENDITURE DETAIL

Animal Services - Countywide

Funds Included	Organizations Included
110 - General Fund	41019900 - Animal Services GF Cap Project

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2020 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
COUNTY FUNDING (Operating Expense less Operating Revenue)	**458**	458	**458**	-	458	**458**	-	-	458
EXPENSE	**466**	466	**466**	-	466	**707**	(242)	-	466
OPERATING EXPENSE	**458**	458	**458**	-	458	**458**	-	-	**458**
MATERIALS AND SUPPLIES	**458**	458	**458**	-	458	**458**	-	-	**458**
607010 - Maintenance - Grounds	-	-	-	-	-	458	(458)	-	-
607015 - Maintenance - Buildings	458	458	458	-	458	-	458	-	458
TRANSFERS OUT AND OTHER FINANCING US	**8**	8	**8**	-	8	**250**	(242)	-	**8**
OFU TRANSFERS OUT	**8**	8	**8**	-	8	**250**	(242)	-	**8**
770010 - OFU Transfers Out	8	8	8	-	8	250	(242)	-	8

CORE MISSION

Salt Lake County Division of Emergency Management serves our citizens by directing and coordinating resources for disaster and emergencies through mitigation, prevention, preparation, response and recovery.

Emergency management is one of the functions that is required by state statute for counties to provide to their citizens. When Unified Fire Authority came into being in July 2004 part of the inter-local that formed UFA specified that the emergency management function within Salt Lake County would be the responsibility of UFA. As a result, UFA functions as an agent of Salt Lake County providing the emergency management function for the approximately 1.2 million citizens and visitors within the 23 cities and towns and unincorporated areas that comprise Salt Lake County. This service is provided within the framework of five "pillars" that constitute the core functions of emergency management. These five pillars are mitigation, prevention, preparation, response and recovery. Below is a sample of the services provided by the Emergency Management Division.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
EXTERNAL - Increase community and governmental readiness through training and exercise to promote cohesive response and recovery				
• Provide ICS training to internal and external partners, including Elected and Senior Officials	1	4	8	10
• Provide SLCo EM Public Information and Warning trainings	1	2	1	2
• Conduct quarterly SLCo EOC Emergency Support Function (ESF) training for ESF staff	4	4	3	4
EXTERNAL -Increase community preparedness through continuous public outreach, via emergency management engagement and strategic planning				
• Increase engagement on Salt Lake County EM website and Salt Lake County EM social media	20%	10%	2%	15%
• Increase Tier II hazardous chemical reporting submissions	10%	10%	-	10%
• Complete identification and mapping of pre-determined staging locations and points of distribution throughout Salt Lake County	60%	80%	80%	90%
• Identify locations and use of Salt Lake County facilities for jurisdictional emergency planning	100%	70%	60%	90%
• Sustain mass gathering pre-planning and site coordination	10%	10%	-	15%
• Maintain and update emergency preparedness and mitigation plans in partnership with local partners	100%	100%	90%	100%
EXTERNAL - Reduce the impact or threat of foreign or domestic terrorist events in Salt Lake County				
• Engage law enforcement partners in threat-specific planning, training and exercises	2	4	2	4
• Increase county-wide participation in Suspicious Activity Reporting	15%	20%	20%	40%
• Further the engagement and utilization of the Utah Critical Infrastructure Planning tool	15%	20%	10%	20%
EXTERNAL - Better prepare communities and county government to stabilize and restore community lifelines to facilitate a return to near-normal or improved pre-disaster conditions				
• Fill 90% of resource requests within three hours during the initial response of an incident.	90%	90%	90%	90%
• Develop mitigation projects in anticipation of the availability of grant funding	1	3	2	3
• Complete valley-wide evacuation zone identification and mapping.	30%	100%	95%	100%
• Continue Crisis Track training and exercises with valley-wide emergency managers	1	2	2	3
INTERNAL -Salt Lake County Government has operational capacity and sustainability during any emergency or disruption to services				
• All County departments/agencies/divisions will have their Continuity of Operations Plan/Continuity of Government (COOP/COG) reviewed, assessed, and exercised, with recommendations on how to improve their plans on an annual basis	100%	100%	100%	100%
• The Salt Lake County Policy Group is exercised on an annual basis	50%	100%	100%	100%
INTERNAL - Emergent/non-emergent event notification needs are met for County leadership, emergency response teams (such as PSB), and facilities				
• Emergent notifications are sent out < 2 minutes of a notification request or need. Evaluated at end-of each quarter.	100%	100%	100%	100%
• Non-emergent notifications are sent out within 10 minutes of a notification request or need. Evaluated at end-of each quarter.	100%	100%	100%	100%
• County leadership has access to effective, reliable, and alternative communication platforms via satellite phone, WEPS, and GETS cards	100%	100%	98%	100%
INTERNAL - County employees have a safe work environment, and the public has access to safe County facilities				
• A comprehensive and multi-layered approach to security operations across the Salt Lake County Government Footprint, in partnership with PSB and Facilities, is convened to action threat assessments, threat prevention programming, and trauma informed security/de-escalation, and New Campus design/construction	100%	100%	100%	100%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	5,727	(298)	*(5.2%)*	5,430	(293)	*(5.1%)*	5,434
REVENUE	183	525	*287.0%*	708	525	*287.0%*	708
COUNTY FUNDING	**5,544**	**(823)**	*(14.8%)*	**4,722**	**(818)**	*(14.8%)*	**4,726**
FTE	1.00	-	*0.0%*	1.00	-	*0.0%*	1.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Emergency Management	-	102	**102**	-	-	102	**102**	-	-	-	-	-
Internal Emergency Management	-	388	**388**	*1.00*	-	384	**384**	*1.00*	-	179	**179**	-
Building O&M-Emergency Svcs	-	9	**9**	-	-	9	**9**	-	-	-	-	-
Countywide Emergency Managemen	525	4,752	**4,227**	-	525	4,752	**4,227**	-	525	(476)	**(1,001)**	-
Building O&M-ECC	183	183	-	-	183	183	-	-	-	-	-	-
SUBTOTAL	**708**	**5,434**	**4,726**	***1.00***	**708**	**5,430**	**4,722**	***1.00***	**525**	**(298)**	**(823)**	**-**
TOTAL EMERGENCY MANAGEMENT	**708**	**5,434**	**4,726**	***1.00***	**708**	**5,430**	**4,722**	***1.00***	**525**	**(298)**	**(823)**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-39774] NEW REQUEST Reduce Canyons Contribution** Year 2 of the 4 year tiered reduction of the Canyons Contribution.	-	**-1,001,328**	**-1,001,328** *(Yes)*
2	**[31-39769] NEW REQUEST Remove Personnel Underexpend** Personnel Underexpend was budgeted to offset salary costs. The budget for salary in 2026 is $120,439. The budget for salary for 2027 is $107,111. This is a reduction of $13,328. Personnel Underexpend is budgeted at 13,329. With the reduction in salary budget to match the hiring in 2026 and with only 1 FTE in this organization the Personnel Underexpend account needs to be removed.	-	**13,329**	**13,329** *(Yes)*
3	**[31-40171] NEW REQUEST Maintenance and Capital on ECC** Under the lease agreement (RE4132 attached), Unified Fire Authority is responsible for 55% of projects and Salt Lake County Emergency Management is responsible for the other 45% of projects. The annual lease payment from UFA is $182,929 to be used for projects. Salt Lake County Emergency Management's share of the projects based on the lease agreement amount would be $155,400. This request is ongoing to ensure that Salt Lake County stays in compliance with the lease agreement. if this request is denied, Salt Lake County Emergency Management will request to use $155,000 from Emergency Management fund balance for two years. After two years Emergency Management would need to make another ongoing request of $155,400 to stay in compliance.	-	**155,400**	**155,400** *(Yes)*
4	**[31-40175] NEW REQUEST Match for BRIC Grant** [Exp: 525,000; Rev: 525,000] Matching of $2MM Building Resilient Infrastructure and Communities (BRIC) Grant. The funding will come from Emergency Management Fund Balance.	-	**-**	**-** *(Yes)*
5	**[31-39771] NEW REQUEST Cooling Zones** With the continued increase in temperature during the summer months and in line with the Mayor's priority of health and safety, Salt Lake County has opened five designated cooling zones during times of heat warnings. These cooling zones will sometimes operate off hours. This request is to hold harmless the facilities that incur costs for this program and to reimburse them for expenses while being open during a cooling zone activity.	-	**10,000**	**10,000** *(Yes)*
6	**[32-40169] STRESS TEST REDUCTION 5% Stress Test Cooling Zones** As part of the 5% stress test, Emergency Management will eliminate the new request for cooling zones.	-	**-10,000**	**-** *(No)*
7	**[32-39779] STRESS TEST REDUCTION 5% Stress Test Internal Emergency Management** Salt Lake County Emergency Management will reduce training costs to achieve the needed 5% stress test for internal Emergency Management.	-	**-16,179**	**-** *(No)*
8	**[32-39777] STRESS TEST REDUCTION 5% Stress Test Wildland Fire Contract** As part of the Wildland Fire stress test, Salt Lake County would reduce the contract with the state division of Forestry and Fire. This could potentially put Salt Lake County out of compliance with the contract and open the county to increased costs during a wildland fire. Due to the sensitive nature of losing the insurance policy, if this stress test is imposed then it will be absorbed in the operating (training) budget of internal Emergency Management.	-	**-2,778**	**-** *(No)*
9	**[32-39775] STRESS TEST REDUCTION 5% Stress Test on Emergency Management** As part of the 5% stress test for UFA Emergency Management the contract between Salt Lake County and UFA EM will be reduced by $133,480. This could potentially impact the County's ability to respond during times of emergencies.	-	**-133,480**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-822,599**	**-822,599**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-162,437**	**-**

Funds Included	Organizations Included
110 - General Fund	43500000 - Emergency Management

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**4,726**	*(818)*	**4,722**	**5,544**	*(823)*	**5,351**	*(625)*	**5,576**	*(850)*
REVENUE	**708**	*525*	**708**	**183**	*525*	**524**	*184*	**214**	*494*
OPERATING REVENUE	**708**	*525*	**708**	**183**	*525*	**524**	*184*	**214**	*494*
CHARGES FOR SERVICES	**708**	*525*	**708**	**183**	*525*	**524**	*184*	**214**	*494*
421370 Miscellaneous Revenue	525	*525*	525	-	*525*	524	*1*	214	*311*
427003 Lease Revenue	183	-	183	183	-	-	*183*	-	*183*
EXPENSE	**5,434**	*(293)*	**5,430**	**5,727**	*(298)*	**5,875**	*(441)*	**5,790**	*(356)*
OPERATING EXPENSE	**5,434**	*(293)*	**5,430**	**5,727**	*(298)*	**5,875**	*(441)*	**5,790**	*(356)*
EMPLOYEE COMPENSATION	**148**	*18*	**144**	**131**	*13*	**146**	*2*	**131**	*18*
601005 Elected And Exempt Salary	111	*4*	107	107	-	227	*(116)*	99	*12*
601020 Lump Sum Vacation Pay	-	-	-	-	-	-	-	0	*(0)*
601030 Permanent And Provisional	-	-	-	-	-	(106)	*106*	-	-
601050 Temporary,Seasonal,Emergency	4	-	4	4	-	4	-	-	*4*
601095 Personnel Underexpend	-	*13*	-	(13)	*13*	(13)	*13*	-	-
603005 Social Security Taxes	8	*0*	8	8	-	8	*0*	8	*1*
603025 Retirement Or Pension Contrib	4	*0*	3	3	-	16	*(13)*	14	*(10)*
603040 Ltd Contributions	0	*0*	0	0	-	0	*0*	0	*0*
603045 Supplemental Retirement (401K)	11	*0*	11	11	-	-	*11*	0	*11*
603050 Health Insurance Premiums	10	*0*	9	9	-	9	*0*	8	*1*
603055 Employee Serv Res Fund Charges	1	-	1	1	-	1	-	1	*(0)*
MATERIALS AND SUPPLIES	**5,018**	*(476)*	**5,018**	**5,495**	*(476)*	**5,627**	*(608)*	**5,546**	*(528)*
607040 Facilities Management Charges	183	-	183	183	-	2	*181*	-	*183*
609035 Safety Supplies	-	-	-	-	-	-	-	2	*(2)*
611005 Subscriptions & Memberships	1	-	1	1	-	1	-	-	*1*
611010 Physical Materials-Books	1	-	1	1	-	1	-	-	*1*
611015 Education & Training Serv/Supp	42	-	42	42	-	42	-	-	*42*
613005 Printing Charges	4	-	4	4	-	4	-	6	*(3)*
613020 Development Advertising	2	-	2	2	-	2	-	-	*2*
615005 Office Supplies	1	-	1	1	-	1	-	0	*1*
615015 Computer Supplies	1	-	1	1	-	1	-	0	*1*
615016 Computer Software Subscription	0	-	0	0	-	0	-	-	*0*
615035 Small Equipment (Non-Computer)	-	-	-	-	-	-	-	1	*(1)*
615050 Meals & Refreshments	3	-	3	3	-	3	-	1	*2*
619015 Mileage Allowance	1	-	1	1	-	1	-	-	*1*
619025 Travel & Transprtatn-Employees	2	-	2	2	-	2	-	-	*2*
621020 Telephone	16	-	16	16	-	16	-	6	*11*
621025 Mobile Telephone	2	-	2	2	-	2	-	1	*1*
633010 Rent - Buildings	8	-	8	8	-	8	-	8	-
639025 Other Professional Fees	4,698	*(476)*	4,698	5,174	*(476)*	5,487	*(789)*	5,469	*(771)*
639036 Other Misc Contract Fees	56	-	56	56	-	56	-	53	*3*
OTHER OPERATING EXPENSE 2	**102**	-	**102**	**102**	-	**102**	-	**100**	*2*
663010 Council Overhead Cost	21	-	21	21	-	21	-	22	*(0)*
663015 Mayor Overhead Cost	2	-	2	2	-	2	-	4	*(1)*
663025 Auditor Overhead Cost	17	-	17	17	-	17	-	16	*1*
663030 District Attorney Overhead Cos	5	-	5	5	-	5	-	2	*3*
663035 Real Estate Overhead Cost	-	-	-	-	-	-	-	1	*(1)*
663040 Info Services Overhead Cost	30	-	30	30	-	30	-	23	*6*
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	7	*(6)*
663050 Human Resources Overhead Cost	1	-	1	1	-	1	-	1	*1*
663055 Gov'T Immunity Overhead Cost	0	-	0	0	-	0	-	0	*0*
663070 Mayor Finance Overhead Cost	25	-	25	25	-	25	-	25	*(0)*
INTERGOVERNMENTAL CHARGE	**165**	*165*	**165**	**0**	*165*	**-**	*165*	**13**	*152*
693010 Intrafund Charges	0	-	0	0	-	-	*0*	1	*(1)*
693020 Interfund Charges	165	*165*	165	-	*165*	-	*165*	12	*153*

CORE MISSION

The mission of Salt Lake County Flood Control Engineering is to protect life, property, and watershed from damage or destruction from flood and storm waters by:
- Designing, building, and maintaining the county-wide flood control infrastructure.
- Working with local governments to address multi-jurisdictional drainage and flood control challenges in order to protect people, property, and the environment.
- Providing proactive ecosystem stewardship through the Water Quality Stewardship Plan (WaQSP) leading to increased public awareness and enhanced ecosystem health.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Flood Control Operations Section provides quick response to customer maintenance requests.				
• Maintain response time of 24 hours or 1 business day to all complaints received by Flood Control for stream maintenance at 100% of complaints as of the end of July 2025 to 100% of complaints by end of July 2026.	100%	100%	100%	100%
Flood Control Engineering minimizes its impact to the local project area environment.				
• Maintain percentage of projects where 2 trees or 2,000 sq-ft of vegetation are planted, or 1 pre-treatment measure is installed at 100% per $100,000 capital spent as of the end of July 2025 to 100% per $100,0000 capital spent by end of July 2026.	100%	100%	100%	100%
Flood Control Engineering manages and utilizes personnel and processes effectively and efficiently to deliver projects.				
• 80% of funded Capital Projects are delivered on-time and in a cost-effective manner, in accordance with the triennial execution plans.	88%	80%	88%	80%
Flood Control Engineering leverages SLCo taxpayer dollars for its Flood Control and Watershed programs.				
• Maintain existing levels of outside funding and/or obtain 2 new outside funding sources each year.	5	2	3	2
Regional Operations is a good fiduciary agent of funds entrusted to them by tax payers and customers.				
• Department Director, Department Fiscal Administrator and Division Director will meet monthly to review agency financial Key Performance Indicators (KPIs)	12	12	7	12
Bring the Surplus Canal Levees into compliance with federal (USACE/FEMA) minimum requirements. [Transformational Initiatives]				
• Reduce the number of non-Salt Lake County owned property within the limits of the Surplus Canal right-of-way from 127 to 0 within the funding timeline. - 2024 Target: 67 - 2025 Target: 52 - 2026 Target: 52	70	52	43	35
• Reduce the overall number of unacceptable USACE violations on the levee system as documented by USACE inspections by 50 violations within the funding timeline. - 2024 Target: 26 - 2025 Target: 16 - 2026 Target: 16	21	16	8	0
• Prepare a comprehensive plan for obtaining FEMA accreditation and take tangible steps to correct deficiencies in order to meet FEMA minimum requirements. Indicator is percentage complete for tasks required to submitted package to FEMA. - 2024 Target: 100% Complete - 2025 Target: 100% Complete - 2026 Target: 100% Complete	78%	100%	81%	100%
Bring the Sewage Canal and its City Drain Tributary into good operating condition, with improved hydraulic capacity and channel stability. [Transformational Initiatives]				
• Prepare bid package and go to construction on mechanical pump replacements and channel stability improvement for the Sewage Canal and its City Drain Tributary. - 2025 Target: 100% Phase I recommended Projects Design Complete - 2026 Target: 100% Construction, Complete construction of Phase I City Drain Pump Station Improvement Project. - 2026 Target: 50% Design Bid Package Complete Phase II Projects, 50% Phase II recommended Projects Design Complete	100%	100%	90%	100%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	8,987	301	3.3%	9,288	427	4.8%	9,414
REVENUE	904	8	0.9%	912	8	0.9%	912
COUNTY FUNDING	**8,083**	**293**	3.6%	**8,376**	**419**	5.2%	**8,503**

CAPITAL PROJECT & OTHER RELATED ORGS							
COUNTY FUNDING	-	10,463	0.0%	10,463	10,473	0.0%	10,473
FTE	44.00	-	0.0%	44.00	-	0.0%	44.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Flood Control Engineering	-	(134)	**(134)**	-	-	(134)	**(134)**	-	-	-	**-**	-
Flood Control Engineering Admn	63	2,474	**2,411**	*7.00*	63	2,437	**2,374**	*7.00*	-	132	**132**	-
Building O&M-Flood Control	-	105	**105**	-	-	105	**105**	-	-	-	**-**	-
FC-Project Management & Design	-	875	**875**	*6.00*	-	851	**851**	*6.00*	-	-	**-**	-
FC-Permits & Regulatory	499	790	**291**	*5.00*	499	775	**276**	*5.00*	-	-	**-**	-
FC-Water Quality	307	807	**500**	*4.00*	307	792	**484**	*4.00*	8	8	**-**	-
FC-Gaging	-	252	**252**	*2.00*	-	247	**247**	*2.00*	-	22	**22**	-
FC-Drainage Operations Maint.	42	4,244	**4,202**	*20.00*	42	4,214	**4,172**	*20.00*	-	138	**138**	-
SUBTOTAL	**912**	**9,414**	**8,503**	***44.00***	**912**	**9,288**	**8,376**	***44.00***	**8**	**301**	**293**	**-**
Flood Control Projects	-	10,473	**10,473**	-	-	10,463	**10,463**	-	-	10,463	**10,463**	-
TOTAL FLOOD CONTROL ENGINEERING	**912**	**19,887**	**18,976**	***44.00***	**912**	**19,751**	**18,839**	***44.00***	**8**	**10,763**	**10,755**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-39927] GRANT TRUE-UP Watershed Grant True-up** [Exp: 8,000; Rev: 8,000] The Flood Control Engineering Watershed Team received two new grants from the State of Utah Division of Water Quality in 2026. This adjustment includes a true-up for revenue and expenses for the grants that expect to be completed in 2026. FUTURE YEARS ADJUSTMENT: [Exp: -8,000; Rev: -8,000]	-	**-**	**-** *(Yes)*
2	**[31-39900] NEW REQUEST Personnel Base Increase** This budget adjustment is to request funding in the amount of $77,499. This will reverse the personnel under expend account to $0. Salary increases throughout the year included an Engineer passing the Professional Engineer test and a Flood Control Maintenance Worker being promoted to a Lead District Worker. There was a substantial increase in health Insurance changes due to new hires or elections made by employees. A breakdown of the amounts that are included in the $77,499 is as follows: -Salary: $27,669 -Health and Other Insurance: $38,255 -Retirement: $10,458 -Other Personnel: $1,117	-	**77,499**	**77,499** *(Yes)*
3	**[31-39989] NEW REQUEST Anticipated Personnel Changes** Flood Control requests an additional $50,000 in personnel funding to support equity adjustments, reclassifications, and market-based salary adjustments. The Division has experienced multiple employees leaving for positions offering $3 to $5 more per hour within our FC Operations Section, while recruitment remains difficult with 8 full-time vacancies and limited applicants within the Operations Section. This funding will make Flood Control more competitive and will help fill the 8 vacancies by offering a higher salary in line with the market to attract the necessary talent to these roles. It will also help to improve employee retention and reduce the operational impacts of continued turnover and vacancies. This is Flood Control's request in order to follow policy 1060 and still provide management the ability to make decisions in a timely manner.	-	**50,000**	**50,000** *(Yes)*
4	**[31-39847] NEW REQUEST Annual Fleet Levy Increase** The Fleet levy will increase by $82,117 for Flood Control Engineering (FCE) in 2027. The increase is due to several factors: 1) Vehicle costs for replacing vehicles in the existing FCE fleet have increased. 2) The levy for the new slope mowers and dump trucks recently added to the FCE Fleet have increased the total levy expense.	-	**82,117**	**82,117** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
5	**[31-39838] NEW REQUEST Gauging Software** Salt Lake County Flood Control Engineering (FCE) maintains a stream and precipitation gauge network supported by two systems: A back-end database for time-series data processing and a front-end web interface for displaying water-level data to users. The front-end web interface is being discontinued by the current vendor and will need to be replaced with a new software product. The initial implementation cost for the new software is $11,000. The annual software maintenance costs will be $16,000. Implementation and year 1 maintenance costs total $26,000. FCE currently has $5,000 included in the base budget for annual maintenance for the current front-end interface gauging software. FUTURE YEARS ADJUSTMENT: -11,000	-	**22,000**	**22,000** *(Yes)*
6	**[31-39842] NEW REQUEST Midvale Yard Preservation Plan** This request is for year 3 of the Pavement Preservation Project at the Public Works Midvale yard. The project is being funded by several departments with Flood Control Engineering's share being $31,000. The year 3 project will focus on the pavement on the north end of the yard. FUTURE YEARS ADJUSTMENT: -31,000	-	**31,000**	**31,000** *(Yes)*
8	**[32-39932] STRESS TEST REDUCTION FLOOD CONTROL STRESS TEST 5% REDUCE NEW REQUESTS** [Exp: -314,616; Rev: -8,000] This stress test reduces the 2027 Flood Control Engineering budget by the amount of new requests, $306,616	-	**-306,616**	**-** *(No)*
9	**[32-39943] STRESS TEST REDUCTION FLOOD CONTROL ENGINEERING STRESS TEST 5% REDUCTION** This budget adjustment represents the 5% stress test for Department 4600. Flood Control Engineering recommends applying the reduction to the Department 4610 Capital Project budget. However, implementing this cut would prevent the Division from completing planned capital improvement projects, further delaying progress on strengthening the Countywide Flood Control System and adding to an already substantial backlog of deferred maintenance projects.	-	**-404,125**	**-** *(No)*
19	**[31-39840] NEW REQUEST A/C System for Flood Control Operations Crew Room** The Flood Control operations crew room in the sandbag building has a gas radiant heater installed that is used during the winter. The crew room needs an A/C unit to use during the summer. Salt Lake County Facilities estimate to add A/C to the building is $44,000. FUTURE YEARS ADJUSTMENT: -30,000	-	**30,000**	**30,000** *(Yes)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**8,333** *(Yes)*
	[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**82,612**	**82,612** *(Yes)*
	[33-40769] REVENUE PROJECTION CHANGE Adjust Property Tax, M. Vehicle Fee, Greenbelt RB Tax, & Related Budget adjustment for property tax new growth and the following tax rate shifts: • 0.000005 from Planetarium Fund to the General Fund, to be offset by increased fund transfers from TRCC Fund. • 0.000001 from Health Fund to the General Fund for request to move Bees & Weeds program to Parks & Rec. Includes revised projections for accounts related to property taxes, as well as Motor Vehicle Fee In Lieu of Tax and Greenbelt Rollback Taxes.	-	**-130,262**	**-130,262** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -3,086	-	**-**	**3,086** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**244,966**	**256,385**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-710,741**	**-**

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS

	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[47-38939] CAPITAL PROJECT FP140001 - SURPLUS CANAL DEFICIENCY REHAB** [New/Add/Reduction: 1,400,000; Rebudget: 264,296]	-	**1,400,000**	**1,400,000** *(Yes)*

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
2	**[47-38940] CAPITAL PROJECT FP140005 - LITTLE DELL DAM MAINT PQ7011C** [New/Add/Reduction: 400,000; Rebudget: 106,280]	-	**400,000**	**400,000** *(Yes)*
3	**[47-38905] CAPITAL PROJECT EFCFP220004 - Eastside Canal and Creek Study** [New/Add/Reduction: 65,000; Rebudget: 4,235]	-	**65,000**	**65,000** *(Yes)*
4	**[47-38898] CAPITAL PROJECT EFCFP170015 - WillowCk 600E-810E Reconstruct** [New/Add/Reduction: 600,000; Rebudget: 807,240]	-	**600,000**	**600,000** *(Yes)*
5	**[47-38902] CAPITAL PROJECT EFCFP220001 - Midas Crk 3600 W Improvements** [New/Add/Reduction: 300,000; Rebudget: 1,289,899] rebudget	-	**300,000**	**300,000** *(Yes)*
6	**[47-38908] CAPITAL PROJECT EFCFP230004 - Urgent Piped Facility Repairs** [New/Add/Reduction: 185,000; Rebudget: 205,000]	-	**185,000**	**185,000** *(Yes)*
7	**[47-38917] CAPITAL PROJECT EFCFPXX1003 - FP SMALL PROJECTS** [New/Add/Reduction: 50,000; Rebudget: 80,233]	-	**50,000**	**50,000** *(Yes)*
8	**[47-38897] CAPITAL PROJECT EFCFP170002 - FC Facility Inspections** [New/Add/Reduction: 200,000; Rebudget: 7,105]	-	**200,000**	**200,000** *(Yes)*
9	**[47-38915] CAPITAL PROJECT EFCFPXX1000 - FCP OVERHEAD AND OTHER CHARGES** Flood Control Projects Overhead and Other, budgeted annually.	-	**154,487**	**154,487** *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**3,354,487**	**3,354,487**
	TOTAL PROJECT REBUDGETS:	**-**	**7,108,361**	**7,118,362**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**10,462,848**	**10,472,849**

Funds Included	Organizations Included
250 - Flood Control Fund	46000000 - Flood Control Engineering

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**8,503**	*419*	**8,376**	**8,083**	*293*	**8,481**	*22*	**6,554**	*1,949*
REVENUE	**11,692**	*56*	**11,692**	**11,636**	*56*	**11,914**	*(222)*	**9,371**	*2,321*
NON-OPERATING REVENUE	**10,780**	*48*	**10,780**	**10,733**	*48*	**10,733**	*48*	**8,421**	*2,359*
PROPERTY TAXES	**9,596**	*93*	**9,596**	**9,504**	*93*	**9,504**	*93*	**7,078**	*2,518*
401005 General Property Tax	9,485	*119*	9,485	9,367	*119*	9,367	*119*	6,476	*3,009*
401010 Personal Property Tax	-	-	-	-	-	-	-	490	*(490)*
401025 Prior Year Redemptions	111	*(26)*	111	137	*(26)*	137	*(26)*	111	*(0)*
FEE IN LIEU OF TAXES	**403**	*38*	**403**	**365**	*38*	**365**	*38*	**312**	*91*
401030 Motor Veh Fee In Lieu Of Taxes	403	*38*	403	365	*38*	365	*38*	312	*91*
INVESTMENT EARNINGS	**781**	*(83)*	**781**	**864**	*(83)*	**864**	*(83)*	**1,031**	*(250)*
429005 Interest - Time Deposits	757	*(83)*	757	840	*(83)*	840	*(83)*	1,002	*(245)*
429010 Int-Tax Pool	24	-	24	24	-	24	-	28	*(5)*
OPERATING REVENUE	**912**	*8*	**912**	**904**	*8*	**882**	*29*	**941**	*(29)*
OPERATING GRANTS & CONTRIBUTIO	**74**	*8*	**74**	**66**	*8*	**45**	*29*	**74**	*0*
411000 State Government Grants	74	*8*	74	66	*8*	45	*29*	74	*0*
CHARGES FOR SERVICES	**200**	-	**200**	**200**	-	**200**	-	**232**	*(32)*
423400 Interlocal Agreement Revenue	189	-	189	189	-	189	-	189	*0*
423405 MSD Contract Revenue	-	-	-	-	-	-	-	31	*(31)*
424600 Federal Revenue Contracts	2	-	2	2	-	2	-	2	*(1)*
427010 Rental Income	5	-	5	5	-	5	-	3	*2*
439005 Refunds-Other	5	-	5	5	-	5	-	7	*(2)*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	0	*(0)*
INTER/INTRA FUND REVENUES	**637**	-	**637**	**637**	-	**637**	-	**634**	*3*
431045 Interfund Revenue-Fleet	12	-	12	12	-	12	-	12	*(1)*
431052 Interfund Revenue-Highway	54	-	54	54	-	54	-	45	*9*
431055 Interfund Revenue-Health	5	-	5	5	-	5	-	5	-
431060 Interfund Revenue-Mun Serv	-	-	-	-	-	-	-	2	*(2)*
431080 Interfund Revenue-Stat & Gen	533	-	533	533	-	533	-	533	-
431160 Interfund Revenue	34	-	34	34	-	34	-	37	*(3)*
TRANSFERS IN AND OTHER FINANCING SOUI	**-**	-	**-**	**-**	-	**299**	*(299)*	**9**	*(9)*
OFS TRANSFERS IN	**-**	-	**-**	**-**	-	**299**	*(299)*	**9**	*(9)*
720005 OFS Transfers In	-	-	-	-	-	299	*(299)*	9	*(9)*
EXPENSE	**9,462**	*475*	**9,335**	**8,987**	*348*	**9,411**	*51*	**8,060**	*1,402*
OPERATING EXPENSE	**9,414**	*427*	**9,288**	**8,987**	*301*	**9,363**	*51*	**7,495**	*1,920*
EMPLOYEE COMPENSATION	**5,693**	*254*	**5,566**	**5,438**	*127*	**5,344**	*348*	**4,469**	*1,223*
601005 Elected And Exempt Salary	43	*1*	41	41	-	41	*1*	41	*2*
601020 Lump Sum Vacation Pay	19	-	19	19	-	19	-	28	*(9)*
601025 Lump Sum Sick Pay	4	-	4	4	-	4	-	0	*4*
601030 Permanent And Provisional	3,452	*94*	3,358	3,358	-	3,330	*121*	2,849	*602*
601050 Temporary,Seasonal,Emergency	231	*50*	231	181	*50*	181	*50*	140	*91*
601065 Overtime	60	-	60	60	-	60	-	18	*43*
601080 Pay Differential	16	-	16	16	-	16	-	-	*16*
601095 Personnel Underexpend	-	*77*	-	(77)	*77*	-	-	-	-
601096 Council Discretion Personnel	-	-	-	-	-	(94)	*94*	-	-
603005 Social Security Taxes	267	*7*	260	260	-	259	*8*	227	*40*
603006 FICA- Temporary Employee	15	-	15	15	-	15	-	-	*15*
603025 Retirement Or Pension Contrib	466	*(3)*	468	468	-	447	*19*	392	*74*
603040 Ltd Contributions	14	*0*	14	14	-	14	*0*	12	*3*
603045 Supplemental Retirement (401K)	59	*2*	57	57	-	69	*(9)*	60	*(0)*
603050 Health Insurance Premiums	907	*16*	891	891	-	853	*55*	613	*294*
603055 Employee Serv Res Fund Charges	47	-	47	47	-	47	-	41	*6*
603056 OPEB- Current Year	92	*8*	83	83	-	83	*8*	49	*43*
MATERIALS AND SUPPLIES	**2,901**	*131*	**2,901**	**2,770**	*131*	**2,929**	*(27)*	**2,303**	*598*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
607010 Maintenance - Grounds	-	-	-	-	-	-	-	0	*(0)*
607040 Facilities Management Charges	2	-	2	2	-	2	-	5	*(3)*
609010 Clothing Provisions	10	-	10	10	-	10	-	9	*1*
611005 Subscriptions & Memberships	5	-	5	5	-	5	-	7	*(2)*
611010 Physical Materials-Books	0	-	0	0	-	0	-	-	*0*
611015 Education & Training Serv/Supp	17	-	17	17	-	17	-	21	*(4)*
613005 Printing Charges	4	-	4	4	-	4	-	-	*4*
613020 Development Advertising	130	-	130	130	-	130	-	134	*(3)*
615005 Office Supplies	2	-	2	2	-	2	-	3	*(1)*
615015 Computer Supplies	2	-	2	2	-	2	-	1	*2*
615016 Computer Software Subscription	6	-	6	6	-	6	-	3	*3*
615020 Computer Software <$5,000	3	-	3	3	-	3	-	-	*3*
615025 Computers & Components <$5000	20	-	20	20	-	20	-	3	*17*
615030 Communication Equip-Noncapital	0	-	0	0	-	0	-	1	*(1)*
615035 Small Equipment (Non-Computer)	66	*1*	66	65	*1*	68	*(2)*	21	*46*
615040 Postage	4	-	4	4	-	4	-	1	*3*
615045 Petty Cash Replenish	2	-	2	2	-	2	-	-	*2*
615050 Meals & Refreshments	21	-	21	21	-	16	*5*	22	*(1)*
617005 Maintenance - Office Equip	4	-	4	4	-	4	-	1	*3*
617010 Maint - Machinery And Equip	60	-	60	60	-	55	*5*	24	*36*
617015 Maintenance - Software	81	*11*	81	70	*11*	70	*11*	23	*57*
617025 Parts Purchases	0	-	0	0	-	0	-	-	*0*
617030 Maint - Autos Trucks-Nonfleet	-	-	-	-	-	87	*(87)*	-	-
617035 Maint - Autos & Equip-Fleet	153	-	153	153	-	153	-	87	*66*
619005 Gasoline, Diesel, Oil & Grease	109	-	109	109	-	109	-	80	*29*
619015 Mileage Allowance	2	-	2	2	-	2	-	0	*2*
619025 Travel & Transprtatn-Employees	13	-	13	13	-	13	-	20	*(7)*
619035 Vehicle Rental Charges	0	-	0	0	-	0	-	-	*0*
619045 Vehicle Replacement Charges	346	*82*	346	264	*82*	313	*33*	27	*319*
621005 Heat And Fuel	2	-	2	2	-	2	-	1	*1*
621010 Light And Power	13	-	13	13	-	13	-	4	*9*
621020 Telephone	11	-	11	11	-	11	-	11	*0*
621025 Mobile Telephone	23	-	23	23	-	23	-	18	*5*
623005 Non-Cap Improv Othr Than Build	42	*7*	42	35	*7*	25	*17*	59	*(17)*
625010 Non-Capital Building Imprvmnts	30	*30*	30	-	*30*	-	*30*	-	*30*
629005 Maintenance - Canals	805	-	805	805	-	805	-	1,088	*(283)*
629010 Maintenance - Streams	406	-	406	406	-	406	-	216	*190*
629015 Maint Cntywde Drainage Systems	8	-	8	8	-	8	-	-	*8*
633010 Rent - Buildings	112	-	112	112	-	112	-	93	*19*
633015 Rent - Equipment	235	-	235	235	-	235	-	198	*37*
639010 Consultants Fees	104	-	104	104	-	104	-	84	*20*
639020 Laboratory Fees	0	-	0	0	-	0	-	3	*(2)*
639025 Other Professional Fees	48	-	48	48	-	88	*(40)*	36	*12*
OTHER OPERATING EXPENSE 1	**103**	-	**103**	**103**	-	**103**	-	**117**	*(14)*
641005 Shop,Crew,&Deputy Small Tools	3	-	3	3	-	3	-	3	*(0)*
641020 Laboratory Supplies	1	-	1	1	-	1	-	-	*1*
645010 Dumping Fees	100	-	100	100	-	100	-	114	*(14)*
OTHER OPERATING EXPENSE 2	**599**	-	**599**	**599**	-	**899**	*(300)*	**524**	*75*
657015 Self-Insurance Expense	-	-	-	-	-	-	-	1	*(1)*
663010 Council Overhead Cost	28	-	28	28	-	28	-	26	*2*
663015 Mayor Overhead Cost	90	-	90	90	-	90	-	84	*7*
663025 Auditor Overhead Cost	22	-	22	22	-	22	-	19	*3*
663030 District Attorney Overhead Cos	40	-	40	40	-	40	-	30	*10*
663035 Real Estate Overhead Cost	8	-	8	8	-	8	-	-	*8*
663040 Info Services Overhead Cost	213	-	213	213	-	213	-	150	*63*
663045 Purchasing Overhead Cost	7	-	7	7	-	7	-	16	*(9)*
663050 Human Resources Overhead Cost	45	-	45	45	-	45	-	36	*9*
663055 Gov'T Immunity Overhead Cost	2	-	2	2	-	2	-	4	*(2)*
663070 Mayor Finance Overhead Cost	44	-	44	44	-	44	-	40	*4*
667030 Vehicle Replacement Purchase	100	-	100	100	-	400	*(300)*	119	*(19)*
OTHER NONOPERATING EXPENSE	**0**	-	**0**	**0**	-	**0**	-	**-**	*0*
661010 Interest Expense	0	-	0	0	-	0	-	-	*0*
CAPITAL EXPENDITURES	**11**	*11*	**11**	**-**	*11*	**13**	*(2)*	**1**	*10*
679005 Office Furn, Equip,Softwr>5000	11	*11*	11	-	*11*	-	*11*	-	*11*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
679020 Machinery And Equipment	-	-	-	-	-	13	(13)	1	(1)
INTERGOVERNMENTAL CHARGE	**108**	*31*	**108**	**77**	*31*	**76**	*32*	**81**	*27*
693020 Interfund Charges	108	*31*	108	77	*31*	76	*32*	81	*27*
TRANSFERS OUT AND OTHER FINANCING US	**48**	*48*	**48**	**-**	*48*	**48**	*0*	**566**	*(518)*
OFU TRANSFERS OUT	**48**	*48*	**48**	**-**	*48*	**48**	*0*	**566**	*(518)*
770010 OFU Transfers Out	48	*48*	48	-	*48*	48	*0*	566	*(518)*

REVENUE AND EXPENDITURE DETAIL

Flood Control Engineering

Funds Included	Organizations Included
250 - Flood Control Fund	46100000 - Flood Control Projects

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2020 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
COUNTY FUNDING (Operating Expense less Operating Revenue)	**10,473**	*10,473*	**10,463**	**-**	*10,463*	**9,669**	*804*	**12,019**	*(1,546)*
REVENUE	**-**	*-*	**-**	**-**	*-*	**-**	*-*	**8**	*(8)*
OPERATING REVENUE	**-**	*-*	**-**	**-**	*-*	**-**	*-*	**8**	***(8)***
CHARGES FOR SERVICES	**-**	*-*	**-**	**-**	*-*	**-**	*-*	**8**	***(8)***
423400 - Interlocal Agreement Revenue	-	*-*	-	-	*-*	-	*-*	8	*(8)*
EXPENSE	**10,473**	*10,473*	**10,463**	**-**	*10,463*	**9,669**	*804*	**12,027**	*(1,554)*
OPERATING EXPENSE	**10,473**	*10,473*	**10,463**	**-**	*10,463*	**9,669**	*804*	**12,027**	***(1,554)***
MATERIALS AND SUPPLIES	**1,225**	*1,225*	**1,225**	**-**	*1,225*	**714**	*510*	**602**	***622***
631020 - Non-Cap.Strm Drs,Cnls,Cntywide	1,155	*1,155*	1,155	-	*1,155*	639	*516*	472	*683*
639025 - Other Professional Fees	69	*69*	69	-	*69*	75	*(6)*	130	*(61)*
OTHER OPERATING EXPENSE 2	**154**	*154*	**154**	**-**	*154*	**154**	*-*	**182**	***(28)***
663010 - Council Overhead Cost	12	*12*	12	-	*12*	12	*-*	13	*(1)*
663015 - Mayor Overhead Cost	38	*38*	38	-	*38*	38	*-*	42	*(4)*
663025 - Auditor Overhead Cost	9	*9*	9	-	*9*	9	*-*	9	*(0)*
663030 - District Attorney Overhead Cos	23	*23*	23	-	*23*	23	*-*	32	*(9)*
663035 - Real Estate Overhead Cost	10	*10*	10	-	*10*	10	*-*	47	*(37)*
663040 - Info Services Overhead Cost	15	*15*	15	-	*15*	15	*-*	14	*2*
663045 - Purchasing Overhead Cost	29	*29*	29	-	*29*	29	*-*	10	*20*
663070 - Mayor Finance Overhead Cost	18	*18*	18	-	*18*	18	*-*	16	*2*
OTHER NONOPERATING EXPENSE	**-**	*-*	**-**	**-**	*-*	**-**	*-*	**1**	***(1)***
661010 - Interest Expense	-	*-*	-	-	*-*	-	*-*	1	*(1)*
CAPITAL EXPENDITURES	**9,094**	*9,094*	**9,084**	**-**	*9,084*	**8,800**	*293*	**11,241**	***(2,147)***
673010 - Land - Right-Of-Way	51	*51*	51	-	*51*	51	*(1)*	400	*(349)*
683020 - Storm Drain-County Wide	9,043	*9,043*	9,033	-	*9,033*	8,749	*294*	10,841	*(1,798)*

CORE MISSION

Salt Lake County Fleet Management will provide safe, economical, energy-efficient vehicles and equipment to the employees of Salt Lake County, enabling the employees to provide the best possible services to the citizens of Salt Lake County.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Salt Lake County Fleet is environmentally friendly				
• As our customers replace their current sedans and SUVs, Fleet will advise them to replace vehicles in these categories with electrified vehicles. Electrified vehicles include all electric, plug-in hybrids and hybrid sedans and SUVs.	90%	98%	92%	98%
• Fleet will continue to work with County agencies to reduce the amount of idling time of their vehicles.	34.34%	30%	29.7%	30%
Regional Operations is a good fiduciary agent of funds entrusted to them by tax payers and customers.				
• Department Director, Department Fiscal Administrator and Division Director will meet monthly to review agency financial Key Performance Indicators (KPIs)	10	10	7	10
Fleet shops are efficient and productive				
• 50,000 hours of billable time	0	0	29,225	50,000
• Weighted labor rate average of $137/hour	0	0	129	137

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED		PROPOSED	
		ADJUSTMENT	TOTAL	ADJUSTMENT	TOTAL
OPERATING					
EXPENDITURES	23,727	313 *1.3%*	24,039	440 *1.9%*	24,167
REVENUE	23,701	777 *3.3%*	24,478	777 *3.3%*	24,478
NET (EXP - REV)	**26**	**(464)** *(1,799.2%)*	**(439)**	**(337)** *(1,306.0%)*	**(311)**
FTE	46.00	- *0.0%*	46.00	- *0.0%*	46.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
Fleet Management	-	(3)	**(3)**	-	-	(3)	**(3)**	-	-	-	**-**	-
Fleet Mgmt Administration	-	3,230	**3,230**	*13.00*	-	3,182	**3,182**	*13.00*	-	100	**100**	-
Building O&M -Fleet Mgt	268	817	**549**	-	268	817	**549**	-	-	30	**30**	-
Fleet Compound Shared Expense	-	15	**15**	-	-	15	**15**	-	-	-	**-**	-
Shops	5,252	4,735	**(517)**	*32.00*	5,252	4,659	**(593)**	*32.00*	281	172	**(109)**	-
Parts	5,065	4,523	**(542)**	-	5,065	4,523	**(542)**	-	-	11	**11**	-
Fuel	4,783	3,348	**(1,435)**	-	4,783	3,348	**(1,435)**	-	-	-	**-**	-
Replacement Program	6,759	5,489	**(1,271)**	*1.00*	6,759	5,486	**(1,273)**	*1.00*	496	-	**(496)**	-
Motor Pool	-	12	**12**	-	-	12	**12**	-	-	-	**-**	-
Sublet	2,350	2,000	**(350)**	-	2,350	2,000	**(350)**	-	-	-	**-**	-
SUBTOTAL	**24,478**	**24,167**	**(311)**	***46.00***	**24,478**	**24,039**	**(439)**	***46.00***	**777**	**313**	**(464)**	**-**
TOTAL FLEET MANAGEMENT	**24,478**	**24,167**	**(311)**	***46.00***	**24,478**	**24,039**	**(439)**	***46.00***	**777**	**313**	**(464)**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**5,044** *(Yes)*
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-40,736**	**-40,736** *(Yes)*
0	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -7,408	-	**-**	**7,408** *(Yes)*
1	**[31-40520] TECHNICAL DEBT SERVICE ADJUSTMENT 2027 Debt Service Adjustment** To adjust the 2027 debt service amounts for the 2020B STRR Bonds	-	**1,003**	**1,003** *(Yes)*
2	**[31-39783] NEW REQUEST Fleet Mgt Technician Retention Additional Pay** This request is for an additional pay opportunity for Fleet Management to offer a continued service award for existing technicians who continue their employment with Fleet. Fleet Mgt offered this same pay award during the 2026 budget year, and expressed the hope that a new pay level would be reviewed and appropriately increased by HR as the positions were market adjusted. At this time, no change has been made, and Fleet Mgt would like to again offer this award in 2027 as a way to retain our knowledgeable and skilled technicians. FUTURE YEARS ADJUSTMENT: -134,698	-	**134,698**	**134,698** *(Yes)*
3	**[31-39786] NEW REQUEST True Up Shift Differential & Temp Pay** This request is to true up shift differential and temporary employee pay. Fleet Mgt implemented the shift differential pay option for employees to help find technicians for the hard to fill afternoon swing shift. Additionally, Fleet Mgt has increased the use of apprentice technicians in our shops. As this request is for additional funds, the first part of the request would be to reduce the personnel underexpend amount to $0. Remove Personnel Underexpend: $2,644 Apprentice Tech/Temp with FICA: $16,148 Afternoon Swing Shift with Benefits $21,202	-	**39,995**	**39,995** *(Yes)*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
4	**[31-39798] NEW REQUEST Revenue Changes for 2027** This request is to adjust 2027 revenues for a $7 per hour labor rate increase for the Fleet Mgt Truck, Heavy, and Landfill shops. These shops account for 80% of the annual labor hours. This request will also recognize the change for the 2027 replacement fund levy. Operating Revenue: 421350 Fleet External Maintenance Svc $ 143,591 431160 Interfund Revenue $ 137,409 Levy: 421266 External Revenue - Fleet Levy $ 243 431046 Interfund Revenue - Fleet Levy $ 496,005	-	**-627,248**	**-627,248** *(Yes)*
5	**[31-39830] NEW REQUEST Fleet Management Signage** This request is to update or add signage for Fleet Management. Signage is needed to help direct Fleet Mgt customers to specific areas when visiting the Public Works compound, such as directions to the Fleet Administration area or directing County personnel to the available fueling location. This project will be funded with restricted fund balance held for deferred maintenance and capital improvement. FUTURE YEARS ADJUSTMENT: -86,500	-	**86,500**	**86,500** *(Yes)*
6	**[31-39844] NEW REQUEST 2027 Public Works Pavement Preservation Project** This request is for Year 3 of the Pavement Preservation Project at the Public Works Compound. The first two phases were completed in 2025 & 2026, with a small portion being moved to year 3. The project will be funded by several departments, with Fleet's share being $11,000. The Year 3 project will focus on minimal pavement repair as the PW Compound Master Plan moves forward. The area to be repaired is the Public Works and Wasatch Front Waste parking area lot, and the North 40 pavement area directly north of the Public Works OPS Building. This project will be funded with restricted fund balance held for deferred maintenance and capital improvement. FUTURE YEARS ADJUSTMENT: -11,000	-	**11,000**	**11,000** *(Yes)*
7	**[31-39845] NEW REQUEST Fleet Building LED Lighting Upgrade** This request would replace the existing lights and components to an LED Light System. Salt Lake County Facilities proposed the project and supplied a quote for the expected costs. Facilities stated there should be annual savings once the LED project is completed based on the reduced energy usage. This project will be funded with restricted fund balance held for deferred maintenance and capital improvement. FUTURE YEARS ADJUSTMENT: -10,000	-	**10,000**	**10,000** *(Yes)*
8	**[31-39846] NEW REQUEST Fleet Administration Lock Project** This request would replace the existing Administration door locks and components to a low energy, more reliable system. Salt Lake County Facilities proposed the project and supplied a quote for the expected costs. Currently, the door locks are energized (fully powered) 24 hours a day until a badge is used to open the door, then the power is interrupted. Facilities stated there should be annual savings once the lock project is completed based on the reduced energy usage. This project will be funded with restricted fund balance held for deferred maintenance and capital improvement. FUTURE YEARS ADJUSTMENT: -8,000	-	**8,000**	**8,000** *(Yes)*
9	**[31-39848] NEW REQUEST Fleet Administrative Quiet/Privacy Room** This request is to enclose an area in the Fleet Administrative office area to make a quiet room or privacy room for employees who need privacy. The area will be enclosed with glass and a door that can be secured, along with blinds to enable the user to have complete privacy. This project will be funded with restricted fund balance held for deferred maintenance and capital improvement. FUTURE YEARS ADJUSTMENT: -6,700	-	**6,700**	**6,700** *(Yes)*
10	**[31-39850] NEW REQUEST 2027 Provided Services Cost Escalation** This request is to cover expected cost increases for provided services, such as Salt Lake County Public Safety providing Fleet campus security and NAPA offering parts services.	-	**16,000**	**16,000** *(Yes)*
11	**[31-39872] NEW REQUEST 2027 Insurance Subrogation Payments** This request is for anticipated insurance payments resulting from accidents to county vehicles caused by external drivers. $50,000	-	**-**	**-** *(Yes)*
12	**[31-39873] NEW REQUEST 2027 Balance Sheet Purch. Veh. & Equip.** This request is for expected purchase of vehicles and equipment during 2027. Balance Sheet Acquisition: $8,500,000	-	**-**	**-** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-354,088**	**-341,636**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
	TOTAL STRESS TEST REDUCTIONS:	-	-	-

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[47-39871] CAPITAL PROJECT Fleet Management Monument Signage** This request is to update signage for Fleet Management. The current "Monument" signage is not consistent with Salt Lake County logo standards, and this request would follow Council intent to have consistent County signage.	-	-	- *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	-	-	-
	TOTAL PROJECT REBUDGETS:	-	-	-
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	-	-	-

Funds Included	Organizations Included
620 - Fleet Management Fund	68000000 - Fleet Management

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
NET (Operating Expense less Operating Revenue)	**(311)**	*(337)*	**(439)**	**26**	*(464)*	**235**	*(546)*	**4,837**	*(5,148)*
REVENUE	**25,219**	*718*	**25,219**	**24,501**	*718*	**24,581**	*638*	**20,748**	*4,471*
NON-OPERATING REVENUE	**691**	*(109)*	**691**	**800**	*(109)*	**800**	*(109)*	**1,704**	*(1,013)*
INVESTMENT EARNINGS	**691**	*(109)*	**691**	**800**	*(109)*	**800**	*(109)*	**1,579**	*(889)*
429005 Interest - Time Deposits	257	*41*	257	216	*41*	216	*41*	733	*(476)*
429015 Interest-Miscellaneous	434	*(150)*	434	584	*(150)*	584	*(150)*	846	*(412)*
SALE OF CAPITAL ASSETS	**-**	-	**-**	**-**	-	**-**	-	**125**	*(125)*
443015 Gain on Sale Of Capital Assets	-	-	-	-	-	-	-	125	*(125)*
OPERATING REVENUE	**24,478**	*777*	**24,478**	**23,701**	*777*	**23,701**	*777*	**18,983**	*5,495*
CHARGES FOR SERVICES	**10,546**	*144*	**10,546**	**10,402**	*144*	**10,402**	*144*	**10,553**	*(7)*
421265 Fleet Management Services	198	-	198	198	-	198	-	188	*10*
421266 External Revenue - Fleet Levy	150	*0*	150	150	*0*	150	*0*	65	*85*
421345 Fleet External Fuel Services	1,776	-	1,776	1,776	-	1,776	-	1,761	*14*
421350 Fleet External Maintenance Svc	8,402	*144*	8,402	8,259	*144*	8,259	*144*	8,501	*(99)*
427010 Rental Income	-	-	-	-	-	-	-	31	*(31)*
439005 Refunds-Other	-	-	-	-	-	-	-	1	*(1)*
441005 Sale-Mtrls,Supl,Cntrl Assets	20	-	20	20	-	20	-	6	*14*
INTER/INTRA FUND REVENUES	**13,932**	*633*	**13,932**	**13,299**	*633*	**13,299**	*633*	**8,430**	*5,502*
431046 Interfund Revenue - Fleet Levy	6,610	*496*	6,610	6,114	*496*	6,114	*496*	1,933	*4,676*
431160 Interfund Revenue	7,323	*137*	7,323	7,185	*137*	7,185	*137*	6,497	*826*
TRANSFERS IN AND OTHER FINANCING SOUI	**50**	*50*	**50**	**-**	*50*	**80**	*(30)*	**61**	*(11)*
OFS TRANSFERS IN	**-**	-	**-**	**-**	-	**-**	-	**26**	*(26)*
720005 OFS Transfers In	-	-	-	-	-	-	-	26	*(26)*
OFS - OTHER	**50**	*50*	**50**	**-**	*50*	**80**	*(30)*	**35**	*15*
730005 Insurance Recoveries	50	*50*	50	-	*50*	80	*(30)*	35	*15*
EXPENSE	**24,714**	*441*	**24,586**	**24,272**	*314*	**24,482**	*232*	**28,337**	*(3,623)*
OPERATING EXPENSE	**24,167**	*440*	**24,039**	**23,727**	*313*	**23,936**	*231*	**23,820**	*347*
COST OF GOODS SOLD	**9,435**	-	**9,435**	**9,435**	-	**9,435**	-	**9,079**	*356*
501005 Cost Of Materials Sold	4,070	-	4,070	4,070	-	4,070	-	3,962	*108*
501015 Cost Of Steel Products Sold	90	-	90	90	-	90	-	180	*(90)*
501025 Cost Of Gasoline Products Sold	3,200	-	3,200	3,200	-	3,200	-	3,072	*128*
501045 Pass-Thru Consumable Parts	75	-	75	75	-	75	-	63	*12*
502000 Cost Of Services Sold -Sublet	2,000	-	2,000	2,000	-	2,000	-	1,802	*198*
EMPLOYEE COMPENSATION	**6,154**	*302*	**6,027**	**5,852**	*175*	**5,978**	*176*	**5,610**	*544*
601020 Lump Sum Vacation Pay	25	-	25	25	-	25	-	41	*(16)*
601025 Lump Sum Sick Pay	8	-	8	8	-	8	-	30	*(22)*
601030 Permanent And Provisional	3,667	*106*	3,561	3,561	-	3,688	*(21)*	3,528	*139*
601035 Perm And Prov-Public Safety	108	*108*	108	-	*108*	-	*108*	-	*108*
601045 Compensated Absence	17	-	17	17	-	17	-	19	*(2)*
601050 Temporary,Seasonal,Emergency	65	*15*	65	50	*15*	50	*15*	37	*28*
601065 Overtime	100	-	100	100	-	100	-	76	*24*
601080 Pay Differential	17	*17*	17	-	*17*	-	*17*	17	*(0)*
601095 Personnel Underexpend	-	*3*	-	(3)	*3*	-	-	-	-
603005 Social Security Taxes	290	*18*	282	272	*10*	282	*8*	279	*11*
603006 FICA- Temporary Employee	13	*1*	13	11	*1*	11	*1*	-	*13*
603023 Pension Expense Adj GASB 68	-	-	-	-	-	-	-	154	*(154)*
603025 Retirement Or Pension Contrib	562	*11*	571	551	*20*	539	*23*	525	*37*
603040 Ltd Contributions	16	*1*	15	15	*1*	15	*0*	14	*2*
603045 Supplemental Retirement (401K)	18	*1*	17	16	*1*	25	*(8)*	25	*(7)*
603050 Health Insurance Premiums	925	*17*	908	908	-	898	*26*	826	*99*
603055 Employee Serv Res Fund Charges	84	-	84	84	-	84	-	71	*13*
603056 OPEB- Current Year	55	*5*	50	50	-	50	*5*	40	*15*
603075 OPEB-GASB 74/75	70	-	70	70	-	70	-	(139)	*209*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
605020 Tool Allowance	65	-	65	65	-	65	-	62	3
605025 Employee Awards-Service Pins	50	-	50	50	-	50	-	-	50
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	5	(5)
MATERIALS AND SUPPLIES	**1,586**	122	**1,586**	**1,464**	122	**1,545**	41	**1,439**	147
607005 Janitorial Supplies & Service	45	-	45	45	-	45	-	45	(0)
607010 Maintenance - Grounds	-	-	-	-	-	106	(106)	82	(82)
607015 Maintenance - Buildings	201	111	201	90	111	90	111	55	146
607020 Consumable Parts	61	-	61	61	-	68	(7)	54	7
607040 Facilities Management Charges	87	-	87	87	-	67	20	57	30
609010 Clothing Provisions	3	-	3	3	-	3	-	6	(3)
609030 Medical Supplies	0	-	0	0	-	0	-	-	0
609035 Safety Supplies	14	-	14	14	-	-	14	15	(1)
609040 Laundry Supplies And Services	31	-	31	31	-	27	4	36	(5)
611005 Subscriptions & Memberships	8	-	8	8	-	8	-	9	(1)
611015 Education & Training Serv/Supp	26	-	26	26	-	25	1	17	9
613005 Printing Charges	1	-	1	1	-	1	-	-	1
613020 Development Advertising	-	-	-	-	-	-	-	2	(2)
615005 Office Supplies	10	-	10	10	-	10	-	8	2
615016 Computer Software Subscription	3	-	3	3	-	3	-	1	2
615020 Computer Software <$5,000	4	-	4	4	-	4	-	2	2
615025 Computers & Components <$5000	35	-	35	35	-	35	-	44	(9)
615035 Small Equipment (Non-Computer)	41	-	41	41	-	41	-	42	(1)
615040 Postage	1	-	1	1	-	1	0	3	(2)
615045 Petty Cash Replenish	-	-	-	-	-	0	(0)	2	(2)
615050 Meals & Refreshments	9	-	9	9	-	1	8	2	7
617005 Maintenance - Office Equip	-	-	-	-	-	4	(4)	-	-
617010 Maint - Machinery And Equip	50	-	50	50	-	62	(12)	85	(35)
617015 Maintenance - Software	76	-	76	76	-	52	24	104	(28)
617030 Maint - Autos Trucks-Nonfleet	60	-	60	60	-	80	(20)	38	22
619005 Gasoline, Diesel, Oil & Grease	50	-	50	50	-	50	-	29	21
619015 Mileage Allowance	-	-	-	-	-	1	(1)	-	-
619025 Travel & Transprtatn-Employees	22	-	22	22	-	22	-	32	(10)
621005 Heat And Fuel	89	-	89	89	-	89	-	83	6
621010 Light And Power	108	-	108	108	-	98	10	103	5
621015 Water And Sewer	46	-	46	46	-	46	-	41	5
621020 Telephone	35	-	35	35	-	35	-	30	5
621025 Mobile Telephone	9	-	9	9	-	9	-	10	(1)
633015 Rent - Equipment	-	-	-	-	-	-	-	1	(1)
639025 Other Professional Fees	462	11	462	451	11	463	(1)	403	60
OTHER OPERATING EXPENSE 1	**-**	-	**-**	**-**	-	**4**	(4)	**-**	-
641005 Shop,Crew,&Deputy Small Tools	-	-	-	-	-	4	(4)	-	-
OTHER OPERATING EXPENSE 2	**669**	-	**669**	**669**	-	**669**	-	**1,852**	(1,183)
663010 Council Overhead Cost	28	-	28	28	-	28	-	24	3
663015 Mayor Overhead Cost	90	-	90	90	-	90	-	79	11
663025 Auditor Overhead Cost	22	-	22	22	-	22	-	18	5
663030 District Attorney Overhead Cos	28	-	28	28	-	28	-	15	13
663035 Real Estate Overhead Cost	-	-	-	-	-	-	-	2	(2)
663040 Info Services Overhead Cost	195	-	195	195	-	195	-	151	44
663045 Purchasing Overhead Cost	11	-	11	11	-	11	-	9	2
663050 Human Resources Overhead Cost	66	-	66	66	-	66	-	48	18
663055 Gov'T Immunity Overhead Cost	14	-	14	14	-	14	-	59	(45)
663070 Mayor Finance Overhead Cost	215	-	215	215	-	215	-	193	22
667005 Contributions	-	-	-	-	-	-	-	1,245	(1,245)
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	9	(9)
OTHER NONOPERATING EXPENSE	**1**	-	**1**	**1**	-	**1**	-	**-**	1
661010 Interest Expense	1	-	1	1	-	1	-	-	1
DEPRECIATION & LOSS ON SALE	**5,974**	-	**5,974**	**5,974**	-	**5,974**	-	**5,549**	425
669005 Amortization	74	-	74	74	-	74	-	-	74
669010 Depreciation	5,650	-	5,650	5,650	-	5,650	-	5,549	101
671005 Loss On Sale Of Asset	250	-	250	250	-	250	-	-	250
INTERGOVERNMENTAL CHARGE	**348**	16	**348**	**332**	16	**329**	18	**291**	57
693020 Interfund Charges	348	16	348	332	16	329	18	291	57
NON-OPERATING EXPENSE	**547**	1	**547**	**546**	1	**546**	1	**97**	450

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
LONG TERM DEBT	**547**	*1*	**547**	**546**	*1*	**546**	*1*	**97**	*450*
685149 2020B STRRB Various Prjcts-Pri	376	*19*	376	357	*19*	357	*19*	(0)	*376*
687149 2020B STRRB Various Prjcts-Int	171	*(18)*	171	189	*(18)*	189	*(18)*	97	*74*
TRANSFERS OUT AND OTHER FINANCING US	**-**	-	**-**	**-**	-	**-**	-	**4,420**	*(4,420)*
OFU TRANSFERS OUT	**-**	-	**-**	**-**	-	**-**	-	**4,420**	*(4,420)*
770010 OFU Transfers Out	-	-	-	-	-	-	-	4,420	*(4,420)*
BALANCE SHEET	**8,500**	*8,500*	**8,500**	**-**	*8,500*	**10,035**	*(1,535)*	**-**	*8,500*
BALANCE SHEET ACQUISITION	**8,500**	*8,500*	**8,500**	**-**	*8,500*	**10,035**	*(1,535)*	**-**	*8,500*
BALANCE SHEET ACQUISITION	**8,500**	*8,500*	**8,500**	**-**	*8,500*	**10,035**	*(1,535)*	**-**	*8,500*
BAL_SHT Balance Sheet Acquisition	8,500	*8,500*	8,500	-	*8,500*	10,035	*(1,535)*	-	*8,500*

CORE MISSION

Provide a safe and effective way for County residents to dispose of waste while maintaining environmental permits and compliance, financial stability, customer service, and safety.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Solid Waste Management maintains all the required permits and is in compliance with those permits.				
• All permits are up to date and active. All compliance issues identified are being reviewed and resolved.	8	8	8	8
Solid Waste Management operates on a cash positive basis.				
• Monthly financials shall reflect the ability to make the required year end addition to the cash reserve accounts (future operations, module construction and other potential liabilities). Percentage of required amount is tracked. Year-end goal is 100%	100%	100%	100%	100%
• Department Director, Department Fiscal Administrator and Division Director will meet monthly to review agency financial Key Performance Indicators (KPIs)	12	12	7	12
Solid Waste Management provides good customer service.				
• Respond to all (100%) customer issues within 2 working days.	100%	100%	100%	100%
Solid Waste Management maintains a safe place to work and do business.				
• Maintain zero safety violations.	0	0	0	0

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	19,896	402	*2.0%*	20,298	536	*2.7%*	20,433
REVENUE	20,567	(1,030)	*(5.0%)*	19,537	(1,030)	*(5.0%)*	19,537
NET (EXP - REV)	**(670)**	**1,432**	*(213.6%)*	**761**	**1,566**	*(233.7%)*	**896**
FTE	52.00	-	*0.0%*	52.00	-	*0.0%*	52.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
Salt Lake County Landfill	19,537	19,484	**(52)**	*52.00*	19,537	19,350	**(187)**	*52.00*	(1,030)	402	**1,432**	-
Building O&M-SWM	-	948	**948**	-	-	948	**948**	-	-	-	**-**	-
SUBTOTAL	**19,537**	**20,433**	**896**	***52.00***	**19,537**	**20,298**	**761**	***52.00***	**(1,030)**	**402**	**1,432**	**-**
TOTAL SOLID WASTE MANAGEMENT FACILITY	**19,537**	**20,433**	**896**	***52.00***	**19,537**	**20,298**	**761**	***52.00***	**(1,030)**	**402**	**1,432**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**6,916** *(Yes)*
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**250,209**	**250,209** *(Yes)*
0	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -10,432	-	**-**	**10,432** *(Yes)*
1	**[31-39990] NEW REQUEST SWM Personnel Annualization** Additional funds to cover retirement, heath, and other insurance increases. Salary savings total $4,974.	-	**63,992**	**63,992** *(Yes)*
2	**[31-39888] NEW REQUEST SWM 2027 Proposed Rate Increases** Price increases are necessary since the proposed budgeted revenue in 2027 does not cover the required expenses and the additional cash required to fund the cash accounts needed for future operations and liabilities, without these increases. The following price increases (Compost Sold, Concrete and Soil used beneficially) were approved by the Solid Waste Management Council on 07/29/2026: Waste Code 2027 Est Qty 2026 Price 2027 Price Revenue Impact COM 1 YD 15,000 Yards $20/Yard $25/Yard $75,000 CON CON<12 7,000 Tons $12/Ton $15/Ton $21,000 CVR FILL 100,000 Tons $12/Ton $15/Ton $300,000 Total Revenue Impact $396,000 We have reviewed the potential impact of these price increases on the volume of waste (any expected reductions) and feel confident based on the location of our facilities and pricing of alternative disposal locations available in the area, we will meet our 2026 budgeted quantities (not considering other factors than these increases). Waste Code 2025 Actual 2026 Est Quantity 2027 Est Quantity COM 1 YD 15,141 Yards 15,000 Yards 15,000 Yards CON CON<12 7,955 Tons 7,000 Tons 7,000 Tons CVR FILL 112,611 Tons 100,000 Tons 100,000 Tons Waste Quantity Variances – we deal with multiple variances, sometime difficult to predict, regarding projected tonnages in our annual budget. The economy and the weather have substantial impact on many of the waste code volumes.	-	**-396,000**	**-396,000** *(Yes)*
3	**[31-39890] NEW REQUEST SWM Hydroseeder (Posi Spray)** Scheduled rotation of equipment. This is a balance sheet purchase and funding will come from the equipment replacement fund - restricted cash account. Balance Sheet Acquisition: $90,000	-	**-**	**-** *(Yes)*
4	**[31-39891] NEW REQUEST SWM Landfill Compactor** Scheduled rotation of equipment. This is a balance sheet purchase and funding will come from the equipment replacement fund - restricted cash account. Balance Sheet Acquisition: $1,500,000	-	**-**	**-** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
5	**[31-39893] NEW REQUEST SWM Tractor and Side Dump Trailer** Scheduled rotation of equipment. This is a balance sheet purchase and funding will come from the equipment replacement fund - restricted cash account. Balance Sheet Acquisition: $200,000	-	-	- *(Yes)*
6	**[31-39894] NEW REQUEST SWM Transfer Station Loader** Scheduled rotation of equipment. This is a balance sheet purchase and funding will come from the equipment replacement fund - restricted cash account. Balance Sheet Acquisition: $600,000	-	-	- *(Yes)*
7	**[31-39895] NEW REQUEST SWM Landfill Water Truck** Scheduled rotation of equipment. This is a balance sheet purchase and funding will come from the equipment replacement fund - restricted cash account. Balance Sheet Acquisition: $220,000	-	-	- *(Yes)*
8	**[31-39905] REVENUE PROJECTION CHANGE SWM Revenue Adjustments** Tipping face has been primarily impacted by the economy and weather (dry conditions). Transfer Station tonnage decrease due to the opening of the Trans Jordan Transfer Station. ET Royalties will be discontinued starting 2027. Accounts with substantial impact: 421290 Landfill Charge ($1,066,000) 427055 Soil Regeneration Royalties ($375,000) 429005 Interest - Time Deposits $200,000 429015 Interest - Miscellaneous $100,000	-	**1,126,000**	**1,126,000** *(Yes)*
9	**[31-39906] NEW REQUEST SWM Expense Adjustments** Reduced baseline expenses to maintain overall budget stability while funding new costs. This request includes depreciation for new equipment purchases. Accounts with substantial impact: 645005 Contract Hauling ($123,475) 645015 Recycling Activities $72,000 669010 Depreciation $573,688 671005 Loss on Sale of Assets ($200,000)	-	**337,666**	**337,666** *(Yes)*
10	**[31-39907] NEW REQUEST SWM Owner's Distributions** This is an ongoing distribution. 50% SLC and 50% SLCO. Total budgeted amount is $960,000.	-	-	- *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**1,381,867**	**1,399,215**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[47-38722] CAPITAL PROJECT 2019_METHANE - METHANE LINES** $1.5M for series of wells in Module 8 plus $1,180,000 in flare design (includes installation and SLC management fees). Funding will come from the restricted cash account. Balance Sheet Acquisition: $2,680,000	-	-	- *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**-**	**-**
	TOTAL PROJECT REBUDGETS:	**-**	**-**	**-**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**-**	**-**

Funds Included	Organizations Included
730 - Solid Waste Managemnt Facility	47500000 - Solid Waste Managemnt Facility

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
NET (Operating Expense less Operating Revenue)	**896**	***1,566***	**761**	**(670)**	***1,432***	**(666)**	***1,563***	**(3,279)**	***4,175***
REVENUE	**21,186**	*(980)*	**21,186**	**22,167**	*(980)*	**22,167**	*(980)*	**23,180**	*(1,994)*
NON-OPERATING REVENUE	**1,650**	*50*	**1,650**	**1,600**	*50*	**1,600**	*50*	**2,406**	*(756)*
INVESTMENT EARNINGS	**1,650**	*50*	**1,650**	**1,600**	*50*	**1,600**	*50*	**2,301**	*(652)*
429005 Interest - Time Deposits	1,150	*(50)*	1,150	1,200	*(50)*	1,200	*(50)*	1,706	*(556)*
429015 Interest-Miscellaneous	500	*100*	500	400	*100*	400	*100*	596	*(96)*
SALE OF CAPITAL ASSETS	**-**	-	**-**	**-**	-	**-**	-	**104**	*(104)*
443015 Gain on Sale Of Capital Assets	-	-	-	-	-	-	-	104	*(104)*
OPERATING REVENUE	**19,537**	*(1,030)*	**19,537**	**20,567**	*(1,030)*	**20,567**	*(1,030)*	**20,775**	*(1,238)*
CHARGES FOR SERVICES	**19,537**	*(1,030)*	**19,537**	**20,567**	*(1,030)*	**20,567**	*(1,030)*	**20,775**	*(1,238)*
421220 Methane Gas Sales	125	-	125	125	-	125	-	92	*33*
421270 Compost Sales	377	*115*	377	262	*115*	262	*115*	305	*72*
421290 Landfill Charge	18,410	*(745)*	18,410	19,155	*(745)*	19,155	*(745)*	19,215	*(805)*
421296 Metal Recycling Revenue	225	*(25)*	225	250	*(25)*	250	*(25)*	202	*23*
421335 Incoming Green Waste	400	-	400	400	-	400	-	377	*23*
421370 Miscellaneous Revenue	-	-	-	-	-	-	-	3	*(3)*
427055 Soil Regeneration Royalties	-	*(375)*	-	375	*(375)*	375	*(375)*	582	*(582)*
EXPENSE	**21,393**	*1,496*	**21,258**	**19,896**	*1,362*	**20,860**	*533*	**18,456**	*2,936*
OPERATING EXPENSE	**20,433**	*536*	**20,298**	**19,896**	*402*	**19,900**	*533*	**17,496**	*2,936*
EMPLOYEE COMPENSATION	**5,672**	*199*	**5,537**	**5,473**	*64*	**5,478**	*194*	**5,567**	*105*
601005 Elected And Exempt Salary	163	*5*	158	158	-	158	*5*	154	*9*
601020 Lump Sum Vacation Pay	18	-	18	18	-	18	-	23	*(5)*
601025 Lump Sum Sick Pay	12	-	12	12	-	12	-	-	*12*
601030 Permanent And Provisional	3,413	*99*	3,314	3,314	-	3,319	*94*	3,240	*173*
601045 Compensated Absence	27	-	27	27	-	27	-	(8)	*35*
601050 Temporary,Seasonal,Emergency	35	-	35	35	-	35	-	32	*3*
601065 Overtime	55	-	55	55	-	55	-	47	*8*
601095 Personnel Underexpend	(175)	*64*	(175)	(239)	*64*	(175)	-	-	*(175)*
603005 Social Security Taxes	274	*8*	266	266	-	266	*8*	255	*18*
603023 Pension Expense Adj GASB 68	125	-	125	125	-	125	-	177	*(52)*
603025 Retirement Or Pension Contrib	496	*(3)*	499	499	-	470	*26*	494	*2*
603040 Ltd Contributions	15	*0*	14	14	-	14	*1*	14	*1*
603045 Supplemental Retirement (401K)	41	*1*	40	40	-	32	*8*	37	*4*
603050 Health Insurance Premiums	918	*16*	901	901	-	873	*45*	864	*54*
603055 Employee Serv Res Fund Charges	81	-	81	81	-	81	-	72	*9*
603056 OPEB- Current Year	76	*7*	69	69	-	69	*7*	48	*29*
603075 OPEB-GASB 74/75	50	-	50	50	-	50	-	119	*(69)*
605025 Employee Awards-Service Pins	48	-	48	48	-	48	-	-	*48*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	0	*(0)*
MATERIALS AND SUPPLIES	**5,500**	*(30)*	**5,500**	**5,530**	*(30)*	**5,530**	*(30)*	**4,482**	*1,018*
607005 Janitorial Supplies & Service	35	-	35	35	-	35	-	32	*3*
607010 Maintenance - Grounds	456	-	456	456	-	456	-	373	*82*
607015 Maintenance - Buildings	503	-	503	503	-	503	-	134	*369*
607030 Maintenance - Other	7	-	7	7	-	7	-	7	*(0)*
607040 Facilities Management Charges	45	-	45	45	-	45	-	35	*10*
609005 Food Provisions	-	*(1)*	-	1	*(1)*	1	*(1)*	-	-
609010 Clothing Provisions	18	-	18	18	-	18	-	15	*3*
609030 Medical Supplies	8	-	8	8	-	8	-	6	*2*
609035 Safety Supplies	4	-	4	4	-	4	-	2	*2*
609040 Laundry Supplies And Services	5	-	5	5	-	5	-	5	*(0)*
611005 Subscriptions & Memberships	4	-	4	4	-	4	-	3	*1*
611015 Education & Training Serv/Supp	3	-	3	3	-	3	-	2	*1*
613005 Printing Charges	6	-	6	6	-	6	-	0	*6*
613015 Printing Supplies	6	-	6	6	-	6	-	1	*4*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
615005 Office Supplies	6	-	6	6	-	6	-	9	(3)
615015 Computer Supplies	5	-	5	5	-	5	-	1	4
615016 Computer Software Subscription	7	-	7	7	-	7	-	-	7
615020 Computer Software <$5,000	1	-	1	1	-	1	-	-	1
615025 Computers & Components <$5000	6	-	6	6	-	6	-	6	(0)
615030 Communication Equip-Noncapital	10	(10)	10	20	(10)	20	(10)	1	9
615035 Small Equipment (Non-Computer)	6	-	6	6	-	6	-	3	2
615040 Postage	3	-	3	3	-	3	-	2	0
615050 Meals & Refreshments	2	-	2	2	-	2	-	2	0
615055 Volunteer Awards	2	2	2	0	2	0	2	-	2
615065 Credit Card Charges	200	-	200	200	-	200	-	218	(18)
617005 Maintenance - Office Equip	1	-	1	1	-	1	-	1	(0)
617010 Maint - Machinery And Equip	167	-	167	167	-	167	-	174	(7)
617015 Maintenance - Software	8	-	8	8	-	8	-	9	(1)
617025 Parts Purchases	4	-	4	4	-	4	-	14	(10)
617035 Maint - Autos & Equip-Fleet	2,200	-	2,200	2,200	-	2,200	-	2,088	112
619005 Gasoline, Diesel, Oil & Grease	817	-	817	817	-	817	-	614	203
619015 Mileage Allowance	0	-	0	0	-	0	-	-	0
619025 Travel & Transprtatn-Employees	-	(1)	-	1	(1)	1	(1)	-	-
619035 Vehicle Rental Charges	-	(1)	-	1	(1)	1	(1)	11	(11)
619045 Vehicle Replacement Charges	79	(9)	79	88	(9)	88	(9)	-	79
621005 Heat And Fuel	9	-	9	9	-	9	-	8	1
621010 Light And Power	61	-	61	61	-	61	-	61	(0)
621015 Water And Sewer	22	-	22	22	-	22	-	21	1
621020 Telephone	45	-	45	45	-	45	-	24	21
621025 Mobile Telephone	7	-	7	7	-	7	-	3	3
623005 Non-Cap Improv Othr Than Build	-	(10)	-	10	(10)	10	(10)	-	-
625005 Non-Capital Buildings	-	(1)	-	1	(1)	1	(1)	0	(0)
629020 Maintenance - Roads & Streets	100	-	100	100	-	100	-	2	98
633010 Rent - Buildings	8	-	8	8	-	8	-	8	-
633015 Rent - Equipment	15	-	15	15	-	15	-	-	15
639020 Laboratory Fees	2	-	2	2	-	2	-	5	(3)
639025 Other Professional Fees	554	-	554	554	-	554	-	525	28
639045 Contracted Services	55	-	55	55	-	55	-	53	2
OTHER OPERATING EXPENSE 1	**4,236**	(6)	**4,236**	**4,242**	(6)	**4,242**	(6)	**3,807**	429
641005 Shop,Crew,&Deputy Small Tools	2	-	2	2	-	2	-	3	(0)
641015 Refuse Bags	2	1	2	1	1	1	1	2	(0)
641025 Insecticides,Herbicides&Pesti	7	-	7	7	-	7	-	6	1
643010 Road Base And Chips	100	-	100	100	-	100	-	44	56
643030 Traffic Control Supplies	2	-	2	2	-	2	-	4	(3)
645005 Contract Hauling	2,014	(123)	2,014	2,137	(123)	2,137	(123)	1,981	33
645015 Recycling Activities	584	72	584	512	72	512	72	412	172
645020 Landfill Cover Material	25	-	25	25	-	25	-	24	1
645025 Landfill Regulatory Fees	210	31	210	180	31	180	31	173	37
645030 Household Hazard Waste&Cleanup	1,230	14	1,230	1,216	14	1,216	14	1,089	140
647005 Security & Law Enforcment Svcs	60	-	60	60	-	60	-	68	(8)
OTHER OPERATING EXPENSE 2	**1,494**	-	**1,494**	**1,494**	-	**1,494**	-	**1,116**	378
657015 Self-Insurance Expense	-	-	-	-	-	-	-	17	(17)
663010 Council Overhead Cost	47	-	47	47	-	47	-	55	(8)
663015 Mayor Overhead Cost	5	-	5	5	-	5	-	9	(4)
663025 Auditor Overhead Cost	38	-	38	38	-	38	-	40	(2)
663030 District Attorney Overhead Cos	45	-	45	45	-	45	-	27	18
663040 Info Services Overhead Cost	195	-	195	195	-	195	-	125	69
663045 Purchasing Overhead Cost	10	-	10	10	-	10	-	18	(8)
663050 Human Resources Overhead Cost	53	-	53	53	-	53	-	66	(13)
663055 Gov'T Immunity Overhead Cost	10	-	10	10	-	10	-	32	(21)
663070 Mayor Finance Overhead Cost	79	-	79	79	-	79	-	106	(27)
667010 Special Claims	10	-	10	10	-	10	-	1	9
667035 Landfill Closure & Postclosure	1,002	-	1,002	1,002	-	1,002	-	620	382
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	1	(1)
OTHER NONOPERATING EXPENSE	**7**	-	**7**	**7**	-	**7**	-	**7**	0
659005 Costs In Handling Collections	7	-	7	7	-	7	-	7	0
DEPRECIATION & LOSS ON SALE	**3,503**	374	**3,503**	**3,129**	374	**3,129**	374	**2,499**	1,004
669010 Depreciation	3,503	574	3,503	2,929	574	2,929	574	2,499	1,004

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
671005 Loss On Sale Of Asset	-	(200)	-	200	(200)	200	(200)	-	-
INTERGOVERNMENTAL CHARGE	**21**	-	**21**	**21**	-	**20**	1	**19**	2
693020 Interfund Charges	21	-	21	21	-	20	1	19	2
TRANSFERS OUT AND OTHER FINANCING US	**960**	960	**960**	**-**	960	**960**	-	**960**	-
DISTRIBUTIONS TO OWNERS	**960**	960	**960**	**-**	960	**960**	-	**960**	-
781005 Distributions to Owners	960	960	960	-	960	960	-	960	-
BALANCE SHEET	**2,610**	2,610	**2,610**	**-**	2,610	**2,772**	(162)	**-**	2,610
BALANCE SHEET ACQUISITION	**2,610**	2,610	**2,610**	**-**	2,610	**2,772**	(162)	**-**	2,610
BALANCE SHEET ACQUISITION	**2,610**	2,610	**2,610**	**-**	2,610	**2,772**	(162)	**-**	2,610
BAL_SHT Balance Sheet Acquisition	2,610	2,610	2,610	-	2,610	2,772	(162)	-	2,610

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2020 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
NET (Operating Expense less Operating Revenue)	-	-	-	-	-	-	-	-	-
BALANCE SHEET	**2,680**	2,680	**2,680**	**-**	2,680	**1,617**	1,063	**-**	**2,680**
BALANCE SHEET ACQUISITION	**2,680**	2,680	**2,680**	**-**	2,680	**1,617**	1,063	**-**	**2,680**
BALANCE SHEET ACQUISITION	**2,680**	2,680	**2,680**	**-**	2,680	**1,617**	1,063	**-**	**2,680**
BAL_SHT - Balance Sheet Acquisition	2,680	2,680	2,680	-	2,680	1,617	1,063	-	2,680

CORE MISSION

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	17,524	-	*0.0%*	17,524	-	*0.0%*	17,524
REVENUE	12,426	-	*0.0%*	12,426	-	*0.0%*	12,426
COUNTY FUNDING	**5,098**	**-**	*0.0%*	**5,098**	**-**	*0.0%*	**5,098**
FTE	-	-		-	-		-

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Unincorp Mun Svcs Stat and Gen	12,426	17,524	**5,098**	-	12,426	17,524	**5,098**	-	-	-	**-**	-
SUBTOTAL	**12,426**	**17,524**	**5,098**	**-**	**12,426**	**17,524**	**5,098**	**-**	-	-	-	**-**
TOTAL STAT & GENERAL - UNINCORP MUNICIPAL SVCS FUND	**12,426**	**17,524**	**5,098**	**-**	**12,426**	**17,524**	**5,098**	**-**	-	-	-	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-82,124**	**-82,124** *(Yes)*
0	**[33-40770] REVENUE PROJECTION CHANGE Sales Tax Projection Changes and Related Accounts** Adjust sales taxes, including county option sales tax, local option sales tax, section 2220 public safety tax, ZAP tax, section 2019 transportation tax, transient room taxes, restaurant sales tax, and car rental taxes. Also adjusts related pass-through sales taxes, diversions, state compliance buffers for pass-through, ZAP required expenditures, and other related accounts. Includes a statutory change in the TRT. Per UCA 59-12-301, 15% of the revenue is diverted to a state fund through 6/30/2027, and then 7.5% from 7/1/2027-6/30/2047. The local option tax includes impact of HB 330 effective 5/1/2024: Automatic annexation of all unincorporated islands into cities by July 1, 2027. Some islands may petition for annexation before July 2027. Certain canyon areas not qualified in HB 330 will remain unincorporated unless they petition for annexation. Impacts unincorporated county sales taxes (goes primarily to the MSD). Could reduce these sales taxes by 75% compared to 2024.	-	**547,530**	**547,530** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**465,406**	**465,406**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
235 - Unincorp Municipal Service Fnd	50230000 - Unincorp Mun Svcs Stat and Gen

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**5,098**	**-**	**5,098**	**5,098**	**-**	**5,098**	**-**	**4,801**	*297*
REVENUE	**16,537**	*(465)*	**16,537**	**17,002**	*(465)*	**17,002**	*(465)*	**17,026**	*(489)*
NON-OPERATING REVENUE	**4,111**	*(465)*	**4,111**	**4,576**	*(465)*	**4,576**	*(465)*	**5,332**	*(1,221)*
SALES TAXES	**3,772**	*(548)*	**3,772**	**4,320**	*(548)*	**4,320**	*(548)*	**5,116**	*(1,343)*
403010 Sales Tax	3,477	*(843)*	3,477	4,320	*(843)*	4,320	*(843)*	5,116	*(1,639)*
403011 2220 Sales Tax	295	*295*	295	-	*295*	-	*295*	-	*295*
FRANCHISE TAXES	**100**	-	**100**	**100**	-	**100**	-	**120**	*(20)*
405005 Cable Tv Franchise Tax	100	-	100	100	-	100	-	120	*(20)*
INVESTMENT EARNINGS	**238**	*82*	**238**	**156**	*82*	**156**	*82*	**96**	*142*
429005 Interest - Time Deposits	238	*82*	238	156	*82*	156	*82*	96	*142*
OPERATING REVENUE	**12,426**	-	**12,426**	**12,426**	-	**12,426**	-	**11,694**	*732*
TRANSPORTATION PRESERVATION FE	**503**	-	**503**	**503**	-	**503**	-	**661**	*(158)*
404025 2219 Transportation Sales Tax	503	-	503	503	-	503	-	661	*(158)*
OPERATING GRANTS & CONTRIBUTIO	**10,605**	-	**10,605**	**10,605**	-	**10,605**	-	**9,078**	*1,527*
411000 State Government Grants	10,605	-	10,605	10,605	-	10,605	-	9,078	*1,527*
CHARGES FOR SERVICES	**1,319**	-	**1,319**	**1,319**	-	**1,319**	-	**1,955**	*(637)*
407005 Business License	75	-	75	75	-	75	-	67	*8*
409025 Bldg, Plumbing, Elect Permits	385	-	385	385	-	385	-	983	*(598)*
409035 Zoning-Land Use Permit	-	-	-	-	-	-	-	0	*(0)*
421037 Planning Services	200	-	200	200	-	200	-	95	*105*
421200 Property Cleanup	5	-	5	5	-	5	-	1	*4*
421235 Parks Fees-Misc	-	-	-	-	-	-	-	45	*(45)*
421280 Engineering Fees	20	-	20	20	-	20	-	9	*11*
423405 MSD Contract Revenue	534	-	534	534	-	534	-	698	*(164)*
425015 J P Court Fines	100	-	100	100	-	100	-	59	*41*
EXPENSE	**17,524**	-	**17,524**	**17,524**	-	**17,524**	-	**16,495**	*1,029*
OPERATING EXPENSE	**17,524**	-	**17,524**	**17,524**	-	**17,524**	-	**16,495**	*1,029*
MATERIALS AND SUPPLIES	**16,989**	-	**16,989**	**16,989**	-	**16,989**	-	**15,859**	*1,130*
607025 Maint - Plumbing,Heat,& Ac	-	-	-	-	-	-	-	15	*(15)*
621015 Water And Sewer	-	-	-	-	-	-	-	2	*(2)*
639025 Other Professional Fees	111	-	111	111	-	111	-	124	*(13)*
639055 Interlocal Agreements	16,878	-	16,878	16,878	-	16,878	-	15,718	*1,160*
OTHER OPERATING EXPENSE 2	**65**	-	**65**	**65**	-	**65**	-	**61**	*3*
663010 Council Overhead Cost	1	-	1	1	-	1	-	0	*0*
663015 Mayor Overhead Cost	2	-	2	2	-	2	-	0	*1*
663025 Auditor Overhead Cost	0	-	0	0	-	0	-	0	*0*
663040 Info Services Overhead Cost	1	-	1	1	-	1	-	0	*1*
663045 Purchasing Overhead Cost	17	-	17	17	-	17	-	0	*16*
663070 Mayor Finance Overhead Cost	24	-	24	24	-	24	-	51	*(27)*
667005 Contributions	20	-	20	20	-	20	-	9	*11*
INTERGOVERNMENTAL CHARGE	**471**	-	**471**	**471**	-	**471**	-	**574**	*(104)*
693020 Interfund Charges	471	-	471	471	-	471	-	574	*(104)*

CORE MISSION

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	175	-	*0.0%*	175	-	*0.0%*	175
COUNTY FUNDING	**175**	**-**	*0.0%*	**175**	**-**	*0.0%*	**175**
FTE	-	-		-	-		-

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Gov Immunity Unincorp	-	175	**175**	-	-	175	**175**	-	-	-	-	-
SUBTOTAL	-	175	175	-	-	175	175	-	-	-	-	-
TOTAL GOVERNMENT IMMUNITY - UNINCORPORATED COUNTY	-	175	175	-	-	175	175	-	-	-	-	-

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[32-40587] STRESS TEST REDUCTION Municipal Tort Stress Test** Stress Test For Municipal Tort	-	-8,750	- *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	-	-	-
	TOTAL BASE BUDGET ADJUSTMENTS:	-	-	-
	TOTAL STRESS TEST REDUCTIONS:	-	-8,750	-

Funds Included	Organizations Included
232 - Gov Immunity-Unincorp Fund	50220000 - Municipal Svc-Tort Jdgmnt Levy

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**175**	**-**	**175**	**175**	**-**	**175**	**-**	**-**	***175***
REVENUE	**1**	**-**	**1**	**1**	**-**	**1**	**-**	**1**	*(1)*
NON-OPERATING REVENUE	**1**	**-**	**1**	**1**	**-**	**1**	**-**	**1**	*(1)*
PROPERTY TAXES	**0**	**-**	**0**	**0**	**-**	**0**	**-**	**1**	*(1)*
401005 General Property Tax	0	-	0	0	-	0	-	(0)	*0*
401010 Personal Property Tax	-	-	-	-	-	-	-	0	*(0)*
401020 Late Fees Prior Yr Redemptions	-	-	-	-	-	-	-	0	*(0)*
401025 Prior Year Redemptions	-	-	-	-	-	-	-	1	*(1)*
FEE IN LIEU OF TAXES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(0)**	*0*
401030 Motor Veh Fee In Lieu Of Taxes	-	-	-	-	-	-	-	(0)	*0*
INVESTMENT EARNINGS	**1**	**-**	**1**	**1**	**-**	**1**	**-**	**0**	*1*
429010 Int-Tax Pool	1	-	1	1	-	1	-	0	*1*
EXPENSE	**175**	**-**	**175**	**175**	**-**	**175**	**-**	**-**	***175***
OPERATING EXPENSE	**175**	**-**	**175**	**175**	**-**	**175**	**-**	**-**	***175***
OTHER OPERATING EXPENSE 2	**175**	**-**	**175**	**175**	**-**	**175**	**-**	**-**	***175***
657015 Self-Insurance Expense	175	-	175	175	-	175	-	-	*175*

CORE MISSION

The Office of Regional Development works in a coordinated manner to address issues of regional significance in Planning and Transportation, Housing, Economic Development and Environmental Sustainability. With these areas consolidated into a single service line, Salt Lake County is well-positioned to strategically drive regional solutions to current and future challenges in order to ensure a high quality of life for Salt Lake County residents.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
SLCo works collaboratively with state and local partners to create and execute regional development plans that align with SLCo policy priorities.				
• Number of municipalities in Salt Lake County that connected with RPT staff to receive customized technical assistance on a priority topic in their community	20	23	7	8
• [New] Number of technical assistance workshops or other convenings for municipalities hosted by RPT staff	0	0	0	4
SLCo influences local planning actions to align with national best practices and regional goals.				
• [Discontinued] Number of different planning entities attending the annual Regional Solutions Event	0	30	0	0
• [Discontinued] Total number of attendees at the annual Regional Solutions Event	0	150	0	0
• [New] Number of Regional Solutions 2027 attendees who responded to post-event survey	0	0	0	30
All Salt Lake County Planning Commission and Mountainous Planning Commission positions are filled and members are representative of the communities they serve.				
• [Discontinued] Number of members on Planning Commissions	17	20	18	0
• [New] Number of members of the two Planning Commissions who responded to annual member feedback survey	0	0	0	10
SLCo and partners invest in a robust, multimodal transportation network to enhance residents' quality of life and visitors' experience.				
• Number of municipalities awarded SLCo corridor preservation funds	6	4	0	6
• Number of acres preserved through the SLCo corridor preservation funds	18.1	5	0	12
• [Discontinued] Number of projects funded through local option sales and use tax revenue for transportation (4th Quarter).	13	4	1	0
SLCo invests in regional sustainability initiatives to improve air, water, energy, land, and waste management to improve residents' quality of life and visitors' experience.				
• Number of partners engaged	40	15	9	20
Operational decisions and investments for SLCo facilities and programs advance SLCo's environmental sustainability goals to improve air, water, energy, land, and waste management.				
• Number of joint sustainability outcomes and indicators with other departments and divisions.	0	5	0	5
• Percent of agencies that are reflected in energy and emissions tracking	70%	80%	-	75%
• Percent of agencies reporting data for water use tracking	70%	80%	-	85%
• Number of environmental best practices, convenings, and working groups shared or held across agencies.	4	10	0	8
• Number of assets/facilities that are accounted for in water data collection process.	0	25	0	55
ORD's programs and impact are widely known in Utah.				
• Number of impressions across social media platforms	387,060	250,000	0	500,000
• Number of earned media stories	192	150	0	120
ORD employees are active in process improvement efforts to deliver ORD programs more effectively and efficiently.				
• Percent of employees active in process improvement efforts	86%	90%	41%	90%
ORD supports learning and growth among employees by investing in employees' professional development.				
• Percent of employees enrolled in professional development training or experiential learning opportunities	95%	90%	59%	90%
[Discontinued] ORD works with key stakeholders to ensure SLCo's canyon landscapes and ecosystems are healthy and resilient.				
• [Discontinued] Number of canyon stewardship projects in which ORD is engaged.	2	7	0	0
HCD-funded projects result in the preservation of multifamily affordable housing units in SLCo.				
• Number of multifamily units receiving rehabilitation services	115	96	0	115
• Number of months of rental subsidy provided to preserve affordable housing units	273	1,011	0	800
HCD-funded projects result in the preservation of owner-occupied affordable single family housing units in SLCo.				
• Number of owner-occupied units receiving rehabilitation services	89	96	0	110

HCD-funded projects result in new affordable housing units				
• Number of new units created and occupied by qualified households	16	120	0	135
HCD-funded projects provide economic stability to low- to moderate-income households				
• Number of low- to moderate-income families assisted with childcare through SLCo's annual HUD allocation	0	600	0	80
• Number of low- to moderate-income people with new or improved access to infrastructure services funded through SLCo's annual HUD allocation	3,558	6,000	0	0
• Number of low- to moderate-income people served by public facilities funded through SLCo's annual HUD allocation	4,690	6,000	0	1,000
[New] Increased collaboration between Housing and Community Development, within the Office of Regional Development, and the Office of Homelessness and Criminal Justice Reform.				
• [New] Number of contracts executed between HCD and community partners that incorporates coordinated entry as the prioritization tool	0	0	0	5
• [New] One planning document that establishes collaboration between the two organizations to create more clarity, collaboration, and shared goals. To be revisited annually.	0	0	0	1
SLCo uses a reasonable amount of public funds to support economic development in the community				
• The percentage of County property tax revenue that is diverted for participation in Tax Increment Financing (TIF) projects	7.74%	7.4%	7.13%	7.2%
• Amount of annual mitigation payments from tax increment financing (TIF) projects in the prior tax year	2,963,585.58	3,289,580	3,496,058.73	3,400,000
• Total number of all types of tax increment financing (TIF) project areas where SLCo diverts tax increment, reported for prior tax year	70	70	65	67
SLCo enhances environmental health and economic opportunity with brownfields remediation funds				
• Number of brownfields remediation loan agreements signed	2	1	0	1
• Revolving Loan Funds (RLF) money disbursed for remediation projects	1,182,166.47	500,000	0	500,000
• Year-end balance of program income for EPA Revolving Loan Funds (RLF)	0	825,452	0	3,000,000
SLCo identifies environmental risks and informs strategic real estate decisions				
• Number of brownfield parcels assessed with federal assessment grant funds	79	25	8	30
• Total federal grant dollars expended on brownfield parcel assessments	597,060.05	200,000	108,465.31	300,000
SLCo Economic Development is a trusted and active community partner				
• Number of meetings with municipal and non-profit partners on Economic Development projects	86	50	52	75
[New] Salt Lake County is actively engaged in responsible and efficient canyons management by ensuring coordination between county agencies, other stakeholders, and the public.				
• [New] Number of projects that involve collaboration between County, State, Federal, and/or private partners.	0	0	0	10
[New] Salt Lake County is knowledgeable about and engaged with all significant matters involving the canyon regions in order to inform proactive stewardship.				
• [New] Number of formal comments submitted pertaining to projects in Canyon regions.	0	0	0	3
SLCo effectively advocates for community needs and informs emerging state legislation				
• Number of state legislative bills analyzed by ORD and actively tracked	148	140	358	250
• Number of state legislative bills in which ORD worked with bill sponsors and co-sponsors, other legislators, fiscal analysts, attorneys, intergovernmental relations managers, and/or other stakeholders to communicate SLCo's needs and priorities.	42	20	92	80
[Discontinued] Influence Water Conservation in SLCo. [Transformational Initiatives]				
• [Discontinued] WC Square feet of retrofit funded for waterwise landscaping	245,549	700,000	375,265	0
• [Discontinued] WC Number of jurisdictions receiving grant funds	13	10	13	0
• [Discontinued] WC Percentage decrease in water use	79%	10%	79%	-
[Discontinued] SLCo residents have safe and energy efficient homes [Transformational Initiatives]				
• [Discontinued] GHHI Housing units with energy efficiency improvement projects	93	89	93	0
• [Discontinued] GHHI Reduction in annual utility consumption	47%	25%	47%	-
• [Discontinued] GHHI Housing units with abatement of harmful substances	53	45	53	0
• [Discontinued] GHHI Percentage of households where all outreach material and translation services are made available in the language spoken in the household	100%	100%	100%	-
[Discontinued] SLCo helps unemployed and underemployed low-income SLCo residents get better jobs. [Transformational Initiatives]				
• [Discontinued] PA Enrollment: Number of program participants	230	264	230	0
• [Discontinued] PA Completion: Percentage of students who graduate from program	77%	80%	77%	-

• [Discontinued] PA Placement: Percentage of program participants who enter into a registered apprenticeship program, or who are employed in the industry post-graduation	7.4%	25%	7.4%	-
• [Discontinued] PA Retention: Percentage of participants still in a registered apprenticeship 6 months after starting	92%	80%	92%	-
• [Discontinued] Percentage of program graduates who are participating in continued career education or career development programs at 8 months post-graduation	-	50%	-	-
• [Discontinued] Percentage of program graduates who enter into a registered apprenticeship program or who are employed in the industry 8 months post-graduation	-	30%	-	-
[Discontinued] Flip the Strip [Transformational Initiatives]				
• [Discontinued] FTS Square feet of parking strips converted for waterwise landscaping	160,930	160,930	160,930	0
Housing Trust Fund [Transformational Initiatives]				
• [New] HTF Number of households assisted	0	0	0	10

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	24,102	1,824	*7.6%*	25,926	1,925	*8.0%*	26,027
REVENUE	17,162	561	*3.3%*	17,723	561	*3.3%*	17,723
COUNTY FUNDING	**6,940**	**1,263**	*18.2%*	**8,203**	**1,364**	*19.7%*	**8,304**
ARPA AND OTHER SEPARATELY REPORTED ORGS							
EXPENDITURES	-	-	*0.0%*	-	-	*0.0%*	-
REVENUE	-	-	*0.0%*	-	-	*0.0%*	-
FTE	43.00	-	*0.0%*	43.00	-	*0.0%*	43.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Office of Regional Development	-	1,410	**1,410**	-	-	1,410	**1,410**	-	-	-	**-**	-
DTHED Admin	-	1,408	**1,408**	*7.95*	-	1,383	**1,383**	*7.95*	-	-	**-**	-
Regional Fund Projects	-	811	**811**	-	-	811	**811**	-	-	711	**711**	-
DTHED Fiscal	-	966	**966**	*7.00*	-	944	**944**	*7.00*	-	-	**-**	-
Salt Lake Council of Governmnts	-	11	**11**	*0.05*	-	11	**11**	*0.05*	-	-	**-**	-
Regional Organizations	-	231	**231**	-	-	231	**231**	-	-	5	**5**	-
Economic Development	-	869	**869**	*4.00*	-	858	**858**	*4.00*	-	-	**-**	-
EPA Assessment Grants	350	350	**-**	-	350	350	**-**	-	23	47	**24**	-
TIF Admin Fees	128	128	**0**	-	128	128	**0**	-	26	26	**-**	-
EPA Revolving Loan Fund	-	-	**-**	-	-	-	**-**	-	(20)	(9)	**11**	-
EPA RLF-20-26	517	517	**-**	-	517	517	**-**	-	(34)	6	**40**	-
DOT Grants	1,000	1,000	**0**	*1.00*	1,000	1,000	**-**	*1.00*	1,000	916	**(84)**	-
HCD Admin	114	1,373	**1,259**	*7.00*	114	1,359	**1,244**	*7.00*	1	550	**549**	-
SSBG	402	502	**101**	*0.25*	402	502	**100**	*0.25*	74	72	**(1)**	-
Lead Base Paint	2,079	2,252	**173**	*3.93*	2,079	2,246	**167**	*3.93*	567	521	**(46)**	-
Loan Servicing Program	-	42	**42**	-	-	42	**42**	-	-	-	**-**	-
CDBG	4,848	4,851	**3**	*2.39*	4,848	4,848	**-**	*2.39*	(1,040)	(1,071)	**(31)**	-
ESG	186	186	**-**	-	186	186	**-**	-	(13)	(13)	**-**	-
HOME	3,700	3,901	**201**	*1.30*	3,700	3,900	**200**	*1.30*	227	248	**21**	-
Home ARP	3,516	3,516	**0**	*0.50*	3,516	3,516	**-**	*0.50*	(49)	-	**49**	-
Green & Healthy Homes (Fed)	647	649	**2**	*1.63*	647	647	**-**	*1.63*	(15)	-	**15**	-
Canyons Management Program	-	145	**145**	*1.00*	-	143	**143**	*1.00*	(188)	(188)	**-**	-
Regional Transport & Planning	221	576	**356**	*3.00*	221	570	**349**	*3.00*	-	-	**-**	-
Regional Solutions	15	28	**13**	-	15	28	**13**	-	-	-	**-**	-
Environmental Program	-	199	**199**	*1.00*	-	194	**194**	*1.00*	-	-	**-**	-
Environmental Grants	-	103	**103**	*1.00*	-	102	**102**	*1.00*	-	-	**-**	-
SUBTOTAL	**17,723**	**26,027**	**8,304**	***43.00***	**17,723**	**25,926**	**8,203**	***43.00***	**561**	**1,824**	**1,263**	**-**
TOTAL REGIONAL DEVELOPMENT	**17,723**	**26,027**	**8,304**	***43.00***	**17,723**	**25,926**	**8,203**	***43.00***	**561**	**1,824**	**1,263**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**506** *(Yes)*
0	**[33-40769] REVENUE PROJECTION CHANGE Adjust Property Tax, M. Vehicle Fee, Greenbelt RB Tax, & Related** Budget adjustment for property tax new growth and the following tax rate shifts: • 0.000005 from Planetarium Fund to the General Fund, to be offset by increased fund transfers from TRCC Fund. • 0.000001 from Health Fund to the General Fund for request to move Bees & Weeds program to Parks & Rec. Includes revised projections for accounts related to property taxes, as well as Motor Vehicle Fee In Lieu of Tax and Greenbelt Rollback Taxes.	-	**-108,416**	**-108,416** *(Yes)*
0	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -850	-	**-**	**850** *(Yes)*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-40576] GRANT TRUE-UP ORD 2027 Grant True Ups** [Exp: -384,874; Rev: -381,027] Annual true-up of Office of Regional Development (ORD) grants within Housing and Community Development, Economic Development, and Sustainability. This routine adjustment aligns budgeted grant revenue and expenditures with actual award amounts for budget year 2027, ensuring the budget accurately reflects current grant funding levels	-	**-3,847**	**-3,847** *(Yes)*
2	**[31-40588] REVENUE PROJECTION CHANGE Additional TIF Revenue/Expense** [Exp: 26,000; Rev: 26,000] County Economic Development has been collected more Tax Increment Revenue than had been forecasted. This is recognizing the additional revenue and expense.	-	**-**	**-** *(Yes)*
3	**[31-40584] TECHNICAL ADJUSTMENT Unrestrict funds for Council of Governments Meetings** Council of Governments transfer from restricted fund to offset cost incurred in providing space and meals for the meetings FUTURE YEARS ADJUSTMENT: 11,282	-	**-11,282**	**-11,282** *(Yes)*
4	**[31-40579] TECHNICAL ADJUSTMENT VW Settlement Funds** This request is to recognize the un-assignment of restricted funds to support the final year of the three years approved from the VW financial settlement money to support the time-limited Environmental coordinator. The coordinator directly supports the creation and management of a cross-departmental sustainability working group being established following a 2023 assessment of sustainability initiatives. This position convenes stakeholders, documents progress, advances initiatives and tracks performance against established goals and objectives. Goal of this position within ORD's Sustainability Division is to generate an action plan and provide strategies for long term county resiliency and environmental stability. FUTURE YEARS ADJUSTMENT: 102,264	-	**-102,264**	**-102,264** *(Yes)*
5	**[31-40577] NEW REQUEST WFRC Annual Due Increase** Annual membership fee increase for the Wasatch Front Regional Council (WFRC). This adjustment updates the budgeted expenditure to align with the current membership rate for budget year 2027.	-	**5,363**	**5,363** *(Yes)*
6	**[31-40578] NEW REQUEST IFAC** [Exp: 916,496; Rev: 916,496] The Innovative Finance and Asset Concession Grant Program (IFAC), established by the Infrastructure Investment and Jobs Act (IIJA) in 2021, authorizes funding to assist public entities in facilitating and evaluating public-private partnerships and exploring innovative financing and alternative delivery opportunities for Transportation Infrastructure Finance and Innovation Act (TIFIA) eligible projects. This grant has no match or new FTE reques.	-	**-**	**-** *(Yes)*
7	**[31-40703] POLICY SIGNIFICANT BASE ADJUSTMENT Housing Trust Fund Transfer** These dedicated General Funds to Salt Lake County's Housing Trust Fund provide funding for the creation of housing units that can support the goals and recommendations of the Leifman Group in 2027.	-	**711,000**	**711,000** *(Yes)*
8	**[31-40702] POLICY SIGNIFICANT BASE ADJUSTMENT HCD Contributions** These 2 contributions go to support housing stability services as well as assistance for people experiencing homelessness. The total amount is split between 2 organizations, Housing Connect and Catholic Community Services. $450,000 provides Housing Connect funding for an average of 224 households with rental assistance and supportive services. $100,000 provides Catholic Community Services funding for necessary security services or case management personnel to allow them to serve over 2000 unique unsheltered people through their day shelter.	-	**550,000**	**550,000** *(Yes)*
9	**[32-40675] STRESS TEST REDUCTION Housing Connect Contribution** These 2 contributions go to support housing stability services as well as assistance for people experiencing homelessness. The total amount is split between 2 organizations, Housing Connect and Catholic Community Services. $450,000 provides Housing Connect funding for an average of 224 households with rental assistance and supportive services. $100,000 provides Catholic Community Services funding for necessary security services to allow them to serve over 2000 unique unsheltered people through their day shelter.	-	**-445,940**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-220,446**	**-219,090**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**1,261,000**	**1,261,000**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-445,940**	**-**

Funds Included	Organizations Included
110 - General Fund	10258800 - ORD-ARPA | 10250000 - Office of Regional Development

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**8,304**	***1,364***	**8,203**	**6,940**	***1,263***	**8,235**	***70***	**13,372**	***(5,067)***
REVENUE	**17,945**	*783*	**17,945**	**17,162**	*783*	**19,288**	*(1,343)*	**12,299**	*5,646*
NON-OPERATING REVENUE	**222**	*222*	**222**	**-**	*222*	**107**	*115*	**108**	*114*
TAX INCREMENT	**108**	*108*	**108**	**-**	*108*	**-**	*108*	**108**	*0*
401035 Tax Increment Revenue	108	*108*	108	-	*108*	-	*108*	108	*0*
PRIOR YEAR FUND BALANCE	**114**	*114*	**114**	**-**	*114*	**107**	*7*	**-**	*114*
499998 FundBal Restrict/Commit/Assign	114	*114*	114	-	*114*	107	*7*	-	*114*
OPERATING REVENUE	**17,723**	*561*	**17,723**	**17,162**	*561*	**19,181**	*(1,458)*	**12,191**	*5,532*
OPERATING GRANTS & CONTRIBUTIO	**16,652**	*2,873*	**16,652**	**13,779**	*2,873*	**14,665**	*1,987*	**10,759**	*5,893*
411000 State Government Grants	-	-	-	-	-	-	-	770	*(770)*
415000 Federal Government Grants	16,524	*2,847*	16,524	13,677	*2,847*	14,563	*1,961*	9,989	*6,535*
417005 Oprtg Contributions-Restricted	128	*26*	128	102	*26*	102	*26*	-	*128*
CHARGES FOR SERVICES	**15**	*(188)*	**15**	**203**	*(188)*	**263**	*(248)*	**102**	*(87)*
421370 Miscellaneous Revenue	15	-	15	15	-	75	*(60)*	100	*(85)*
424200 State Revenue Contracts	-	*(188)*	-	188	*(188)*	188	*(188)*	-	-
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	2	*(2)*
INTER/INTRA FUND REVENUES	**1,056**	*(2,124)*	**1,056**	**3,180**	*(2,124)*	**4,254**	*(3,198)*	**1,330**	*(274)*
431160 Interfund Revenue	991	*(2,124)*	991	3,115	*(2,124)*	4,189	*(3,198)*	1,330	*(339)*
433100 Intrafund Revenue	65	-	65	65	-	65	-	-	*65*
EXPENSE	**26,027**	*1,925*	**25,926**	**24,102**	*1,824*	**27,416**	*(1,388)*	**25,562**	*465*
OPERATING EXPENSE	**26,027**	*1,925*	**25,926**	**24,102**	*1,824*	**27,416**	*(1,388)*	**25,562**	*465*
EMPLOYEE COMPENSATION	**5,709**	*140*	**5,608**	**5,569**	*39*	**5,759**	*(50)*	**4,923**	*786*
601005 Elected And Exempt Salary	1,089	*35*	1,055	1,055	-	1,055	*35*	861	*228*
601020 Lump Sum Vacation Pay	-	-	-	-	-	-	-	20	*(20)*
601030 Permanent And Provisional	1,661	*44*	1,618	1,618	-	1,572	*90*	1,418	*243*
601040 Time Limited Employee	1,090	*13*	1,077	1,077	-	1,237	*(147)*	1,124	*(33)*
601050 Temporary,Seasonal,Emergency	196	*43*	196	153	*43*	185	*11*	37	*159*
603005 Social Security Taxes	294	*7*	287	287	-	290	*4*	253	*40*
603006 FICA- Temporary Employee	4	-	4	4	-	4	-	-	*4*
603025 Retirement Or Pension Contrib	499	*(13)*	512	512	-	463	*36*	404	*95*
603040 Ltd Contributions	16	*0*	16	16	-	16	*0*	14	*2*
603045 Supplemental Retirement (401K)	86	*2*	84	84	-	87	*(0)*	101	*(15)*
603050 Health Insurance Premiums	717	*13*	704	704	-	792	*(75)*	626	*91*
603055 Employee Serv Res Fund Charges	52	*(4)*	52	55	*(4)*	55	*(4)*	48	*4*
603056 OPEB- Current Year	5	*0*	5	5	*(0)*	5	*0*	3	*2*
605035 Moving Allowance	-	-	-	-	-	-	-	13	*(13)*
MATERIALS AND SUPPLIES	**2,021**	*(185)*	**2,021**	**2,205**	*(185)*	**2,397**	*(376)*	**1,783**	*238*
607040 Facilities Management Charges	-	-	-	-	-	-	-	(45)	*45*
611005 Subscriptions & Memberships	196	*(1)*	196	197	*(1)*	195	*1*	219	*(23)*
611010 Physical Materials-Books	2	-	2	2	-	6	*(4)*	-	*2*
611015 Education & Training Serv/Supp	129	*4*	129	125	*4*	187	*(58)*	76	*54*
611026 Digital Materials-Audio/Visual	6	-	6	6	-	6	*(1)*	-	*6*
611030 Art And Photographic Supplies	1	-	1	1	-	1	-	-	*1*
613005 Printing Charges	6	*(0)*	6	6	*(0)*	6	*(0)*	1	*5*
613010 Public Notices	3	*(1)*	3	3	*(1)*	3	*(1)*	2	*1*
613020 Development Advertising	62	-	62	62	-	54	*8*	23	*39*
615005 Office Supplies	13	*(1)*	13	14	*(1)*	18	*(4)*	14	*(1)*
615015 Computer Supplies	1	-	1	1	-	1	-	0	*1*
615016 Computer Software Subscription	95	*(6)*	95	101	*(6)*	99	*(4)*	40	*56*
615020 Computer Software <$5,000	2	-	2	2	-	2	-	-	*2*
615025 Computers & Components <$5000	34	*(7)*	34	41	*(7)*	50	*(16)*	13	*21*
615030 Communication Equip-Noncapital	1	-	1	1	-	1	-	-	*1*
615035 Small Equipment (Non-Computer)	7	-	7	7	-	4	*3*	1	*6*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
615040 Postage	2	-	2	2	-	2	-	1	2
615050 Meals & Refreshments	30	-	30	30	-	29	2	16	14
615060 Purchasing Card Charges	-	-	-	-	-	-	-	0	(0)
617005 Maintenance - Office Equip	1	-	1	1	-	1	-	4	(3)
617010 Maint - Machinery And Equip	-	-	-	-	-	-	-	4	(4)
617015 Maintenance - Software	-	-	-	-	-	-	-	7	(7)
619015 Mileage Allowance	15	(0)	15	15	(0)	15	(0)	10	5
619025 Travel & Transprtatn-Employees	62	(7)	62	69	(7)	74	(12)	56	6
621020 Telephone	12	(1)	12	13	(1)	14	(2)	21	(9)
621025 Mobile Telephone	12	(0)	12	13	(0)	12	1	11	1
633010 Rent - Buildings	161	-	161	161	-	161	-	129	32
633025 Miscellaneous Rental Charges	1	-	1	1	-	1	-	-	1
639010 Consultants Fees	42	-	42	42	-	42	-	74	(33)
639020 Laboratory Fees	2	-	2	2	-	2	-	0	2
639025 Other Professional Fees	377	(171)	377	548	(171)	672	(295)	316	60
639035 Contract Management Fee	460	-	460	460	-	460	-	96	364
639036 Other Misc Contract Fees	30	-	30	30	-	30	-	24	6
639050 Client Support Services	25	-	25	25	-	25	-	-	25
639055 Interlocal Agreements	231	5	231	226	5	226	5	670	(439)
OTHER OPERATING EXPENSE 2	**17,585**	1,259	**17,585**	**16,326**	1,259	**18,548**	(964)	**18,129**	(544)
657010 Notary,Surety &Fidelity Bonds	0	-	0	0	-	0	-	0	0
663010 Council Overhead Cost	34	-	34	34	-	30	4	40	(6)
663015 Mayor Overhead Cost	4	-	4	4	-	3	0	7	(3)
663025 Auditor Overhead Cost	27	-	27	27	-	24	3	29	(2)
663030 District Attorney Overhead Cos	770	-	770	770	-	770	-	728	43
663035 Real Estate Overhead Cost	5	-	5	5	-	5	-	-	5
663040 Info Services Overhead Cost	187	-	187	187	-	183	5	164	23
663045 Purchasing Overhead Cost	89	-	89	89	-	89	0	69	20
663050 Human Resources Overhead Cost	76	-	76	76	-	76	-	76	(0)
663055 Gov'T Immunity Overhead Cost	2	-	2	2	-	2	-	5	(2)
663060 Records Managmnt Overhead Cost	17	-	17	17	-	17	-	1	16
663070 Mayor Finance Overhead Cost	54	-	54	54	-	49	4	65	(11)
665020 Social Services Block Grant	374	75	374	299	75	162	212	350	23
665075 Home Pass Thru Grant Contracts	6,944	259	6,944	6,685	259	6,180	765	501	6,443
665085 Pass Thru Grant Contracts	1,322	873	1,322	448	873	448	873	12,641	(11,319)
665095 Comm Dev Pass Thru Grant Contr	4,558	(1,055)	4,558	5,612	(1,055)	7,449	(2,891)	1,598	2,959
665115 Cd Pass Thru Lead Based Paint	1,521	521	1,521	1,000	521	1,452	69	817	704
665120 Cd Pass Thru Esg	186	(13)	186	198	(13)	242	(56)	226	(40)
665140 EPA Brownfields RLF	516	(0)	516	517	(0)	517	(0)	(261)	778
665160 EPA Assessment Grant	348	48	348	300	48	300	48	522	(174)
667005 Contributions	550	550	550	-	550	550	-	550	-
667020 Refunds	-	-	-	-	-	-	-	(0)	0
667085 Outreach and Language Equity	-	-	-	-	-	-	-	0	(0)
INTERGOVERNMENTAL CHARGE	**713**	711	**713**	**2**	711	**711**	2	**728**	(15)
693010 Intrafund Charges	2	-	2	2	-	-	2	13	(11)
693020 Interfund Charges	711	711	711	-	711	711	-	715	(4)

CORE MISSION

The Office of Regional Development works in a coordinated manner to address issues of regional significance in Planning and Transportation, Housing, Economic Development and Environmental Sustainability. With these areas consolidated into a single service line, Salt Lake County is well-positioned to strategically drive regional solutions to current and future challenges in order to ensure a high quality of life for Salt Lake County residents.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Increase the supply of housing for low to moderate income residents of Salt Lake County [Transformational Initiatives]				
• HTF Number of households assisted	0	1,200	0	0

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	36,883	-	*0.0%*	36,883	-	*0.0%*	36,883
REVENUE	805	(188)	*(23.4%)*	617	(188)	*(23.4%)*	617
COUNTY FUNDING	**36,079**	**188**	*0.5%*	**36,267**	**188**	*0.5%*	**36,267**
FTE	-	-		-	-		-

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Housing Programs	-	169	**169**	-	-	169	**169**	-	-	-	**-**	-
Revolving Loan Programs	-	152	**152**	-	-	152	**152**	-	-	-	**-**	-
Wayne Brown Loan Fund	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-
Utah Micro Loan Fund	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-
108 Revolving Load Fund	-	32	**32**	-	-	32	**32**	-	-	-	**-**	-
CDBG Housing Rehab Loan Fund	-	1,014	**1,014**	-	-	1,014	**1,014**	-	-	-	**-**	-
Home Program Loan Fund	73	1,400	**1,328**	-	73	1,400	**1,328**	-	-	-	**-**	-
RDA & Other Prop Tax Passthrus	-	33,616	**33,616**	-	-	33,616	**33,616**	-	-	-	**-**	-
EPA Brownfield Revolving Loans	544	500	**(44)**	-	544	500	**(44)**	-	(188)	-	**188**	-
SUBTOTAL	**617**	**36,883**	**36,267**	**-**	**617**	**36,883**	**36,267**	**-**	**(188)**	**-**	**188**	**-**
TOTAL ECON DEVELOP, COMMNTY RESRCS & HOUSING PROGR	**617**	**36,883**	**36,267**	**-**	**617**	**36,883**	**36,267**	**-**	**(188)**	**-**	**188**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-583,637**	**-583,637** *(Yes)*
0	**[33-40769] REVENUE PROJECTION CHANGE Adjust Property Tax, M. Vehicle Fee, Greenbelt RB Tax, & Related** Budget adjustment for property tax new growth and the following tax rate shifts: • 0.000005 from Planetarium Fund to the General Fund, to be offset by increased fund transfers from TRCC Fund. • 0.000001 from Health Fund to the General Fund for request to move Bees & Weeds program to Parks & Rec. Includes revised projections for accounts related to property taxes, as well as Motor Vehicle Fee In Lieu of Tax and Greenbelt Rollback Taxes.	-	**-13,000**	**-13,000** *(Yes)*
1	**[31-40590] GRANT TRUE-UP EPA RLF Grant True Up** Expected lower loan activity in 2027 as the original RLF 2012 closes out and the ongoing RLF 2022 continues.	-	**188,108**	**188,108** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-408,529**	**-408,529**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
320 - Housing Programs Fund | 125 - Econ Dev & Community Resources	10290000 - EPA Brownfield Revolving Loans | 10280000 - RDA Property Tax | 10270000 - Revolving Loan Programs | 10260000 - Housing Programs

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**36,267**	*188*	**36,267**	**36,079**	*188*	**39,671**	*(3,404)*	**32,021**	*4,246*
REVENUE	**35,112**	*409*	**35,112**	**34,704**	*409*	**34,704**	*409*	**39,233**	*(4,121)*
NON-OPERATING REVENUE	**34,495**	*597*	**34,495**	**33,899**	*597*	**33,899**	*597*	**35,298**	*(803)*
PROPERTY TAXES	**33,616**	-	**33,616**	**33,616**	-	**33,616**	-	**34,373**	*(757)*
401022 Property Tax-RDA- Pass Thru	33,616	-	33,616	33,616	-	33,616	-	34,373	*(757)*
TAX INCREMENT	**13**	*13*	**13**	**-**	*13*	**-**	*13*	**13**	*0*
401035 Tax Increment Revenue	13	*13*	13	-	*13*	-	*13*	13	*0*
INVESTMENT EARNINGS	**866**	*584*	**866**	**283**	*584*	**283**	*584*	**912**	*(46)*
429005 Interest - Time Deposits	589	*584*	589	5	*584*	5	*584*	427	*162*
429025 Interest-Restricted	178	-	178	178	-	178	-	485	*(308)*
429035 Loan Loss Reserve Revenue	100	-	100	100	-	100	-	-	*100*
OPERATING REVENUE	**617**	*(188)*	**617**	**805**	*(188)*	**805**	*(188)*	**3,935**	*(3,318)*
OPERATING GRANTS & CONTRIBUTIO	**617**	*(188)*	**617**	**805**	*(188)*	**805**	*(188)*	**3,218**	*(2,601)*
415000 Federal Government Grants	500	-	500	500	-	500	-	3,146	*(2,646)*
415003 Federal Program Income	117	*(188)*	117	305	*(188)*	305	*(188)*	72	*45*
CHARGES FOR SERVICES	**-**	-	**-**	**-**	-	**-**	-	**6**	*(6)*
421370 Miscellaneous Revenue	-	-	-	-	-	-	-	6	*(6)*
INTER/INTRA FUND REVENUES	**-**	-	**-**	**-**	-	**-**	-	**711**	*(711)*
431035 Interfund Revenue-Comm Dev	-	-	-	-	-	-	-	711	*(711)*
EXPENSE	**36,883**	-	**36,883**	**36,883**	-	**40,476**	*(3,592)*	**35,956**	*928*
OPERATING EXPENSE	**36,883**	-	**36,883**	**36,883**	-	**40,476**	*(3,592)*	**35,956**	*928*
MATERIALS AND SUPPLIES	**-**	-	**-**	**-**	-	**-**	-	**59**	*(59)*
639025 Other Professional Fees	-	-	-	-	-	-	-	59	*(59)*
OTHER OPERATING EXPENSE 2	**58**	-	**58**	**58**	-	**2,474**	*(2,416)*	**576**	*(518)*
663010 Council Overhead Cost	1	-	1	1	-	4	*(4)*	0	*1*
663015 Mayor Overhead Cost	0	-	0	0	-	0	*(0)*	0	*0*
663025 Auditor Overhead Cost	1	-	1	1	-	4	*(3)*	0	*1*
663030 District Attorney Overhead Cos	53	-	53	53	-	53	-	23	*29*
663040 Info Services Overhead Cost	1	-	1	1	-	6	*(5)*	0	*1*
663045 Purchasing Overhead Cost	1	-	1	1	-	1	*(0)*	0	*0*
663050 Human Resources Overhead Cost	1	-	1	1	-	1	-	-	*1*
663070 Mayor Finance Overhead Cost	1	-	1	1	-	5	*(4)*	0	*1*
664005 Other Pass Thru Expense	-	-	-	-	-	2,400	*(2,400)*	-	-
665075 Home Pass Thru Grant Contracts	-	-	-	-	-	-	-	552	*(552)*
OTHER NONOPERATING EXPENSE	**-**	-	**-**	**-**	-	**-**	-	**30**	*(30)*
661010 Interest Expense	-	-	-	-	-	-	-	30	*(30)*
PASS THROUGH TAXES/FEES	**33,616**	-	**33,616**	**33,616**	-	**33,616**	-	**34,373**	*(757)*
666300 RDA-Bluffdale	2,660	-	2,660	2,660	-	2,660	-	474	*2,186*
666301 RDA-Cottonwood Heights	60	-	60	60	-	60	-	91	*(31)*
666302 RDA- Draper City	1,817	-	1,817	1,817	-	1,817	-	1,467	*350*
666303 RDA-Herriman	1,255	-	1,255	1,255	-	1,255	-	1,450	*(196)*
666304 RDA-Holladay	201	-	201	201	-	201	-	246	*(45)*
666305 RDA-Midvale City	1,776	-	1,776	1,776	-	1,776	-	1,529	*247*
666306 RDA-Murray	878	-	878	878	-	878	-	643	*235*
666307 RDA- Riverton	302	-	302	302	-	302	-	557	*(255)*
666308 RDA-Salt Lake City	8,126	-	8,126	8,126	-	8,126	-	13,102	*(4,977)*
666309 RDA-Sandy City	1,950	-	1,950	1,950	-	1,950	-	1,544	*405*
666310 RDA-South Jordan City	2,780	-	2,780	2,780	-	2,780	-	2,331	*448*
666311 RDA-South Salt Lake	371	-	371	371	-	371	-	(14)	*385*
666312 RDA-Taylorsville City	367	-	367	367	-	367	-	454	*(86)*
666313 RDA-West Jordan City	1,091	-	1,091	1,091	-	1,091	-	504	*587*
666314 RDA-West Valley City	3,021	-	3,021	3,021	-	3,021	-	3,760	*(738)*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
666316 RDA-Millcreek	267	-	267	267	-	267	-	667	*(400)*
666317 Tax Increment- Inland Port	1,091	-	1,091	1,091	-	1,091	-	5,149	*(4,058)*
666318 Convention Hotel Incr Pass Thr	-	-	-	-	-	-	-	238	*(238)*
666319 RDA-Magna	-	-	-	-	-	-	-	109	*(109)*
666320 RDA-Utah State Fair Park	-	-	-	-	-	-	-	71	*(71)*
666399 RDA Contingency	5,603	-	5,603	5,603	-	5,603	-	-	*5,603*
INTERGOVERNMENTAL CHARGE	**3,209**	-	**3,209**	**3,209**	-	**4,385**	*(1,176)*	**918**	*2,291*
693010 Intrafund Charges	-	-	-	-	-	-	-	86	*(86)*
693020 Interfund Charges	3,209	-	3,209	3,209	-	4,385	*(1,176)*	832	*2,377*

CORE MISSION

Collaborate with jurisdictions, UTA, UDOT, and WFRC to help Salt Lake County residents access opportunities, housing, and employment within a reasonable amount of time.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	648	-	0.0%	648	-	0.0%	648
REVENUE	24,312	1,235	5.1%	25,547	1,303	5.4%	25,615
COUNTY FUNDING	**(23,665)**	**(1,235)**	5.2%	**(24,900)**	**(1,303)**	5.5%	**(24,968)**
ARPA AND OTHER SEPARATELY REPORTED ORGS							
EXPENDITURES	467,288	0	0.0%	467,288	70,136	15.0%	537,423
REVENUE	9,956	85	0.8%	10,040	338	3.4%	10,293
CAPITAL PROJECT & OTHER RELATED ORGS							
COUNTY FUNDING	-	31,093	0.0%	31,093	31,093	0.0%	31,093
FTE	-	-		-	-		-

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Transportation Preservatn Proj	2,274	-	(2,274)	-	2,226	-	(2,226)	-	0	-	(0)	-
Corridor Preservation HB244	2,080	525	(1,555)	-	2,060	525	(1,535)	-	0	-	(0)	-
Regional Transportatn Choices	21,235	123	(21,113)	-	21,235	123	(21,113)	-	1,235	-	(1,235)	-
USDA Natnl Forest Collection	27	-	(27)	-	27	-	(27)	-	-	-	-	-
SUBTOTAL	**25,615**	**648**	**(24,968)**	**-**	**25,547**	**648**	**(24,900)**	**-**	**1,235**	**-**	**(1,235)**	**-**
Transportation Preservation	2,926	10	(2,916)	-	2,926	10	(2,916)	-	(4)	-	**4**	-
Transportation Pass Thru	-	537,246	**537,246**	-	-	467,110	**467,110**	-	-	0	**0**	-
Corridor Preservation	3,120	123	(2,997)	-	3,090	123	(2,967)	-	0	-	(0)	-
Corridor Preservation Cap Proj	-	7,486	**7,486**	-	-	7,486	**7,486**	-	-	7,486	**7,486**	-
HB420 2015 Transportation Prgm	-	45	**45**	-	-	45	**45**	-	-	-	-	-
State GO Bond Pass-Thru	-	-	-	-	-	-	-	-	-	-	-	-
SB128 Parking Structures	-	-	-	-	-	-	-	-	-	-	-	-
UDOT SIB Loan	4,247	-	(4,247)	-	4,024	-	(4,024)	-	89	-	(89)	-
2219 Transportation CapProject	-	23,606	**23,606**	-	-	23,606	**23,606**	-	-	23,606	**23,606**	-
TOTAL TRANSPORTATION	**35,909**	**569,163**	**533,255**	**-**	**35,588**	**499,028**	**463,440**	**-**	**1,320**	**31,093**	**29,773**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[31-40521] TECHNICAL DEBT SERVICE ADJUSTMENT 2027 Debt Service Adjustment** [Exp: -4,000; Rev: -4,000] To adjust the 2027 debt service amounts for the 2017 ETR Excise Tax Rd Bonds	-	-	- *(Yes)*
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-2,094,780**	**-2,094,780** *(Yes)*
0	**[33-40770] REVENUE PROJECTION CHANGE Sales Tax Projection Changes and Related Accounts** [Exp: 6; Rev: 1,235,005] Adjust sales taxes, including county option sales tax, local option sales tax, section 2220 public safety tax, ZAP tax, section 2019 transportation tax, transient room taxes, restaurant sales tax, and car rental taxes. Also adjusts related pass-through sales taxes, diversions, state compliance buffers for pass-through, ZAP required expenditures, and other related accounts. Includes a statutory change in the TRT. Per UCA 59-12-301, 15% of the revenue is diverted to a state fund through 6/30/2027, and then 7.5% from 7/1/2027-6/30/2047. The local option tax includes impact of HB 330 effective 5/1/2024: Automatic annexation of all unincorporated islands into cities by July 1, 2027. Some islands may petition for annexation before July 2027. Certain canyon areas not qualified in HB 330 will remain unincorporated unless they petition for annexation. Impacts unincorporated county sales taxes (goes primarily to the MSD). Could reduce these sales taxes by 75% compared to 2024.	-	**-1,234,999**	**-1,555,755** *(Yes)*
1	**[31-40522] TECHNICAL DEBT SERVICE ADJUSTMENT 2027 Debt Service Adjustment** [Exp: 88,552; Rev: 88,552] To adjust the 2027 debt service amounts for the 2018 SIB Loan	-	-	- *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-3,329,779**	**-3,650,535**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS

Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[47-40681] CAPITAL PROJECT 2027 Parks Maintenance** Allocation of 10% of expected 4th Qtr revenue for Parks Maintenance.	-	**2,142,952**	**2,142,952** *(Yes)*
0	**[47-40684] CAPITAL PROJECT Salt Lake County SW Trail Project**	-	**1,530,074**	**1,530,074** *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**3,673,026**	**3,673,026**
	TOTAL PROJECT REBUDGETS:	**-**	**27,419,565**	**27,419,565**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**31,092,591**	**31,092,591**

Funds Included	Organizations Included
130 - Transportation Preservation	10380000 - 2219 Transportation Projects | 10370000 - SB128 Parking Structures | 10360000 - State GO Bond Pass-Thru | 10340000 - County 1st Class Highway CW | 10330000 - Corridor Preservation | 10320000 - Transportation Pass Thru | 10310000 - Transportation Preservatn Proj | 10300000 - Transportation Preservation

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**502,162**	*68,495*	**432,347**	**433,667**	*(1,320)*	**433,667**	*68,495*	**408,763**	*93,399*
REVENUE	**577,745**	*73,871*	**507,289**	**503,875**	*3,414*	**503,875**	*73,871*	**436,852**	*140,893*
NON-OPERATING REVENUE	**541,837**	*72,230*	**471,701**	**469,606**	*2,095*	**469,606**	*72,230*	**423,210**	*118,627*
MASS TRANSIT AND HIGHWAY TAX	**537,246**	*70,136*	**467,110**	**467,110**	*0*	**467,110**	*70,136*	**421,032**	*116,213*
406005 Mass Transit Tax-Pass Thru	537,246	*70,136*	467,110	467,110	*0*	467,110	*70,136*	421,032	*116,213*
INVESTMENT EARNINGS	**4,591**	*2,095*	**4,591**	**2,496**	*2,095*	**2,496**	*2,095*	**2,178**	*2,413*
429005 Interest - Time Deposits	4,581	*2,095*	4,581	2,486	*2,095*	2,486	*2,095*	2,160	*2,421*
429015 Interest-Miscellaneous	10	-	10	10	-	10	-	17	*(7)*
OPERATING REVENUE	**35,909**	*1,640*	**35,588**	**34,268**	*1,320*	**34,268**	*1,640*	**13,377**	*22,532*
TRANSPORTATION PRESERVATION FE	**35,882**	*1,640*	**35,561**	**34,242**	*1,320*	**34,242**	*1,640*	**13,327**	*22,555*
404005 Transportation Preservation Fe	5,200	*44*	5,152	5,156	*(4)*	5,156	*44*	5,374	*(174)*
404015 Corridor Preservation Fee Revn	5,200	*50*	5,150	5,150	*0*	5,150	*50*	2,150	*3,050*
404025 2219 Transportation Sales Tax	21,235	*1,235*	21,235	20,000	*1,235*	20,000	*1,235*	1,847	*19,388*
404030 SB128 Parking Structures	4,247	*312*	4,024	3,935	*89*	3,935	*312*	3,956	*291*
OPERATING GRANTS & CONTRIBUTIO	**27**	-	**27**	**27**	-	**27**	-	**50**	*(23)*
415000 Federal Government Grants	27	-	27	27	-	27	-	50	*(23)*
TRANSFERS IN AND OTHER FINANCING SOUI	**-**	-	**-**	**-**	-	**-**	-	**265**	*(265)*
OFS TRANSFERS IN	**-**	-	**-**	**-**	-	**-**	-	**265**	*(265)*
720005 OFS Transfers In	-	-	-	-	-	-	-	265	*(265)*
EXPENSE	**578,049**	*104,232*	**507,914**	**473,817**	*34,097*	**488,476**	*89,574*	**477,930**	*100,119*
OPERATING EXPENSE	**538,071**	*70,136*	**467,935**	**467,935**	*0*	**467,935**	*70,136*	**422,140**	*115,931*
MATERIALS AND SUPPLIES	**10**	-	**10**	**10**	-	**10**	-	**3**	*7*
639025 Other Professional Fees	10	-	10	10	-	10	-	3	*7*
OTHER OPERATING EXPENSE 2	**570**	-	**570**	**570**	-	**570**	-	**525**	*45*
665136 HB 420 Projects	45	-	45	45	-	45	-	525	*(480)*
665139 2219 Transportation Projects	525	-	525	525	-	525	-	-	*525*
PASS THROUGH TAXES/FEES	**537,246**	*70,136*	**467,110**	**467,110**	*0*	**467,110**	*70,136*	**421,032**	*116,213*
666010 UTA Mass Transit	127,410	*7,498*	119,912	119,912	*0*	119,912	*7,498*	118,097	*9,313*
666015 UTA Additional Mass Transit	84,940	*7,860*	77,080	77,080	-	77,080	*7,860*	78,472	*6,468*
666020 UDOT Additional Mass Transit	21,235	*1,250*	19,985	19,985	*0*	19,985	*1,250*	19,781	*1,454*
666025 UTA County Option Transit	79,631	*7,369*	72,263	72,263	-	72,263	*7,369*	73,719	*5,912*
666030 UDOT County Option Transit	26,544	*1,562*	24,982	24,982	*0*	24,982	*1,562*	24,731	*1,813*
666035 Local Option Transp- Cities	42,470	*(7,493)*	49,963	49,963	*0*	49,963	*(7,493)*	36,323	*6,147*
666040 Local Option Transp- UTA	42,470	*(17,486)*	59,956	59,956	*0*	59,956	*(17,486)*	39,340	*3,130*
666045 Public Transit Tax- UDOT	42,470	*42,470*	-	-	-	-	*42,470*	20,546	*21,924*
666050 Public Transit Tax-Cities&Town	21,235	*21,235*	-	-	-	-	*21,235*	10,022	*11,213*
666099 Lost Trans Contingency	48,841	*5,872*	42,969	42,969	*0*	42,969	*5,872*	-	*48,841*
INTERGOVERNMENTAL CHARGE	**245**	-	**245**	**245**	-	**245**	-	**580**	*(335)*
693010 Intrafund Charges	-	-	-	-	-	-	-	356	*(356)*
693020 Interfund Charges	245	-	245	245	-	245	-	224	*22*
NON-OPERATING EXPENSE	**5,967**	*85*	**5,967**	**5,882**	*85*	**5,882**	*85*	**5,790**	*177*
LONG TERM DEBT	**5,967**	*85*	**5,967**	**5,882**	*85*	**5,882**	*85*	**5,790**	*177*
685004 2018 SIB Loan- Principal	2,869	*169*	2,869	2,700	*169*	2,700	*169*	2,538	*331*
685145 2017 ETR Excis Tax Rd Bond-Pri	2,180	*100*	2,180	2,080	*100*	2,080	*100*	1,975	*205*
687004 2018 SIB Loan- Interest	171	*(80)*	171	252	*(80)*	252	*(80)*	327	*(156)*
687145 2017 ETR Excis Tax Rd Bond-Int	746	*(104)*	746	850	*(104)*	850	*(104)*	949	*(203)*
TRANSFERS OUT AND OTHER FINANCING US	**34,012**	*34,012*	**34,012**	**-**	*34,012*	**14,658**	*19,354*	**50,000**	*(15,988)*
OFU TRANSFERS OUT	**34,012**	*34,012*	**34,012**	**-**	*34,012*	**14,658**	*19,354*	**50,000**	*(15,988)*
770010 OFU Transfers Out	34,012	*34,012*	34,012	-	*34,012*	14,658	*19,354*	50,000	*(15,988)*

Funds Included	Organizations Included
130 - Transportation Preservation	10389900 - 2219 Transportation Cap Projects | 10339900 - Corridor Preservation Cap Proj

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2020 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**31,093**	***31,093***	**31,093**	**-**	***31,093***	**27,959**	***3,134***	**(12,576)**	***43,669***
REVENUE	**-**	*-*	**-**	**-**	*-*	**-**	*-*	**23,443**	***(23,443)***
NON-OPERATING REVENUE	**-**	*-*	**-**	**-**	*-*	**-**	*-*	**125**	***(125)***
INVESTMENT EARNINGS	**-**	*-*	**-**	**-**	*-*	**-**	*-*	**125**	***(125)***
429005 - Interest - Time Deposits	-	*-*	-	-	*-*	-	*-*	125	*(125)*
OPERATING REVENUE	**-**	*-*	**-**	**-**	*-*	**-**	*-*	**23,318**	***(23,318)***
TRANSPORTATION PRESERVATION FE	**-**	*-*	**-**	**-**	*-*	**-**	*-*	**21,057**	***(21,057)***
404015 - Corridor Preservation Fee Revn	-	*-*	-	-	*-*	-	*-*	3,224	*(3,224)*
404025 - 2219 Transportation Sales Tax	-	*-*	-	-	*-*	-	*-*	17,833	*(17,833)*
OPERATING GRANTS & CONTRIBUTIO	**-**	*-*	**-**	**-**	*-*	**-**	*-*	**1,063**	***(1,063)***
411000 - State Government Grants	-	*-*	-	-	*-*	-	*-*	1,063	*(1,063)*
CHARGES FOR SERVICES	**-**	*-*	**-**	**-**	*-*	**-**	*-*	**842**	***(842)***
421370 - Miscellaneous Revenue	-	*-*	-	-	*-*	-	*-*	842	*(842)*
INTER/INTRA FUND REVENUES	**-**	*-*	**-**	**-**	*-*	**-**	*-*	**356**	***(356)***
433100 - Intrafund Revenue	-	*-*	-	-	*-*	-	*-*	356	*(356)*
EXPENSE	**31,093**	*31,093*	**31,093**	**-**	*31,093*	**27,959**	*3,134*	**10,742**	***20,351***
OPERATING EXPENSE	**31,093**	*31,093*	**31,093**	**-**	*31,093*	**27,959**	*3,134*	**10,742**	***20,351***
OTHER OPERATING EXPENSE 2	**13,761**	*13,761*	**13,761**	**-**	*13,761*	**12,522**	*1,239*	**5,827**	***7,934***
665135 - Corridor Preservation Projects	7,486	*7,486*	7,486	-	*7,486*	7,486	*-*	2,936	*4,550*
665139 - 2219 Transportation Projects	6,275	*6,275*	6,275	-	*6,275*	5,035	*1,239*	2,891	*3,383*
INTERGOVERNMENTAL CHARGE	**17,332**	*17,332*	**17,332**	**-**	*17,332*	**15,437**	*1,894*	**4,915**	***12,417***
693020 - Interfund Charges	17,332	*17,332*	17,332	-	*17,332*	15,437	*1,894*	4,915	*12,417*

CORE MISSION

Redevelop underutilized residential and commercial areas in the metro townships and unincorporated Salt Lake County to enhance residents' quality of life and to provide jobs and needed services that expand the tax base for county residents.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	151	-	*0.0%*	151	-	*0.0%*	151
COUNTY FUNDING	**151**	**-**	*0.0%*	**151**	**-**	*0.0%*	**151**
FTE	-	-		-	-		-

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Redevelopment Agency of SL Co	-	76	**76**	-	-	76	**76**	-	-	-	**-**	-
Administration	-	75	**75**	-	-	75	**75**	-	-	-	**-**	-
SUBTOTAL	**-**	**151**	**151**	**-**	**-**	**151**	**151**	**-**	**-**	**-**	**-**	**-**
TOTAL REDEVELOPMENT AGENCY OF SLCO	**-**	**151**	**151**	**-**	**-**	**151**	**151**	**-**	**-**	**-**	**-**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-25,767**	**-25,767** *(Yes)*
1	**[31-40585] REVENUE PROJECTION CHANGE RDA - Less Interest on Lower Fund Balance** Majority of Fund Balance moved, lower interest earned on remaining fund balance	-	**8,600**	**8,600** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-17,167**	**-17,167**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
350 - Redevelopment Agency Of SL Co	10160000 - Redevelopment Agency of SL Co

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**151**	**-**	**151**	**151**	**-**	**151**	**-**	**2,673**	***(2,522)***
REVENUE	**29**	*17*	**29**	**12**	*17*	**12**	*17*	**22**	*7*
NON-OPERATING REVENUE	**29**	*17*	**29**	**12**	*17*	**12**	*17*	**22**	*7*
INVESTMENT EARNINGS	**29**	*17*	**29**	**12**	*17*	**12**	*17*	**22**	*7*
429005 Interest - Time Deposits	29	*17*	29	12	*17*	12	*17*	22	*7*
EXPENSE	**151**	-	**151**	**151**	-	**151**	-	**2,673**	*(2,522)*
OPERATING EXPENSE	**151**	-	**151**	**151**	-	**151**	-	**2,673**	***(2,522)***
MATERIALS AND SUPPLIES	**75**	-	**75**	**75**	-	**75**	-	**2,551**	***(2,476)***
639025 Other Professional Fees	75	-	75	75	-	-	*75*	1	*74*
639036 Other Misc Contract Fees	-	-	-	-	-	75	*(75)*	10	*(10)*
639055 Interlocal Agreements	-	-	-	-	-	-	-	2,540	*(2,540)*
OTHER OPERATING EXPENSE 2	**76**	-	**76**	**76**	-	**76**	-	**52**	*24*
663010 Council Overhead Cost	10	-	10	10	-	10	-	4	*6*
663015 Mayor Overhead Cost	1	-	1	1	-	1	-	1	*0*
663025 Auditor Overhead Cost	8	-	8	8	-	8	-	3	*5*
663030 District Attorney Overhead Cos	32	-	32	32	-	32	-	36	*(3)*
663035 Real Estate Overhead Cost	1	-	1	1	-	1	-	-	*1*
663040 Info Services Overhead Cost	13	-	13	13	-	13	-	4	*9*
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	2	*(2)*
663070 Mayor Finance Overhead Cost	11	-	11	11	-	11	-	4	*7*
INTERGOVERNMENTAL CHARGE	**-**	-	**-**	**-**	-	**-**	-	**70**	*(70)*
693020 Interfund Charges	-	-	-	-	-	-	-	70	*(70)*

CORE MISSION

Mayor's Financial Administration promotes the financial health of Salt Lake County Government by maintaining accurate financial information and following internal and external regulations to safeguard assets. These actions help secure the highest possible credit rating for the County.

We strive to be dedicated strategic partners who champion shared initiatives, provide fiscal guidance, and demonstrate leadership to all county stakeholders. We communicate clearly with our customers, hold ourselves accountable, and serve employees, the community, and outside investors for the collective success of Salt Lake County.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Salt Lake County is in excellent financial health				
• Maintain the highest (AAA) bond rating for the County's general obligation debt from the major bond rating agencies.	100%	100%	100%	100%
• SLCo debt issued with interest cost lower than all comparable structured debt issuances. Measured in basis points better/(worse) than the lowest interest cost comparable in the same timeframe. (N/A for 2024 and 2025).	0	1	-5	1
Mayor's Financial Administration is a dedicated strategic partner				
• Strategic partner Net Satisfaction Score on our customer service surveys.	93%	93%	-	93%
• Increase the cumulative funding provided by private enterprises through new markets tax credit transactions or contributions to the Salt Lake County Foundation, to the benefit of participating County funds.	5,000,000	9,300,000	35,000	8,400,000
Mayor's Financial Administration provides relevant, accurate and timely financial information				
• Sales tax projection accuracy (target: ±2.5% of actuals)	5.2%	2.5%	0.3%	2.5%
• Maintain the annual GFOA Certificate of Achievement for excellence in financial reporting on the ACFR. (award lags ACFR publish date by 1 year).	100%	100%	100%	100%
Salt Lake County employees' access and understand the critical messages distributed by Internal Communications				
• Maintain a yearly engagement average of 55% on countywide EmpComms communication message	62.2%	55%	61.83%	55%
Deliver a countywide Employee Appreciation Day event that employees can enjoy and feel appreciated.				
• Average employee day event satisfaction rating from employee survey.	3.83	4.11	4.16	4.11
• Maintain or increase attendance for Employee Appreciation Day.	1,625	1,350	1,501	1,350

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	6,875	195	*2.8%*	7,070	352	*5.1%*	7,227
REVENUE	399	-	*0.0%*	399	-	*0.0%*	399
COUNTY FUNDING	**6,476**	**195**	*3.0%*	**6,671**	**352**	*5.4%*	**6,828**
CAPITAL PROJECT & OTHER RELATED ORGS							
COUNTY FUNDING	-	18	*0.0%*	18	18	*0.0%*	18
FTE	36.00	1.60	*4.4%*	37.60	1.60	*4.4%*	37.60

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Mayor Finance Admin	-	563	**563**	*1.60*	-	547	**547**	*1.60*	-	(95)	**(95)**	*(0.40)*
Accounting	394	2,274	**1,881**	*13.00*	394	2,220	**1,827**	*13.00*	-	-	**-**	-
Budget	-	1,930	**1,930**	*10.00*	-	1,894	**1,894**	*10.00*	-	102	**102**	*1.00*
Finance	0	625	**625**	*2.50*	0	610	**610**	*2.50*	-	-	**-**	-
Payroll	5	1,173	**1,168**	*7.50*	5	1,145	**1,140**	*7.50*	-	188	**188**	*1.00*
Benefits	-	313	**313**	*2.00*	-	307	**307**	*2.00*	-	-	**-**	-
Internal Communications	-	177	**177**	*1.00*	-	173	**173**	*1.00*	-	-	**-**	-
Building O&M-Mayor Finance Adm	-	174	**174**	-	-	174	**174**	-	-	-	**-**	-
SUBTOTAL	**399**	**7,227**	**6,828**	***37.60***	**399**	**7,070**	**6,671**	***37.60***	-	**195**	**195**	***1.60***
Budget Replacement System	-	18	**18**	-	-	18	**18**	-	-	18	**18**	-
TOTAL MAYOR'S FINANCIAL ADMINISTRATION	**399**	**7,245**	**6,847**	***37.60***	**399**	**7,088**	**6,689**	***37.60***	-	**213**	**213**	***1.60***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**15,535** *(Yes)*
0	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -5,296	-	-	**5,296** *(Yes)*
1	**[31-40726] NEW REQUEST Personnel Base Budget** This request is to reverse the personnel underexend account established during the fall budget process to account for changes in salary and benefit costs. This request will align the budget with the division's current personnel cost requirments. The adjustment is primarily related to an increase in an appointed position. This position is subsequently being requested to split between MFA and VSL through a separate package. Reversing the personnel underexpend account at this time will allow the associated personnel costs to be appropriately reflected in MFA before the position and related funding are transferred to VSL.	-	**6,704**	**6,704** *(Yes)*
2	**[33-40725] NEW REQUEST Re-Allocate share of Assoc Dep FTE to Visitor Promo** This request is for the purpose of allocating .4 FTE of the current Mayor Finance Assoc Deputy position to work on the downtown revitalization project. The impact of this request will reduce administative costs for this project by approximately $160k within organization 36000000 Visitor Promotion.	*-0.40*	**-101,453**	**-104,425** *(Yes)* *(0.40) FTE*
3	**[31-40642] NEW REQUEST Double-Fill Critical Payroll Applications Manager** This request is to double-fill the Payroll Applications Manager position for up to 13 months to facilitate comprehensive cross training and succession planning. The incumbent is the County's primary payroll subject matter expert, with extensive knowledge of payroll laws, practices, and procedures, as well as significant technical expertise in the PeopleSoft HCM/Payroll system. She has served as the payroll subject matter expert throughout the system's configuration and implementation and has continued in that role throughout its more than 12 years of operation. The double-fill is necessary to maximize knowledge transfer and training and ensure continuity of the County's biweekly payroll operations following the incumbent's separation from County employment. Establishing a dedicated, time-limited position provides an opportunity to transfer this specialized institutional and technical knowledge without disrupting existing staff or requiring a career mobility placement. The position will be time-limited and will expire at the end of February 2028. FUTURE YEARS ADJUSTMENT: -187,781	*1.00*	**187,617**	**187,781** *(Yes)* *1.00 FTE*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
4	**[31-40668] NEW REQUEST Double-Fill Critical Budget & Planning Team Position** This request is to double-fill a critical technical position to allow for six months of training and knowledge transfer prior to the incumbent's retirement. The position is critical to the County's overall budget process, and the overlap will help ensure the continuity of operations and retention of institutional knowledge. The additional position is time-limited and will expire at the end of 2027. The request also includes funding for an additional laptop computer and computer subscriptions to support the overlap period. FUTURE YEARS ADJUSTMENT: -102,242	*1.00*	**102,195**	**102,242** *(Yes)* *1.00 FTE*
5	**[32-40655] STRESS TEST REDUCTION Budget Stress Test Scenario - Withdraw Requests for Position Double-fills** In the event of a budget reduction, the requests to double slot the payroll applications manager and the Budget System Administrator positions would be withdrawn prior to any base budget reductions.	-	**-289,813**	**-** *(No)*
6	**[32-40659] STRESS TEST REDUCTION Budget Stress Test Scenario - Base Budget Reduction** To meet the stress test, a reduction of 3 FTE and associated operating costs would be needed. Impact Statement: The loss of these FTE would impact multiple areas in Mayor's Finance and would result in a reduction in the staff's ability to meet critical accounting, payroll or other finance responsibilities outlined in statutes and policies, as well as impacting customer requests. Mayor's Finance staff is currently working at or above capacity. This is not recommended at this time.	-	**-229,010**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***1.60***	**195,063**	**213,133**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-518,823**	**-**

	TOTAL PROJECT REBUDGETS:	**-**	**18,253**	**18,253**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**18,253**	**18,253**

Funds Included	Organizations Included
110 - General Fund	19010000 - March 2020 Earthquake Response | 10220000 - Mayor Financial Admin

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**6,828**	*352*	**6,671**	**6,476**	*195*	**6,563**	*265*	**5,902**	*926*
REVENUE	**399**	-	**399**	**399**	-	**551**	*(153)*	**526**	*(127)*
NON-OPERATING REVENUE	**-**	-	**-**	**-**	-	**-**	-	**1**	*(1)*
INVESTMENT EARNINGS	**-**	-	**-**	**-**	-	**-**	-	**1**	*(1)*
429015 Interest-Miscellaneous	-	-	-	-	-	-	-	1	*(1)*
OPERATING REVENUE	**399**	-	**399**	**399**	-	**399**	-	**352**	*47*
CHARGES FOR SERVICES	**399**	-	**399**	**399**	-	**399**	-	**352**	*47*
421015 Mayors Finance Admin Fees	5	-	5	5	-	5	-	2	*3*
421370 Miscellaneous Revenue	-	-	-	-	-	-	-	0	*(0)*
439005 Refunds-Other	394	-	394	394	-	394	-	350	*44*
441005 Sale-Mtrls,Supl,Cntrl Assets	0	-	0	0	-	0	-	0	*(0)*
TRANSFERS IN AND OTHER FINANCING SOUI	**-**	-	**-**	**-**	-	**153**	*(153)*	**174**	*(174)*
OFS - DEBT PROCEEDS	**-**	-	**-**	**-**	-	**-**	-	**174**	*(174)*
710501 OFS SBITA	-	-	-	-	-	-	-	174	*(174)*
OFS TRANSFERS IN	**-**	-	**-**	**-**	-	**153**	*(153)*	**-**	-
720005 OFS Transfers In	-	-	-	-	-	153	*(153)*	-	-
EXPENSE	**7,236**	*352*	**7,079**	**6,884**	*195*	**6,971**	*265*	**6,258**	*978*
OPERATING EXPENSE	**7,227**	*352*	**7,070**	**6,875**	*195*	**6,962**	*265*	**6,254**	*973*
EMPLOYEE COMPENSATION	**6,452**	*345*	**6,295**	**6,107**	*188*	**6,067**	*385*	**5,406**	*1,046*
601005 Elected And Exempt Salary	484	*(65)*	469	549	*(80)*	503	*(19)*	480	*5*
601020 Lump Sum Vacation Pay	51	-	51	51	-	51	-	59	*(8)*
601025 Lump Sum Sick Pay	24	-	24	24	-	24	-	31	*(7)*
601030 Permanent And Provisional	3,720	*109*	3,614	3,611	*3*	3,619	*101*	3,212	*508*
601040 Time Limited Employee	201	*201*	201	-	*201*	-	*201*	-	*201*
601050 Temporary,Seasonal,Emergency	45	-	45	45	-	45	-	-	*45*
601065 Overtime	34	-	34	34	-	34	-	30	*4*
601095 Personnel Underexpend	-	*7*	-	(7)	*7*	-	-	-	-
601096 Council Discretion Personnel	-	-	-	-	-	(40)	*40*	-	-
603005 Social Security Taxes	331	*18*	323	313	*10*	310	*21*	277	*54*
603025 Retirement Or Pension Contrib	607	*29*	609	578	*31*	575	*32*	534	*72*
603040 Ltd Contributions	18	*1*	18	17	*1*	17	*1*	15	*4*
603045 Supplemental Retirement (401K)	53	*(11)*	51	63	*(12)*	56	*(3)*	49	*4*
603050 Health Insurance Premiums	670	*40*	658	630	*28*	674	*(4)*	567	*103*
603055 Employee Serv Res Fund Charges	40	-	40	40	-	40	-	60	*(20)*
603056 OPEB- Current Year	171	*16*	155	155	-	155	*16*	92	*79*
605025 Employee Awards-Service Pins	3	-	3	3	-	3	-	-	*3*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	0	*(0)*
MATERIALS AND SUPPLIES	**606**	*8*	**606**	**598**	*8*	**726**	*(121)*	**496**	*109*
607040 Facilities Management Charges	11	-	11	11	-	11	-	(0)	*11*
611005 Subscriptions & Memberships	29	-	29	29	-	29	-	27	*2*
611010 Physical Materials-Books	1	-	1	1	-	1	-	-	*1*
611015 Education & Training Serv/Supp	39	-	39	39	-	39	-	10	*29*
611020 Training Provided By Personnel	0	-	0	0	-	0	-	-	*0*
613005 Printing Charges	15	-	15	15	-	18	*(3)*	-	*15*
613010 Public Notices	7	-	7	7	-	7	-	2	*5*
613020 Development Advertising	2	-	2	2	-	2	-	-	*2*
613025 Contracted Printings	7	-	7	7	-	7	-	1	*5*
615005 Office Supplies	10	-	10	10	-	10	-	11	*(1)*
615015 Computer Supplies	1	-	1	1	-	1	-	1	*1*
615016 Computer Software Subscription	48	*2*	48	47	*2*	44	*4*	47	*1*
615020 Computer Software <$5,000	10	-	10	10	-	10	-	-	*10*
615025 Computers & Components <$5000	34	*6*	34	28	*6*	28	*6*	12	*22*
615030 Communication Equip-Noncapital	0	-	0	0	-	0	-	-	*0*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
615035 Small Equipment (Non-Computer)	5	-	5	5	-	5	-	0	5
615040 Postage	10	-	10	10	-	10	-	17	(7)
615050 Meals & Refreshments	2	-	2	2	-	2	-	2	(1)
615065 Credit Card Charges	3	-	3	3	-	3	-	-	3
617005 Maintenance - Office Equip	5	-	5	5	-	5	-	1	4
617015 Maintenance - Software	0	-	0	0	-	0	-	-	0
619015 Mileage Allowance	1	-	1	1	-	1	-	0	1
619025 Travel & Transprtatn-Employees	5	-	5	5	-	5	-	3	2
619035 Vehicle Rental Charges	1	-	1	1	-	1	-	-	1
621020 Telephone	11	-	11	11	-	11	-	10	1
621025 Mobile Telephone	0	-	0	0	-	0	-	2	(1)
633010 Rent - Buildings	162	-	162	162	-	162	-	148	15
633015 Rent - Equipment	0	-	0	0	-	0	-	-	0
639010 Consultants Fees	88	-	88	88	-	216	(128)	77	11
639025 Other Professional Fees	98	-	98	98	-	98	-	125	(28)
OTHER OPERATING EXPENSE 1	**-**	-	**-**	**-**	-	**-**	-	**0**	(0)
645015 Recycling Activities	-	-	-	-	-	-	-	0	(0)
OTHER OPERATING EXPENSE 2	**-**	-	**-**	**-**	-	**-**	-	**1**	(1)
667015 Prior Year Charges	-	-	-	-	-	-	-	1	(1)
CAPITAL EXPENDITURES	**169**	-	**169**	**169**	-	**169**	-	**338**	(169)
681020 IT Subscription - SBITA	0	-	0	0	-	0	-	260	(260)
684020 Principal Payments- SBITA	169	-	169	169	-	169	-	77	92
INTERGOVERNMENTAL CHARGE	**1**	-	**1**	**1**	-	**-**	1	**13**	(12)
693010 Intrafund Charges	1	-	1	1	-	-	1	13	(12)
NON-OPERATING EXPENSE	**9**	-	**9**	**9**	-	**9**	-	**4**	5
LONG TERM DEBT	**9**	-	**9**	**9**	-	**9**	-	**4**	5
687001 Interest Expense- SBITA	9	-	9	9	-	9	-	4	5

REVENUE AND EXPENDITURE DETAIL

Mayor's Financial Administration

Funds Included	Organizations Included
110 - General Fund	10990000 - Mayor Managed Capital Projects

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2020 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
COUNTY FUNDING (Operating Expense less Operating Revenue)	**18**	18	**18**	-	18	**25**	(7)	**1**	18
EXPENSE	**18**	18	**18**	-	18	**25**	(7)	**1**	18
OPERATING EXPENSE	**18**	18	**18**	-	18	**25**	(7)	**1**	18
OTHER OPERATING EXPENSE 2	**0**	0	**0**	-	0	**0**	-	**1**	(1)
663045 - Purchasing Overhead Cost	-	-	-	-	-	-	-	0	(0)
663055 - Gov'T Immunity Overhead Cost	0	0	0	-	0	0	-	1	(0)
CAPITAL EXPENDITURES	**18**	18	**18**	-	18	**25**	(7)	-	18
677010 - Dev In Prog-Software& Hardware	18	18	18	-	18	25	(7)	-	18

CORE MISSION

Provide support for various tourism generating opportunities

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	10,716	125	*1.2%*	10,841	(1,627)	*(15.2%)*	9,088
REVENUE	1,059	91	*8.6%*	1,150	91	*8.6%*	1,150
COUNTY FUNDING	**9,657**	**34**	*0.4%*	**9,691**	**(1,718)**	*(17.8%)*	**7,938**
FTE	-	-	*0.0%*	-	-	*0.0%*	-

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Visitor Promotion Cnty Exp	1,150	9,088	**7,938**	-	1,150	10,841	**9,691**	-	91	125	**34**	-
SUBTOTAL	**1,150**	**9,088**	**7,938**	**-**	**1,150**	**10,841**	**9,691**	**-**	**91**	**125**	**34**	**-**
TOTAL VISITOR PROMOTION COUNTY EXPENSE	**1,150**	**9,088**	**7,938**	**-**	**1,150**	**10,841**	**9,691**	**-**	**91**	**125**	**34**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[31-40598] REVENUE PROJECTION CHANGE Increase Convention Center Hotel Fee Revenue** Increase budget to be more in line with recent years' actuals.	-	**-90,930**	**-90,930** *(Yes)*
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-513,877**	**-513,877** *(Yes)*
0	**[33-40770] REVENUE PROJECTION CHANGE Sales Tax Projection Changes and Related Accounts** Adjust sales taxes, including county option sales tax, local option sales tax, section 2220 public safety tax, ZAP tax, section 2019 transportation tax, transient room taxes, restaurant sales tax, and car rental taxes. Also adjusts related pass-through sales taxes, diversions, state compliance buffers for pass-through, ZAP required expenditures, and other related accounts. Includes a statutory change in the TRT. Per UCA 59-12-301, 15% of the revenue is diverted to a state fund through 6/30/2027, and then 7.5% from 7/1/2027-6/30/2047. The local option tax includes impact of HB 330 effective 5/1/2024: Automatic annexation of all unincorporated islands into cities by July 1, 2027. Some islands may petition for annexation before July 2027. Certain canyon areas not qualified in HB 330 will remain unincorporated unless they petition for annexation. Impacts unincorporated county sales taxes (goes primarily to the MSD). Could reduce these sales taxes by 75% compared to 2024.	-	**1,006,353**	**-746,000** *(Yes)*
0	**[31-40780] TECHNICAL DEBT SERVICE ADJUSTMENT Debt Service for TRT Revenue Bond for Salt Palace Renovation** [Exp: 6,500,000; Rev: 6,500,000] FUTURE YEARS ADJUSTMENT: 6,500,000	-	**-**	**-** *(Yes)*
1	**[31-40597] NEW REQUEST Utah Restaurant Association Contribution** The entire amount will be used for the Taste Utah (Salt Lake County) advertising campaign and promotions. Taste Utah educates and engages Salt Lake County those who live in the County and those who visit the county to make Dining the Destination. This increases the restaurant tax and allows the county money to provide convention, cultural, and recreation opportunities to everyone who enjoys these facilities in Salt Lake County. See attached documents. FUTURE YEARS ADJUSTMENT: -50,000	-	**50,000**	**50,000** *(Yes)*
1	**[31-40665] NEW REQUEST SLARA Contribution** SLARA requests $25,000 from Salt Lake County to launch the Salt Lake Dining Calendar — a new section of SLARA's existing website where member restaurants publish their own events, from recurring specials to one-off experiences, so visitors and locals have one place to find what's happening in Salt Lake's dining scene each month. The $25,000 is to fund implementation of the Dining Calendar program — recruiting and onboarding member restaurants, training them to publish their own events, running a countywide launch campaign, seeding the calendar with content so it isn't empty on day one, and reporting results back to the County. This is a program implementation request, not a technology request: the calendar itself lives on SLARA's existing website at no additional build cost, so County funds go directly to standing up and running the program. FUTURE YEARS ADJUSTMENT: -25,000	-	**25,000**	**25,000** *(Yes)*
1	**[31-40666] NEW REQUEST Utah Sports Commission Contribution** The intended use is to help support sporting events occurring in Salt Lake County. The funds will not be used for administrative or employee compensation. The events the organization partners with generate significant economic impact, media value, tax revenue, and provide Salt Lake County residents with access to world renowned events in their own backyards. FUTURE YEARS ADJUSTMENT: -50,000	-	**50,000**	**50,000** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**526,546**	**-1,225,807**
TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
290 - Visitor Promotion Fund	36010000 - Visitor Promotion Cnty Exp

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**7,938**	*(1,718)*	**9,691**	**9,657**	*34*	**9,732**	*(1,793)*	**5,177**	*2,761*
REVENUE	**49,726**	*10,110*	**49,726**	**39,615**	*10,110*	**43,674**	*6,052*	**37,932**	*11,793*
NON-OPERATING REVENUE	**44,564**	*6,008*	**44,564**	**38,556**	*6,008*	**38,556**	*6,008*	**35,302**	*9,262*
TAX INCREMENT	**2,250**	-	**2,250**	**2,250**	-	**2,250**	-	**-**	*2,250*
401035 Tax Increment Revenue	2,250	-	2,250	2,250	-	2,250	-	-	*2,250*
TRANSIENT ROOM TAXES	**35,300**	*(1,006)*	**35,300**	**36,306**	*(1,006)*	**36,306**	*(1,006)*	**35,142**	*158*
403070 Transient Room Tax	31,226	*746*	31,226	30,480	*746*	30,480	*746*	29,871	*1,355*
403076 Transient Room Tax-Pass Thru	4,074	*(1,752)*	4,074	5,826	*(1,752)*	5,826	*(1,752)*	5,271	*(1,197)*
INVESTMENT EARNINGS	**514**	*514*	**514**	**-**	*514*	**-**	*514*	**160**	*354*
429005 Interest - Time Deposits	514	*514*	514	-	*514*	-	*514*	160	*354*
PRIOR YEAR FUND BALANCE	**6,500**	*6,500*	**6,500**	**-**	*6,500*	**-**	*6,500*	**-**	*6,500*
499998 FundBal Restrict/Commit/Assign	6,500	*6,500*	6,500	-	*6,500*	-	*6,500*	-	*6,500*
OPERATING REVENUE	**1,150**	*91*	**1,150**	**1,059**	*91*	**1,059**	*91*	**2,631**	*(1,481)*
CHARGES FOR SERVICES	**1,150**	*91*	**1,150**	**1,059**	*91*	**1,059**	*91*	**2,631**	*(1,481)*
421095 Development & Promotion Fees	650	*91*	650	559	*91*	559	*91*	642	*8*
421370 Miscellaneous Revenue	-	-	-	-	-	-	-	10	*(10)*
423000 Local Government Contracts	-	-	-	-	-	-	-	1,736	*(1,736)*
424200 State Revenue Contracts	500	-	500	500	-	500	-	243	*257*
TRANSFERS IN AND OTHER FINANCING SOUI	**4,012**	*4,012*	**4,012**	**-**	*4,012*	**4,058**	*(46)*	**-**	*4,012*
OFS TRANSFERS IN	**4,012**	*4,012*	**4,012**	**-**	*4,012*	**4,058**	*(46)*	**-**	*4,012*
720005 OFS Transfers In	4,012	*4,012*	4,012	-	*4,012*	4,058	*(46)*	-	*4,012*
EXPENSE	**26,652**	*15,937*	**28,405**	**10,716**	*17,689*	**24,534**	*2,119*	**18,514**	*8,138*
OPERATING EXPENSE	**9,088**	*(1,627)*	**10,841**	**10,716**	*125*	**10,791**	*(1,702)*	**7,808**	*1,280*
MATERIALS AND SUPPLIES	**4,850**	-	**4,850**	**4,850**	-	**4,850**	-	**2,378**	*2,472*
639036 Other Misc Contract Fees	4,850	-	4,850	4,850	-	4,850	-	2,378	*2,472*
OTHER OPERATING EXPENSE 2	**164**	*125*	**164**	**39**	*125*	**114**	*50*	**158**	*6*
663010 Council Overhead Cost	9	-	9	9	-	9	-	8	*1*
663015 Mayor Overhead Cost	1	-	1	1	-	1	-	1	*(0)*
663025 Auditor Overhead Cost	7	-	7	7	-	7	-	6	*1*
663040 Info Services Overhead Cost	12	-	12	12	-	12	-	8	*3*
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	-	*0*
663055 Gov'T Immunity Overhead Cost	0	-	0	0	-	0	-	1	*(1)*
663070 Mayor Finance Overhead Cost	10	-	10	10	-	10	-	9	*1*
667005 Contributions	125	*125*	125	-	*125*	75	*50*	125	-
PASS THROUGH TAXES/FEES	**4,074**	*(1,752)*	**5,826**	**5,826**	-	**5,826**	*(1,752)*	**5,271**	*(1,197)*
666005 State TRT Fund Diversion	4,074	*(1,752)*	5,826	5,826	-	5,826	*(1,752)*	5,271	*(1,197)*
NON-OPERATING EXPENSE	**6,500**	*6,500*	**6,500**	**-**	*6,500*	**-**	*6,500*	**-**	*6,500*
LONG TERM DEBT	**6,500**	*6,500*	**6,500**	**-**	*6,500*	**-**	*6,500*	**-**	*6,500*
685157 2026 TRT Downtown Renovat-Prin	6,500	*6,500*	6,500	-	*6,500*	-	*6,500*	-	*6,500*
TRANSFERS OUT AND OTHER FINANCING US	**11,064**	*11,064*	**11,064**	**-**	*11,064*	**13,743**	*(2,679)*	**10,706**	*358*
OFU TRANSFERS OUT	**11,064**	*11,064*	**11,064**	**-**	*11,064*	**13,743**	*(2,679)*	**10,706**	*358*
770010 OFU Transfers Out	11,064	*11,064*	11,064	-	*11,064*	13,743	*(2,679)*	10,706	*358*

CORE MISSION

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	1,685	500	*29.7%*	2,185	500	*29.7%*	2,185
REVENUE	55,930	-	*0.0%*	55,930	-	*0.0%*	55,930
COUNTY FUNDING	**(54,244)**	**500**	*(0.9%)*	**(53,744)**	**500**	*(0.9%)*	**(53,744)**
FTE	-	-		-	-		-

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
General Fund-Statutory & Genl	54,930	166	(54,764)	-	54,930	166	(54,764)	-	-	-	-	-
Building O&M-GF Stat & General	-	53	**53**	-	-	53	**53**	-	-	-	-	-
Administration	1,000	891	(109)	-	1,000	891	(109)	-	-	500	**500**	-
Intergovernmental Charges	-	547	**547**	-	-	547	**547**	-	-	-	-	-
Grant Fund Statutory & General	-	250	**250**	-	-	250	**250**	-	-	-	-	-
Stat & Genl-Tax Administration	-	279	**279**	-	-	279	**279**	-	-	-	-	-
SUBTOTAL	**55,930**	**2,185**	**(53,744)**	**-**	**55,930**	**2,185**	**(53,744)**	**-**	**-**	**500**	**500**	**-**
TOTAL STATUTORY & GENERAL - GENERAL, GRANT, TAX ADMIN FUNDS	**55,930**	**2,185**	**(53,744)**	**-**	**55,930**	**2,185**	**(53,744)**	**-**	**-**	**500**	**500**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[31-40510] TECHNICAL DEBT SERVICE ADJUSTMENT 2027 Debt Service Adjustment** To adjust the 2027 debt service amounts for the 2020 STRRB, 2020B STRRB & 2025 STR Bonds	-	**1,751**	**1,751** *(Yes)*
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**3,450,342**	**3,450,342** *(Yes)*
0	**[33-40769] REVENUE PROJECTION CHANGE Adjust Property Tax, M. Vehicle Fee, Greenbelt RB Tax, & Related** Budget adjustment for property tax new growth and the following tax rate shifts: • 0.000005 from Planetarium Fund to the General Fund, to be offset by increased fund transfers from TRCC Fund. • 0.000001 from Health Fund to the General Fund for request to move Bees & Weeds program to Parks & Rec. Includes revised projections for accounts related to property taxes, as well as Motor Vehicle Fee In Lieu of Tax and Greenbelt Rollback Taxes.	-	**-5,846,571**	**-6,346,571** *(Yes)*
0	**[33-40770] REVENUE PROJECTION CHANGE Sales Tax Projection Changes and Related Accounts** Adjust sales taxes, including county option sales tax, local option sales tax, section 2220 public safety tax, ZAP tax, section 2019 transportation tax, transient room taxes, restaurant sales tax, and car rental taxes. Also adjusts related pass-through sales taxes, diversions, state compliance buffers for pass-through, ZAP required expenditures, and other related accounts. Includes a statutory change in the TRT. Per UCA 59-12-301, 15% of the revenue is diverted to a state fund through 6/30/2027, and then 7.5% from 7/1/2027-6/30/2047. The local option tax includes impact of HB 330 effective 5/1/2024: Automatic annexation of all unincorporated islands into cities by July 1, 2027. Some islands may petition for annexation before July 2027. Certain canyon areas not qualified in HB 330 will remain unincorporated unless they petition for annexation. Impacts unincorporated county sales taxes (goes primarily to the MSD). Could reduce these sales taxes by 75% compared to 2024.	-	**-7,073,000**	**-7,073,000** *(Yes)*
1	**[31-40670] NEW REQUEST FEMA Funds Disputes Legal Services** Specialized legal services to support appeals to the Civilian Board of Contract Appeals of approximately $15M in denied FEMA reimbursements.	-	**300,000**	**300,000** *(Yes)*
2	**[31-40672] NEW REQUEST Communication & Postage** This request is to pay for printing of required Taxpayer communication and the postage associated with these mailings.	-	**200,000**	**200,000** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-8,967,478**	**-9,467,478**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
340 - Tax Administration Levy | 120 - Grant Programs Fund | 110 - General Fund	76100000 - Stat & Genl-Tax Administration | 50250000 - Grant Fund Statutory & General | 50030000 - General Fund-Statutory & Genl

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**(53,744)**	*500*	**(53,744)**	**(54,244)**	*500*	**(54,430)**	*685*	**(50,796)**	*(2,949)*
REVENUE	**512,364**	*53,336*	**511,864**	**459,028**	*52,836*	**503,296**	*9,068*	**503,322**	*9,041*
NON-OPERATING REVENUE	**413,067**	*9,969*	**412,567**	**403,098**	*9,469*	**405,463**	*7,604*	**359,868**	*53,199*
PROPERTY TAXES	**300,248**	*44,193*	**260,748**	**256,056**	*4,693*	**256,056**	*44,193*	**223,688**	*76,561*
401005 General Property Tax	290,569	*43,842*	251,069	246,727	*4,342*	246,727	*43,842*	199,706	*90,863*
401010 Personal Property Tax	-	-	-	-	-	-	-	15,456	*(15,456)*
401015 Sp Dist Cert Coll 60% Pen Int	34	*(26)*	34	60	*(26)*	60	*(26)*	32	*1*
401020 Late Fees Prior Yr Redemptions	2,095	*212*	2,095	1,884	*212*	1,884	*212*	2,095	*(0)*
401021 Multi County Pass Thru Revenue	4,380	-	4,380	4,380	-	4,380	-	3,133	*1,247*
401025 Prior Year Redemptions	3,171	*166*	3,171	3,005	*166*	3,005	*166*	3,266	*(95)*
FEE IN LIEU OF TAXES	**10,582**	*960*	**10,582**	**9,622**	*960*	**9,622**	*960*	**9,493**	*1,089*
401030 Motor Veh Fee In Lieu Of Taxes	10,582	*960*	10,582	9,622	*960*	9,622	*960*	9,493	*1,089*
TAX INCREMENT	**1,700**	*194*	**1,700**	**1,506**	*194*	**1,506**	*194*	**2,286**	*(586)*
401035 Tax Increment Revenue	1,700	*194*	1,700	1,506	*194*	1,506	*194*	2,286	*(586)*
SALES TAXES	**131,273**	*7,073*	**131,273**	**124,200**	*7,073*	**124,200**	*7,073*	**112,066**	*19,207*
403010 Sales Tax	110,168	*5,968*	110,168	104,200	*5,968*	104,200	*5,968*	101,795	*8,373*
403011 2220 Sales Tax	21,105	*1,105*	21,105	20,000	*1,105*	20,000	*1,105*	10,270	*10,835*
INVESTMENT EARNINGS	**8,264**	*(3,450)*	**8,264**	**11,714**	*(3,450)*	**11,714**	*(3,450)*	**12,336**	*(4,072)*
429005 Interest - Time Deposits	6,976	*(3,450)*	6,976	10,426	*(3,450)*	10,426	*(3,450)*	11,012	*(4,037)*
429010 Int-Tax Pool	1,039	-	1,039	1,039	-	1,039	-	1,311	*(271)*
429015 Interest-Miscellaneous	249	-	249	249	-	249	-	13	*236*
PRIOR YEAR FUND BALANCE	**(39,000)**	*(39,000)*	**-**	**-**	-	**2,365**	*(41,365)*	**-**	*(39,000)*
499998 FundBal Restrict/Commit/Assign	(39,000)	*(39,000)*	-	-	-	2,365	*(41,365)*	-	*(39,000)*
OPERATING REVENUE	**55,930**	-	**55,930**	**55,930**	-	**56,115**	*(185)*	**54,007**	*1,922*
OPERATING GRANTS & CONTRIBUTIO	**440**	-	**440**	**440**	-	**440**	-	**428**	*12*
417005 Oprtg Contributions-Restricted	440	-	440	440	-	440	-	428	*12*
CHARGES FOR SERVICES	**390**	-	**390**	**390**	-	**575**	*(185)*	**568**	*(178)*
421120 Constable Monitoring Fees	2	-	2	2	-	4	*(2)*	5	*(4)*
421360 Returned Check Fees	0	-	0	0	-	0	-	0	*0*
421370 Miscellaneous Revenue	1	-	1	1	-	1	-	19	*(18)*
424600 Federal Revenue Contracts	304	-	304	304	-	304	-	317	*(13)*
425030 Restitution-Legal Defenders	-	-	-	-	-	-	-	1	*(1)*
427010 Rental Income	70	-	70	70	-	253	*(183)*	194	*(124)*
439005 Refunds-Other	13	-	13	13	-	13	-	11	*3*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	22	*(22)*
INVESTMENT EARNINGS	**1,480**	-	**1,480**	**1,480**	-	**1,480**	-	**1,802**	*(322)*
429020 Distributions From JointVentur	1,480	-	1,480	1,480	-	1,480	-	1,802	*(322)*
INTER/INTRA FUND REVENUES	**53,619**	-	**53,619**	**53,619**	-	**53,619**	-	**51,209**	*2,410*
431160 Interfund Revenue	71	-	71	71	-	71	-	71	-
435005 Indirect Cost	53,549	-	53,549	53,549	-	53,549	-	51,139	*2,410*
TRANSFERS IN AND OTHER FINANCING SOUI	**43,367**	*43,367*	**43,367**	**-**	*43,367*	**41,718**	*1,649*	**89,447**	*(46,080)*
OFS TRANSFERS IN	**43,367**	*43,367*	**43,367**	**-**	*43,367*	**41,718**	*1,649*	**89,447**	*(46,080)*
720005 OFS Transfers In	43,367	*43,367*	43,367	-	*43,367*	41,718	*1,649*	89,447	*(46,080)*
EXPENSE	**69,506**	*53,836*	**69,506**	**15,670**	*53,836*	**93,808**	*(24,302)*	**56,812**	*12,694*
OPERATING EXPENSE	**2,185**	*500*	**2,185**	**1,685**	*500*	**1,685**	*500*	**3,211**	*(1,026)*
MATERIALS AND SUPPLIES	**943**	*500*	**943**	**443**	*500*	**457**	*486*	**620**	*323*
613025 Contracted Printings	30	*30*	30	-	*30*	-	*30*	28	*2*
615040 Postage	170	*170*	170	-	*170*	-	*170*	162	*8*
633010 Rent - Buildings	53	-	53	53	-	62	*(9)*	53	*0*
639005 Legal, Auditing, & Acctg Fees	376	-	376	376	-	362	*14*	331	*45*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
639025 Other Professional Fees	315	300	315	15	300	33	281	46	268
OTHER OPERATING EXPENSE 2	**321**	-	**321**	**321**	-	**321**	-	**1,973**	(1,652)
663010 Council Overhead Cost	5	-	5	5	-	5	-	193	(189)
663015 Mayor Overhead Cost	1	-	1	1	-	1	-	33	(33)
663025 Auditor Overhead Cost	4	-	4	4	-	4	-	142	(138)
663035 Real Estate Overhead Cost	-	-	-	-	-	-	-	306	(306)
663040 Info Services Overhead Cost	160	-	160	160	-	160	-	516	(356)
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	12	(12)
663055 Gov'T Immunity Overhead Cost	115	-	115	115	-	115	-	513	(398)
663070 Mayor Finance Overhead Cost	36	-	36	36	-	36	-	257	(221)
OTHER NONOPERATING EXPENSE	**375**	-	**375**	**375**	-	**375**	-	**72**	303
661005 Tax Anticipation Interest	53	-	53	53	-	53	-	-	53
661010 Interest Expense	322	-	322	322	-	322	-	72	250
INTERGOVERNMENTAL CHARGE	**547**	-	**547**	**547**	-	**533**	14	**547**	(0)
693020 Interfund Charges	547	-	547	547	-	533	14	547	(0)
NON-OPERATING EXPENSE	**13,987**	2	**13,987**	**13,985**	2	**13,985**	2	**4,074**	9,913
PASS THROUGH TAXES/FEES	**4,380**	-	**4,380**	**4,380**	-	**4,380**	-	**3,133**	1,247
666505 Multi County Pass Thru Expense	4,380	-	4,380	4,380	-	4,380	-	3,133	1,247
LONG TERM DEBT	**9,607**	2	**9,607**	**9,605**	2	**9,605**	2	**941**	8,666
685148 2020 STRRB Taxable- Princ	275	5	275	270	5	270	5	265	10
685149 2020B STRRB Various Prjcts-Pri	356	18	356	338	18	338	18	321	35
685155 2025 STR Government Center-Pri	3,615	(605)	3,615	4,220	(605)	4,220	(605)	-	3,615
687148 2020 STRRB Taxable- Int	146	(6)	146	153	(6)	153	(6)	159	(12)
687149 2020B STRRB Various Prjcts-Int	162	(17)	162	179	(17)	179	(17)	196	(34)
687155 2025 STR Government Center-Int	5,052	607	5,052	4,445	607	4,445	607	-	5,052
TRANSFERS OUT AND OTHER FINANCING US	**53,334**	53,334	**53,334**	-	53,334	**78,138**	(24,803)	**49,527**	3,807
OFU TRANSFERS OUT	**53,334**	53,334	**53,334**	-	53,334	**78,138**	(24,803)	**49,527**	3,807
770010 OFU Transfers Out	53,334	53,334	53,334	-	53,334	78,138	(24,803)	49,527	3,807

CORE MISSION

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	88,134	1,488	*1.7%*	89,622	1,498	*1.7%*	89,632
REVENUE	79,751	1,435	*1.8%*	81,186	2,057	*2.6%*	81,808
NET (EXP - REV)	**8,383**	**53**	*0.6%*	**8,436**	**(559)**	*(6.7%)*	**7,824**
FTE	3.50	-	*0.0%*	3.50	-	*0.0%*	3.50

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
Emp Serv Res-Nonstat Bnfits	67,887	75,609	**7,722**	-	67,887	75,609	**7,722**	-	1,435	1,464	**29**	-
Emp Serv Res-Other Benefits	2,561	2,859	**299**	-	2,561	2,859	**299**	-	-	-	**0**	-
Emp Serv Res-Wellness Program	571	646	**75**	*3.00*	571	638	**67**	*3.00*	-	24	**24**	-
Emp Serv Res-Fitness Center	168	188	**20**	*0.50*	168	186	**18**	*0.50*	-	-	**-**	-
Emp Serv Res-Worker's Comp	1,516	2,515	**998**	-	1,516	2,515	**998**	-	-	-	**-**	-
OPEB Administration	9,105	7,815	**(1,290)**	-	8,483	7,815	**(668)**	-	-	-	**-**	-
SUBTOTAL	**81,808**	**89,632**	**7,824**	***3.50***	**81,186**	**89,622**	**8,436**	***3.50***	**1,435**	**1,488**	**53**	**-**
TOTAL EMPLOYEE SERVICE RESERVE AND BENEFITS	**81,808**	**89,632**	**7,824**	***3.50***	**81,186**	**89,622**	**8,436**	***3.50***	**1,435**	**1,488**	**53**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**-621,620** *(Yes)*
0	**[32-40704] STRESS TEST REDUCTION ESR 5300 5% Stress Test** Reduction of 5% from total employee health and dental benefits. A cut of $3,738,391 could require that these health insurance costs be shifted to employees through increases in copays, deductibles, and premiums. Other programs could be reviewed to receive some of the cuts such as H.S.A. Wellness incentives, Wellness Program incentives, or the HealthyMe employee clinic. There are enough moving parts in these programs and enough employees participating that a reduction would not be recommended at this time without a more extensive review of options and impacts.	-	**-3,738,391**	**-** *(No)*
0	**[32-40705] STRESS TEST REDUCTION ESR 5302 5% Stress Test** Reduction of 5% would be made to Maintenance, Facility Management charges, and Employee Service Awards.	-	**-142,974**	**-** *(No)*
0	**[32-40706] STRESS TEST REDUCTION ESR 5304 5% Stress Test** Reduction of 5% to the Wellness Program would be made to the Other Professional Fees budget line.	-	**-54,772**	**-** *(No)*
0	**[32-40707] STRESS TEST REDUCTION ESR 5305 5% Stress Test** Reduction of 5% to the Fitness Center budget would be made to the Small Equipment budget line and to the Balance Sheet line for capital expenditures. A reduction in these lines could be absorbed but there would be less funds available to update equipment when needed.	-	**-8,660**	**-** *(No)*
0	**[32-40708] STRESS TEST REDUCTION ESR 5306 5% Stress Test** Reduction of 5% to the Worker's Compensation budget would be made to the Computer Software Subscription, Other Professional Fees, & Travel and Transportation budget lines.	-	**-49,920**	**-** *(No)*
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-1,243,290**	**-1,243,290** *(Yes)*
0	**[31-40763] NEW REQUEST 5300 2027 2% Healthcare Increase** [Exp: 1,463,959; Rev: 1,435,198] 2027 2% Healthcare Increase	-	**28,761**	**28,761** *(Yes)*
2	**[31-40596] NEW REQUEST Personnel Base Increase** This budget adjustment requests funding to cover the increase in salary and benefits from previously budgeted amounts for the recently hired Program Manager, Position #7822.	-	**24,281**	**24,281** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-1,190,248**	**-1,811,868**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-3,994,717**	**-**

Funds Included	Organizations Included
995 - OPEB Trust Fund | 680 - Employee Service Reserve Fund	53080000 - OPEB Administration | 53060000 - Emp Serv Res-Workers Comp | 53050000 - Emp Serv Res-Fitness Center | 53040000 - Emp Serv Res-Wellness Program | 53020000 - Emp Serv Res-Stat Benefits | 53000000 - Emp Serv Res-Nonstat Bnfits

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
NET (Operating Expense less Operating Revenue)	**7,824**	*(559)*	**8,436**	**8,383**	*53*	**8,394**	*(570)*	(6,571)	*14,395*
REVENUE	**84,126**	*3,300*	**83,504**	**80,826**	*2,678*	**80,826**	*3,300*	**78,386**	*5,740*
NON-OPERATING REVENUE	**2,318**	*1,243*	**2,318**	**1,075**	*1,243*	**1,075**	*1,243*	**4,580**	*(2,262)*
INVESTMENT EARNINGS	**2,318**	*1,243*	**2,318**	**1,075**	*1,243*	**1,075**	*1,243*	**4,580**	*(2,262)*
429005 Interest - Time Deposits	1,818	*1,243*	1,818	575	*1,243*	575	*1,243*	2,230	*(411)*
429015 Interest-Miscellaneous	500	-	500	500	-	500	-	723	*(223)*
429045 Change in Fair Value of Invmnt	-	-	-	-	-	-	-	1,627	*(1,627)*
OPERATING REVENUE	**81,808**	*2,057*	**81,186**	**79,751**	*1,435*	**79,751**	*2,057*	**73,806**	*8,001*
CHARGES FOR SERVICES	**243**	-	**243**	**243**	-	**243**	-	**259**	*(16)*
421005 Departmental Fees	8	-	8	8	-	8	-	161	*(153)*
421370 Miscellaneous Revenue	105	-	105	105	-	105	-	-	*105*
441005 Sale-Mtrls,Supl,Cntrl Assets	130	-	130	130	-	130	-	98	*32*
INTER/INTRA FUND REVENUES	**81,564**	*2,057*	**80,943**	**79,508**	*1,435*	**79,508**	*2,057*	**73,547**	*8,017*
421375 Membership Fees Collected	88	-	88	88	-	88	-	88	*1*
431160 Interfund Revenue	12,992	*622*	12,371	12,371	-	12,371	*622*	9,679	*3,313*
437020 Emp Ins - Selecthlth HDHP Cob	50	-	50	50	-	50	-	55	*(5)*
437045 Emp Ins - Selecthealth Emp	2,384	*55*	2,384	2,329	*55*	2,329	*55*	1,733	*651*
437050 Emp Ins - Selecthealth Co	38,187	*882*	38,187	37,305	*882*	37,305	*882*	37,220	*966*
437055 Emp Ins - Selecthealth Cobra	30	-	30	30	-	30	-	8	*22*
437071 Emp Ins-Cigna Dental Emp	795	-	795	795	-	795	-	737	*58*
437072 Emp Ins-Cigna Dental Co	2,850	-	2,850	2,850	-	2,850	-	2,888	*(38)*
437073 Emp Ins-Cigna Dental Cobra	30	-	30	30	-	30	-	10	*20*
437090 Ret Ins - Selecthlth Ret	625	-	625	625	-	625	-	158	*467*
437095 Ret Ins - Selecthlth HDHP Ret	350	-	350	350	-	350	-	308	*42*
437111 Ret ins-Cigna Dental Retiree	360	-	360	360	-	360	-	137	*223*
437115 Emp Ins - Pehp Ltd Selecthlth	65	-	65	65	-	65	-	23	*42*
437121 Emp Ins - Pehp Ltd PEHP	55	-	55	55	-	55	-	-	*55*
437125 Emp Ins - Pehp Ltd Cigna	22	-	22	22	-	22	-	-	*22*
437161 Emp Ins - PEHP Summit HDHP Cob	40	-	40	40	-	40	-	17	*23*
437162 Emp Ins - PEHP Summit Emp	1,542	*36*	1,542	1,506	*36*	1,506	*36*	896	*646*
437163 Emp Ins - PEHP Summit Co	20,060	*463*	20,060	19,596	*463*	19,596	*463*	19,175	*884*
437164 Emp Ins - PEHP Summit Cob	50	-	50	50	-	50	-	1	*49*
437180 Bene Self Pay Collection	125	-	125	125	-	125	-	-	*125*
437183 FSA Health and Medical	-	-	-	-	-	-	-	37	*(37)*
437184 FSA Dependent Care	-	-	-	-	-	-	-	27	*(27)*
437200 Ret Ins Medicare Sup Retiree	10	-	10	10	-	10	-	-	*10*
437215 Ret Ins-Pehp Sumt Retiree	505	-	505	505	-	505	-	132	*373*
437225 Ret Ins - Pehp HDHP Sum	350	-	350	350	-	350	-	217	*133*
EXPENSE	**89,632**	*1,498*	**89,622**	**88,134**	*1,488*	**88,144**	*1,487*	**67,978**	*21,654*
OPERATING EXPENSE	**89,632**	*1,498*	**89,622**	**88,134**	*1,488*	**88,144**	*1,487*	**67,236**	*22,396*
EMPLOYEE COMPENSATION	**3,511**	*34*	**3,502**	**3,478**	*24*	**3,488**	*23*	**2,546**	*965*
601020 Lump Sum Vacation Pay	0	-	0	0	-	0	-	-	*0*
601025 Lump Sum Sick Pay	(0)	-	(0)	(0)	-	(0)	-	-	*(0)*
601030 Permanent And Provisional	251	*8*	243	243	-	227	*25*	220	*31*
601045 Compensated Absence	-	-	-	-	-	-	-	6	*(6)*
601050 Temporary,Seasonal,Emergency	158	-	158	158	-	158	-	109	*48*
601065 Overtime	-	-	-	-	-	-	-	1	*(1)*
601095 Personnel Underexpend	-	*24*	-	(24)	*24*	-	-	-	-
603005 Social Security Taxes	19	*1*	19	19	-	17	*2*	23	*(4)*
603006 FICA- Temporary Employee	11	-	11	11	-	11	-	-	*11*
603020 Unemployment	380	-	380	380	-	380	-	354	*26*
603023 Pension Expense Adj GASB 68	-	-	-	-	-	-	-	10	*(10)*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
603025 Retirement Or Pension Contrib	39	(1)	39	39	-	26	13	25	13
603035 Retirement Contribution Adj	200	-	200	200	-	200	-	178	22
603040 Ltd Contributions	1	0	1	1	-	1	0	1	0
603045 Supplemental Retirement (401K)	-	-	-	-	-	8	(8)	7	(7)
603050 Health Insurance Premiums	72	1	70	70	-	79	(8)	71	0
603060 Retirment Service Credit Purch	250	-	250	250	-	250	-	90	160
603065 Industrial Medical Claims	1,360	-	1,360	1,360	-	1,360	-	1,054	306
603070 WorkmenS Compensation	600	-	600	600	-	600	-	297	303
603075 OPEB-GASB 74/75	6	-	6	6	-	6	-	3	3
605025 Employee Awards-Service Pins	165	-	165	165	-	165	-	97	68
MATERIALS AND SUPPLIES	**2,012**	-	**2,012**	**2,012**	-	**2,010**	3	**1,351**	661
607015 Maintenance - Buildings	28	-	28	28	-	28	-	-	28
607040 Facilities Management Charges	24	-	24	24	-	25	(1)	3	21
609010 Clothing Provisions	5	-	5	5	-	5	0	7	(3)
609025 Medications	40	-	40	40	-	40	-	9	31
609030 Medical Supplies	3	-	3	3	-	3	-	3	(0)
611005 Subscriptions & Memberships	2	-	2	2	-	3	(1)	3	(1)
611010 Physical Materials-Books	5	-	5	5	-	4	1	2	3
611015 Education & Training Serv/Supp	504	-	504	504	-	504	1	417	87
613005 Printing Charges	5	-	5	5	-	5	(0)	1	4
613015 Printing Supplies	-	-	-	-	-	-	-	0	(0)
613025 Contracted Printings	4	-	4	4	-	4	0	5	(1)
615005 Office Supplies	9	-	9	9	-	9	-	5	4
615016 Computer Software Subscription	219	-	219	219	-	218	0	4	215
615025 Computers & Components <$5000	5	-	5	5	-	8	(3)	3	2
615035 Small Equipment (Non-Computer)	19	-	19	19	-	19	-	2	16
615040 Postage	6	-	6	6	-	1	5	-	6
615045 Petty Cash Replenish	0	-	0	0	-	0	-	-	0
615050 Meals & Refreshments	13	-	13	13	-	12	1	4	9
615052 Benefit Events	10	-	10	10	-	10	-	2	8
615053 Employee Events	35	-	35	35	-	35	-	33	2
617005 Maintenance - Office Equip	1	-	1	1	-	1	-	-	1
617010 Maint - Machinery And Equip	8	-	8	8	-	8	-	6	1
617015 Maintenance - Software	100	-	100	100	-	100	-	84	16
619015 Mileage Allowance	6	-	6	6	-	5	1	6	(0)
619025 Travel & Transprtatn-Employees	276	-	276	276	-	276	-	264	13
621020 Telephone	3	-	3	3	-	3	-	2	1
621025 Mobile Telephone	1	-	1	1	-	-	1	-	1
633010 Rent - Buildings	82	-	82	82	-	81	2	80	2
639010 Consultants Fees	215	-	215	215	-	220	(5)	120	95
639025 Other Professional Fees	386	-	386	386	-	386	-	287	99
OTHER OPERATING EXPENSE 1	**0**	-	**0**	**0**	-	**0**	-	**-**	0
645005 Contract Hauling	0	-	0	0	-	0	-	-	0
OTHER OPERATING EXPENSE 2	**83,792**	1,464	**83,792**	**82,328**	1,464	**82,331**	1,461	**63,109**	20,683
655010 Emp Ins-PEHP Sum HDHP Clms	13,199	306	13,199	12,893	306	12,893	306	8,795	4,403
655011 Emp Ins-PEHP Sum HDHP Cobr	220	-	220	220	-	220	-	23	197
655012 Emp Ins-PEHP Sum HDHP Adm	510	-	510	510	-	510	-	866	(356)
655013 Emp Ins-PEHP Sum HDHP Rein	1,160	-	1,160	1,160	-	1,160	-	575	585
655014 Emp Ins-PEHP Sum HDHP RX	1,945	-	1,945	1,945	-	1,945	-	2,246	(301)
655036 Ret Ins - Life Insurance	60	-	60	60	-	60	-	-	60
655040 Emp Ins-PEHP Sum Clms	6,014	39	6,014	5,975	39	5,975	39	3,877	2,137
655041 Emp Ins-PEHP Sum Cobr	110	-	110	110	-	110	-	57	53
655042 Emp Ins-PEHP Sum Adm	150	-	150	150	-	150	-	201	(51)
655043 Emp Ins-PEHP Sum Rein	240	-	240	240	-	240	-	131	109
655044 Emp Ins-PEHP Sum RX	790	-	790	790	-	790	-	1,151	(361)
655045 Ret Ins - Pehp Medicare Supp	2,690	-	2,690	2,690	-	2,690	-	2,241	449
655055 Emp Ins-Insurance Refunds	30	-	30	30	-	30	-	1	29
655080 Ret Ins- PEHP Summit Clms	605	-	605	605	-	605	-	598	7
655081 Ret Ins- PEHP Summit Adm	49	-	49	49	-	49	-	53	(4)
655082 Ret Ins- PEHP Summit Rein	30	-	30	30	-	30	-	11	19
655083 Ret Ins- PEHP Summit RX	260	-	260	260	-	260	-	45	215
655100 Health Incentives	475	-	475	475	-	478	(3)	235	240
655101 HSA - Wellness Incentive	370	-	370	370	-	370	-	154	216
655115 Ret Ins-PEHP Sum HDHP Clms	616	-	616	616	-	616	-	462	154

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
655116 Ret Ins-PEHP Sum HDHP Adm	25	-	25	25	-	25	-	16	9
655117 Ret Ins-PEHP Sum HDHP Rein	71	-	71	71	-	71	-	32	39
655118 Ret Ins-PEHP Sum HDHP RX	184	-	184	184	-	184	-	99	85
655120 Emp Ins - Selecthlth HDHP Clms	23,233	736	23,233	22,497	736	22,497	736	18,304	4,929
655125 Emp Ins - Selecthlth HDHP Cobr	175	-	175	175	-	175	-	250	(75)
655130 Emp Ins - Selecthlth HDHP Adm	1,200	-	1,200	1,200	-	1,200	-	1,560	(360)
655135 Emp Ins - Selecthlth HDHP Rein	2,180	-	2,180	2,180	-	2,180	-	1,683	497
655136 Emp Ins - Selecthlth HDHP RX	3,490	-	3,490	3,490	-	3,490	-	4,819	(1,329)
655170 Emp Ins - Selecthealth Claims	12,081	383	12,081	11,698	383	11,698	383	6,163	5,917
655175 Emp Ins - Selecthealth Cobra	395	-	395	395	-	395	-	6	389
655180 Emp Ins - Selecthealth Admin	400	-	400	400	-	400	-	340	60
655185 Emp Ins - Selecthealth Reinsur	455	-	455	455	-	455	-	350	105
655186 Emp Ins - Selecthealth RX	1,805	-	1,805	1,805	-	1,805	-	1,610	195
655206 Emp Ins-Cigna Dental Claims	3,460	-	3,460	3,460	-	3,460	-	3,260	200
655207 Emp Ins-Cigna Dental Cobra	15	-	15	15	-	15	-	9	6
655208 Emp Ins-Cigna Dental Admin	115	-	115	115	-	115	-	100	15
655225 Ret Ins - Select HDHP Claims	1,444	-	1,444	1,444	-	1,444	-	485	959
655230 Ret Ins - Select HDHP Admin	50	-	50	50	-	50	-	44	6
655235 Ret Ins - Select HDHP Reinsur	171	-	171	171	-	171	-	76	95
655236 Ret Ins - Selecthealth HDHP RX	333	-	333	333	-	333	-	122	212
655255 Ret Ins - Select Claims	477	-	477	477	-	477	-	237	240
655260 Ret Ins - Select Admin	50	-	50	50	-	50	-	12	38
655265 Ret Ins - Select Reinsurance	34	-	34	34	-	34	-	19	15
655266 Ret Ins - Selecthealth RX	266	-	266	266	-	266	-	73	193
655281 Ret Ins-Cigna Dental Claims	225	-	225	225	-	225	-	151	74
655282 Ret Ins-Cigna Dental Admin	15	-	15	15	-	15	-	7	8
655292 Affordable Care Act	161	-	161	161	-	161	-	53	108
655294 Safety Surviving Spouse Trust	64	-	64	64	-	64	-	71	(7)
655306 Emp HSA - Optum Bank Admin	60	-	60	60	-	60	-	-	60
655316 Emp Flex - ASI Flex Admin	30	-	30	30	-	30	-	21	9
655317 Emp Cob-ASI Cobra Admin	20	-	20	20	-	20	-	-	20
663010 Council Overhead Cost	248	-	248	248	-	248	-	250	(2)
663015 Mayor Overhead Cost	27	-	27	27	-	27	-	43	(15)
663025 Auditor Overhead Cost	200	-	200	200	-	200	-	184	17
663040 Info Services Overhead Cost	338	-	338	338	-	338	-	271	68
663045 Purchasing Overhead Cost	21	-	21	21	-	21	-	24	(3)
663050 Human Resources Overhead Cost	3	-	3	3	-	3	-	5	(1)
663055 Gov'T Immunity Overhead Cost	444	-	444	444	-	444	-	319	125
663070 Mayor Finance Overhead Cost	303	-	303	303	-	303	-	317	(14)
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	(0)
OTHER NONOPERATING EXPENSE	**8**	-	**8**	**8**	-	**8**	-	**7**	1
661010 Interest Expense	8	-	8	8	-	8	-	7	1
DEPRECIATION & LOSS ON SALE	**308**	-	**308**	**308**	-	**308**	-	**219**	89
669005 Amortization	297	-	297	297	-	297	-	219	78
669010 Depreciation	11	-	11	11	-	11	-	-	11
INTERGOVERNMENTAL CHARGE	**-**	-	**-**	**-**	-	**-**	-	**3**	(3)
655103 Employee Service Awards	-	-	-	-	-	-	-	0	(0)
693020 Interfund Charges	-	-	-	-	-	-	-	3	(3)
TRANSFERS OUT AND OTHER FINANCING US	**-**	-	**-**	**-**	-	**-**	-	**742**	(742)
OFU TRANSFERS OUT	**-**	-	**-**	**-**	-	**-**	-	**742**	(742)
770010 OFU Transfers Out	-	-	-	-	-	-	-	742	(742)

CORE MISSION

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
REVENUE	-	-	*0.0%*	-	-	*0.0%*	-
COUNTY FUNDING	-	-	*0.0%*	-	-	*0.0%*	-
FTE	-	-		-	-		-

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
American Rescue	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EMERGENCY RESPONSE & MITIGATION	-	-	-	-	-	-	-	-	-	-	-	-

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	-	- *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	-	-	-
	TOTAL BASE BUDGET ADJUSTMENTS:	-	-	-
	TOTAL STRESS TEST REDUCTIONS:	-	-	-

Funds Included	Organizations Included
141 - American Rescue Plan Fund | 140 - COVID Response Fund	10420000 - American Rescue | 10400000 - COVID CARES Act

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	-	-	-	-	-	-	-	-	-
REVENUE	-	-	-	-	-	-	-	19	*(19)*
NON-OPERATING REVENUE	-	-	-	-	-	-	-	19	*(19)*
INVESTMENT EARNINGS	-	-	-	-	-	-	-	19	*(19)*
429005 Interest - Time Deposits	-	-	-	-	-	-	-	19	*(19)*
EXPENSE	-	-	-	-	-	3,580	*(3,580)*	-	-
TRANSFERS OUT AND OTHER FINANCING US	-	-	-	-	-	3,580	*(3,580)*	-	-
OFU TRANSFERS OUT	-	-	-	-	-	3,580	*(3,580)*	-	-
770010 OFU Transfers Out	-	-	-	-	-	3,580	*(3,580)*	-	-

Administrative Services Dept - Countywide Funding Orgs

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	66.781	7.254	*10.9%*	74.036	5.094	*7.6%*	71.875
REVENUE	28.839	(582)	*(2.0%)*	28.257	(582)	*(2.0%)*	28.257
NET (EXP - REV)	**37,943**	**7,836**	***20.7%***	**45,779**	**5,676**	***15.0%***	**43,618**
CAPITAL PROJECT & OTHER RELATED ORGS							
EXPENDITURES	-	4,445	*0.0%*	4,445	3,045	*0.0%*	3,045
REVENUE	-	-	*0.0%*	-	-	*0.0%*	-
COUNTY FUNDING	**-**	**4,445**	***0.0%***	**4,445**		***0.0%***	
FTE	218.75	4.00	***1.8%***	222.75	1.00	*0.5%*	219.75

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
Real Estate												
Real Estate	530	770	**240**	*4.00*	530	753	**223**	*4.00*	-	25	**25**	-
Building O&M-Real Estate	-	14	**14**	-	-	14	**14**	-	-	-	**-**	-
	530	**784**	**254**	***4.00***	**530**	**767**	**237**	***4.00***	**-**	**25**	**25**	**-**
Addressing												
Addressing	3	1,016	**1,013**	*4.00*	3	999	**996**	*4.00*	-	-	**-**	-
Building O&M-Addressing Svcs	-	17	**17**	-	-	17	**17**	-	-	-	**-**	-
	3	**1,033**	**1,030**	***4.00***	**3**	**1,016**	**1,013**	***4.00***	**-**	**-**	**-**	**-**
Information Technology												
Information Technology Admin	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-
Administration	759	2,307	**1,548**	*6.75*	759	2,520	**1,761**	*7.75*	(600)	249	**849**	*1.00*
Building O&M - IT	-	368	**368**	-	-	368	**368**	-	-	-	**-**	-
Enterprise Architect	-	1,424	**1,424**	*4.00*	-	1,641	**1,641**	*4.00*	-	888	**888**	-
IT Traditional Infrastructure	1,012	9,340	**8,328**	*21.00*	1,012	10,301	**9,290**	*21.00*	-	1,238	**1,238**	-
IT Tax Systems Operations	-	2,460	**2,460**	*5.00*	-	2,439	**2,439**	*5.00*	-	-	**-**	-
IT Cloud Platform & DevSecOps	-	1,007	**1,007**	*4.00*	-	976	**976**	*4.00*	-	-	**-**	-
Security Admin	-	3,643	**3,643**	*9.00*	-	3,786	**3,786**	*9.00*	-	195	**195**	-
Solutions Admin	-	6,454	**6,454**	*23.00*	-	6,572	**6,572**	*24.00*	-	230	**230**	*1.00*
Third Party Support	-	80	**80**	-	-	80	**80**	-	-	-	**-**	-
Professional Services Admin	-	2,260	**2,260**	*12.00*	-	2,385	**2,385**	*13.00*	-	177	**177**	*1.00*
IT Service Operations	-	2,760	**2,760**	*15.00*	-	2,703	**2,703**	*15.00*	-	60	**60**	-
IT Enterprise Resource Solutio	-	2,104	**2,104**	*7.00*	-	2,073	**2,073**	*7.00*	-	-	**-**	-
IT Improvement Plan Program	60	1,778	**1,718**	-	60	1,778	**1,718**	-	-	700	**700**	-
	1,831	**35,985**	**34,154**	***106.75***	**1,831**	**37,622**	**35,791**	***109.75***	**(600)**	**3,737**	**4,337**	***3.00***
Contracts and Procurement												
Contracts & Procurmnt Admin	330	448	**118**	*2.00*	330	438	**108**	*2.00*	-	-	**-**	-
Purchasing	-	729	**729**	*5.00*	-	709	**709**	*5.00*	-	-	**-**	-
Contracts	-	345	**345**	*3.00*	-	339	**339**	*3.00*	-	-	**-**	-
Building O&M-Contrs And Procur	-	52	**52**	-	-	52	**52**	-	-	-	**-**	-
	330	**1,574**	**1,244**	***10.00***	**330**	**1,538**	**1,208**	***10.00***	**-**	**-**	**-**	**-**
Facilities Services												
Facilities Services Admin	171	1,973	**1,802**	*7.00*	171	1,361	**1,190**	*4.00*	-	(400)	**(400)**	*(3.00)*
Building O&M-Facilities Svcs	-	173	**173**	-	-	173	**173**	-	-	-	**-**	-
Building O&M-Records Center	18	66	**48**	-	18	66	**48**	-	18	-	**(18)**	-
Building O&M-ECC	-	90	**90**	-	-	90	**90**	-	-	-	**-**	-
Carpentry	2,021	1,637	**(384)**	*8.00*	2,021	1,614	**(407)**	*8.00*	-	-	**-**	-
Electrical	4,971	4,763	**(209)**	*17.00*	4,971	4,713	**(258)**	*17.00*	-	-	**-**	-
Facilities Services Prgm	871	1,218	**347**	*13.00*	871	1,193	**323**	*13.00*	-	-	**-**	-
HVAC	4,386	3,500	**(886)**	*18.00*	4,386	3,331	**(1,055)**	*17.00*	-	(112)	**(112)**	*(1.00)*
Locksmith	448	243	**(206)**	*1.00*	448	240	**(208)**	*1.00*	-	-	**-**	-
Plumbing	1,312	1,282	**(30)**	*6.00*	1,312	1,262	**(50)**	*6.00*	-	4	**4**	-
Project Management	715	1,084	**369**	*6.00*	715	1,050	**335**	*6.00*	-	188	**188**	*1.00*
	14,913	**16,027**	**1,115**	***76.00***	**14,913**	**15,092**	**180**	***72.00***	**18**	**(320)**	**(338)**	***(3.00)***
Facilities Management												
Facilities Management Prgm	-	769	**769**	*1.00*	-	1,464	**1,464**	*5.00*	-	780	**780**	*4.00*
*Facilities Energy Mgt Projects	-	3,045	**3,045**	-	-	4,445	**4,445**	-	-	4,445	**4,445**	-
	-	**3,814**	**3,814**	***1.00***	**-**	**5,909**	**5,909**	***5.00***	**-**	**5,225**	**5,225**	***4.00***

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
Telecommunications												
Telecomm Admin	4,753	4,773	**20**	*5.00*	4,753	4,750	**(3)**	*5.00*	-	27	**27**	-
Building O&M - Telecomm	-	29	**29**	-	-	29	**29**	-	-	-	**-**	-
Web Conferencing	-	90	**90**	-	-	90	**90**	-	-	-	**-**	-
	4,753	**4,892**	**139**	***5.00***	**4,753**	**4,869**	**116**	***5.00***	**-**	**27**	**27**	**-**
Records Management and Archives												
Records Mgmt Administration	-	261	**261**	*1.00*	-	257	**257**	*1.00*	-	42	**42**	-
Archives	2	295	**293**	*3.00*	2	288	**286**	*3.00*	-	24	**24**	-
Records Management	-	248	**248**	*2.00*	-	242	**242**	*2.00*	-	-	**-**	-
Building O&M-RMA	-	66	**66**	-	-	66	**66**	-	-	18	**18**	-
	2	**871**	**869**	***6.00***	**2**	**853**	**851**	***6.00***	**-**	**84**	**84**	**-**
Government Center Operations												
Courier/Mail Room	554	562	**8**	-	554	562	**8**	-	-	-	**-**	-
Building O&M-CGC Mail Room	-	6	**6**	-	-	6	**6**	-	-	-	**-**	-
Government Center Operations Prgm	-	177	**177**	*1.00*	-	175	**175**	*1.00*	-	-	**-**	-
Building O&M-Government Center	4,978	4,101	**(878)**	-	4,978	4,101	**(878)**	-	-	-	**-**	-
Government Ctr Ops - Midvale	-	2,155	**2,155**	*1.00*	-	3,053	**3,053**	*1.00*	-	2,848	**2,848**	-
Building O&M-Gov Ctr Midvale	363	1,796	**1,432**	-	363	1,796	**1,432**	-	-	-	**-**	-
	5,896	**8,796**	**2,900**	***2.00***	**5,896**	**9,693**	**3,797**	***2.00***	**-**	**2,848**	**2,848**	**-**
Office of Data and Innovation												
Office of Data & Innovation	-	1,144	**1,144**	*5.00*	-	1,122	**1,122**	*5.00*	-	75	**75**	-
	-	**1,144**	**1,144**	***5.00***	**-**	**1,122**	**1,122**	***5.00***	**-**	**75**	**75**	**-**
SUBTOTAL - ORGS WITH A STRESS TEST	28,257	71,875	**43,618**	*219.75*	28,257	74,036	**45,779**	*222.75*	(582)	7,254	**7,836**	*4.00*
***SUBTOTAL - ORGS WITHOUT A STRESS TEST**	-	3,045	**3,045**	-	-	4,445	**4,445**	-	-	4,445	**4,445**	-
TOTAL ADMINISTRATIVE SERVICES DEPT - COUNTYWIDE FUNDING ORGS	**28,257**	**74,920**	**46,664**	***219.75***	**28,257**	**78,481**	**50,224**	***222.75***	**(582)**	**11,699**	**12,281**	***4.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	110	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Real Estate Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**746** *(Yes)*
0	110	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Addressing Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**1,230** *(Yes)*
0	110	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Addressing This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -1,298	-	-	**1,298** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	110	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Information Technology Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**25,342** *(Yes)*
0	110	**[33-40741] NEW REQUEST HR Proposed Pay Adjustments** Information Technology This is a request from HR to adjust pay for 7 positions in select classifications that are paid below the bottom of their grade. The total cost of the request is $91,723.	-	**52,809**	**52,809** *(Yes)*
0	110	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Information Technology This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -26,478	-	-	**26,478** *(Yes)*
0	110	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Contracts And Procurement Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**2,445** *(Yes)*
0	110	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Contracts And Procurement This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -1,801	-	-	**1,801** *(Yes)*
0	110	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Records Management & Archives Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**1,117** *(Yes)*
0	110	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Office of Data & Innovation Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**1,804** *(Yes)*
0	650	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Facilities Services Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**8,592** *(Yes)*
0	650	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** Facilities Services This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-18,395**	**-18,395** *(Yes)*
0	650	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Facilities Services This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -23,874	-	-	**23,874** *(Yes)*
0	650	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Telecommunications Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**2,964** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	650	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Telecommunications This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -992	-	-	**992** *(Yes)*
1	650	**[31-40454] NEW REQUEST Telecommunications SBITA Capital Expenses** Telecommunications Annual principal payments for Cisco Contact Center Express and Cisco Flex capital software agreements and other capital expenses. Balance Sheet Acquisition: $270,000	-	-	- *(Yes)*
2	110	**[31-40435] NEW REQUEST IT Maintain Personnel Base Budget for approved advancement plans.** Information Technology In order to overcome difficulties we have experienced in recruiting qualified applicants, IT has worked hard to hire new employees at lower levels and give them incentives to advance and improve within the organization as they learn new skills and take on greater responsibilities. We are actively using in-grade and grade advancement plans to provide this, consistent with the County's compensation philosophy and have included funding in our budget for these plans. This request is intended to comply with revised Policy 1060 and the guidance we have received in the budget training regarding the requirements of that policy.	-	**119,974**	**119,974** *(Yes)*
3	650	**[31-40499] NEW REQUEST Retain Personnel Base Budget** Facilities Services Request to retain our personnel base budget. As we move towards consolidation it is likely we will need to make changes to existing positions that may require additional funding.	-	**171,583**	**171,583** *(Yes)*
4	650	**[31-40414] NEW REQUEST Restore Budget Adjustment for Personnel Underspend** Government Center Operations We did a Pre-June adjustment to fund a new position at the Coliseum, Sr. Workplace Space Leader, the actual hire came in under the requested budget. This is to restore that budget back into operations. (Amount $43,959)	-	-	- *(Yes)*
5	110	**[31-40417] NEW REQUEST Personnel Benefit Increase** Facilities Management This request restores our base budget for employee benefits based on changes since last year. Retirement - $1,069 Health Insurance - $355 Salary - $1	-	**1,425**	**1,425** *(Yes)*
6	650	**[31-40378] NEW REQUEST New Project Manager Supervisor FTE** Facilities Services With the increase in our capital projects countywide we are needing an additional FTE to help with the management workload as well as managing some of the projects. Some of the very large, public projects include, the move of the government center, renovations at the Salt Palace, jail expansion and maintenance, and the anticipated approval of the Recreation bond. Additionally this position will assist with the capital program development as outlined in the centralization ordinance. The SS benefit was not included in the original request and was added in the proposed stage.	*1.00*	**187,522**	**197,419** *(Yes)* *1.00 FTE*
7	110	**[31-40425] NEW REQUEST IT Replace Cuts Associated with UPD Revenue Loss** Information Technology The Unified Police Department (UPD) notified County IT in early 2026 of its intent to terminate its contract for IT services effective June 30, 2026. The budget impact of this departure will not materially affect County IT operations in 2026; however, the revenue loss will create a significant structural gap beginning in FY2027 that requires proactive planning now. As County IT's largest external revenue-generating customer, UPD's departure does not produce a commensurate reduction in operating expenses — most costs must be sustained at current levels to continue serving the remaining County agencies. Any expense reduction will therefore be felt by the remaining County agencies, not offset by the departure itself. In preparation for FY2027, IT has identified approximately $600,000 in necessary expense reductions — split between personnel contra (~ $300,000) and Technology Improvement Plan (TIP) deferrals (~$300,000). While these reductions represent the most strategic path available if general fund replacement is not an option, they are not without consequence. The personnel contra will require holding vacancies unfilled, which may increase time to completion for agency requests. The TIP reduction will delay critical infrastructure refresh, accumulate additional technical debt, and increase the risk of equipment failures and service disruptions. These impacts are manageable in the near term but will require close monitoring and restoration of funding at the earliest opportunity. Success will be measured by IT's ability to sustain service delivery for all County agencies throughout this transition while transparently managing the risks these reductions introduce.	-	**600,000**	**600,000** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
8	110	**[31-40408] NEW REQUEST Utility Management Software** Facilities Management [Exp: 80,000; Rev: 80,000] We are requesting funding to purchase software that will help us better manage utility bills and usage across the County. The software will improve our ability to analyze utility data, identify opportunities for cost savings, and make more informed decisions regarding energy efficiency and resource use. It will also allow our Energy Manager to spend less time on manual data manipulation and more time focused on initiatives that can generate measurable savings. We are requesting that the software be funded using rebate funds previously collected. The current rebate balance is $1.04M, which we anticipate would allow the software to be funded for approximately 10 years without requiring additional funding.	-	-	- *(Yes)*
9	110	**[31-40787] NEW REQUEST IT Data Governance, Privacy Program & AI Tools** Information Technology Empowering employees to increase effectiveness and efficiency through the responsible and ethical use of Artificial Intelligence. County employees increasingly spend hours on routine knowledge work — drafting communications, summarizing documents, analyzing public data, capturing meeting notes, and researching policy. Modern AI tools can reduce much of this work from hours to minutes, and the County's 2026 "AI For All" pilot demonstrated both the demand for and the value of County-approved AI access. At the same time, AI features are already arriving inside everyday County software through vendors, often without coordinated review against County Policy 1400-9. The central question is no longer whether the County will use AI — it is whether that use will be governed, secure, and measurable, or fragmented and unmanaged. The POC shows significant estimated value for the use cases included. This request funds the next phase of the AI For All initiative: a coordinated, countywide program that pairs approved General AI productivity tools and the data-protection controls. Funding the Gen AI tools and the tools to ensure needed guardrails are in place together, rather than the Gen AI tools alone, lets the County capture documented productivity gains while protecting resident and employee information, meeting regulatory compliance laws (e.g. HIPAA/CFR 42 Part 2, CJIS and GDPA), and keeping a person accountable for every significant decision. Form 40787 replaced damaged form 40409. Form 40409 has been deleted.	-	**888,000**	**654,000** *(Yes)*
10	110	**[31-40407] NEW REQUEST IT TIP Infrastructure Equipment Refresh** IT Improvement Plan Program The Issue Our current server hardware (Cisco UCS chassis) is no longer compatible with the newer server modules (blades) we need going forward. Continuing to run on outdated chassis will limit our ability to add or upgrade servers as business needs grow. Our Approach In 2025, we conducted a comprehensive evaluation of server vendors and determined that upgrading to a newer generation of UCS hardware offered the best overall value — balancing upfront cost, ongoing support, ease of administration, and compatibility with our future technology needs. To manage cost impact, we designed a multi-year, phased upgrade plan rather than replacing everything at once. This spreads spending over several budget cycles while extending the useful life of our existing equipment. • 2026 (Phase 1): — initial hardware purchased and is being implemented. • 2027 (Phase 2 — this request): Continue the plan by purchasing the next set of servers, allowing us to refresh outdated hardware and add capacity as needs arise. Why the Budget Increase In past years, a phased approach like this could typically be funded within existing budget levels. However, industry-wide demand for AI infrastructure has driven up prices for key server components — memory (RAM), storage (SSDs), and graphics processors (GPUs). As a result, this phase requires an increased budget compared to prior years to purchase the same planned scope of equipment. While this request is entered as ongoing, if only one time funding is available this would be a good use, and we would request future years for this project again. FUTURE YEARS ADJUSTMENT: -50,000	-	**700,000**	**700,000** *(Yes)*
11	110	**[31-40429] NEW REQUEST IT GIS ELA Renewal** Information Technology [Exp: 60,000; Rev: 60,000] Environmental Systems Research Institute, Inc. (ESRI), the Geographic Information System (GIS) solution provider for Salt Lake County, has increased licensing fees for the Enterprise License Agreement (ELA) that Salt Lake County relies on to meet its business and statutory requirements. The ELA is a 3-year agreement, and we are investigating ways to reduce costs going forward. As part of this effort, we plan to conduct a mid-contract reevaluation to determine whether our actual license usage aligns with the volume ESRI projects for our next 3-year term. During this period, we also intend to reassess our approach to internal web maps, including publishing view-only maps to our portal and making them accessible behind the County firewall as public-facing resources. This would eliminate the need for named licenses solely for map viewing. Additionally, we will migrate our current licenses to ESRI's new licensing structure, which is expected to remove much of the uncertainty in forecasting license needs going forward.	-	-	- *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
14	110	**[31-40410] NEW REQUEST IT IANS Consulting Services** Information Technology The Situation Salt Lake County's Cybersecurity Team — just 9 people — supports a decentralized organization of roughly 6,000 employees. Right now, that small team is running seven major initiatives at once, on top of day-to-day operations (risk assessments, vendor reviews, incident readiness): • AI evaluation and governance • Identity modernization • Privileged access management (PAM) migration • Certificate management system rollout • SIEM (security event monitoring) evaluation • Passwordless / MFA at Windows login • Web application firewall modernization The Risk Many of these decisions are hard to undo once made — architecture choices, licensing commitments, vendor selections. Getting one wrong can mean higher costs, delays, or years of operational drag. The team currently has no independent, expert sounding board to stress-test these decisions before committing money and resources. The Proposal Subscribe to IANS Decision Support, which includes: • 4 named seats with unlimited access to IANS' vendor-neutral security practitioners • "Ask-an-Expert" access • Tools & templates • Team access to expert-led events Why It Matters This gives our leaders a way to validate decisions — like our identity strategy and AI governance approach — against real-world practitioner experience before we commit budget, not after. Complex questions that might take weeks to research internally could instead get resolved in hours through direct expert access. And it accomplishes this without adding headcount.	-	**34,695**	**-** *(No)*
15	650	**[31-40476] NEW REQUEST New Campus IT Equipment** Government Center Operations The County's new campus facility, purchased to consolidate agencies and services currently housed at the Government Center, requires new IT infrastructure before employees can relocate. The building's existing IT equipment is over 8 years old, past its useful life, and no longer supported by manufacturers, creating a direct risk to the planned move-in timeline. Investment: Approximately $2,820,000, with some flexibility depending on final scope. Cost Mitigation: Where feasible, functioning equipment from the Government Center will be repurposed to reduce overall spend. Additional cost for depreciation of the capital portion of this equipment. Business Case: Without this investment, the building lacks the technology foundation required to support operations, jeopardizing the anticipated move-in date. Beyond meeting the minimum requirement, modern infrastructure gives the County more flexible, efficient use of the facility going forward. FUTURE YEARS ADJUSTMENT: -1,920,000	-	**2,847,600**	**1,947,600** *(Yes)*
16	110	**[31-40533] NEW REQUEST Public Records Request Portal** Records Management & Archives This initiative will sustain the use of the County's public records request portal, which has served as the centralized platform for managing Government Records Access and Management Act (GRAMA) requests since 2020. The portal provides a consistent and transparent process for both the public and County employees by offering a single location to submit requests, communicate regarding records, track request status, and securely deliver responsive records. The system supports compliance with statutory requirements by tracking deadlines, documenting request activity, maintaining audit trails, and providing reporting and analytics that help monitor performance and response metrics across the County. It also supports security and privacy requirements by managing access to records and protecting sensitive information throughout the request process. Continuing this service reduces administrative burden, promotes operational efficiency, and strengthens the County's commitment to transparency, accountability, and public access to government records. Sustaining this platform ensures the County can continue to meet its legal obligations, provide high quality customer service, and maintain public trust through a reliable and well-established records request process.	-	**30,000**	**30,000** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
17	110	**[31-40534] NEW REQUEST NextRequest Contract Extension** Records Management & Archives We are requesting funding to extend our current contract with NextRequest through July 31. The GRAMA public records portal is a critical tool for managing and responding to records requests in compliance with state law. Ending the contract in the middle of the year would disrupt operations and hinder public access to records. This system needs to remain fully functional while we evaluate long-term options. Regardless of the vendor, ongoing support for a GRAMA solution is essential and should be treated as a continuing need. Extending the contract allows for uninterrupted service and gives us time to plan for future procurement without compromising transparency or service to the public. FUTURE YEARS ADJUSTMENT: -12,000	-	**12,000**	**12,000** *(Yes)*
18	110	**[31-40189] NEW REQUEST Innovation Lab: Training & Education** Office of Data & Innovation The ODI's Innovation Lab partners with County agencies to learn and apply human-centered design, data, and emerging technology to operational and service delivery challenges — helping teams test, refine, and scale practical improvements. We are requesting additional funds to support ongoing training and learning opportunities for the County employees, especially for the Innovation Lab's Training & Education program, which delivers human-centered design thinking workshops in partnership with the University of Utah's Academic Innovation & Intelligence Lab, along with AI training for County employees. The 2026 training was attended by over 36 employees and a waiting list remains, with additional individual departments expressing interest in participating. Funding a spring and fall cohort would roughly double the number of employees trained annually, clear the existing waiting list, and allow the Innovation Lab to accommodate department-specific demand. Building this capacity internally strengthens the County's ability to apply human-centered design and AI tools to service delivery challenges without relying on outside consultants.	-	**15,000**	**15,000** *(Yes)*
19	110	**[31-40535] NEW REQUEST Request to Add Temp Employee(s) to Meet Public Record Demand** Records Management & Archives The Salt Lake County Archives is requesting an increase to its temporary employee budget due to the significant increase in public records requests resulting from the expansion of the Radiation Exposure Compensation Act (RECA). Since RECA was reauthorized in July 2025, monthly requests have increased from an average of 37 to approximately 130, a 254% increase. Archives staff are providing research assistance through multiple channels, including online requests, email, phone calls, appointments, and walk-in visitors. Many requests require extensive research to locate records that establish residency and family relationships for RECA claims. This increase in workload has significantly impacted daily operations and reduced staff capacity to continue ongoing digitization and preservation projects. Additional temporary staffing is needed to maintain timely public service while allowing the Archives to continue its digitization efforts and other core archival responsibilities.	-	**24,204**	**24,204** *(Yes)*
20	110	**[31-40190] NEW REQUEST ODI Internship Program** Office of Data & Innovation We are requesting to reinstates the Office of Data & Innovation's internship program, which was discontinued as part of 2026 budget reductions to support an FTE funding rather than for any performance reason. Interns will support the Innovation Lab and the County's data governance initiatives. The program gives students applied experience in data analysis, data governance, and innovation work while providing the Office capacity to advance projects that would otherwise go unstaffed. Interns are recruited through partnerships with the local universities, strengthening the County's pipeline to local analytical and technical talent. Reinstating the program restores these partnerships and project capacity and supports recruitment of early-career talent in a competitive market for data and technology skills.	-	**27,443**	**27,443** *(Yes)*
21	650	**[31-40434] NEW REQUEST Telecommunications Temporary Employee increase to maintain base budget** Telecommunications Telecommunications is in need of additional staffing assistance to help with the Webex transition to the .gov email domain, transitioning the Library to Webex, and supporting the Informacast system. This request will maintain our personnel base budget.	-	**26,600**	**26,600** *(Yes)*
22	110	**[31-40366] NEW REQUEST Real Estate Professional Services** Real Estate Requesting increase in Professional Services funding to support the Real Estate Division's expanded need for third-party appraisal services. County leadership is asking the Division to obtain more frequent and comprehensive appraisals to establish and maintain current market valuations for key assets within the County's real estate portfolio. The additional funding will provide the capacity to obtain independent, defensible valuations needed to support informed decisions regarding acquisitions, dispositions, strategic planning, and overall portfolio management. If the full amount is not needed, any unspent Professional Services funding will remain available for reallocation to the County's General Fund.	-	**25,000**	**25,000** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
23	650	**[31-40391] NEW REQUEST Amortization Increase** Facilities Services We have been using FAMIS 360 for 4 years now and have been really happy with this product. Last year we are brought other agencies into FAMIS 360 so we can get better data for facilities operations and maintenance. The FAMIS contract has annual price escalations built in and we are needing this additional amount to pay for the license in 2027. This is the second year we are making this same request.	-	**15,000**	**15,000** *(Yes)*
24	650	**[31-40395] NEW REQUEST Plumbing Tool Increase** Facilities Services Plumbing tools have a relatively short useful life due to the frequency and demands of use. Additional funding is needed to ensure our technicians have the tools necessary to maintain County plumbing systems and perform required backflow testing. Backflow test kits require annual calibration, drain-cleaning cables require frequent replacement due to wear, and a ProPress tool with the appropriate attachments is needed to properly repair and seal plumbing fixtures. The requested increase will help ensure we have reliable, properly calibrated, and appropriate tools available to complete required work safely and efficiently.	-	**4,000**	**4,000** *(Yes)*
25	110	**[31-40536] NEW REQUEST Building Rent Increase** Records Management & Archives The Records Management & Archives facility has undergone a review of its building maintenance expenditures by the Facilities Services team. This assessment was focused on determining whether the current rent allocation was sufficient to meet the ongoing maintenance needs of the building. Upon completion of the review, it was found that the existing rent amount did not adequately cover the requirements for building maintenance. The shortfall highlighted the necessity for increased investment to ensure the facility remains well-maintained and operational. As a result of these findings, Facilities Management has decided to raise the annual building rent from $48,000 to $66,000. This adjustment is intended to ensure that all maintenance needs are met and that the facility continues to operate efficiently.	-	**18,000**	**18,000** *(Yes)*
26	650	**[31-40376] NEW REQUEST Increase Records Center Rent** Facilities Services After reviewing expenditures by Facilities that should be covered by the rent received from Records, we have been losing money for the last few years. This increase will cover current expenditure, and make their rent amount $3.70/ft2 per year.	-	**-18,000**	**-18,000** *(Yes)*
27	110	**[31-40413] NEW REQUEST IT SharePoint Developer - TRD Grade 18** Information Technology Salt Lake County IT is requesting one additional SharePoint developer to support the County's Microsoft SharePoint environment — the cloud-based platform used across departments for document storage, collaboration, retention, and permissions management. The role would assist in the design, architecture, development, deployment, and ongoing administration of SharePoint business solutions, working directly with end users and business analysts to build and maintain sites, and providing daily operational support and training. The request is driven by growth in County business demand for SharePoint solutions that current staffing cannot fully absorb.	*1.00*	**229,648**	**-** *(No)*
28	110	**[31-40420] NEW REQUEST IT Microsoft Enterprise Licensing Agreement** Information Technology Microsoft software is essential to how the County runs day to day — Microsoft Office suite of applications, Windows Server for application and data storage, and SharePoint for data sharing. Keeping these systems current and maintained is necessary to support ongoing County business. Microsoft has discontinued the Office 365 F3 license, a lower-cost, browser-based option for email and calendar that some County users were on to save money. Its replacement, M365F3, costs more: about $50 per user, up from $36 [pending verification against vendor quote]. In addition, our enterprise agreement is renewing this year, and initial quotes show approximately 20% increases. Because these increases affect many users across the County, IT recommends combined budget adjustments, rather than each agency submitting its own. Once approved, the cost would be split out to individual agency budgets to fund the 3-year agreement.	-	**300,000**	**-** *(No)*
29	110	**[31-40424] NEW REQUEST IT Mobile Data Management Funding** Information Technology Salt Lake County currently supports approximately 2,000 mobile devices (1,000 tablets and 1,000 phones) across Apple (iOS/iPadOS) and Android platforms. As device volume and dependency increase, the absence of a centralized Mobile Device Management (MDM) solution introduces security risk, operational inefficiency, and scalability challenges. Implementing an enterprise MDM provides centralized control, improves security posture, reduces support effort, and ensures the organization can responsibly scale mobile services. IT proposes that the investigation of possible solutions be conducted with partner agencies to ensure minimum requirements are met.	-	**160,000**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
30	110	**[31-40430] NEW REQUEST IT Division Asset Management Solution** Information Technology Salt Lake County (SLCo) Information Technology (IT) Division is responsible for a large and growing volume of diverse assets, but the current asset management process relies heavily on manual data entry and physical legwork. The primary systems in use—the service desk ticketing system for controlled assets and the County's Enterprise Resource Planning (ERP) system for capital assets—were not purpose-built for comprehensive asset tracking, resulting in inefficiencies, elevated risk of errors, and audit findings that have highlighted gaps in compliance with County-Wide Policy 1125. With limited personnel resources and expanding asset responsibilities, the manual burden will continue to grow, increasing both operational risk and the risk of future audit findings if the current approach is not modernized. This solution is only intended to serve the needs of the IT Division.	*1.00*	**249,036**	**-** *(No)*
31	110	**[31-40188] NEW REQUEST Re-budget Request: Market Adjustment and Reclass Review** Office of Data & Innovation This is a previously approved budget request to fund market, and equity adjustment and possible reclassifications for two Office of Data & Innovation positions: Data & Performance Analyst and Performance & Innovation Manager. Human Resources is currently reviewing both positions; but the review is not yet complete. The request supports an equity and market pay adjustment review to correct internal pay disparities, align salaries with current labor market benchmarks, and retain skilled staff in a competitive talent market. The Data & Performance Analyst is a highly technical role requiring advanced data analysis, visualization, and data management skills, working knowledge of AI tools, and strategic understanding of County operations. Demand for these skills across the public sector continues to grow. The Performance & Innovation Manager is a strategic leadership role combining innovation and process improvement expertise, project management, and change leadership. It drives cross-departmental innovation and operational performance and manages the Smart Gov Fund and Innovation Lab initiatives.	-	**32,165**	**32,165** *(Yes)*
32	110	**[31-40396] NEW REQUEST Move HVAC Controls to Facilities Management** Facilities Management Energy Management has been installing additional controls on HVAC systems throughout the county for the past few years. In addition we have 60+ facilities that have existing controls that are not being monitored. The Controls Specialist can verify sequence of operations and further interpret the information and help us plan the way forward to keep maximizing our energy usage and increase the life of our HVAC equipment. Funding this from Facilities Management will mean that we do not have to charge agencies for this effort, and it will be more broadly utilized.	*1.00*	**112,252**	**-** *(No)*
33	650	**[31-40383] NEW REQUEST Move HVAC Controls to Facilities Management** Facilities Services Energy Management has been installing additional controls on HVAC systems throughout the county for the past few years. In addition we have 60+ facilities that have existing controls that are not being monitored. The Controls Specialist can verify sequence of operations and further interpret the information and help us plan the way forward to keep maximizing our energy usage and increase the life of our HVAC equipment. Funding this from Facilities Management will mean that we do not have to charge agencies for this effort, and it will be more broadly utilized.	*-1.00*	**-112,252**	**-** *(No)*
34	110	**[31-40397] NEW REQUEST Move Facilities Leadership to Facilities Management** Facilities Management We would like to request the Facilities Director, Associate Director and Fiscal Manager compensation be funded from Facilities Management. We feel this will help ensure our management is able to focus on policy, procedure and direction for Salt Lake County facilities as a whole. We also learned that the State of Utah only has their maintenance program employees in an internal service fund.	*3.00*	**586,219**	**-** *(No)*
35	650	**[31-40387] NEW REQUEST Move Facilities Leadership to Facilities Management** Facilities Services We would like to request the Facilities Director, Associate Director and Fiscal Manager compensation be funded from Facilities Management. We feel this will help ensure our management is able to focus on policy, procedure and direction for Salt Lake County facilities as a whole. We also learned that the State of Utah only has their maintenance program employees in an internal service fund.	*-3.00*	**-586,219**	**-** *(No)*
36	110	**[31-40416] NEW REQUEST IT Hardware & Software Maintenance Increases** Information Technology IT requests a shift of $300,000 from SBITA capital to debt service and an increase of $775,000 to sustain existing hardware/software maintenance and support. Without it, the County faces loss of vendor support, loss of core software functionality, and licensing non-compliance risk on systems already in production. Sustaining ongoing maintenance and support funding is critical to County operations. Underfunding this area exposes the County to elevated risk of major system failure and potentially compromising its ability to meet security and statutory obligations. Historically, these costs have grown 3–5% annually; however, recent increases have consistently outpaced that trend. IT has absorbed this pressure through disciplined contract management and the strategic elimination of redundant systems and services. These cost-containment measures have now reached their practical limit.	-	**775,000**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
37	110	**[31-40415] NEW REQUEST IT Business Analyst II - TRD Grade 16** Information Technology Salt Lake County IT is requesting the addition of a merit Business Analyst (BA) position to meet increasing demand for business analysis services across the organization. While the County currently relies on a team of Business Analysts—including a Time-Limited position in place through 2027—current staffing levels are not sufficient to keep pace with the needs of emerging initiatives such as PUMA (Premier Utah Mass Appraisal) with other counties and the broader support needs of other departments. The success of the TORUS project has demonstrated the value of dedicated analysis support, and expanding our capacity now will help sustain that success across multiple departments. Adding a merit BA position will improve project delivery, reduce risk, and ensure timely, informed decision-making for County programs.	*1.00*	**177,400**	**-** *(No)*
47	110	**[32-40437] STRESS TEST REDUCTION Move Facilities Leadership to Facilities Management** Facilities Management We would like to request the Facilities Director, Associate Director and Fiscal Manager compensation be funded from Facilities Management. We feel this will help ensure our management is able to focus on policy, procedure and direction for Salt Lake County facilities as a whole. We also learned that the State of Utah only has their maintenance program employees in an internal service fund. If this transfer does not happen we will continue to have to charge our customers enough money to cover the cost of these positions.	*-3.00*	**-586,219**	**-** *(No)*
48	110	**[32-40436] STRESS TEST REDUCTION Move HVAC Controls to Facilities Management** Facilities Management If we continue to fund this position from Facilities Services, the workload of this position will be limited to the agencies that are willing to pay for the work. With this structure we may be missing the work that will result in the most cost savings for the County.	*-1.00*	**-112,252**	**-** *(No)*
49	110	**[32-40193] STRESS TEST REDUCTION Market Adjustment and Reclass Review** Office of Data & Innovation ODI is unable to self-fund Market Adjustment and Reclass Review. This is a previously approved budget request to fund market, and equity adjustment and possible reclassifications for two Office of Data & Innovation positions: Data & Performance Analyst and Performance & Innovation Manager. Human Resources is currently reviewing both positions; but the review is not yet complete. The request supports an equity and market pay adjustment review to correct internal pay disparities, align salaries with current labor market benchmarks, and retain skilled staff in a competitive talent market.	-	**-32,165**	**-** *(No)*
50	110	**[32-40466] STRESS TEST REDUCTION IT Asset Management Solution** Information Technology	*-1.00*	**-249,036**	**-** *(No)*
51	110	**[32-40465] STRESS TEST REDUCTION IT Mobile Data Management Funding** Information Technology	-	**-160,000**	**-** *(No)*
52	110	**[32-40464] STRESS TEST REDUCTION IT Business Analyst II - TRD Grade 16** Information Technology	*-1.00*	**-177,400**	**-** *(No)*
53	110	**[32-40462] STRESS TEST REDUCTION IT SharePoint Developer - TRD Grade 18** Information Technology	*-1.00*	**-229,648**	**-** *(No)*
54	110	**[32-40541] STRESS TEST REDUCTION Building Rent Increase** Records Management & Archives The Records Management & Archives is unable to self-fund this request. The Records Management & Archives facility has undergone a review of its building maintenance expenditures by the Facilities Services team. This assessment was focused on determining whether the current rent allocation was sufficient to meet the ongoing maintenance needs of the building. Upon completion of the review, it was found that the existing rent amount did not adequately cover the requirements for building maintenance. The shortfall highlighted the necessity for increased investment to ensure the facility remains well-maintained and operational. As a result of these findings, Facilities Management has decided to raise the annual building rent from $48,000 to $66,000. This adjustment is intended to ensure that all maintenance needs are met and that the facility continues to operate efficiently.	-	**-18,000**	**-** *(No)*
55	110	**[32-40367] STRESS TEST REDUCTION Real Estate Professional Services** Real Estate Real Estate is unable to self-fund this request. Requesting increase in Professional Services funding to support the Real Estate Division's expanded need for third-party appraisal services. County leadership is asking the Division to obtain more frequent and comprehensive appraisals to establish and maintain current market valuations for key assets within the County's real estate portfolio. The additional funding will provide the capacity to obtain independent, defensible valuations needed to support informed decisions regarding acquisitions, dispositions, strategic planning, and overall portfolio management. If the full amount is not needed, any unspent Professional Services funding will remain available for reallocation to the County's General Fund.	-	**-25,000**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
56	650	**[32-40468] STRESS TEST REDUCTION Telecommunications Temporary Employee Budget** Telecommunications	-	**-26,600**	- *(No)*
57	110	**[32-40191] STRESS TEST REDUCTION ODI Internship Program** Office of Data & Innovation ODI is unable to self-fund the internship program. We are requesting to reinstates the Office of Data & Innovation's internship program, which was discontinued as part of 2026 budget reductions to support an FTE funding rather than for any performance reason. Interns will support the Innovation Lab and the County's data governance initiatives. The program gives students applied experience in data analysis, data governance, and innovation work while providing the Office capacity to advance projects that would otherwise go unstaffed. Interns are recruited through partnerships with the local universities, strengthening the County's pipeline to local analytical and technical talent. Reinstating the program restores these partnerships and project capacity and supports recruitment of early-career talent in a competitive market for data and technology skills.	-	**-27,443**	- *(No)*
58	110	**[32-40540] STRESS TEST REDUCTION Request to Add Temp Employee(s) to Meet Public Record Demand** Records Management & Archives The Records Management & Archives is unable to self-fund this request. The Salt Lake County Archives is requesting an increase to its temporary employee budget due to the significant increase in public records requests resulting from the expansion of the Radiation Exposure Compensation Act (RECA). Since RECA was reauthorized in July 2025, monthly requests have increased from an average of 37 to approximately 130, a 254% increase. Archives staff are providing research assistance through multiple channels, including online requests, email, phone calls, appointments, and walk-in visitors. Many requests require extensive research to locate records that establish residency and family relationships for RECA claims. This increase in workload has significantly impacted daily operations and reduced staff capacity to continue ongoing digitization and preservation projects. Additional temporary staffing is needed to maintain timely public service while allowing the Archives to continue its digitization efforts and other core archival responsibilities.	-	**-24,204**	- *(No)*
59	110	**[32-40192] STRESS TEST REDUCTION Innovation Lab: Training & Education** Office of Data & Innovation ODI is unable to self-fund Innovation Lab's Training & Education funding request. The ODI's Innovation Lab partners with County agencies to learn and apply human-centered design, data, and emerging technology to operational and service delivery challenges — helping teams test, refine, and scale practical improvements. We are requesting additional funds to support ongoing training and learning opportunities for the County employees, especially for the Innovation Lab's Training & Education program, which delivers human-centered design thinking workshops in partnership with the University of Utah's Academic Innovation & Intelligence Lab, along with AI training for County employees. The 2026 training was attended by over 36 employees and a waiting list remains, with additional individual departments expressing interest in participating. Funding a spring and fall cohort would roughly double the number of employees trained annually, clear the existing waiting list, and allow the Innovation Lab to accommodate department-specific demand. Building this capacity internally strengthens the County's ability to apply human-centered design and AI tools to service delivery challenges without relying on outside consultants.	-	**-15,000**	- *(No)*
60	110	**[32-40542] STRESS TEST REDUCTION NextRequest Contract Extension** Records Management & Archives The Records Management & Archives is unable to self-fund this request. We are requesting funding to extend our current contract with NextRequest through July 31. The GRAMA public records portal is a critical tool for managing and responding to records requests in compliance with state law. Ending the contract in the middle of the year would disrupt operations and hinder public access to records. This system needs to remain fully functional while we evaluate long-term options. Regardless of the vendor, ongoing support for a GRAMA solution is essential and should be treated as a continuing need. Extending the contract allows for uninterrupted service and gives us time to plan for future procurement without compromising transparency or service to the public.	-	**-12,000**	- *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
61	110	**[32-40543] STRESS TEST REDUCTION Public Records Request Portal** Records Management & Archives The Records Management & Archives is unable to self-fund this request. This initiative will sustain the use of the County's public records request portal, which has served as the centralized platform for managing Government Records Access and Management Act (GRAMA) requests since 2020. The portal provides a consistent and transparent process for both the public and County employees by offering a single location to submit requests, communicate regarding records, track request status, and securely deliver responsive records. The system supports compliance with statutory requirements by tracking deadlines, documenting request activity, maintaining audit trails, and providing reporting and analytics that help monitor performance and response metrics across the County. It also supports security and privacy requirements by managing access to records and protecting sensitive information throughout the request process. Continuing this service reduces administrative burden, promotes operational efficiency, and strengthens the County's commitment to transparency, accountability, and public access to government records. Sustaining this platform ensures the County can continue to meet its legal obligations, provide high quality customer service, and maintain public trust through a reliable and well-established records request process.	-	**-30,000**	**-** *(No)*
62	650	**[32-40477] STRESS TEST REDUCTION New Campus IT Equipment** Government Center Operations Deferring the investment is not an option, it carries direct operational risk. The new campus cannot meet County business needs without upgraded IT infrastructure. Without this investment, agencies relocating to the facility would lack the technology foundation required for basic operations, putting service delivery to residents and the anticipated move-in timeline at risk.	-	**-2,866,000**	**-** *(No)*
63	110	**[32-40461] STRESS TEST REDUCTION IT IANS Consulting Service** Information Technology	-	**-34,695**	**-** *(No)*
64	110	**[32-40460] STRESS TEST REDUCTION IT Data Governance, Privacy Program & AI Tools** Information Technology	-	**-888,000**	**-** *(No)*
65	110	**[32-40459] STRESS TEST REDUCTION IT TIP Infrastructure Equipment Refresh** IT Improvement Plan Program	-	**-700,000**	**-** *(No)*
66	110	**[32-40458] STRESS TEST REDUCTION IT GIS ELA Renewal** Information Technology	-	**-60,000**	**-** *(No)*
67	110	**[32-40457] STRESS TEST REDUCTION IT Microsoft Enterprise Licensing Agreement** Information Technology	-	**-300,000**	**-** *(No)*
68	110	**[32-40456] STRESS TEST REDUCTION IT Hardware Software Maintenance increase** Information Technology	-	**-775,000**	**-** *(No)*
69	110	**[32-40440] STRESS TEST REDUCTION Utility Management Software** Facilities Management If we are unable to purchase software that will help us better manage utility bills and usage across the County. We will miss opportunities for cost savings, and making more informed decisions regarding energy efficiency and resource use. Our Energy Manager will also spend more time on manual data manipulation and less time focused on initiatives that can generate measurable savings. We are requesting that the software be funded using rebate funds previously collected. The current rebate balance is $1.04M, which we anticipate would allow the software to be funded for approximately 10 years without requiring additional funding. Balance Sheet Acquisition: $80,000	-	**-80,000**	**-** *(No)*
70	110	**[32-40463] STRESS TEST REDUCTION IT Replace Cuts Associated with UPD Revenue Loss** Information Technology	-	**-600,000**	**-** *(No)*
71	650	**[32-40501] STRESS TEST REDUCTION Retain Personnel Base Budget** Facilities Services Without this request to retain our personnel base budget, we will be further limited in creating our organization structure as we move towards consolidation.	-	**-109,744**	**-** *(No)*
72	110	**[32-40455] STRESS TEST REDUCTION IT Maintain Personnel Budget for approved advancement plans.** Information Technology	-	**-119,974**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
73	110	**[32-40472] STRESS TEST REDUCTION IT Reduce Technology Improvement Plan** IT Improvement Plan Program The TIP (Technology Improvement Plan) was established to remediate an accumulated $6 Million in technical debt and has been very successful in providing for the ongoing modernization of our IT infrastructure. This one-time reduction represents a delay in lifecycle refresh of critical systems and the commensurate accumulation of deferred maintenance (technical debt). We will be unable to replace network, server and storage equipment that is past due for replacement, which would be challenging to our equipment refresh cycle. This creates a deferred maintenance scenario and likelihood of increased hardware failures and increased security risk. Restoration of service due to equipment failures are likely cause impact to the business due to longer than normal times to obtain and replace equipment. Our limited inventory may not allow us to quickly replace failed equipment. Examples of critical systems impacted include: 1) Virtual Server Environment – Vendors have stopped making blades that work with our chassis. Planned to replace 1/3 per year over next 3 years (impacts approximately 200 servers per year), 2) On premise storage systems 3) 2026 network requests for equipment refresh were already cut by ~$670K in order to maintain equipment refresh within the existing budget and not have to ask for more, considering our ongoing maintenance request was going to be high. Delaying refresh and maintenance significantly increases the risk of unpredictable outages and the time to recovery when those outages happen.	-	**-1,040,065**	**-** *(No)*
74	110	**[32-40473] STRESS TEST REDUCTION IT PeopleSoft Consulting Contract** Information Technology Eliminate contract forcing us go without the expert consulting currently provided for PeopleSoft. This would eliminate our ability to maintain current versions of the software, provide resources for customer projects (e.g. ACA compliance), and respond to ad hoc customer requests.	-	**-150,000**	**-** *(No)*
75	110	**[32-40474] STRESS TEST REDUCTION IT PeopleSoft Maintenance Contract** Information Technology The County currently contracts with Oracle's authorized maintenance provider to maintain the PeopleSoft system. Cancelling that contract would force the County to move to third party PeopleSoft support eliminating updates to PeopleSoft. This would eliminate most security patches which could cause data security issues and take away the ability to add new features. It could also force the County to move off of PeopleSoft in about 5 years.	-	**-200,000**	**-** *(No)*
76	110	**[32-40475] STRESS TEST REDUCTION IT Reduce Projected Vacancy** Information Technology This will reduce our ability to respond to outages and modification requests from customers. Maintenance and development will take longer and customers will have to wait longer to see problems resolved.	-	**-191,000**	**-** *(No)*
77	650	**[32-40470] STRESS TEST REDUCTION Telecommunications Communications Equipment** Telecommunications This will cut our life-cycle replacement of the voice gateways in half. The voice gateways allow for fax machines and analog phone devices to work on a VoIP system. These devices are now off support.	-	**-45,000**	**-** *(No)*
78	650	**[32-40469] STRESS TEST REDUCTION Telecommunications Small Equipment** Telecommunications This will eliminate replacement of UPS units. Alternative is to not use UPS's the risk is the phones will not operate during a power outage. This will also eliminate our ability to replace failed desk phones.	-	**-48,641**	**-** *(No)*
79	110	**[32-40443] STRESS TEST REDUCTION Operating Cost Reduction** Facilities Management This reduction would reduce the amount of warranty work Facilities can offer their customers. In Facilities we have been working at improving our customer service and we feel that giving some level of guaranty to our work is important to building and maintaining those relationships. This will also reduce the budget for us to use contractor help on things like building best practices and standards.	-	**-35,620**	**-** *(No)*
80	650	**[32-40421] STRESS TEST REDUCTION Stress Test - Maintenance Electrician** Facilities Services This positions allows us to have some opportunities to hire employees working towards their electrician license. Without this there would be less career mobility in our electrical shop.	*-1.00*	**-109,714**	**-** *(No)*
81	650	**[32-40444] STRESS TEST REDUCTION Reduce Facilities Services Charges** Government Center Operations This request would reduce the amount of maintenance and repairs done at the Government Center and Coliseum. The Government Center is getting older and there are many maintenance projects that have been deferred. If we lost this budget we would have to continue to defer maintenance projects and focus on repairs. At the Coliseum we would not be able to preform the needed maintenance on this new building setting it up for massive deferred maintenance from the beginning.	-	**-290,388**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
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82	110	**[32-40451] STRESS TEST REDUCTION 5% Stress Test** Contracts And Procurement In order to meet our 5% Stress Test we would need to significantly reduce our operations budget by eliminating all Computer Software <$5.000> Eliminating all software purchases under $5,000 could prevent you from replacing outdated programs, adding useful tools, or upgrading system	-	**-4,000**	**-** *(No)*
83	110	**[32-40449] STRESS TEST REDUCTION 5% Stress Test** Contracts And Procurement In order to meet our 5% Stress Test we would need to significantly reduce our operations budget by eliminating buying any computers and Components. We would have to push to our 4 year retention. This elimination could effect any new hires and updated product.	-	**-17,000**	**-** *(No)*
84	110	**[32-40452] STRESS TEST REDUCTION 5% Stress Test** Contracts And Procurement In order to meet our 5% Stress Test we would need to significantly reduce our operations budget by eliminating buying any Computer Software Subscriptions. Canceling software can interrupt established workflows, integrations, and access to important business data	-	**-19,889**	**-** *(No)*
85	110	**[32-40450] STRESS TEST REDUCTION 5% Stress Test** Contracts And Procurement In order to meet our 5% Stress Test we would need to significantly reduce our operations budget by eliminating all employee travel, which includes the IOCP Conference for Purchasing Card that provides best practices and expertise in Commercial Card Payment Travel. Eliminating travel from the annual budget could limit our ability to meet with clients, attend important industry events, manage business relationships, and pursue new opportunities.	-	**-3,708**	**-** *(No)*
86	110	**[32-40448] STRESS TEST REDUCTION 5% Stress Test** Contracts And Procurement In order to meet our 5% Stress Test we would need to significantly reduce our operations budget by eliminating all Education and Training. To meet our 5% stress test we would eliminate any education and training for our team. This would take away any certifications C&P staff would need to advance in Procurement and PCard knowledge.	-	**-7,500**	**-** *(No)*
87	110	**[32-40447] STRESS TEST REDUCTION 5% Stress Test** Contracts And Procurement In order to meet our 5% Stress Test we would need to significantly reduce our operations budget by eliminating all Subscriptions and Memberships. Eliminating Subscriptions and Memberships such as NIGP and NAPCP memberships from the annual budget could limit access to essential business resources, professional networks, industry information, and development opportunities. Although this would reduce short-term expenses, it could negatively impact productivity, employee development, customer relationships, and long-term business growth.	-	**-8,300**	**-** *(No)*
88	110	**[32-40546] STRESS TEST REDUCTION Contract Hauling** Records Management & Archives Eliminating this essential service, responsible for destroying records that have reached their retention period, will lead to non-compliance with Utah's records retention laws. In 2025, we anticipate a substantial volume of records from the Election Clerk's office will require destruction once they reach their 18-month retention period. Without this service, the County risks violating state regulations, which could result in legal penalties, regulatory fines, and damage to our reputation. Proper records management is crucial for legal adherence and maintaining operational efficiency.	-	**-6,840**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
89	110	**[32-40544] STRESS TEST REDUCTION Temporary,Seasonal,Emergency** Records Management & Archives To the the 5% stress test requirement, the Records Management & Archives would need to reduce its existing temporary salary budget by 50%. The temporary position plays a crucial role in our digitization and preservation program. Over the past 7 years, this role has been instrumental, contributing to over 90% of our digitization efforts and metadata application. By working closely with County IT, the individual has effectively utilized county servers and the Archives website to make records available online. This position not only facilitates the digital accessibility of our records but also ensures their physical preservation. Responsibilities include rehousing, assessing documents for damage, and creating digital copies to protect against potential disasters. The absence of this role would severely impact our ability to perform essential functions related to record preservation and accessibility.	-	**-12,641**	**-** *(No)*
90	110	**[32-40547] STRESS TEST REDUCTION Preservation + Office Supplies** Records Management & Archives Preservation and office supplies are critical to the long-term care and protection of the County Archives' collections. These materials—such as acid-free folders, boxes, and protective enclosures—help prevent deterioration of fragile and historically significant records, many of which are irreplaceable and legally required to be retained. Cutting this budget line would put essential preservation work at risk, potentially leading to irreversible damage and much higher restoration costs in the future. Maintaining funding for these supplies is necessary to ensure we meet archival standards, protect our collections, and avoid compromising the integrity of the county's historical record.	-	**-8,036**	**-** *(No)*
91	110	**[32-40548] STRESS TEST REDUCTION Education Travel & Training** Records Management & Archives Cutting the education travel and training budget for records management and archives would prevent staff from staying up to date with evolving industry standards and best practices. As technology and regulations in records management continue to advance, ongoing training is crucial for ensuring that staff can effectively implement new systems, tools, and procedures. Without proper education, the organization risks falling behind in maintaining best practices, which could impact the integrity, security, and accessibility of records. Investing in training ensures the team remains aligned with industry trends and capable of adapting to future changes.	-	**-4,317**	**-** *(No)*
92	110	**[32-40549] STRESS TEST REDUCTION Computer Replacement Budget** Records Management & Archives A complete elimination of the computer replacement budget for Records Management & Archives would severely hinder the division's ability to maintain secure, efficient, and compliant operations. Staff rely on functioning, up-to-date computers to manage digital records, access archival systems, and ensure timely responses to public records requests. Outdated hardware increases the risk of data loss, system failures, and security vulnerabilities—especially critical in a department responsible for preserving and protecting official records. Additionally, legacy systems may not support modern software required for digital preservation, metadata tagging, or electronic records management, directly impacting compliance with legal and regulatory standards.	-	**-2,500**	**-** *(No)*
93	110	**[32-40550] STRESS TEST REDUCTION Machinery & Equipment Maintenance** Records Management & Archives Cutting the Main – Machinery & Equipment budget would mean losing all service contracts for our essential equipment, leaving us without regular maintenance or technical support. This would make us highly vulnerable to equipment failures or breakdowns, which could disrupt access to both physical and digital records. Without proper servicing, even minor issues could lead to significant downtime, data loss, or damage to archival materials. Maintaining these service contracts is critical to ensuring the reliability and longevity of the equipment we depend on for records management and public access.	-	**-4,000**	**-** *(No)*
94	110	**[32-40379] STRESS TEST REDUCTION Temporary, Seasonal and Interns** Real Estate To meet the Stress Test target, the Real Estate Division is proposing a reduction to its temporary/intern program—a key resource that supports essential office functions, filing, and technology-related tasks. As a small division, this program plays a critical role in maintaining day-to-day operational efficiency and enabling full-time staff to focus on high-value, strategic work. Reducing this support will increase pressure on existing staff, potentially leading to workflow bottlenecks, delays in project execution, and decreased overall productivity. Given the operational impact, it is important to monitor this reduction closely and reassess if service levels begin to decline.	-	**-10,597**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
95	110	**[32-40198] STRESS TEST REDUCTION Smart Gov Fund** Office of Data & Innovation The Smart Gov Fund is the County's flagship program that support initiatives that save time, money and improve services. Over the years, the Smart Gov fund has funded highly impactful projects such as Historic Property Records Digitization, Solar-Powered Tree Care, AI License, County AI Chatbot, Streamlining SOPs to name a few. The Smart Gov Fund is one of the few County investments that pays for itself. It funds employee-generated ideas that save time, save money, or improve services — proposals that come from the people closest to the work and are vetted by the Smart Gov Fund Committee before any dollars are committed. Cutting the Fund does not eliminate the need for these improvements; it eliminates the mechanism for acting on them. Departments would either absorb the cost of process fixes within already constrained budgets or defer them indefinitely, which typically costs more over time than the improvement would have. The Fund is also a small, competitively allocated pool with a built-in review gate, so it carries lower risk than most line items. Preserving it maintains the County's only structured channel for turning frontline employee insight into measurable operational savings.	-	**-52,360**	**-** *(No)*
96	110	**[32-39933] STRESS TEST REDUCTION .50 FTE Reduction** Addressing Addressing has a small operating budget and would be unable to meet the 5% stress test amount without reducing the FTE allocation by 0.50. Addressing is a team of four; any reduction will have an impact on completing daily tasks timely. Our data is shared with numerous internal agencies, including the tax system, and is critical to the basic operations for VECC and utility businesses. Additionally, losing a partial FTE will have an impact on the work required to migrate from the mainframe, such as completing the search screens for the tax agencies and other addressing customers. The migration project has created additional work for the addressing team, as we have had to alter large amounts of data to populate the mainframe. When the mainframe is no longer used by the county agencies, we will need to standardize and alter the data again. Covering a small office is challenging, but losing a partial FTE will add more challenges, especially during holidays, vacations, and sick time usage.	*-0.50*	**-51,656**	**-** *(No)*
		TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***4.00***	**7,687,709**	**4,736,510**
		TOTAL BASE BUDGET ADJUSTMENT REQUESTS:	**-**	**-**	**-**
		TOTAL STRESS TEST REDUCTIONS:	***-8.50***	**-10,582,152**	**-**

CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS

(orgs with an asterisk in the expenditure & revenue summary by org/program table above)

	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
TOTAL REQUESTED:	**-**	**4,445,300**	**3,045,300**
TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
650 - Facilities Services Fund | 110 - General Fund	69000000 - Government Center Operations | 64500000 - Office of Data & Innovation | 64000000 - Records Management & Archives | 63500000 - Telecommunications | 63109900 - Facilities Management Cap Proj | 63100000 - Facilities Management | 63000000 - Facilities Services | 61000000 - Contracts And Procurement | 60510000 - IT Improvement Plan Program | 60500000 - Information Technology | 43600000 - Addressing | 31020000 - Real Estate

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
NET (Operating Expense less Operating Revenue)	**46,664**	***8,721***	**50,224**	**37,943**	***12,281***	**42,502**	***4,161***	**32,551**	***28,085***
REVENUE	**34,772**	***5,924***	**34,772**	**28,848**	***5,924***	**33,210**	***1,561***	**26,582**	***8,190***
NON-OPERATING REVENUE	**107**	***98***	**107**	**9**	***98***	**9**	***98***	**65**	***43***
INVESTMENT EARNINGS	**27**	***18***	**27**	**9**	***18***	**9**	***18***	**65**	***(37)***
429005 Interest - Time Deposits	27	*18*	27	9	*18*	9	*18*	49	*(22)*
429015 Interest-Miscellaneous	-	-	-	-	-	-	-	0	*(0)*
429040 Interest- Leases	-	-	-	-	-	-	-	16	*(16)*
PRIOR YEAR FUND BALANCE	**80**	***80***	**80**	**-**	***80***	**-**	***80***	**-**	***80***
499998 FundBal Restrict/Commit/Assign	80	*80*	80	-	*80*	-	*80*	-	*80*
OPERATING REVENUE	**28,257**	***(582)***	**28,257**	**28,839**	***(582)***	**28,772**	***(515)***	**23,041**	***5,216***
CHARGES FOR SERVICES	**2,285**	***(600)***	**2,285**	**2,885**	***(600)***	**2,985**	***(700)***	**3,846**	***(1,561)***
421005 Departmental Fees	-	-	-	-	-	-	-	0	*(0)*
421105 Facilities Management Services	58	-	58	58	-	58	-	21	*37*
421115 Real Estate Services	80	-	80	80	-	80	-	485	*(405)*
421370 Miscellaneous Revenue	72	-	72	72	-	72	-	692	*(620)*
423000 Local Government Contracts	-	-	-	-	-	-	-	71	*(71)*
423005 Misc Intergovernmental Revenue	22	-	22	22	-	22	-	-	*22*
423400 Interlocal Agreement Revenue	755	*(500)*	755	1,255	*(500)*	1,315	*(560)*	1,023	*(268)*
423405 MSD Contract Revenue	-	*(100)*	-	100	*(100)*	140	*(140)*	96	*(96)*
424000 Local Revenue Contracts	-	-	-	-	-	-	-	322	*(322)*
424600 Federal Revenue Contracts	-	-	-	-	-	-	-	40	*(40)*
427003 Lease Revenue	813	-	813	813	-	813	-	84	*730*
427005 Rent - Right Of Way Usage	-	-	-	-	-	-	-	6	*(6)*
427010 Rental Income	152	-	152	152	-	152	-	641	*(490)*
439005 Refunds-Other	330	-	330	330	-	330	-	345	*(15)*
441005 Sale-Mtrls,Supl,Cntrl Assets	3	-	3	3	-	3	-	20	*(17)*
INTER/INTRA FUND REVENUES	**25,972**	***18***	**25,972**	**25,954**	***18***	**25,787**	***185***	**19,195**	***6,777***
431160 Interfund Revenue	24,650	*18*	24,650	24,632	*18*	24,571	*79*	16,644	*8,006*
433100 Intrafund Revenue	1,322	-	1,322	1,322	-	1,216	*106*	2,551	*(1,229)*
TRANSFERS IN AND OTHER FINANCING SOU	**6,408**	***6,408***	**6,408**	**-**	***6,408***	**4,430**	***1,978***	**3,477**	***2,931***
OFS - DEBT PROCEEDS	**60**	***60***	**60**	**-**	***60***	**1,830**	***(1,770)***	**877**	***(817)***
710501 OFS SBITA	60	*60*	60	-	*60*	1,830	*(1,770)*	877	*(817)*
OFS TRANSFERS IN	**6,348**	***6,348***	**6,348**	**-**	***6,348***	**2,600**	***3,748***	**2,600**	***3,748***
720005 OFS Transfers In	6,348	*6,348*	6,348	-	*6,348*	2,600	*3,748*	2,600	*3,748*
EXPENSE	**75,298**	***8,139***	**78,868**	**67,159**	***11,709***	**71,682**	***3,616***	**55,672**	***19,626***
OPERATING EXPENSE	**74,920**	***8,139***	**78,481**	**66,781**	***11,699***	**71,274**	***3,646***	**55,592**	***19,329***
COST OF GOODS SOLD	**7,079**	**-**	**7,079**	**7,079**	**-**	**7,179**	***(100)***	**6,682**	***398***
501030 Pass-Thru Janitorial Supplies	-	-	-	-	-	-	-	3	*(3)*
501035 Pass-Thru Maint - Grounds	-	-	-	-	-	-	-	1	*(1)*
501040 Pass-Thru Maint - Buildings	2,786	-	2,786	2,786	-	2,686	*100*	3,189	*(403)*
501045 Pass-Thru Consumable Parts	3	-	3	3	-	3	-	3	*(0)*
501050 Pass-Thru Maint Plumb Htg & Ac	1,240	-	1,240	1,240	-	1,340	*(100)*	758	*482*
501055 Pass-Thru Postage	500	-	500	500	-	500	-	373	*127*
501060 Pass-Thru Telephone	2,551	-	2,551	2,551	-	2,651	*(100)*	2,212	*339*
502000 Cost Of Services Sold -Sublet	-	-	-	-	-	-	-	144	*(144)*
EMPLOYEE COMPENSATION	**35,141**	***1,489***	**34,734**	**33,652**	***1,082***	**33,947**	***1,194***	**29,622**	***5,519***
601005 Elected And Exempt Salary	413	*13*	400	400	-	402	*11*	316	*97*
601020 Lump Sum Vacation Pay	100	-	100	100	-	100	-	168	*(69)*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
601025 Lump Sum Sick Pay	37	-	37	37	-	37	-	70	*(33)*
601030 Permanent And Provisional	22,842	*965*	22,534	21,878	*656*	22,161	*681*	19,281	*3,561*
601035 Perm And Prov-Public Safety	-	-	-	-	-	-	-	0	*(0)*
601040 Time Limited Employee	354	*(13)*	347	367	*(20)*	407	*(53)*	344	*9*
601045 Compensated Absence	28	-	28	28	-	28	-	66	*(38)*
601050 Temporary,Seasonal,Emergency	578	*75*	541	504	*37*	504	*75*	297	*281*
601065 Overtime	75	-	75	75	-	75	-	16	*59*
601095 Personnel Underexpend	203	*205*	203	(2)	*205*	(39)	*242*	-	*203*
601096 Council Discretion Personnel	-	-	-	-	-	(155)	*155*	-	-
603005 Social Security Taxes	1,794	*89*	1,738	1,706	*33*	1,726	*69*	1,501	*293*
603006 FICA- Temporary Employee	13	-	13	13	-	13	-	-	*13*
603023 Pension Expense Adj GASB 68	-	-	-	-	-	-	-	263	*(263)*
603025 Retirement Or Pension Contrib	3,074	*13*	3,139	3,061	*78*	3,124	*(50)*	2,712	*362*
603030 Retirement Cont-Public Safety	-	-	-	-	-	-	-	0	*(0)*
603040 Ltd Contributions	97	*3*	95	93	*2*	94	*3*	82	*14*
603045 Supplemental Retirement (401K)	402	*13*	390	389	*1*	337	*64*	328	*74*
603050 Health Insurance Premiums	4,119	*82*	4,126	4,037	*90*	4,167	*(47)*	3,439	*681*
603055 Employee Serv Res Fund Charges	347	-	347	347	-	347	-	308	*39*
603056 OPEB- Current Year	487	*44*	442	442	-	442	*44*	254	*233*
603075 OPEB-GASB 74/75	178	-	178	178	-	178	-	159	*19*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	2	*(2)*
605035 Moving Allowance	-	-	-	-	-	-	-	15	*(15)*
MATERIALS AND SUPPLIES	**24,765**	***5,716***	**28,003**	**19,049**	***8,954***	**21,123**	***3,642***	**13,883**	***10,882***
607005 Janitorial Supplies & Service	665	-	665	665	-	665	-	414	*251*
607010 Maintenance - Grounds	380	-	380	380	-	380	-	268	*112*
607015 Maintenance - Buildings	4,768	*3,042*	6,168	1,726	*4,442*	2,226	*2,543*	50	*4,719*
607020 Consumable Parts	-	-	-	-	-	-	-	0	*(0)*
607040 Facilities Management Charges	1,167	-	1,167	1,167	-	2,733	*(1,566)*	1,441	*(273)*
609010 Clothing Provisions	8	-	8	8	-	8	*0*	6	*2*
609035 Safety Supplies	12	-	12	12	-	11	*1*	12	*(0)*
609060 Identification Supplies	0	-	0	0	-	0	-	-	*0*
611005 Subscriptions & Memberships	76	-	76	76	-	75	*2*	89	*(12)*
611010 Physical Materials-Books	6	-	6	6	-	6	*(0)*	1	*5*
611011 Digital Materials-Books	-	-	-	-	-	-	-	6	*(6)*
611015 Education & Training Serv/Supp	223	*15*	223	208	*15*	199	*24*	89	*134*
611025 Physical Material-Audio/Visual	1	-	1	1	-	1	-	1	*(0)*
611026 Digital Materials-Audio/Visual	1	-	1	1	-	1	-	0	*0*
611040 Educational Materials	3	-	3	3	-	-	*3*	-	*3*
613005 Printing Charges	31	-	31	31	-	32	*(2)*	1	*30*
613015 Printing Supplies	10	-	10	10	-	10	-	-	*10*
613020 Development Advertising	2	-	2	2	-	2	-	2	*0*
613050 Preservation	6	-	6	6	-	6	-	0	*6*
615005 Office Supplies	42	-	42	42	-	44	*(2)*	27	*15*
615015 Computer Supplies	52	-	52	52	-	52	*(0)*	8	*44*
615016 Computer Software Subscription	2,949	*776*	3,470	2,173	*1,297*	2,082	*867*	3,050	*(101)*
615020 Computer Software <$5,000	214	-	214	214	-	214	*0*	29	*185*
615025 Computers & Components <$5000	250	*62*	1,182	188	*994*	197	*53*	145	*105*
615030 Communication Equip-Noncapital	1,832	*1,770*	1,832	62	*1,770*	62	*1,770*	-	*1,832*
615035 Small Equipment (Non-Computer)	499	-	499	499	-	79	*420*	511	*(12)*
615040 Postage	9	-	9	9	-	10	*(0)*	4	*5*
615045 Petty Cash Replenish	1	-	1	1	-	1	-	0	*1*
615050 Meals & Refreshments	11	-	11	11	-	11	*(0)*	7	*4*
615053 Employee Events	1	-	1	1	-	1	-	-	*1*
617005 Maintenance - Office Equip	7	-	7	7	-	7	-	7	*0*
617010 Maint - Machinery And Equip	1,577	-	1,577	1,577	-	1,379	*197*	1,257	*320*
617015 Maintenance - Software	2,028	*8*	2,378	2,020	*358*	2,580	*(552)*	1,867	*161*
617030 Maint - Autos Trucks-Nonfleet	2	-	2	2	-	2	-	0	*2*
617035 Maint - Autos & Equip-Fleet	107	-	107	107	-	108	*(1)*	132	*(25)*
619005 Gasoline, Diesel, Oil & Grease	82	-	82	82	-	80	*2*	59	*23*
619015 Mileage Allowance	10	-	10	10	-	10	-	2	*8*
619025 Travel & Transprtatn-Employees	38	-	38	38	-	38	*(1)*	42	*(4)*
619030 Travel & Transprtatn-Clients	-	-	-	-	-	-	-	1	*(1)*
619035 Vehicle Rental Charges	6	-	6	6	-	6	*(0)*	1	*5*
619045 Vehicle Replacement Charges	241	-	241	241	-	241	-	4	*237*
621005 Heat And Fuel	251	-	251	251	-	254	*(3)*	151	*101*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
621010 Light And Power	1,346	-	1,346	1,346	-	1,348	(2)	1,262	84
621015 Water And Sewer	175	-	175	175	-	175	-	220	(45)
621020 Telephone	966	-	966	966	-	956	10	605	361
621025 Mobile Telephone	112	-	112	112	-	101	12	78	34
621030 Internet/Data Communications	39	-	39	39	-	61	(22)	-	39
625010 Non-Capital Building Imprvmnts	-	-	-	-	-	-	-	17	(17)
633010 Rent - Buildings	646	18	646	628	18	628	18	574	72
633015 Rent - Equipment	13	-	13	13	-	1	13	-	13
639025 Other Professional Fees	1,319	25	1,354	1,294	60	1,312	7	365	954
639045 Contracted Services	2,581	-	2,581	2,581	-	2,731	(150)	1,081	1,499
OTHER OPERATING EXPENSE 1	**542**	**48**	**542**	**494**	**48**	**544**	**(2)**	**384**	**158**
641005 Shop,Crew,&Deputy Small Tools	46	4	46	42	4	42	4	48	(2)
645005 Contract Hauling	45	-	45	45	-	45	-	29	16
647005 Security & Law Enforcment Svcs	451	44	451	407	44	457	(6)	307	144
OTHER OPERATING EXPENSE 2	**1,626**	**3**	**1,626**	**1,622**	**3**	**1,578**	**48**	**1,511**	**115**
663010 Council Overhead Cost	58	0	58	57	0	58	-	54	4
663015 Mayor Overhead Cost	193	1	193	192	1	193	-	185	8
663025 Auditor Overhead Cost	47	0	47	46	0	47	-	39	7
663030 District Attorney Overhead Cos	286	0	286	286	0	286	-	346	(60)
663040 Info Services Overhead Cost	765	0	765	765	0	765	-	596	169
663045 Purchasing Overhead Cost	77	0	77	77	0	77	-	10	67
663050 Human Resources Overhead Cost	82	-	82	82	-	82	-	111	(29)
663055 Gov'T Immunity Overhead Cost	4	-	4	4	-	4	-	8	(3)
663070 Mayor Finance Overhead Cost	125	0	125	125	0	125	-	140	(15)
665138 Parking RLF	-	-	-	-	-	-	-	0	(0)
667004 Contributions-Non Cash	-	-	-	-	-	-	-	6	(6)
667005 Contributions	-	-	-	-	-	-	-	16	(16)
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	(0)
667095 Operations Underexpend	(12)	-	(12)	(12)	-	(60)	48	-	(12)
OTHER NONOPERATING EXPENSE	**42**	**-**	**42**	**42**	**-**	**42**	**-**	**31**	**11**
661010 Interest Expense	42	-	42	42	-	42	-	31	11
DEPRECIATION & LOSS ON SALE	**467**	**43**	**547**	**424**	**123**	**424**	**43**	**366**	**100**
669005 Amortization	355	15	435	340	95	340	15	340	16
669010 Depreciation	111	28	111	84	28	84	28	24	87
671005 Loss On Sale Of Asset	-	-	-	-	-	-	-	3	(3)
CAPITAL EXPENDITURES	**5,241**	**840**	**5,891**	**4,401**	**1,490**	**6,423**	**(1,182)**	**3,102**	**2,139**
679005 Office Furn, Equip,Softwr>5000	1,531	788	1,531	743	788	935	596	703	827
681020 IT Subscription - SBITA	2,591	52	2,291	2,539	(248)	4,369	(1,778)	1,097	1,495
684015 Principal Pymnts- Equip Lease	123	-	123	123	-	123	-	-	123
684020 Principal Payments- SBITA	996	-	1,946	996	950	996	-	1,302	(306)
INTERGOVERNMENTAL CHARGE	**18**	**-**	**18**	**18**	**-**	**14**	**4**	**12**	**6**
693010 Intrafund Charges	7	-	7	7	-	6	1	10	(3)
693020 Interfund Charges	11	-	11	11	-	8	4	2	10
NON-OPERATING EXPENSE	**378**	**-**	**388**	**378**	**10**	**378**	**-**	**50**	**327**
LONG TERM DEBT	**378**	**-**	**388**	**378**	**10**	**378**	**-**	**50**	**327**
685003 Principal on Notes Payable	266	-	266	266	-	266	-	-	266
687001 Interest Expense- SBITA	102	-	112	102	10	102	-	50	51
687002 Interest Exp-Leases (DEBT SVC)	10	-	10	10	-	10	-	-	10
TRANSFERS OUT AND OTHER FINANCING US	**-**	**-**	**-**	**-**	**-**	**30**	**(30)**	**30**	**(30)**
OFU TRANSFERS OUT	**-**	**-**	**-**	**-**	**-**	**30**	**(30)**	**30**	**(30)**
770010 OFU Transfers Out	-	-	-	-	-	30	(30)	30	(30)
BALANCE SHEET	**270**	**270**	**270**	**-**	**270**	**274**	**(4)**	**-**	**270**
BALANCE SHEET ACQUISITION	**270**	**270**	**270**	**-**	**270**	**274**	**(4)**	**-**	**270**
BALANCE SHEET ACQUISITION	**270**	**270**	**270**	**-**	**270**	**274**	**(4)**	**-**	**270**
BAL_SHT Balance Sheet Acquisition	270	270	270	-	270	274	(4)	-	270

CORE MISSION

Salt Lake County Addressing is dedicated to working towards enhanced public safety, increased efficiency, and more effective government service by ensuring accurate addressing in Salt Lake County.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Salt Lake County Addressing provides timely and accurate address information for internal and external agencies to support and enhance their services, such as, property tax collection, public utility connection, and public safety.				
• Provide exceptional customer service to Addressing customers. (5 point rating)	3.78	4.85	4.08	4.85
• Provide exceptional customer service to internal Addressing customers. (Discontinued - Merged with Customer Satisfaction Indicator)	4.7	5	3	0
• Update, review, and validate additional 60K addresses to ensure accurate data to our customers.	82,007	60,000	47,375	60,000
• On average, complete subdivisions address assignment within 2 working days. [NEW]	0	0	0	2
• On average, complete address change request within 2 working days. [NEW]	0	0	0	2

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	1,016	-	*0.0%*	1,016	17	*1.7%*	1,033
REVENUE	3	-	*0.0%*	3	-	*0.0%*	3
COUNTY FUNDING	**1,013**	**-**	*0.0%*	**1,013**	**17**	*1.7%*	**1,030**
FTE	4.00	-	*0.0%*	4.00	-	*0.0%*	4.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Addressing	3	1,016	**1,013**	*4.00*	3	999	**996**	*4.00*	-	-	**-**	-
Building O&M-Addressing Svcs	-	17	**17**	-	-	17	**17**	-	-	-	**-**	-
SUBTOTAL	**3**	**1,033**	**1,030**	***4.00***	**3**	**1,016**	**1,013**	***4.00***	-	-	**-**	**-**
TOTAL ADDRESSING	**3**	**1,033**	**1,030**	***4.00***	**3**	**1,016**	**1,013**	***4.00***	-	-	**-**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[32-39933] STRESS TEST REDUCTION .50 FTE Reduction** Addressing has a small operating budget and would be unable to meet the 5% stress test amount without reducing the FTE allocation by 0.50. Addressing is a team of four; any reduction will have an impact on completing daily tasks timely. Our data is shared with numerous internal agencies, including the tax system, and is critical to the basic operations for VECC and utility businesses. Additionally, losing a partial FTE will have an impact on the work required to migrate from the mainframe, such as completing the search screens for the tax agencies and other addressing customers. The migration project has created additional work for the addressing team, as we have had to alter large amounts of data to populate the mainframe. When the mainframe is no longer used by the county agencies, we will need to standardize and alter the data again. Covering a small office is challenging, but losing a partial FTE will add more challenges, especially during holidays, vacations, and sick time usage.	*-0.50*	**-51,656**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**1,230** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -1,298	-	**-**	**1,298** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-**	**2,528**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	***-0.50***	**-51,656**	**-**

Funds Included	Organizations Included
110 - General Fund	43600000 - Addressing

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**1,030**	*17*	**1,013**	**1,013**	**-**	**1,017**	*14*	**943**	*87*
REVENUE	**3**	-	**3**	**3**	-	**3**	-	**5**	*(2)*
OPERATING REVENUE	**3**	-	**3**	**3**	-	**3**	-	**5**	*(2)*
CHARGES FOR SERVICES	**3**	-	**3**	**3**	-	**3**	-	**5**	*(2)*
421005 Departmental Fees	-	-	-	-	-	-	-	0	*(0)*
421370 Miscellaneous Revenue	-	-	-	-	-	-	-	0	*(0)*
423400 Interlocal Agreement Revenue	3	-	3	3	-	3	-	4	*(1)*
EXPENSE	**1,033**	*17*	**1,016**	**1,016**	**-**	**1,019**	*14*	**948**	*85*
OPERATING EXPENSE	**1,033**	*17*	**1,016**	**1,016**	**-**	**1,019**	*14*	**948**	*85*
EMPLOYEE COMPENSATION	**591**	*17*	**574**	**574**	**-**	**577**	*14*	**565**	*26*
601030 Permanent And Provisional	394	*12*	382	382	-	383	*11*	377	*17*
603005 Social Security Taxes	30	*1*	29	29	-	29	*1*	28	*2*
603025 Retirement Or Pension Contrib	58	*1*	57	57	-	59	*(1)*	62	*(4)*
603040 Ltd Contributions	2	*0*	2	2	-	2	*0*	2	*0*
603050 Health Insurance Premiums	90	*2*	88	88	-	88	*2*	86	*4*
603055 Employee Serv Res Fund Charges	4	-	4	4	-	4	-	4	*(0)*
603056 OPEB- Current Year	14	*1*	12	12	-	12	*1*	7	*7*
MATERIALS AND SUPPLIES	**28**	-	**28**	**28**	-	**28**	-	**20**	*8*
607040 Facilities Management Charges	0	-	0	0	-	0	-	-	*0*
611015 Education & Training Serv/Supp	2	-	2	2	-	1	*1*	-	*2*
615005 Office Supplies	1	-	1	1	-	2	*(1)*	-	*1*
615015 Computer Supplies	1	-	1	1	-	1	-	0	*0*
615016 Computer Software Subscription	2	-	2	2	-	2	*0*	-	*2*
615020 Computer Software <$5,000	-	-	-	-	-	-	-	0	*(0)*
615025 Computers & Components <$5000	3	-	3	3	-	2	*1*	2	*2*
615035 Small Equipment (Non-Computer)	0	-	0	0	-	0	-	-	*0*
615040 Postage	0	-	0	0	-	1	*(0)*	0	*0*
617015 Maintenance - Software	0	-	0	0	-	0	-	-	*0*
619025 Travel & Transprtatn-Employees	-	-	-	-	-	1	*(1)*	-	-
619035 Vehicle Rental Charges	-	-	-	-	-	0	*(0)*	-	-
621020 Telephone	1	-	1	1	-	1	-	1	*0*
621025 Mobile Telephone	1	-	1	1	-	1	-	1	*0*
633010 Rent - Buildings	17	-	17	17	-	17	-	17	*0*
639025 Other Professional Fees	-	-	-	-	-	-	-	0	*(0)*
OTHER OPERATING EXPENSE 2	**414**	-	**414**	**414**	-	**414**	-	**361**	*53*
663010 Council Overhead Cost	2	-	2	2	-	2	-	2	*0*
663015 Mayor Overhead Cost	0	-	0	0	-	0	-	0	*(0)*
663025 Auditor Overhead Cost	2	-	2	2	-	2	-	2	*0*
663030 District Attorney Overhead Cos	30	-	30	30	-	30	-	62	*(31)*
663040 Info Services Overhead Cost	372	-	372	372	-	372	-	289	*83*
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	0	*(0)*
663050 Human Resources Overhead Cost	3	-	3	3	-	3	-	3	*0*
663055 Gov'T Immunity Overhead Cost	0	-	0	0	-	0	-	0	*(0)*
663070 Mayor Finance Overhead Cost	4	-	4	4	-	4	-	4	*0*
INTERGOVERNMENTAL CHARGE	**0**	-	**0**	**0**	-	**-**	*0*	**1**	*(1)*
693010 Intrafund Charges	0	-	0	0	-	-	*0*	1	*(1)*

CORE MISSION

The mission of Salt Lake County Contracts and Procurement is to provide professional, efficient purchasing services and promote fair and open competition to attain the best value for the County.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
County Agencies and Suppliers are satisfied with all procurement services provided by Contracts and Procurement				
• Maintain customer service satisfaction that County agencies and vendors receive from Contracts and Procurement.	99.2%	95%	98.2%	95%
Contracts and Procurement processes are efficient, fair, lawful and transparent.				
• Maintain the number of procurements that need to be cancelled and re-solicited due to a protest or mistake in the procurement process.	0	0	0	0
The County evaluates and improves procurement processes continuously to gain efficiencies and better service.				
• Measure PCard Program satisfaction for efficiencies and process improvement opportunities that will enhance the experience for county agencies.	98.1%	90%	96.1%	90%
• Identify the quality of procurement trainings provided by measuring attendee understanding post-training.	98.5%	95%	95%	95%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	1,538	-	*0.0%*	1,538	35	*2.3%*	1,574
REVENUE	330	-	*0.0%*	330	-	*0.0%*	330
COUNTY FUNDING	**1,208**	-	*0.0%*	**1,208**	**35**	*2.9%*	**1,244**
FTE	10.00	-	*0.0%*	10.00	-	*0.0%*	10.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Contracts & Procurmnt Admin	330	448	**118**	*2.00*	330	438	**108**	*2.00*	-	-	-	-
Purchasing	-	729	**729**	*5.00*	-	709	**709**	*5.00*	-	-	-	-
Contracts	-	345	**345**	*3.00*	-	339	**339**	*3.00*	-	-	-	-
Building O&M-Contrs And Procur	-	52	**52**	-	-	52	**52**	-	-	-	-	-
SUBTOTAL	**330**	**1,574**	**1,244**	***10.00***	**330**	**1,538**	**1,208**	***10.00***	-	-	-	-
TOTAL CONTRACTS AND PROCUREMENT	**330**	**1,574**	**1,244**	***10.00***	**330**	**1,538**	**1,208**	***10.00***	-	-	-	-

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[32-40447] STRESS TEST REDUCTION 5% Stress Test** In order to meet our 5% Stress Test we would need to significantly reduce our operations budget by eliminating all Subscriptions and Memberships. Eliminating Subscriptions and Memberships such as NIGP and NAPCP memberships from the annual budget could limit access to essential business resources, professional networks, industry information, and development opportunities. Although this would reduce short-term expenses, it could negatively impact productivity, employee development, customer relationships, and long-term business growth.	-	**-8,300**	**-** *(No)*
2	**[32-40448] STRESS TEST REDUCTION 5% Stress Test** In order to meet our 5% Stress Test we would need to significantly reduce our operations budget by eliminating all Education and Training. To meet our 5% stress test we would eliminate any education and training for our team. This would take away any certifications C&P staff would need to advance in Procurement and PCard knowledge.	-	**-7,500**	**-** *(No)*
3	**[32-40450] STRESS TEST REDUCTION 5% Stress Test** In order to meet our 5% Stress Test we would need to significantly reduce our operations budget by eliminating all employee travel, which includes the IOCP Conference for Purchasing Card that provides best practices and expertise in Commercial Card Payment Travel. Eliminating travel from the annual budget could limit our ability to meet with clients, attend important industry events, manage business relationships, and pursue new opportunities.	-	**-3,708**	**-** *(No)*
4	**[32-40449] STRESS TEST REDUCTION 5% Stress Test** In order to meet our 5% Stress Test we would need to significantly reduce our operations budget by eliminating buying any computers and Components. We would have to push to our 4 year retention. This elimination could effect any new hires and updated product.	-	**-17,000**	**-** *(No)*
5	**[32-40451] STRESS TEST REDUCTION 5% Stress Test** In order to meet our 5% Stress Test we would need to significantly reduce our operations budget by eliminating all Computer Software <$5.000> Eliminating all software purchases under $5,000 could prevent you from replacing outdated programs, adding useful tools, or upgrading system	-	**-4,000**	**-** *(No)*
6	**[32-40452] STRESS TEST REDUCTION 5% Stress Test** In order to meet our 5% Stress Test we would need to significantly reduce our operations budget by eliminating buying any Computer Software Subscriptions. Canceling software can interrupt established workflows, integrations, and access to important business data	-	**-19,889**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**2,445** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -1,801	-	-	**1,801** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-**	**4,246**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
TOTAL BASE BUDGET ADJUSTMENTS:	-	-	-
TOTAL STRESS TEST REDUCTIONS:	-	-60,397	-

Funds Included	Organizations Included
110 - General Fund	61000000 - Contracts And Procurement

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**1,244**	*35*	**1,208**	**1,208**	**-**	**1,208**	*36*	**942**	*301*
REVENUE	**330**	-	**330**	**330**	-	**330**	-	**354**	*(24)*
OPERATING REVENUE	**330**	-	**330**	**330**	-	**330**	-	**354**	*(24)*
CHARGES FOR SERVICES	**330**	-	**330**	**330**	-	**330**	-	**354**	*(24)*
421370 Miscellaneous Revenue	-	-	-	-	-	-	-	1	*(1)*
439005 Refunds-Other	330	-	330	330	-	330	-	345	*(15)*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	8	*(8)*
EXPENSE	**1,574**	*35*	**1,538**	**1,538**	**-**	**1,538**	*36*	**1,296**	*277*
OPERATING EXPENSE	**1,574**	*35*	**1,538**	**1,538**	**-**	**1,538**	*36*	**1,296**	*277*
EMPLOYEE COMPENSATION	**1,443**	*35*	**1,408**	**1,408**	-	**1,408**	*35*	**1,229**	*214*
601020 Lump Sum Vacation Pay	10	-	10	10	-	10	-	-	*10*
601025 Lump Sum Sick Pay	0	-	0	0	-	0	-	-	*0*
601030 Permanent And Provisional	964	*27*	936	936	-	926	*37*	827	*137*
601050 Temporary,Seasonal,Emergency	1	-	1	1	-	1	-	-	*1*
601065 Overtime	3	-	3	3	-	3	-	-	*3*
601095 Personnel Underexpend	(0)	-	(0)	(0)	-	(0)	-	-	*(0)*
603005 Social Security Taxes	74	*2*	72	72	-	71	*3*	60	*14*
603025 Retirement Or Pension Contrib	122	*(1)*	123	123	-	126	*(4)*	117	*5*
603040 Ltd Contributions	4	*0*	4	4	-	4	*(0)*	3	*0*
603045 Supplemental Retirement (401K)	16	*0*	15	15	-	15	*1*	11	*4*
603050 Health Insurance Premiums	215	*4*	211	211	-	218	*(4)*	186	*29*
603055 Employee Serv Res Fund Charges	10	-	10	10	-	10	-	10	*(1)*
603056 OPEB- Current Year	27	*2*	24	24	-	24	*2*	14	*13*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	1	*(1)*
MATERIALS AND SUPPLIES	**137**	-	**137**	**137**	-	**137**	-	**64**	*73*
607040 Facilities Management Charges	4	-	4	4	-	4	-	0	*4*
611005 Subscriptions & Memberships	9	-	9	9	-	9	-	4	*5*
611010 Physical Materials-Books	0	-	0	0	-	0	-	0	*0*
611015 Education & Training Serv/Supp	9	-	9	9	-	9	-	1	*8*
615005 Office Supplies	4	-	4	4	-	4	-	1	*3*
615016 Computer Software Subscription	27	-	27	27	-	27	-	1	*26*
615020 Computer Software <$5,000	4	-	4	4	-	4	-	-	*4*
615025 Computers & Components <$5000	19	-	19	19	-	19	-	3	*16*
615035 Small Equipment (Non-Computer)	3	-	3	3	-	3	-	-	*3*
615040 Postage	0	-	0	0	-	0	-	0	*(0)*
615050 Meals & Refreshments	1	-	1	1	-	1	-	1	*0*
617010 Maint - Machinery And Equip	-	-	-	-	-	-	-	2	*(2)*
619015 Mileage Allowance	0	-	0	0	-	0	-	-	*0*
619025 Travel & Transprtatn-Employees	4	-	4	4	-	4	-	2	*2*
621020 Telephone	4	-	4	4	-	4	-	4	*(0)*
621025 Mobile Telephone	2	-	2	2	-	2	-	1	*1*
633010 Rent - Buildings	48	-	48	48	-	48	-	46	*2*
639025 Other Professional Fees	-	-	-	-	-	-	-	0	*(0)*
OTHER OPERATING EXPENSE 2	**(7)**	-	**(7)**	**(7)**	-	**(7)**	-	**-**	*(7)*
667095 Operations Underexpend	(7)	-	(7)	(7)	-	(7)	-	-	*(7)*
INTERGOVERNMENTAL CHARGE	**0**	-	**0**	**0**	-	**-**	*0*	**3**	*(3)*
693010 Intrafund Charges	0	-	0	0	-	-	*0*	3	*(3)*

CORE MISSION

Facilities Management provides oversight and leadership to ensure that Salt Lake County Facilities constructs and maintains environmentally-conscious and sustainable properties in support of County agencies and its citizens.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Salt Lake County facilities strive to increase energy efficiency by implementing new energy efficient projects and providing energy consumption reporting to our customers.				
• Reduce overall County-wide electricity consumption compared to 2026 by 500,000 Kilowatt hours.	491,061	-500,000	-853,238	-500,000
• Purchase TS Natural gas at a price 25% below Enbridge natural gas each month.	5%	25%	8.5%	25%
• Create and distribute monthly reports for departments and division with electricity and natural gas consumption and billing data.	8	11	0	11
• Recommissioning - Number of Facilities with recommissioning performed. This will identify a list of energy saving measures & the associated implementation costs/savings for each measure. Enabling SLCo to direct funds to the most cost effective projects.	0	6	0	16

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	684	780	*114.0%*	1,464	85	*12.5%*	769
REVENUE	-	-	*0.0%*	-	-	*0.0%*	-
COUNTY FUNDING	**684**	**780**	*114.0%*	**1,464**	**85**	*12.5%*	**769**
CAPITAL PROJECT & OTHER RELATED ORGS							
COUNTY FUNDING	-	4,445	*0.0%*	4,445	3,045	*0.0%*	3,045
FTE	1.00	4.00	*400.0%*	5.00	-	*0.0%*	1.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Facilities Management Prgm	-	769	**769**	*1.00*	-	1,464	**1,464**	*5.00*	-	780	**780**	*4.00*
SUBTOTAL	**-**	**769**	**769**	***1.00***	**-**	**1,464**	**1,464**	***5.00***	**-**	**780**	**780**	***4.00***
Facilities Energy Mgt Projects	-	3,045	**3,045**	-	-	4,445	**4,445**	-	-	4,445	**4,445**	-
TOTAL FACILITIES MANAGEMENT	**-**	**3,814**	**3,814**	***1.00***	**-**	**5,909**	**5,909**	***5.00***	**-**	**5,225**	**5,225**	***4.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-40408] NEW REQUEST Utility Management Software** [Exp: 80,000; Rev: 80,000] We are requesting funding to purchase software that will help us better manage utility bills and usage across the County. The software will improve our ability to analyze utility data, identify opportunities for cost savings, and make more informed decisions regarding energy efficiency and resource use. It will also allow our Energy Manager to spend less time on manual data manipulation and more time focused on initiatives that can generate measurable savings. We are requesting that the software be funded using rebate funds previously collected. The current rebate balance is $1.04M, which we anticipate would allow the software to be funded for approximately 10 years without requiring additional funding.	-	**-**	**-** *(Yes)*
2	**[31-40396] NEW REQUEST Move HVAC Controls to Facilities Management** Energy Management has been installing additional controls on HVAC systems throughout the county for the past few years. In addition we have 60+ facilities that have existing controls that are not being monitored. The Controls Specialist can verify sequence of operations and further interpret the information and help us plan the way forward to keep maximizing our energy usage and increase the life of our HVAC equipment. Funding this from Facilities Management will mean that we do not have to charge agencies for this effort, and it will be more broadly utilized.	*1.00*	**112,252**	**-** *(No)*
3	**[31-40417] NEW REQUEST Personnel Benefit Increase** This request restores our base budget for employee benefits based on changes since last year. Retirement - $1,069 Health Insurance - $355 Salary - $1	-	**1,425**	**1,425** *(Yes)*
4	**[31-40397] NEW REQUEST Move Facilities Leadership to Facilities Management** We would like to request the Facilities Director, Associate Director and Fiscal Manager compensation be funded from Facilities Management. We feel this will help ensure our management is able to focus on policy, procedure and direction for Salt Lake County facilities as a whole. We also learned that the State of Utah only has their maintenance program employees in an internal service fund.	*3.00*	**586,219**	**-** *(No)*
5	**[32-40437] STRESS TEST REDUCTION Move Facilities Leadership to Facilities Management** We would like to request the Facilities Director, Associate Director and Fiscal Manager compensation be funded from Facilities Management. We feel this will help ensure our management is able to focus on policy, procedure and direction for Salt Lake County facilities as a whole. We also learned that the State of Utah only has their maintenance program employees in an internal service fund. If this transfer does not happen we will continue to have to charge our customers enough money to cover the cost of these positions.	*-3.00*	**-586,219**	**-** *(No)*
6	**[32-40436] STRESS TEST REDUCTION Move HVAC Controls to Facilities Management** If we continue to fund this position from Facilities Services, the workload of this position will be limited to the agencies that are willing to pay for the work. With this structure we may be missing the work that will result in the most cost savings for the County.	*-1.00*	**-112,252**	**-** *(No)*
7	**[32-40440] STRESS TEST REDUCTION Utility Management Software** If we are unable to purchase software that will help us better manage utility bills and usage across the County. We will miss opportunities for cost savings, and making more informed decisions regarding energy efficiency and resource use. Our Energy Manager will also spend more time on manual data manipulation and less time focused on initiatives that can generate measurable savings. We are requesting that the software be funded using rebate funds previously collected. The current rebate balance is $1.04M, which we anticipate would allow the software to be funded for approximately 10 years without requiring additional funding. Balance Sheet Acquisition: $80,000	-	**-80,000**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
8	**[32-40443] STRESS TEST REDUCTION Operating Cost Reduction** This reduction would reduce the amount of warranty work Facilities can offer their customers. In Facilities we have been working at improving our customer service and we feel that giving some level of guaranty to our work is important to building and maintaining those relationships. This will also reduce the budget for us to use contractor help on things like building best practices and standards.	-	-35,620	- *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***4.00***	**699,896**	**1,425**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	***-4.00***	**-814,091**	**-**

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[47-38919] CAPITAL PROJECT ENERGY_MGMT - Energy Management Projects** [New/Add/Reduction: 2,800,000; Rebudget: 1,642,052] Additional Funding Funding for recommissioning studies to identify energy saving opportunities at 10 County facilities. ($850,000) Targeting worst performing facilities based on EUI & end use case. Examples of high ROI energy saving opportunities are updating the building control systems, updating control logic to current high efficiency standards, & fixing existing broken HVAC equipment/components. Planned facilities: Rose Wagner, Farimont Aquatic, Mountain View Golf, Holladay Lions Rec, Gene Fullmer Rec, Animal Services, Acord Ice Center, Riverton Library, Redwood Red. Additional Funding. Funding for implementing energy saving opportunities identified in recommissioning studies at County facilities. Targeting highest ROI & savings projects first. ($550,000) Examples of high ROI energy saving opportunities are updating the building control systems, updating control logic to current high efficiency standards, & fixing existing broken HVAC equipment/components.	-	2,800,000	1,400,000 *(Yes)*
	[47-39014] CAPITAL PROJECT OVERHEAD_ENERGY - Overhead for Energy Mgmt proj	-	3,248	3,248 *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**2,803,248**	**1,403,248**
	TOTAL PROJECT REBUDGETS:	**-**	**1,642,052**	**1,642,052**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**4,445,300**	**3,045,300**

Funds Included	Organizations Included
110 - General Fund	63100000 - Facilities Management

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**769**	*85*	**1,464**	**684**	*780*	**684**	*85*	**339**	*430*
REVENUE	**80**	*80*	**80**	**-**	*80*	**-**	*80*	**322**	*(242)*
NON-OPERATING REVENUE	**80**	*80*	**80**	**-**	*80*	**-**	*80*	**-**	*80*
PRIOR YEAR FUND BALANCE	**80**	*80*	**80**	**-**	*80*	**-**	*80*	**-**	*80*
499998 FundBal Restrict/Commit/Assign	80	*80*	80	-	*80*	-	*80*	-	*80*
OPERATING REVENUE	**-**	-	**-**	**-**	-	**-**	-	**322**	*(322)*
CHARGES FOR SERVICES	**-**	-	**-**	**-**	-	**-**	-	**322**	*(322)*
424000 Local Revenue Contracts	-	-	-	-	-	-	-	322	*(322)*
EXPENSE	**769**	*85*	**1,464**	**684**	*780*	**684**	*85*	**661**	*108*
OPERATING EXPENSE	**769**	*85*	**1,464**	**684**	*780*	**684**	*85*	**661**	*108*
EMPLOYEE COMPENSATION	**158**	*5*	**853**	**153**	*700*	**153**	*5*	**313**	*(155)*
601030 Permanent And Provisional	107	*3*	619	104	*516*	104	*3*	224	*(117)*
601050 Temporary,Seasonal,Emergency	2	-	2	2	-	2	-	-	*2*
601095 Personnel Underexpend	-	*1*	-	(1)	*1*	-	-	-	-
603005 Social Security Taxes	8	*0*	47	8	*39*	8	*0*	16	*(7)*
603025 Retirement Or Pension Contrib	17	*(0)*	83	17	*66*	16	*1*	33	*(16)*
603040 Ltd Contributions	0	*0*	3	0	*2*	0	*0*	1	*(0)*
603045 Supplemental Retirement (401K)	-	-	14	-	*14*	-	-	-	-
603050 Health Insurance Premiums	23	*0*	83	22	*61*	22	*1*	37	*(15)*
603055 Employee Serv Res Fund Charges	1	-	1	1	-	1	-	2	*(1)*
MATERIALS AND SUPPLIES	**194**	*80*	**114**	**114**	-	**114**	*80*	**24**	*171*
607040 Facilities Management Charges	53	-	53	53	-	53	-	8	*45*
609010 Clothing Provisions	0	-	0	0	-	0	-	0	*0*
611005 Subscriptions & Memberships	2	-	2	2	-	2	-	1	*1*
611011 Digital Materials-Books	-	-	-	-	-	-	-	6	*(6)*
611015 Education & Training Serv/Supp	-	-	-	-	-	-	-	2	*(2)*
615005 Office Supplies	-	-	-	-	-	-	-	0	*(0)*
615016 Computer Software Subscription	81	*80*	1	1	-	1	*80*	2	*79*
615025 Computers & Components <$5000	-	-	-	-	-	-	-	0	*(0)*
617010 Maint - Machinery And Equip	-	-	-	-	-	-	-	2	*(2)*
619015 Mileage Allowance	1	-	1	1	-	1	-	-	*1*
619025 Travel & Transprtatn-Employees	-	-	-	-	-	-	-	2	*(2)*
621020 Telephone	0	-	0	0	-	0	-	0	-
621025 Mobile Telephone	1	-	1	1	-	1	-	1	*0*
639025 Other Professional Fees	58	-	58	58	-	58	-	-	*58*
OTHER OPERATING EXPENSE 2	**417**	-	**417**	**417**	-	**417**	-	**325**	*92*
663010 Council Overhead Cost	1	-	1	1	-	1	-	1	*0*
663015 Mayor Overhead Cost	4	-	4	4	-	4	-	4	*0*
663025 Auditor Overhead Cost	1	-	1	1	-	1	-	1	*0*
663030 District Attorney Overhead Cos	256	-	256	256	-	256	-	284	*(29)*
663040 Info Services Overhead Cost	96	-	96	96	-	96	-	23	*73*
663045 Purchasing Overhead Cost	41	-	41	41	-	41	-	8	*33*
663050 Human Resources Overhead Cost	16	-	16	16	-	16	-	2	*14*
663055 Gov'T Immunity Overhead Cost	0	-	0	0	-	0	-	0	*(0)*
663070 Mayor Finance Overhead Cost	2	-	2	2	-	2	-	2	*0*
DEPRECIATION & LOSS ON SALE	**-**	-	**80**	**-**	*80*	**-**	-	**-**	-
669005 Amortization	-	-	80	-	*80*	-	-	-	-

REVENUE AND EXPENDITURE DETAIL Facilities Management

Funds Included	Organizations Included
110 - General Fund	63109900 - Facilities Management Cap Proj

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2020 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**3,045**	***3,045***	**4,445**	**-**	***4,445***	**2,056**	***990***	**64**	***2,981***
EXPENSE	**3,045**	*3,045*	**4,445**	**-**	*4,445*	**2,056**	*990*	**64**	***2,981***
OPERATING EXPENSE	**3,045**	*3,045*	**4,445**	**-**	*4,445*	**2,056**	*990*	**64**	***2,981***
MATERIALS AND SUPPLIES	**3,042**	*3,042*	**4,442**	**-**	*4,442*	**2,052**	*990*	**23**	***3,019***
607015 - Maintenance - Buildings	3,042	*3,042*	4,442	-	*4,442*	2,052	*990*	6	*3,036*
625010 - Non-Capital Building Imprvmnts	-	-	-	-	-	-	-	17	*(17)*
OTHER OPERATING EXPENSE 2	**3**	*3*	**3**	**-**	*3*	**3**	-	**41**	***(38)***
663010 - Council Overhead Cost	0	*0*	0	-	*0*	0	-	5	*(5)*
663015 - Mayor Overhead Cost	1	*1*	1	-	*1*	1	-	19	*(17)*
663025 - Auditor Overhead Cost	0	*0*	0	-	*0*	0	-	4	*(4)*
663030 - District Attorney Overhead Cos	0	*0*	0	-	*0*	0	-	1	*(0)*
663040 - Info Services Overhead Cost	0	*0*	0	-	*0*	0	-	6	*(5)*
663045 - Purchasing Overhead Cost	0	*0*	0	-	*0*	0	-	0	*(0)*
663070 - Mayor Finance Overhead Cost	0	*0*	0	-	*0*	0	-	7	*(6)*

CORE MISSION

Salt Lake County Facilities constructs and maintains environmentally-conscious and sustainable properties in support of County agencies and its citizens.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
In partnership with our customers', crew members, fellow-tradesmen and the community for which we work, we complete exceptional work in a timely manner. Through respectful attitudes, words and actions, we foster an environment of positivity, honesty, fairness and equality wherein each individual feels safe, valued and respected.				
• Improve customer satisfaction for all our trades/services.	3.91	4.5	3.78	4.5
• Maintain engagement with major facilities services customers through annual check-ins.	12	15	16	15
Salt Lake County is a safe place to work				
• Maintain the percentage of Facilities Services employees receiving the proper safety training and have the proper safety equipment/personal protective equipment for their duties.	100%	100%	98%	100%
• Shop Safety Trainings once a month during shop meetings.	80	84	46	84
Align Facilities Management across the County to ensure best practices.				
• Create a robust Capital development process to provide decision makers all capital information in one location including total cost of ownership for new building construction.	17%	100%	20%	100%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	15,413	(320)	*(2.1%)*	15,092	615	*4.0%*	16,027
REVENUE	14,895	18	*0.1%*	14,913	18	*0.1%*	14,913
NET (EXP - REV)	**518**	**(338)**	*(65.3%)*	**180**	**597**	*115.2%*	**1,115**
FTE	75.00	(3.00)	*(4.0%)*	72.00	1.00	*1.3%*	76.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
Facilities Services Admin	171	1,973	**1,802**	*7.00*	171	1,361	**1,190**	*4.00*	-	(400)	**(400)**	*(3.00)*
Building O&M-Facilities Svcs	-	173	**173**	-	-	173	**173**	-	-	-	**-**	-
Building O&M-Records Center	18	66	**48**	-	18	66	**48**	-	18	-	**(18)**	-
Building O&M-ECC	-	90	**90**	-	-	90	**90**	-	-	-	**-**	-
Carpentry	2,021	1,637	**(384)**	*8.00*	2,021	1,614	**(407)**	*8.00*	-	-	**-**	-
Electrical	4,971	4,763	**(209)**	*17.00*	4,971	4,713	**(258)**	*17.00*	-	-	**-**	-
Facilities Services Prgm	871	1,218	**347**	*13.00*	871	1,193	**323**	*13.00*	-	-	**-**	-
HVAC	4,386	3,500	**(886)**	*18.00*	4,386	3,331	**(1,055)**	*17.00*	-	(112)	**(112)**	*(1.00)*
Locksmith	448	243	**(206)**	*1.00*	448	240	**(208)**	*1.00*	-	-	**-**	-
Plumbing	1,312	1,282	**(30)**	*6.00*	1,312	1,262	**(50)**	*6.00*	-	4	**4**	-
Project Management	715	1,084	**369**	*6.00*	715	1,050	**335**	*6.00*	-	188	**188**	*1.00*
SUBTOTAL	**14,913**	**16,027**	**1,115**	***76.00***	**14,913**	**15,092**	**180**	***72.00***	**18**	**(320)**	**(338)**	***(3.00)***
TOTAL FACILITIES SERVICES	**14,913**	**16,027**	**1,115**	***76.00***	**14,913**	**15,092**	**180**	***72.00***	**18**	**(320)**	**(338)**	***(3.00)***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-40376] NEW REQUEST Increase Records Center Rent** After reviewing expenditures by Facilities that should be covered by the rent received from Records, we have been losing money for the last few years. This increase will cover current expenditure, and make their rent amount $3.70/ft2 per year.	-	**-18,000**	**-18,000** *(Yes)*
2	**[31-40378] NEW REQUEST New Project Manager Supervisor FTE** With the increase in our capital projects countywide we are needing an additional FTE to help with the management workload as well as managing some of the projects. Some of the very large, public projects include, the move of the government center, renovations at the Salt Palace, jail expansion and maintenance, and the anticipated approval of the Recreation bond. Additionally this position will assist with the capital program development as outlined in the centralization ordinance. The SS benefit was not included in the original request and was added in the proposed stage.	*1.00*	**187,522**	**197,419** *(Yes)* *1.00 FTE*
3	**[31-40391] NEW REQUEST Amortization Increase** We have been using FAMIS 360 for 4 years now and have been really happy with this product. Last year we are brought other agencies into FAMIS 360 so we can get better data for facilities operations and maintenance. The FAMIS contract has annual price escalations built in and we are needing this additional amount to pay for the license in 2027. This is the second year we are making this same request.	-	**15,000**	**15,000** *(Yes)*
4	**[31-40499] NEW REQUEST Retain Personnel Base Budget** Request to retain our personnel base budget. As we move towards consolidation it is likely we will need to make changes to existing positions that may require additional funding.	-	**171,583**	**171,583** *(Yes)*
6	**[31-40395] NEW REQUEST Plumbing Tool Increase** Plumbing tools have a relatively short useful life due to the frequency and demands of use. Additional funding is needed to ensure our technicians have the tools necessary to maintain County plumbing systems and perform required backflow testing. Backflow test kits require annual calibration, drain-cleaning cables require frequent replacement due to wear, and a ProPress tool with the appropriate attachments is needed to properly repair and seal plumbing fixtures. The requested increase will help ensure we have reliable, properly calibrated, and appropriate tools available to complete required work safely and efficiently.	-	**4,000**	**4,000** *(Yes)*
7	**[31-40383] NEW REQUEST Move HVAC Controls to Facilities Management** Energy Management has been installing additional controls on HVAC systems throughout the county for the past few years. In addition we have 60+ facilities that have existing controls that are not being monitored. The Controls Specialist can verify sequence of operations and further interpret the information and help us plan the way forward to keep maximizing our energy usage and increase the life of our HVAC equipment. Funding this from Facilities Management will mean that we do not have to charge agencies for this effort, and it will be more broadly utilized.	*-1.00*	**-112,252**	**-** *(No)*
8	**[31-40387] NEW REQUEST Move Facilities Leadership to Facilities Management** We would like to request the Facilities Director, Associate Director and Fiscal Manager compensation be funded from Facilities Management. We feel this will help ensure our management is able to focus on policy, procedure and direction for Salt Lake County facilities as a whole. We also learned that the State of Utah only has their maintenance program employees in an internal service fund.	*-3.00*	**-586,219**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
9	**[32-40421] STRESS TEST REDUCTION Stress Test - Maintenance Electrician** This positions allows us to have some opportunities to hire employees working towards their electrician license. Without this there would be less career mobility in our electrical shop.	*-1.00*	**-109,714**	**-** *(No)*
10	**[32-40501] STRESS TEST REDUCTION Retain Personnel Base Budget** Without this request to retain our personnel base budget, we will be further limited in creating our organization structure as we move towards consolidation.	-	**-109,744**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**8,592** *(Yes)*
	[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-18,395**	**-18,395** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -23,874	-	**-**	**23,874** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***-3.00***	**-356,761**	**384,073**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	***-1.00***	**-219,458**	**-**

Funds Included	Organizations Included
650 - Facilities Services Fund	63000000 - Facilities Services

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
NET (Operating Expense less Operating Revenue)	**1,115**	*597*	**180**	**518**	*(338)*	**694**	*421*	**3,069**	*(1,955)*
REVENUE	**14,940**	*36*	**14,940**	**14,904**	*36*	**14,904**	*36*	**10,663**	*4,277*
NON-OPERATING REVENUE	**27**	*18*	**27**	**9**	*18*	**9**	*18*	**49**	*(22)*
INVESTMENT EARNINGS	**27**	*18*	**27**	**9**	*18*	**9**	*18*	**49**	*(22)*
429005 Interest - Time Deposits	27	*18*	27	9	*18*	9	*18*	49	*(22)*
OPERATING REVENUE	**14,913**	*18*	**14,913**	**14,895**	*18*	**14,895**	*18*	**10,613**	*4,299*
CHARGES FOR SERVICES	**78**	-	**78**	**78**	-	**78**	-	**354**	*(276)*
421105 Facilities Management Services	8	-	8	8	-	8	-	-	*8*
421370 Miscellaneous Revenue	-	-	-	-	-	-	-	264	*(264)*
423000 Local Government Contracts	-	-	-	-	-	-	-	50	*(50)*
423005 Misc Intergovernmental Revenue	22	-	22	22	-	22	-	-	*22*
424600 Federal Revenue Contracts	-	-	-	-	-	-	-	40	*(40)*
427010 Rental Income	48	-	48	48	-	48	-	-	*48*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	1	*(1)*
INTER/INTRA FUND REVENUES	**14,835**	*18*	**14,835**	**14,817**	*18*	**14,817**	*18*	**10,259**	*4,575*
431160 Interfund Revenue	14,835	*18*	14,835	14,817	*18*	14,817	*18*	8,507	*6,328*
433100 Intrafund Revenue	-	-	-	-	-	-	-	1,752	*(1,752)*
EXPENSE	**16,027**	*615*	**15,092**	**15,413**	*(320)*	**15,589**	*439*	**13,683**	*2,345*
OPERATING EXPENSE	**16,027**	*615*	**15,092**	**15,413**	*(320)*	**15,589**	*439*	**13,683**	*2,345*
COST OF GOODS SOLD	**4,029**	-	**4,029**	**4,029**	-	**4,029**	-	**4,097**	*(68)*
501030 Pass-Thru Janitorial Supplies	-	-	-	-	-	-	-	3	*(3)*
501035 Pass-Thru Maint - Grounds	-	-	-	-	-	-	-	1	*(1)*
501040 Pass-Thru Maint - Buildings	2,786	-	2,786	2,786	-	2,686	*100*	3,189	*(403)*
501045 Pass-Thru Consumable Parts	3	-	3	3	-	3	-	3	*(0)*
501050 Pass-Thru Maint Plumb Htg & Ac	1,240	-	1,240	1,240	-	1,340	*(100)*	758	*482*
502000 Cost Of Services Sold -Sublet	-	-	-	-	-	-	-	144	*(144)*
EMPLOYEE COMPENSATION	**10,289**	*596*	**9,354**	**9,693**	*(339)*	**9,865**	*424*	**8,335**	*1,954*
601020 Lump Sum Vacation Pay	43	-	43	43	-	43	-	0	*42*
601025 Lump Sum Sick Pay	14	-	14	14	-	14	-	-	*14*
601030 Permanent And Provisional	6,355	*323*	5,654	6,032	*(378)*	6,168	*187*	5,255	*1,100*
601045 Compensated Absence	24	-	24	24	-	24	-	62	*(38)*
601050 Temporary,Seasonal,Emergency	296	-	296	296	-	296	-	42	*254*
601065 Overtime	61	-	61	61	-	61	-	8	*53*
601095 Personnel Underexpend	171	*172*	171	(1)	*172*	(1)	*172*	-	*171*
603005 Social Security Taxes	486	*25*	422	461	*(39)*	472	*14*	391	*95*
603023 Pension Expense Adj GASB 68	-	-	-	-	-	-	-	232	*(232)*
603025 Retirement Or Pension Contrib	851	*11*	796	840	*(44)*	853	*(2)*	722	*129*
603040 Ltd Contributions	26	*1*	24	25	*(2)*	26	*1*	22	*4*
603045 Supplemental Retirement (401K)	106	*3*	89	103	*(14)*	78	*28*	80	*26*
603050 Health Insurance Premiums	1,429	*53*	1,342	1,376	*(34)*	1,413	*16*	1,184	*245*
603055 Employee Serv Res Fund Charges	180	-	180	180	-	180	-	168	*12*
603056 OPEB- Current Year	95	*9*	86	86	-	86	*9*	49	*46*
603075 OPEB-GASB 74/75	153	-	153	153	-	153	-	118	*35*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	1	*(1)*
MATERIALS AND SUPPLIES	**970**	-	**970**	**970**	-	**978**	*(8)*	**504**	*465*
607005 Janitorial Supplies & Service	3	-	3	3	-	3	-	-	*3*
607015 Maintenance - Buildings	14	-	14	14	-	3	*11*	-	*14*
607040 Facilities Management Charges	110	-	110	110	-	121	*(11)*	1	*109*
609010 Clothing Provisions	8	-	8	8	-	8	*0*	6	*2*
609035 Safety Supplies	12	-	12	12	-	11	*1*	11	*1*
611005 Subscriptions & Memberships	3	-	3	3	-	3	*0*	3	*0*
611011 Digital Materials-Books	-	-	-	-	-	-	-	(0)	*0*
611015 Education & Training Serv/Supp	27	-	27	27	-	27	-	15	*12*
613005 Printing Charges	-	-	-	-	-	-	-	0	*(0)*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
615005 Office Supplies	8	-	8	8	-	9	(1)	3	4
615015 Computer Supplies	(0)	-	(0)	(0)	-	0	(0)	0	(0)
615016 Computer Software Subscription	7	-	7	7	-	6	1	17	(10)
615020 Computer Software <$5,000	3	-	3	3	-	3	0	-	3
615025 Computers & Components <$5000	23	-	23	23	-	31	(8)	26	(3)
615040 Postage	1	-	1	1	-	1	-	0	1
615045 Petty Cash Replenish	-	-	-	-	-	-	-	0	(0)
615050 Meals & Refreshments	6	-	6	6	-	6	(0)	2	4
615053 Employee Events	1	-	1	1	-	1	-	-	1
617005 Maintenance - Office Equip	3	-	3	3	-	3	-	1	2
617010 Maint - Machinery And Equip	3	-	3	3	-	2	1	2	1
617015 Maintenance - Software	26	-	26	26	-	26	-	3	23
617035 Maint - Autos & Equip-Fleet	96	-	96	96	-	95	1	126	(29)
619005 Gasoline, Diesel, Oil & Grease	75	-	75	75	-	72	2	57	17
619015 Mileage Allowance	6	-	6	6	-	6	-	2	4
619025 Travel & Transprtatn-Employees	6	-	6	6	-	6	-	4	2
619045 Vehicle Replacement Charges	230	-	230	230	-	230	-	0	230
621005 Heat And Fuel	13	-	13	13	-	16	(3)	-	13
621010 Light And Power	12	-	12	12	-	14	(2)	-	12
621015 Water And Sewer	5	-	5	5	-	5	-	-	5
621020 Telephone	18	-	18	18	-	18	0	11	7
621025 Mobile Telephone	45	-	45	45	-	45	-	40	5
633010 Rent - Buildings	172	-	172	172	-	172	-	172	0
639025 Other Professional Fees	35	-	35	35	-	35	-	3	32
OTHER OPERATING EXPENSE 1	**45**	4	**45**	**41**	4	**41**	4	**48**	(2)
641005 Shop,Crew,&Deputy Small Tools	45	4	45	41	4	41	4	48	(2)
OTHER OPERATING EXPENSE 2	**575**	-	**575**	**575**	-	**575**	-	**617**	(41)
663010 Council Overhead Cost	33	-	33	33	-	33	-	29	4
663015 Mayor Overhead Cost	116	-	116	116	-	116	-	105	10
663025 Auditor Overhead Cost	27	-	27	27	-	27	-	22	5
663040 Info Services Overhead Cost	239	-	239	239	-	239	-	242	(2)
663045 Purchasing Overhead Cost	16	-	16	16	-	16	-	18	(2)
663050 Human Resources Overhead Cost	59	-	59	59	-	59	-	101	(42)
663055 Gov'T Immunity Overhead Cost	3	-	3	3	-	3	-	6	(3)
663070 Mayor Finance Overhead Cost	82	-	82	82	-	82	-	93	(11)
OTHER NONOPERATING EXPENSE	**6**	-	**6**	**6**	-	**6**	-	**1**	5
661010 Interest Expense	6	-	6	6	-	6	-	1	5
DEPRECIATION & LOSS ON SALE	**110**	15	**110**	**95**	15	**95**	15	**81**	29
669005 Amortization	91	15	91	76	15	76	15	74	16
669010 Depreciation	19	-	19	19	-	19	-	7	12
INTERGOVERNMENTAL CHARGE	**4**	-	**4**	**4**	-	**-**	4	**-**	4
693020 Interfund Charges	4	-	4	4	-	-	4	-	4
BALANCE SHEET	-	-	-	-	-	**10**	(10)	-	-
BALANCE SHEET ACQUISITION	-	-	-	-	-	**10**	(10)	-	-
BALANCE SHEET ACQUISITION	-	-	-	-	-	**10**	(10)	-	-
BAL_SHT Balance Sheet Acquisition	-	-	-	-	-	10	(10)	-	-

CORE MISSION

The Salt Lake County Government Center provides centralized amenities to Salt Lake County residents that include elected mandates. The Government Center staff takes pride in providing support services to Salt Lake County citizens and the agencies that serve them.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Salt Lake County Government Center operations provide a safe and clean government building to its tenants and the public.				
• Improve customers' satisfaction with tenant services (janitorial, courier, grounds, parking etc.) at the government center.	3.93	4.5	4	4.5

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	6,845	2,848	*41.6%*	9,693	1,951	*28.5%*	8,796
REVENUE	5,896	-	*0.0%*	5,896	-	*0.0%*	5,896
NET (EXP - REV)	**949**	**2,848**	*300.0%*	**3,797**	**1,951**	*205.5%*	**2,900**
FTE	2.00	-	*0.0%*	2.00	-	*0.0%*	2.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
Courier/Mail Room	554	562	**8**	-	554	562	**8**	-	-	-	-	-
Building O&M-CGC Mail Room	-	6	**6**	-	-	6	**6**	-	-	-	-	-
Government Center Operations Prgm	-	177	**177**	*1.00*	-	175	**175**	*1.00*	-	-	-	-
Building O&M-Government Center	4,978	4,101	**(878)**	-	4,978	4,101	**(878)**	-	-	-	-	-
Government Ctr Ops - Midvale	-	2,155	**2,155**	*1.00*	-	3,053	**3,053**	*1.00*	-	2,848	**2,848**	-
Building O&M-Gov Ctr Midvale	363	1,796	**1,432**	-	363	1,796	**1,432**	-	-	-	-	-
SUBTOTAL	**5,896**	**8,796**	**2,900**	***2.00***	**5,896**	**9,693**	**3,797**	***2.00***	**-**	**2,848**	**2,848**	**-**
TOTAL GOVERNMENT CENTER OPERATIONS	**5,896**	**8,796**	**2,900**	***2.00***	**5,896**	**9,693**	**3,797**	***2.00***	**-**	**2,848**	**2,848**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-40476] NEW REQUEST New Campus IT Equipment** The County's new campus facility, purchased to consolidate agencies and services currently housed at the Government Center, requires new IT infrastructure before employees can relocate. The building's existing IT equipment is over 8 years old, past its useful life, and no longer supported by manufacturers, creating a direct risk to the planned move-in timeline. Investment: Approximately $2,820,000, with some flexibility depending on final scope. Cost Mitigation: Where feasible, functioning equipment from the Government Center will be repurposed to reduce overall spend. Additional cost for depreciation of the capital portion of this equipment. Business Case: Without this investment, the building lacks the technology foundation required to support operations, jeopardizing the anticipated move-in date. Beyond meeting the minimum requirement, modern infrastructure gives the County more flexible, efficient use of the facility going forward. FUTURE YEARS ADJUSTMENT: -1,920,000	-	**2,847,600**	**1,947,600** *(Yes)*
2	**[31-40414] NEW REQUEST Restore Budget Adjustment for Personnel Underspend** We did a Pre-June adjustment to fund a new position at the Coliseum, Sr. Workplace Space Leader, the actual hire came in under the requested budget. This is to restore that budget back into operations. (Amount $43,959)	-	**-**	**-** *(Yes)*
3	**[32-40444] STRESS TEST REDUCTION Reduce Facilities Services Charges** This request would reduce the amount of maintenance and repairs done at the Government Center and Coliseum. The Government Center is getting older and there are many maintenance projects that have been deferred. If we lost this budget we would have to continue to defer maintenance projects and focus on repairs. At the Coliseum we would not be able to preform the needed maintenance on this new building setting it up for massive deferred maintenance from the beginning.	-	**-290,388**	**-** *(No)*
4	**[32-40477] STRESS TEST REDUCTION New Campus IT Equipment** Deferring the investment is not an option, it carries direct operational risk. The new campus cannot meet County business needs without upgraded IT infrastructure. Without this investment, agencies relocating to the facility would lack the technology foundation required for basic operations, putting service delivery to residents and the anticipated move-in timeline at risk.	-	**-2,866,000**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**2,847,600**	**1,947,600**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-3,156,388**	**-**

Funds Included	Organizations Included
650 - Facilities Services Fund	69000000 - Government Center Operations

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
NET (Operating Expense less Operating Revenue)	**2,900**	***1,951***	**3,797**	**949**	***2,848***	**993**	***1,907***	**(328)**	***3,228***
REVENUE	**9,943**	*4,048*	**9,943**	**5,896**	*4,048*	**7,996**	*1,948*	**7,166**	*2,777*
NON-OPERATING REVENUE	**-**	-	**-**	**-**	-	**-**	-	**16**	*(16)*
INVESTMENT EARNINGS	**-**	-	**-**	**-**	-	**-**	-	**16**	*(16)*
429040 Interest- Leases	-	-	-	-	-	-	-	16	*(16)*
OPERATING REVENUE	**5,896**	-	**5,896**	**5,896**	-	**5,896**	-	**5,050**	*845*
CHARGES FOR SERVICES	**517**	-	**517**	**517**	-	**517**	-	**559**	*(42)*
421105 Facilities Management Services	50	-	50	50	-	50	-	21	*29*
421370 Miscellaneous Revenue	-	-	-	-	-	-	-	341	*(341)*
423000 Local Government Contracts	-	-	-	-	-	-	-	21	*(21)*
427003 Lease Revenue	363	-	363	363	-	363	-	84	*280*
427010 Rental Income	104	-	104	104	-	104	-	92	*12*
INTER/INTRA FUND REVENUES	**5,379**	-	**5,379**	**5,379**	-	**5,379**	-	**4,492**	*887*
431160 Interfund Revenue	4,979	-	4,979	4,979	-	4,979	-	4,310	*668*
433100 Intrafund Revenue	400	-	400	400	-	400	-	181	*219*
TRANSFERS IN AND OTHER FINANCING SOUI	**4,048**	*4,048*	**4,048**	**-**	*4,048*	**2,100**	*1,948*	**2,100**	*1,948*
OFS TRANSFERS IN	**4,048**	*4,048*	**4,048**	**-**	*4,048*	**2,100**	*1,948*	**2,100**	*1,948*
720005 OFS Transfers In	4,048	*4,048*	4,048	-	*4,048*	2,100	*1,948*	2,100	*1,948*
EXPENSE	**8,796**	*1,951*	**9,693**	**6,845**	*2,848*	**6,889**	*1,907*	**4,722**	*4,074*
OPERATING EXPENSE	**8,796**	*1,951*	**9,693**	**6,845**	*2,848*	**6,889**	*1,907*	**4,722**	*4,074*
COST OF GOODS SOLD	**500**	-	**500**	**500**	-	**500**	-	**373**	*127*
501055 Pass-Thru Postage	500	-	500	500	-	500	-	373	*127*
EMPLOYEE COMPENSATION	**205**	*(41)*	**202**	**245**	*(44)*	**239**	*(35)*	**63**	*142*
601020 Lump Sum Vacation Pay	1	-	1	1	-	1	-	0	*1*
601025 Lump Sum Sick Pay	0	-	0	0	-	0	-	-	*0*
601030 Permanent And Provisional	45	*1*	43	43	-	43	*1*	41	*4*
601040 Time Limited Employee	102	*(19)*	100	120	*(20)*	105	*(4)*	-	*102*
601045 Compensated Absence	-	-	-	-	-	-	-	(0)	*0*
601050 Temporary,Seasonal,Emergency	20	-	20	20	-	20	-	-	*20*
601065 Overtime	-	-	-	-	-	-	-	0	*(0)*
603005 Social Security Taxes	11	*(1)*	11	13	*(2)*	11	*(0)*	3	*8*
603023 Pension Expense Adj GASB 68	-	-	-	-	-	-	-	3	*(3)*
603025 Retirement Or Pension Contrib	22	*(4)*	22	25	*(3)*	23	*(1)*	5	*16*
603040 Ltd Contributions	1	*0*	1	1	-	1	*0*	0	*1*
603045 Supplemental Retirement (401K)	-	-	-	-	-	-	-	1	*(1)*
603050 Health Insurance Premiums	(3)	*(19)*	(3)	16	*(19)*	28	*(31)*	9	*(12)*
603055 Employee Serv Res Fund Charges	1	-	1	1	-	1	-	1	*(0)*
603075 OPEB-GASB 74/75	5	-	5	5	-	5	-	-	*5*
MATERIALS AND SUPPLIES	**7,252**	*1,782*	**8,152**	**5,470**	*2,682*	**5,470**	*1,782*	**3,823**	*3,428*
607005 Janitorial Supplies & Service	662	-	662	662	-	662	-	414	*248*
607010 Maintenance - Grounds	344	-	344	344	-	344	-	265	*79*
607015 Maintenance - Buildings	1,712	-	1,712	1,712	-	170	*1,542*	44	*1,669*
607020 Consumable Parts	-	-	-	-	-	-	-	0	*(0)*
607040 Facilities Management Charges	925	-	925	925	-	2,480	*(1,555)*	1,378	*(453)*
609010 Clothing Provisions	0	-	0	0	-	-	*0*	0	*0*
609035 Safety Supplies	-	-	-	-	-	-	-	1	*(1)*
611005 Subscriptions & Memberships	10	-	10	10	-	10	-	10	*0*
611025 Physical Material-Audio/Visual	1	-	1	1	-	1	-	1	*(0)*
611026 Digital Materials-Audio/Visual	1	-	1	1	-	1	-	0	*0*
613005 Printing Charges	-	-	-	-	-	2	*(2)*	-	-
615005 Office Supplies	1	-	1	1	-	1	-	2	*(1)*
615016 Computer Software Subscription	-	-	-	-	-	-	-	0	*(0)*
615025 Computers & Components <$5000	13	*12*	913	1	*912*	1	*12*	-	*13*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
615030 Communication Equip-Noncapital	1,770	*1,770*	1,770	-	*1,770*	-	*1,770*	-	*1,770*
615035 Small Equipment (Non-Computer)	1	-	1	1	-	1	-	-	*1*
615040 Postage	6	-	6	6	-	6	-	4	*2*
615050 Meals & Refreshments	-	-	-	-	-	-	-	1	*(1)*
617010 Maint - Machinery And Equip	6	-	6	6	-	2	*4*	13	*(7)*
617035 Maint - Autos & Equip-Fleet	7	-	7	7	-	9	*(2)*	4	*3*
619005 Gasoline, Diesel, Oil & Grease	1	-	1	1	-	1	-	1	*0*
619045 Vehicle Replacement Charges	11	-	11	11	-	11	-	4	*7*
621005 Heat And Fuel	238	-	238	238	-	238	-	151	*88*
621010 Light And Power	1,334	-	1,334	1,334	-	1,334	-	1,262	*72*
621015 Water And Sewer	168	-	168	168	-	168	-	218	*(50)*
621020 Telephone	11	-	11	11	-	1	*10*	20	*(10)*
621025 Mobile Telephone	12	-	12	12	-	1	*12*	6	*6*
621030 Internet/Data Communications	-	-	-	-	-	22	*(22)*	-	-
633010 Rent - Buildings	6	-	6	6	-	6	-	6	*0*
633015 Rent - Equipment	13	-	13	13	-	1	*13*	-	*13*
639025 Other Professional Fees	-	-	-	-	-	-	-	20	*(20)*
OTHER OPERATING EXPENSE 1	**490**	*44*	**490**	**446**	*44*	**496**	*(6)*	**334**	*157*
641005 Shop,Crew,&Deputy Small Tools	1	-	1	1	-	1	-	1	*0*
645005 Contract Hauling	38	-	38	38	-	38	-	26	*12*
647005 Security & Law Enforcment Svcs	451	*44*	451	407	*44*	457	*(6)*	307	*144*
OTHER OPERATING EXPENSE 2	**169**	-	**169**	**169**	-	**169**	-	**114**	*55*
663010 Council Overhead Cost	16	-	16	16	-	16	-	11	*4*
663015 Mayor Overhead Cost	55	-	55	55	-	55	-	40	*14*
663025 Auditor Overhead Cost	13	-	13	13	-	13	-	8	*4*
663040 Info Services Overhead Cost	38	-	38	38	-	38	-	29	*9*
663045 Purchasing Overhead Cost	21	-	21	21	-	21	-	3	*18*
663050 Human Resources Overhead Cost	1	-	1	1	-	1	-	1	*(0)*
663055 Gov'T Immunity Overhead Cost	0	-	0	0	-	0	-	1	*(1)*
663070 Mayor Finance Overhead Cost	26	-	26	26	-	26	-	21	*5*
DEPRECIATION & LOSS ON SALE	**43**	*28*	**43**	**15**	*28*	**15**	*28*	**16**	*27*
669010 Depreciation	43	*28*	43	15	*28*	15	*28*	13	*29*
671005 Loss On Sale Of Asset	-	-	-	-	-	-	-	3	*(3)*
CAPITAL EXPENDITURES	**138**	*138*	**138**	**-**	*138*	**-**	*138*	**-**	*138*
679005 Office Furn, Equip,Softwr>5000	138	*138*	138	-	*138*	-	*138*	-	*138*
INTERGOVERNMENTAL CHARGE	**-**	-	**-**	**-**	-	**-**	-	**0**	*(0)*
693020 Interfund Charges	-	-	-	-	-	-	-	0	*(0)*

CORE MISSION

Our mission is to better the lives of Salt Lake County government and residents through technology.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
IT is a customer focused organization.				
• Maintain customer satisfaction level at 95%.	100%	95%	98.42%	95%
IT provides services that enable organizational agility and resilience.				
• All users will complete the required AI safety and ethics training.	-	-	-	100%
• Monitor and report countywide adoption of approved AI tools on a monthly basis.	-	-	-	90%
IT Uses Taxpayer Funds Wisely & Protects The County's Technology Investments				
• Salt Lake County IT has a goal to keep the IT budget as a percentage of the total County budget within .5% of the mean for comparable Counties. WILL BE DISCONTINUED IN 2027.	1.99%	2.36%	1.95%	-
• IT will enable business transformation at the new building by completing technology needs assessment, existing infrastructure review, policy and implementation plan.	-	100%	87.5%	100%
IT prioritizes a secure computing environment.				
• Cyber Security Effectiveness. WILL BE DISCONTINUED IN 2027.	-	-	-	-
• Quarterly simulated phishing tests completed with follow-up remediation activities for those employees who are struggling.	-	-	-	100%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	33,885	3,737	*11.0%*	37,622	2,100	*6.2%*	35,985
REVENUE	2,431	(600)	*(24.7%)*	1,831	(600)	*(24.7%)*	1,831
COUNTY FUNDING	**31,454**	**4,337**	*13.8%*	**35,791**	**2,700**	*8.6%*	**34,154**
FTE	106.75	3.00	*2.8%*	109.75	-	*0.0%*	106.75

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Information Technology Admin	-	-	-	-	-	-	-	-	-	-	-	-
Administration	759	2,307	**1,548**	*6.75*	759	2,520	**1,761**	*7.75*	(600)	249	**849**	*1.00*
Building O&M - IT	-	368	**368**	-	-	368	**368**	-	-	-	-	-
Enterprise Architect	-	1,424	**1,424**	*4.00*	-	1,641	**1,641**	*4.00*	-	888	**888**	-
IT Traditional Infrastructure	1,012	9,340	**8,328**	*21.00*	1,012	10,301	**9,290**	*21.00*	-	1,238	**1,238**	-
IT Tax Systems Operations	-	2,460	**2,460**	*5.00*	-	2,439	**2,439**	*5.00*	-	-	-	-
IT Cloud Platform & DevSecOps	-	1,007	**1,007**	*4.00*	-	976	**976**	*4.00*	-	-	-	-
Security Admin	-	3,643	**3,643**	*9.00*	-	3,786	**3,786**	*9.00*	-	195	**195**	-
Solutions Admin	-	6,454	**6,454**	*23.00*	-	6,572	**6,572**	*24.00*	-	230	**230**	*1.00*
Third Party Support	-	80	**80**	-	-	80	**80**	-	-	-	-	-
Professional Services Admin	-	2,260	**2,260**	*12.00*	-	2,385	**2,385**	*13.00*	-	177	**177**	*1.00*
IT Service Operations	-	2,760	**2,760**	*15.00*	-	2,703	**2,703**	*15.00*	-	60	**60**	-
IT Enterprise Resource Solutio	-	2,104	**2,104**	*7.00*	-	2,073	**2,073**	*7.00*	-	-	-	-
IT Improvement Plan Program	60	1,778	**1,718**	-	60	1,778	**1,718**	-	-	700	**700**	-
SUBTOTAL	**1,831**	**35,985**	**34,154**	***106.75***	**1,831**	**37,622**	**35,791**	***109.75***	**(600)**	**3,737**	**4,337**	***3.00***
TOTAL INFORMATION TECHNOLOGY	**1,831**	**35,985**	**34,154**	***106.75***	**1,831**	**37,622**	**35,791**	***109.75***	**(600)**	**3,737**	**4,337**	***3.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[31-40435] NEW REQUEST IT Maintain Personnel Base Budget for approved advancement plans.** In order to overcome difficulties we have experienced in recruiting qualified applicants, IT has worked hard to hire new employees at lower levels and give them incentives to advance and improve within the organization as they learn new skills and take on greater responsibilities. We are actively using in-grade and grade advancement plans to provide this, consistent with the County's compensation philosophy and have included funding in our budget for these plans. This request is intended to comply with revised Policy 1060 and the guidance we have received in the budget training regarding the requirements of that policy.	-	**119,974**	**119,974** *(Yes)*
0	**[33-40741] NEW REQUEST HR Proposed Pay Adjustments** This is a request from HR to adjust pay for 7 positions in select classifications that are paid below the bottom of their grade. The total cost of the request is $91,723.	-	**52,809**	**52,809** *(Yes)*
1	**[31-40416] NEW REQUEST IT Hardware & Software Maintenance Increases** IT requests a shift of $300,000 from SBITA capital to debt service and an increase of $775,000 to sustain existing hardware/software maintenance and support. Without it, the County faces loss of vendor support, loss of core software functionality, and licensing non-compliance risk on systems already in production. Sustaining ongoing maintenance and support funding is critical to County operations. Underfunding this area exposes the County to elevated risk of major system failure and potentially compromising its ability to meet security and statutory obligations. Historically, these costs have grown 3–5% annually; however, recent increases have consistently outpaced that trend. IT has absorbed this pressure through disciplined contract management and the strategic elimination of redundant systems and services. These cost-containment measures have now reached their practical limit.	-	**775,000**	**-** *(No)*
2	**[31-40420] NEW REQUEST IT Microsoft Enterprise Licensing Agreement** Microsoft software is essential to how the County runs day to day — Microsoft Office suite of applications, Windows Server for application and data storage, and SharePoint for data sharing. Keeping these systems current and maintained is necessary to support ongoing County business. Microsoft has discontinued the Office 365 F3 license, a lower-cost, browser-based option for email and calendar that some County users were on to save money. Its replacement, M365F3, costs more: about $50 per user, up from $36 [pending verification against vendor quote]. In addition, our enterprise agreement is renewing this year, and initial quotes show approximately 20% increases. Because these increases affect many users across the County, IT recommends combined budget adjustments, rather than each agency submitting its own. Once approved, the cost would be split out to individual agency budgets to fund the 3-year agreement.	-	**300,000**	**-** *(No)*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
3	**[31-40429] NEW REQUEST IT GIS ELA Renewal** [Exp: 60,000; Rev: 60,000] Environmental Systems Research Institute, Inc. (ESRI), the Geographic Information System (GIS) solution provider for Salt Lake County, has increased licensing fees for the Enterprise License Agreement (ELA) that Salt Lake County relies on to meet its business and statutory requirements. The ELA is a 3-year agreement, and we are investigating ways to reduce costs going forward. As part of this effort, we plan to conduct a mid-contract reevaluation to determine whether our actual license usage aligns with the volume ESRI projects for our next 3-year term. During this period, we also intend to reassess our approach to internal web maps, including publishing view-only maps to our portal and making them accessible behind the County firewall as public-facing resources. This would eliminate the need for named licenses solely for map viewing. Additionally, we will migrate our current licenses to ESRI's new licensing structure, which is expected to remove much of the uncertainty in forecasting license needs going forward.	-	-	- *(Yes)*
4	**[31-40407] NEW REQUEST IT TIP Infrastructure Equipment Refresh** The Issue Our current server hardware (Cisco UCS chassis) is no longer compatible with the newer server modules (blades) we need going forward. Continuing to run on outdated chassis will limit our ability to add or upgrade servers as business needs grow. Our Approach In 2025, we conducted a comprehensive evaluation of server vendors and determined that upgrading to a newer generation of UCS hardware offered the best overall value — balancing upfront cost, ongoing support, ease of administration, and compatibility with our future technology needs. To manage cost impact, we designed a multi-year, phased upgrade plan rather than replacing everything at once. This spreads spending over several budget cycles while extending the useful life of our existing equipment. • 2026 (Phase 1): — initial hardware purchased and is being implemented. • 2027 (Phase 2 — this request): Continue the plan by purchasing the next set of servers, allowing us to refresh outdated hardware and add capacity as needs arise. Why the Budget Increase In past years, a phased approach like this could typically be funded within existing budget levels. However, industry-wide demand for AI infrastructure has driven up prices for key server components — memory (RAM), storage (SSDs), and graphics processors (GPUs). As a result, this phase requires an increased budget compared to prior years to purchase the same planned scope of equipment. While this request is entered as ongoing, if only one time funding is available this would be a good use, and we would request future years for this project again. FUTURE YEARS ADJUSTMENT: -50,000	-	**700,000**	**700,000** *(Yes)*
6	**[31-40410] NEW REQUEST IT IANS Consulting Services** The Situation Salt Lake County's Cybersecurity Team — just 9 people — supports a decentralized organization of roughly 6,000 employees. Right now, that small team is running seven major initiatives at once, on top of day-to-day operations (risk assessments, vendor reviews, incident readiness): • AI evaluation and governance • Identity modernization • Privileged access management (PAM) migration • Certificate management system rollout • SIEM (security event monitoring) evaluation • Passwordless / MFA at Windows login • Web application firewall modernization The Risk Many of these decisions are hard to undo once made — architecture choices, licensing commitments, vendor selections. Getting one wrong can mean higher costs, delays, or years of operational drag. The team currently has no independent, expert sounding board to stress-test these decisions before committing money and resources. The Proposal Subscribe to IANS Decision Support, which includes: • 4 named seats with unlimited access to IANS' vendor-neutral security practitioners • "Ask-an-Expert" access • Tools & templates • Team access to expert-led events Why It Matters This gives our leaders a way to validate decisions — like our identity strategy and AI governance approach — against real-world practitioner experience before we commit budget, not after. Complex questions that might take weeks to research internally could instead get resolved in hours through direct expert access. And it accomplishes this without adding headcount.	-	**34,695**	- *(No)*
7	**[31-40413] NEW REQUEST IT SharePoint Developer - TRD Grade 18** Salt Lake County IT is requesting one additional SharePoint developer to support the County's Microsoft SharePoint environment — the cloud-based platform used across departments for document storage, collaboration, retention, and permissions management. The role would assist in the design, architecture, development, deployment, and ongoing administration of SharePoint business solutions, working directly with end users and business analysts to build and maintain sites, and providing daily operational support and training. The request is driven by growth in County business demand for SharePoint solutions that current staffing cannot fully absorb.	*1.00*	**229,648**	- *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Request ID and Description			FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
8	**[31-40425]**	**NEW REQUEST**	**IT Replace Cuts Associated with UPD Revenue Loss** The Unified Police Department (UPD) notified County IT in early 2026 of its intent to terminate its contract for IT services effective June 30, 2026. The budget impact of this departure will not materially affect County IT operations in 2026; however, the revenue loss will create a significant structural gap beginning in FY2027 that requires proactive planning now. As County IT's largest external revenue-generating customer, UPD's departure does not produce a commensurate reduction in operating expenses — most costs must be sustained at current levels to continue serving the remaining County agencies. Any expense reduction will therefore be felt by the remaining County agencies, not offset by the departure itself. In preparation for FY2027, IT has identified approximately $600,000 in necessary expense reductions — split between personnel contra (~$300,000) and Technology Improvement Plan (TIP) deferrals (~$300,000). While these reductions represent the most strategic path available if general fund replacement is not an option, they are not without consequence. The personnel contra will require holding vacancies unfilled, which may increase time to completion for agency requests. The TIP reduction will delay critical infrastructure refresh, accumulate additional technical debt, and increase the risk of equipment failures and service disruptions. These impacts are manageable in the near term but will require close monitoring and restoration of funding at the earliest opportunity. Success will be measured by IT's ability to sustain service delivery for all County agencies throughout this transition while transparently managing the risks these reductions introduce.	-	**600,000**	**600,000** *(Yes)*
9	**[31-40415]**	**NEW REQUEST**	**IT Business Analyst II - TRD Grade 16** Salt Lake County IT is requesting the addition of a merit Business Analyst (BA) position to meet increasing demand for business analysis services across the organization. While the County currently relies on a team of Business Analysts—including a Time-Limited position in place through 2027—current staffing levels are not sufficient to keep pace with the needs of emerging initiatives such as PUMA (Premier Utah Mass Appraisal) with other counties and the broader support needs of other departments. The success of the TORUS project has demonstrated the value of dedicated analysis support, and expanding our capacity now will help sustain that success across multiple departments. Adding a merit BA position will improve project delivery, reduce risk, and ensure timely, informed decision-making for County programs.		*1.00*	**177,400**	**-** *(No)*
9	**[31-40787]**	**NEW REQUEST**	**IT Data Governance, Privacy Program & AI Tools** Empowering employees to increase effectiveness and efficiency through the responsible and ethical use of Artificial Intelligence. County employees increasingly spend hours on routine knowledge work — drafting communications, summarizing documents, analyzing public data, capturing meeting notes, and researching policy. Modern AI tools can reduce much of this work from hours to minutes, and the County's 2026 "AI For All" pilot demonstrated both the demand for and the value of County-approved AI access. At the same time, AI features are already arriving inside everyday County software through vendors, often without coordinated review against County Policy 1400-9. The central question is no longer whether the County will use AI — it is whether that use will be governed, secure, and measurable, or fragmented and unmanaged. The POC shows significant estimated value for the use cases included. This request funds the next phase of the AI For All initiative: a coordinated, countywide program that pairs approved General AI productivity tools and the data-protection controls. Funding the Gen AI tools and the tools to ensure needed guardrails are in place together, rather than the Gen AI tools alone, lets the County capture documented productivity gains while protecting resident and employee information, meeting regulatory compliance laws (e.g. HIPAA/CFR 42 Part 2, CJIS and GDPA), and keeping a person accountable for every significant decision. Form 40787 replaced damaged form 40409. Form 40409 has been deleted.		-	**888,000**	**654,000** *(Yes)*
10	**[31-40424]**	**NEW REQUEST**	**IT Mobile Data Management Funding** Salt Lake County currently supports approximately 2,000 mobile devices (1,000 tablets and 1,000 phones) across Apple (iOS/iPadOS) and Android platforms. As device volume and dependency increase, the absence of a centralized Mobile Device Management (MDM) solution introduces security risk, operational inefficiency, and scalability challenges. Implementing an enterprise MDM provides centralized control, improves security posture, reduces support effort, and ensures the organization can responsibly scale mobile services. IT proposes that the investigation of possible solutions be conducted with partner agencies to ensure minimum requirements are met.		-	**160,000**	**-** *(No)*
11	**[31-40430]**	**NEW REQUEST**	**IT Division Asset Management Solution** Salt Lake County (SLCo) Information Technology (IT) Division is responsible for a large and growing volume of diverse assets, but the current asset management process relies heavily on manual data entry and physical legwork. The primary systems in use—the service desk ticketing system for controlled assets and the County's Enterprise Resource Planning (ERP) system for capital assets—were not purpose-built for comprehensive asset tracking, resulting in inefficiencies, elevated risk of errors, and audit findings that have highlighted gaps in compliance with County-Wide Policy 1125. With limited personnel resources and expanding asset responsibilities, the manual burden will continue to grow, increasing both operational risk and the risk of future audit findings if the current approach is not modernized. This solution is only intended to serve the needs of the IT Division.		*1.00*	**249,036**	**-** *(No)*
12	**[32-40466]**	**STRESS TEST REDUCTION**	**IT Asset Management Solution**	*-1.00*	**-249,036**	**-** *(No)*
13	**[32-40465]**	**STRESS TEST REDUCTION**	**IT Mobile Data Management Funding**	-	**-160,000**	**-** *(No)*
14	**[32-40464]**	**STRESS TEST REDUCTION**	**IT Business Analyst II - TRD Grade 16**	*-1.00*	**-177,400**	**-** *(No)*
15	**[32-40463]**	**STRESS TEST REDUCTION**	**IT Replace Cuts Associated with UPD Revenue Loss**	-	**-600,000**	**-** *(No)*
16	**[32-40462]**	**STRESS TEST REDUCTION**	**IT SharePoint Developer - TRD Grade 18**	*-1.00*	**-229,648**	**-** *(No)*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description		FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
17	**[32-40461] STRESS TEST REDUCTION IT IANS Consulting Service**		-	**-34,695**	**-** *(No)*
18	**[32-40460] STRESS TEST REDUCTION IT Data Governance, Privacy Program & AI Tools**		-	**-888,000**	**-** *(No)*
19	**[32-40459] STRESS TEST REDUCTION IT TIP Infrastructure Equipment Refresh**		-	**-700,000**	**-** *(No)*
20	**[32-40458] STRESS TEST REDUCTION IT GIS ELA Renewal**		-	**-60,000**	**-** *(No)*
21	**[32-40457] STRESS TEST REDUCTION IT Microsoft Enterprise Licensing Agreement**		-	**-300,000**	**-** *(No)*
22	**[32-40456] STRESS TEST REDUCTION IT Hardware Software Maintenance increase**		-	**-775,000**	**-** *(No)*
23	**[32-40455] STRESS TEST REDUCTION IT Maintain Personnel Budget for approved advancement plans.**		-	**-119,974**	**-** *(No)*
24	**[32-40472] STRESS TEST REDUCTION IT Reduce Technology Improvement Plan** The TIP (Technology Improvement Plan) was established to remediate an accumulated $6 Million in technical debt and has been very successful in providing for the ongoing modernization of our IT infrastructure. This one-time reduction represents a delay in lifecycle refresh of critical systems and the commensurate accumulation of deferred maintenance (technical debt). We will be unable to replace network, server and storage equipment that is past due for replacement, which would be challenging to our equipment refresh cycle. This creates a deferred maintenance scenario and likelihood of increased hardware failures and increased security risk. Restoration of service due to equipment failures are likely cause impact to the business due to longer than normal times to obtain and replace equipment. Our limited inventory may not allow us to quickly replace failed equipment. Examples of critical systems impacted include: 1) Virtual Server Environment – Vendors have stopped making blades that work with our chassis. Planned to replace 1/3 per year over next 3 years (impacts approximately 200 servers per year), 2) On premise storage systems 3) 2026 network requests for equipment refresh were already cut by ~$670K in order to maintain equipment refresh within the existing budget and not have to ask for more, considering our ongoing maintenance request was going to be high. Delaying refresh and maintenance significantly increases the risk of unpredictable outages and the time to recovery when those outages happen.		-	**-1,040,065**	**-** *(No)*
25	**[32-40473] STRESS TEST REDUCTION IT PeopleSoft Consulting Contract** Eliminate contract forcing us go without the expert consulting currently provided for PeopleSoft. This would eliminate our ability to maintain current versions of the software, provide resources for customer projects (e.g. ACA compliance), and respond to ad hoc customer requests.		-	**-150,000**	**-** *(No)*
26	**[32-40474] STRESS TEST REDUCTION IT PeopleSoft Maintenance Contract** The County currently contracts with Oracle's authorized maintenance provider to maintain the PeopleSoft system. Cancelling that contract would force the County to move to third party PeopleSoft support eliminating updates to PeopleSoft. This would eliminate most security patches which could cause data security issues and take away the ability to add new features. It could also force the County to move off of PeopleSoft in about 5 years.		-	**-200,000**	**-** *(No)*
27	**[32-40475] STRESS TEST REDUCTION IT Reduce Projected Vacancy** This will reduce our ability to respond to outages and modification requests from customers. Maintenance and development will take longer and customers will have to wait longer to see problems resolved.		-	**-191,000**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.		-	**-**	**25,342** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -26,478		-	**-**	**26,478** *(Yes)*
		TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***3.00***	**4,286,562**	**2,178,603**
		TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
		TOTAL STRESS TEST REDUCTIONS:	***-3.00***	**-5,874,818**	**-**

Funds Included	Organizations Included
110 - General Fund	60510000 - IT Improvement Plan Program | 60500000 - Information Technology

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**34,154**	*2,700*	**35,791**	**31,454**	*4,337*	**33,622**	*532*	**27,324**	*6,830*
REVENUE	**4,191**	*1,760*	**4,191**	**2,431**	*1,760*	**4,594**	*(403)*	**3,364**	*827*
NON-OPERATING REVENUE	**-**	-	**-**	**-**	-	**-**	-	**0**	*(0)*
INVESTMENT EARNINGS	**-**	-	**-**	**-**	-	**-**	-	**0**	*(0)*
429015 Interest-Miscellaneous	-	-	-	-	-	-	-	0	*(0)*
OPERATING REVENUE	**1,831**	*(600)*	**1,831**	**2,431**	*(600)*	**2,264**	*(433)*	**1,987**	*(156)*
CHARGES FOR SERVICES	**477**	*(600)*	**477**	**1,077**	*(600)*	**1,077**	*(600)*	**941**	*(465)*
423400 Interlocal Agreement Revenue	477	*(500)*	477	977	*(500)*	977	*(500)*	840	*(364)*
423405 MSD Contract Revenue	-	*(100)*	-	100	*(100)*	100	*(100)*	91	*(91)*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	10	*(10)*
INTER/INTRA FUND REVENUES	**1,354**	-	**1,354**	**1,354**	-	**1,187**	*167*	**1,046**	*308*
431160 Interfund Revenue	583	-	583	583	-	523	*61*	502	*81*
433100 Intrafund Revenue	771	-	771	771	-	665	*106*	543	*228*
TRANSFERS IN AND OTHER FINANCING SOUI	**2,360**	*2,360*	**2,360**	**-**	*2,360*	**2,330**	*30*	**1,377**	*983*
OFS - DEBT PROCEEDS	**60**	*60*	**60**	**-**	*60*	**1,830**	*(1,770)*	**877**	*(817)*
710501 OFS SBITA	60	*60*	60	-	*60*	1,830	*(1,770)*	877	*(817)*
OFS TRANSFERS IN	**2,300**	*2,300*	**2,300**	**-**	*2,300*	**500**	*1,800*	**500**	*1,800*
720005 OFS Transfers In	2,300	*2,300*	2,300	-	*2,300*	500	*1,800*	500	*1,800*
EXPENSE	**36,363**	*2,100*	**38,009**	**34,263**	*3,747*	**36,263**	*99*	**29,361**	*7,001*
OPERATING EXPENSE	**35,985**	*2,100*	**37,622**	**33,885**	*3,737*	**35,886**	*99*	**29,311**	*6,674*
EMPLOYEE COMPENSATION	**19,468**	*686*	**19,438**	**18,783**	*655*	**18,795**	*673*	**17,360**	*2,108*
601005 Elected And Exempt Salary	239	*8*	232	232	-	232	*8*	227	*12*
601020 Lump Sum Vacation Pay	27	-	27	27	-	27	-	168	*(141)*
601025 Lump Sum Sick Pay	8	-	8	8	-	8	-	70	*(61)*
601030 Permanent And Provisional	13,251	*543*	13,227	12,708	*519*	12,763	*488*	11,570	*1,681*
601035 Perm And Prov-Public Safety	-	-	-	-	-	-	-	0	*(0)*
601040 Time Limited Employee	252	*5*	247	247	-	300	*(48)*	290	*(38)*
601050 Temporary,Seasonal,Emergency	141	-	104	141	*(37)*	141	-	245	*(104)*
601065 Overtime	-	-	-	-	-	-	-	9	*(9)*
601095 Personnel Underexpend	(0)	-	(0)	(0)	-	(0)	-	-	*(0)*
601096 Council Discretion Personnel	-	-	-	-	-	(108)	*108*	-	-
603005 Social Security Taxes	1,036	*54*	1,013	982	*30*	986	*50*	918	*118*
603006 FICA- Temporary Employee	13	-	13	13	-	13	-	-	*13*
603025 Retirement Or Pension Contrib	1,746	*4*	1,801	1,742	*59*	1,773	*(27)*	1,608	*138*
603030 Retirement Cont-Public Safety	-	-	-	-	-	-	-	0	*(0)*
603040 Ltd Contributions	56	*2*	56	54	*2*	54	*2*	49	*7*
603045 Supplemental Retirement (401K)	254	*8*	246	245	*1*	220	*33*	223	*31*
603050 Health Insurance Premiums	2,034	*37*	2,079	1,997	*81*	2,000	*34*	1,719	*315*
603055 Employee Serv Res Fund Charges	132	-	132	132	-	132	-	107	*26*
603056 OPEB- Current Year	279	*25*	253	253	-	253	*25*	157	*121*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	1	*(1)*
MATERIALS AND SUPPLIES	**11,406**	*712*	**12,424**	**10,694**	*1,730*	**10,660**	*746*	**8,850**	*2,557*
607040 Facilities Management Charges	60	-	60	60	-	60	-	42	*18*
609060 Identification Supplies	0	-	0	0	-	0	-	-	*0*
611005 Subscriptions & Memberships	31	-	31	31	-	29	*2*	70	*(39)*
611010 Physical Materials-Books	5	-	5	5	-	5	-	0	*5*
611011 Digital Materials-Books	-	-	-	-	-	-	-	0	*(0)*
611015 Education & Training Serv/Supp	132	-	132	132	-	134	*(2)*	70	*62*
613005 Printing Charges	30	-	30	30	-	30	-	1	*29*
613015 Printing Supplies	10	-	10	10	-	10	-	-	*10*
613020 Development Advertising	2	-	2	2	-	2	-	0	*2*
615005 Office Supplies	24	-	24	24	-	24	-	18	*6*
615015 Computer Supplies	39	-	39	39	-	39	-	7	*31*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
615016 Computer Software Subscription	2,379	*654*	2,980	1,725	*1,255*	1,594	*785*	2,979	*(600)*
615020 Computer Software <$5,000	198	-	198	198	-	198	-	28	*170*
615025 Computers & Components <$5000	176	*50*	208	126	*82*	126	*50*	105	*71*
615030 Communication Equip-Noncapital	2	-	2	2	-	2	-	-	*2*
615035 Small Equipment (Non-Computer)	455	-	455	455	-	35	*420*	452	*3*
615040 Postage	2	-	2	2	-	2	-	0	*2*
615045 Petty Cash Replenish	1	-	1	1	-	1	-	-	*1*
615050 Meals & Refreshments	3	-	3	3	-	3	-	4	*(1)*
617005 Maintenance - Office Equip	-	-	-	-	-	-	-	4	*(4)*
617010 Maint - Machinery And Equip	1,517	-	1,517	1,517	-	1,325	*192*	1,233	*285*
617015 Maintenance - Software	1,879	*8*	2,229	1,871	*358*	2,431	*(552)*	1,745	*134*
617035 Maint - Autos & Equip-Fleet	2	-	2	2	-	2	-	1	*0*
619005 Gasoline, Diesel, Oil & Grease	2	-	2	2	-	2	-	-	*2*
619015 Mileage Allowance	3	-	3	3	-	3	-	-	*3*
619025 Travel & Transprtatn-Employees	17	-	17	17	-	17	-	34	*(17)*
619035 Vehicle Rental Charges	6	-	6	6	-	6	-	1	*5*
621020 Telephone	566	-	566	566	-	566	-	366	*200*
621025 Mobile Telephone	48	-	48	48	-	48	-	26	*22*
621030 Internet/Data Communications	33	-	33	33	-	33	-	-	*33*
633010 Rent - Buildings	308	-	308	308	-	308	-	260	*48*
639025 Other Professional Fees	911	-	945	911	*35*	911	-	319	*592*
639045 Contracted Services	2,565	-	2,565	2,565	-	2,715	*(150)*	1,081	*1,483*
OTHER OPERATING EXPENSE 2	**-**	-	**-**	**-**	-	**-**	-	**0**	*(0)*
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	*(0)*
CAPITAL EXPENDITURES	**5,103**	*702*	**5,753**	**4,401**	*1,352*	**6,423**	*(1,320)*	**3,102**	*2,001*
679005 Office Furn, Equip,Softwr>5000	1,393	*650*	1,393	743	*650*	935	*458*	703	*689*
681020 IT Subscription - SBITA	2,591	*52*	2,291	2,539	*(248)*	4,369	*(1,778)*	1,097	*1,495*
684015 Principal Pymnts- Equip Lease	123	-	123	123	-	123	-	-	*123*
684020 Principal Payments- SBITA	996	-	1,946	996	*950*	996	-	1,302	*(306)*
INTERGOVERNMENTAL CHARGE	**8**	-	**8**	**8**	-	**8**	-	**-**	*8*
693020 Interfund Charges	8	-	8	8	-	8	-	-	*8*
NON-OPERATING EXPENSE	**378**	-	**388**	**378**	*10*	**378**	-	**50**	*327*
LONG TERM DEBT	**378**	-	**388**	**378**	*10*	**378**	-	**50**	*327*
685003 Principal on Notes Payable	266	-	266	266	-	266	-	-	*266*
687001 Interest Expense- SBITA	102	-	112	102	*10*	102	-	50	*51*
687002 Interest Exp-Leases (DEBT SVC)	10	-	10	10	-	10	-	-	*10*

CORE MISSION

Transforming the County into a responsive, efficient, and forward-thinking organization through performance management, analytics, innovation and a strong commitment to data privacy.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Advancing agencies' mission through performance management.				
• Collaborate with agencies to enhance and evaluate outcomes & indicator development and identify satisfaction and feedback through a survey.	97%	90%	92%	90%
Empowering agencies to make data-informed decisions				
• Measure the success rate of the technology-driven innovation projects that achieve their intended goals or deliver the expected outcomes.	75%	90%	82%	85%
• Measure the use of ODI built solutions by the recipient agencies for their intended use.	-	1%	100%	80%
Promoting a culture of innovation and continuous improvement				
• Facilitate process improvement and innovative initiatives.	45	24	32	30
• Facilitate process improvement and innovative initiatives and measure effectiveness and satisfaction of our agency customers.	96%	90%	96%	90%
• Promote, collect and review ideas for Smart Gov Fund eligibility [Discontinued]	11	20	6	0
• Increase the number of promotional engagement that ODI facilitates to assure employees are prepared to submit Smart Gov Fund ideas. [NEW]	0	0	0	24
• Establish and launch Salt Lake County's first Innovation Fellowship program [NEW]	-	-	-	100%
Privacy is actively built into the design and delivery of County programs and services.				
• Establish County Data Privacy Program to comply with Utah Gov Data Privacy Act. [Completed - Discontinued]	100%	100%	100%	-
• Increase the percentage of county agencies that publish and provide privacy notices at the point of personal data collection [NEW].	-	-	-	80%
• Increase the percentage of FTEs who complete privacy training during a calendar year [NEW].	-	-	-	90%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	1,047	75	*7.1%*	1,122	97	*9.3%*	1,144
COUNTY FUNDING	**1,047**	**75**	*7.1%*	**1,122**	**97**	*9.3%*	**1,144**
FTE	5.00	-	*0.0%*	5.00	-	*0.0%*	5.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Office of Data & Innovation	-	1,144	**1,144**	*5.00*	-	1,122	**1,122**	*5.00*	-	75	**75**	-
SUBTOTAL	-	**1,144**	1,144	***5.00***	-	**1,122**	1,122	***5.00***	-	**75**	75	**-**
TOTAL OFFICE OF DATA AND INNOVATION	-	**1,144**	1,144	***5.00***	-	**1,122**	1,122	***5.00***	-	**75**	75	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-40188] NEW REQUEST Re-budget Request: Market Adjustment and Reclass Review** This is a previously approved budget request to fund market, and equity adjustment and possible reclassifications for two Office of Data & Innovation positions: Data & Performance Analyst and Performance & Innovation Manager. Human Resources is currently reviewing both positions; but the review is not yet complete. The request supports an equity and market pay adjustment review to correct internal pay disparities, align salaries with current labor market benchmarks, and retain skilled staff in a competitive talent market. The Data & Performance Analyst is a highly technical role requiring advanced data analysis, visualization, and data management skills, working knowledge of AI tools, and strategic understanding of County operations. Demand for these skills across the public sector continues to grow. The Performance & Innovation Manager is a strategic leadership role combining innovation and process improvement expertise, project management, and change leadership. It drives cross-departmental innovation and operational performance and manages the Smart Gov Fund and Innovation Lab initiatives.	-	**32,165**	**32,165** *(Yes)*
2	**[31-40189] NEW REQUEST Innovation Lab: Training & Education** The ODI's Innovation Lab partners with County agencies to learn and apply human-centered design, data, and emerging technology to operational and service delivery challenges — helping teams test, refine, and scale practical improvements. We are requesting additional funds to support ongoing training and learning opportunities for the County employees, especially for the Innovation Lab's Training & Education program, which delivers human-centered design thinking workshops in partnership with the University of Utah's Academic Innovation & Intelligence Lab, along with AI training for County employees. The 2026 training was attended by over 36 employees and a waiting list remains, with additional individual departments expressing interest in participating. Funding a spring and fall cohort would roughly double the number of employees trained annually, clear the existing waiting list, and allow the Innovation Lab to accommodate department-specific demand. Building this capacity internally strengthens the County's ability to apply human-centered design and AI tools to service delivery challenges without relying on outside consultants.	-	**15,000**	**15,000** *(Yes)*
3	**[31-40190] NEW REQUEST ODI Internship Program** We are requesting to reinstates the Office of Data & Innovation's internship program, which was discontinued as part of 2026 budget reductions to support an FTE funding rather than for any performance reason. Interns will support the Innovation Lab and the County's data governance initiatives. The program gives students applied experience in data analysis, data governance, and innovation work while providing the Office capacity to advance projects that would otherwise go unstaffed. Interns are recruited through partnerships with the local universities, strengthening the County's pipeline to local analytical and technical talent. Reinstating the program restores these partnerships and project capacity and supports recruitment of early-career talent in a competitive market for data and technology skills.	-	**27,443**	**27,443** *(Yes)*
4	**[32-40191] STRESS TEST REDUCTION ODI Internship Program** ODI is unable to self-fund the internship program. We are requesting to reinstates the Office of Data & Innovation's internship program, which was discontinued as part of 2026 budget reductions to support an FTE funding rather than for any performance reason. Interns will support the Innovation Lab and the County's data governance initiatives. The program gives students applied experience in data analysis, data governance, and innovation work while providing the Office capacity to advance projects that would otherwise go unstaffed. Interns are recruited through partnerships with the local universities, strengthening the County's pipeline to local analytical and technical talent. Reinstating the program restores these partnerships and project capacity and supports recruitment of early-career talent in a competitive market for data and technology skills.	-	**-27,443**	**-** *(No)*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
5	**[32-40192] STRESS TEST REDUCTION Innovation Lab: Training & Education** ODI is unable to self-fund Innovation Lab's Training & Education funding request. The ODI's Innovation Lab partners with County agencies to learn and apply human-centered design, data, and emerging technology to operational and service delivery challenges — helping teams test, refine, and scale practical improvements. We are requesting additional funds to support ongoing training and learning opportunities for the County employees, especially for the Innovation Lab's Training & Education program, which delivers human-centered design thinking workshops in partnership with the University of Utah's Academic Innovation & Intelligence Lab, along with AI training for County employees. The 2026 training was attended by over 36 employees and a waiting list remains, with additional individual departments expressing interest in participating. Funding a spring and fall cohort would roughly double the number of employees trained annually, clear the existing waiting list, and allow the Innovation Lab to accommodate department-specific demand. Building this capacity internally strengthens the County's ability to apply human-centered design and AI tools to service delivery challenges without relying on outside consultants.	-	**-15,000**	**-** *(No)*
6	**[32-40193] STRESS TEST REDUCTION Market Adjustment and Reclass Review** ODI is unable to self-fund Market Adjustment and Reclass Review. This is a previously approved budget request to fund market, and equity adjustment and possible reclassifications for two Office of Data & Innovation positions: Data & Performance Analyst and Performance & Innovation Manager. Human Resources is currently reviewing both positions; but the review is not yet complete. The request supports an equity and market pay adjustment review to correct internal pay disparities, align salaries with current labor market benchmarks, and retain skilled staff in a competitive talent market.	-	**-32,165**	**-** *(No)*
7	**[32-40198] STRESS TEST REDUCTION Smart Gov Fund** The Smart Gov Fund is the County's flagship program that support initiatives that save time, money and improve services. Over the years, the Smart Gov fund has funded highly impactful projects such as Historic Property Records Digitization, Solar-Powered Tree Care, AI License, County AI Chatbot, Streamlining SOPs to name a few. The Smart Gov Fund is one of the few County investments that pays for itself. It funds employee-generated ideas that save time, save money, or improve services — proposals that come from the people closest to the work and are vetted by the Smart Gov Fund Committee before any dollars are committed. Cutting the Fund does not eliminate the need for these improvements; it eliminates the mechanism for acting on them. Departments would either absorb the cost of process fixes within already constrained budgets or defer them indefinitely, which typically costs more over time than the improvement would have. The Fund is also a small, competitively allocated pool with a built-in review gate, so it carries lower risk than most line items. Preserving it maintains the County's only structured channel for turning frontline employee insight into measurable operational savings.	-	**-52,360**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**1,804** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**74,608**	**76,412**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-126,968**	**-**

Funds Included	Organizations Included
110 - General Fund	64500000 - Office of Data & Innovation

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**1,144**	***97***	**1,122**	**1,047**	***75***	**1,095**	***49***	**-**	***1,144***
EXPENSE	**1,144**	*97*	**1,122**	**1,047**	*75*	**1,125**	*19*	**-**	*1,144*
OPERATING EXPENSE	**1,144**	*97*	**1,122**	**1,047**	*75*	**1,095**	*49*	**-**	*1,144*
EMPLOYEE COMPENSATION	**831**	*82*	**809**	**749**	*60*	**798**	*34*	**-**	*831*
601030 Permanent And Provisional	537	*17*	520	520	-	580	*(42)*	-	*537*
601050 Temporary,Seasonal,Emergency	26	*26*	26	-	*26*	-	*26*	-	*26*
601095 Personnel Underexpend	32	*32*	32	-	*32*	-	*32*	-	*32*
601096 Council Discretion Personnel	-	-	-	-	-	(47)	*47*	-	-
603005 Social Security Taxes	43	*3*	42	40	*2*	44	*(1)*	-	*43*
603025 Retirement Or Pension Contrib	71	*0*	71	71	-	78	*(7)*	-	*71*
603040 Ltd Contributions	2	*0*	2	2	-	2	*(0)*	-	*2*
603045 Supplemental Retirement (401K)	9	*0*	9	9	-	10	*(1)*	-	*9*
603050 Health Insurance Premiums	86	*2*	84	84	-	107	*(21)*	-	*86*
603055 Employee Serv Res Fund Charges	5	-	5	5	-	5	-	-	*5*
603056 OPEB- Current Year	20	*2*	18	18	-	18	*2*	-	*20*
MATERIALS AND SUPPLIES	**313**	*15*	**313**	**298**	*15*	**298**	*15*	**-**	*313*
611005 Subscriptions & Memberships	1	-	1	1	-	1	-	-	*1*
611015 Education & Training Serv/Supp	34	*15*	34	19	*15*	8	*27*	-	*34*
611040 Educational Materials	3	-	3	3	-	-	*3*	-	*3*
613005 Printing Charges	1	-	1	1	-	1	-	-	*1*
615005 Office Supplies	1	-	1	1	-	1	-	-	*1*
615016 Computer Software Subscription	10	-	10	10	-	7	*3*	-	*10*
615025 Computers & Components <$5000	6	-	6	6	-	8	*(2)*	-	*6*
615050 Meals & Refreshments	1	-	1	1	-	1	-	-	*1*
619025 Travel & Transprtatn-Employees	5	-	5	5	-	3	*2*	-	*5*
621020 Telephone	1	-	1	1	-	1	-	-	*1*
621025 Mobile Telephone	1	-	1	1	-	1	-	-	*1*
639025 Other Professional Fees	250	-	250	250	-	268	*(18)*	-	*250*
TRANSFERS OUT AND OTHER FINANCING US	**-**	-	**-**	**-**	-	**30**	*(30)*	**-**	-
OFU TRANSFERS OUT	**-**	-	**-**	**-**	-	**30**	*(30)*	**-**	-
770010 OFU Transfers Out	-	-	-	-	-	30	*(30)*	-	-

CORE MISSION

Salt Lake County Real Estate Program's mission is to ensure county's short-term and long-term real estate needs are met through optimal use of all county properties and maximize the value of each of these public assets.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Salt Lake County's Real Estate team efficiently and proactively meets customer and pubic real estate needs.				
• Real Estates provides exceptional customer services to its internal and external customers.	90%	90%	90%	90%
• Digitizing the County property records to preserve property research information. Measuring in cubic feet of space per box. (Cubic feet = 1ft x1ft x1ft. = ft³) [Discontinued]	25	30	34	0
Optimized County real estate assets to maximize their value.				
• Salt Lake County real estate assets are assessed and rated for optimal use.	85%	85%	85%	85%
• Develop Salt Lake County Real Estate governance through a Land Advisory Committee to evaluate and provide recommendations on County real estate matters across agencies. [Discontinued]	-	100%	-	-
• Develop and Implement CW Real Estate lease management system to Improve lease lifecycle management, and operational efficiency across Salt Lake County	-	-	-	100%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	742	25	*3.4%*	767	42	*5.7%*	784
REVENUE	530	-	*0.0%*	530	-	*0.0%*	530
COUNTY FUNDING	**212**	**25**	*11.8%*	**237**	**42**	*19.8%*	**254**
FTE	4.00	-	*0.0%*	4.00	-	*0.0%*	4.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Real Estate	530	770	**240**	*4.00*	530	753	**223**	*4.00*	-	25	**25**	-
Building O&M-Real Estate	-	14	**14**	-	-	14	**14**	-	-	-	**-**	-
SUBTOTAL	**530**	**784**	**254**	***4.00***	**530**	**767**	**237**	***4.00***	**-**	**25**	**25**	**-**
TOTAL REAL ESTATE	**530**	**784**	**254**	***4.00***	**530**	**767**	**237**	***4.00***	**-**	**25**	**25**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-40366] NEW REQUEST Real Estate Professional Services** Requesting increase in Professional Services funding to support the Real Estate Division's expanded need for third-party appraisal services. County leadership is asking the Division to obtain more frequent and comprehensive appraisals to establish and maintain current market valuations for key assets within the County's real estate portfolio. The additional funding will provide the capacity to obtain independent, defensible valuations needed to support informed decisions regarding acquisitions, dispositions, strategic planning, and overall portfolio management. If the full amount is not needed, any unspent Professional Services funding will remain available for reallocation to the County's General Fund.	-	**25,000**	**25,000** *(Yes)*
2	**[32-40367] STRESS TEST REDUCTION Real Estate Professional Services** Real Estate is unable to self-fund this request. Requesting increase in Professional Services funding to support the Real Estate Division's expanded need for third-party appraisal services. County leadership is asking the Division to obtain more frequent and comprehensive appraisals to establish and maintain current market valuations for key assets within the County's real estate portfolio. The additional funding will provide the capacity to obtain independent, defensible valuations needed to support informed decisions regarding acquisitions, dispositions, strategic planning, and overall portfolio management. If the full amount is not needed, any unspent Professional Services funding will remain available for reallocation to the County's General Fund.	-	**-25,000**	**-** *(No)*
3	**[32-40379] STRESS TEST REDUCTION Temporary, Seasonal and Interns** To meet the Stress Test target, the Real Estate Division is proposing a reduction to its temporary/intern program—a key resource that supports essential office functions, filing, and technology-related tasks. As a small division, this program plays a critical role in maintaining day-to-day operational efficiency and enabling full-time staff to focus on high-value, strategic work. Reducing this support will increase pressure on existing staff, potentially leading to workflow bottlenecks, delays in project execution, and decreased overall productivity. Given the operational impact, it is important to monitor this reduction closely and reassess if service levels begin to decline.	-	**-10,597**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**746** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**25,000**	**25,746**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-35,597**	**-**

Funds Included	Organizations Included
110 - General Fund	31020000 - Real Estate

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**254**	*42*	**237**	**212**	*25*	**238**	*16*	**(589)**	*843*
REVENUE	**530**	-	**530**	**530**	-	**530**	-	**1,040**	*(510)*
OPERATING REVENUE	**530**	-	**530**	**530**	-	**530**	-	**1,040**	*(510)*
CHARGES FOR SERVICES	**530**	-	**530**	**530**	-	**530**	-	**1,040**	*(510)*
421115 Real Estate Services	80	-	80	80	-	80	-	485	*(405)*
427003 Lease Revenue	450	-	450	450	-	450	-	-	*450*
427005 Rent - Right Of Way Usage	-	-	-	-	-	-	-	6	*(6)*
427010 Rental Income	-	-	-	-	-	-	-	549	*(549)*
EXPENSE	**784**	*42*	**767**	**742**	*25*	**768**	*16*	**482**	*302*
OPERATING EXPENSE	**784**	*42*	**767**	**742**	*25*	**768**	*16*	**451**	*333*
EMPLOYEE COMPENSATION	**654**	*17*	**637**	**637**	-	**663**	*(9)*	**390**	*264*
601005 Elected And Exempt Salary	174	*6*	168	168	-	170	*4*	89	*85*
601020 Lump Sum Vacation Pay	18	-	18	18	-	18	-	-	*18*
601025 Lump Sum Sick Pay	14	-	14	14	-	14	-	-	*14*
601030 Permanent And Provisional	247	*8*	239	239	-	243	*4*	165	*82*
601050 Temporary,Seasonal,Emergency	16	-	16	16	-	16	-	-	*16*
603005 Social Security Taxes	32	*1*	31	31	-	32	*1*	19	*13*
603025 Retirement Or Pension Contrib	46	*(0)*	46	46	-	63	*(18)*	39	*7*
603040 Ltd Contributions	2	*0*	2	2	-	2	*0*	1	*1*
603045 Supplemental Retirement (401K)	17	*1*	17	17	-	-	*17*	-	*17*
603050 Health Insurance Premiums	77	*1*	75	75	-	94	*(18)*	54	*22*
603055 Employee Serv Res Fund Charges	4	-	4	4	-	4	-	4	*(0)*
603056 OPEB- Current Year	8	*1*	7	7	-	7	*1*	4	*4*
605035 Moving Allowance	-	-	-	-	-	-	-	15	*(15)*
MATERIALS AND SUPPLIES	**124**	*25*	**124**	**99**	*25*	**99**	*25*	**58**	*66*
607010 Maintenance - Grounds	36	-	36	36	-	36	-	3	*33*
607040 Facilities Management Charges	1	-	1	1	-	1	-	11	*(10)*
611005 Subscriptions & Memberships	1	-	1	1	-	1	*(1)*	-	*1*
611010 Physical Materials-Books	-	-	-	-	-	0	*(0)*	-	*-*
611015 Education & Training Serv/Supp	2	-	2	2	-	3	*(1)*	-	*2*
613005 Printing Charges	0	-	0	0	-	0	-	-	*0*
613020 Development Advertising	-	-	-	-	-	-	-	2	*(2)*
615005 Office Supplies	0	-	0	0	-	0	-	0	*0*
615016 Computer Software Subscription	10	-	10	10	-	6	*4*	6	*4*
615025 Computers & Components <$5000	2	-	2	2	-	2	-	3	*(1)*
615040 Postage	0	-	0	0	-	0	-	0	*0*
617005 Maintenance - Office Equip	-	-	-	-	-	-	-	0	*(0)*
619025 Travel & Transprtatn-Employees	4	-	4	4	-	6	*(2)*	-	*4*
619030 Travel & Transprtatn-Clients	-	-	-	-	-	-	-	1	*(1)*
621015 Water And Sewer	2	-	2	2	-	2	-	2	*(0)*
621020 Telephone	1	-	1	1	-	1	-	1	*0*
621025 Mobile Telephone	-	-	-	-	-	-	-	1	*(1)*
633010 Rent - Buildings	14	-	14	14	-	14	-	12	*2*
639025 Other Professional Fees	50	*25*	50	25	*25*	25	*25*	17	*33*
OTHER OPERATING EXPENSE 2	**-**	-	**-**	**-**	-	**-**	-	**0**	*(0)*
665138 Parking RLF	-	-	-	-	-	-	-	0	*(0)*
INTERGOVERNMENTAL CHARGE	**6**	-	**6**	**6**	-	**6**	*0*	**3**	*3*
693010 Intrafund Charges	6	-	6	6	-	6	*0*	3	*3*
TRANSFERS OUT AND OTHER FINANCING US	**-**	-	**-**	**-**	-	**-**	-	**30**	*(30)*
OFU TRANSFERS OUT	**-**	-	**-**	**-**	-	**-**	-	**30**	*(30)*
770010 OFU Transfers Out	-	-	-	-	-	-	-	30	*(30)*

CORE MISSION

The mission of Records Management & Archives is to manage County records for current and future use.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Maximize transparency and public access to Salt Lake County Records.				
• Increase online accessibility to county records	58,913	60,000	29,769	60,000
• Digitizing the County property records to preserve property research information. Measuring in cubic feet of space per box. (Cubic feet = 1ft x1ft x1ft. = ft³) [Discontinued]	25	30	34	0
• Evaluate and index County records from the State Archives for identification and accessibility	15	40	33	30
• Add metadata and Index GIS building permits generated by Hansen System for accessibility.	369	500	701	500
• Increase records management and data privacy compliance by ensuring agencies retention schedules are current.	0	10	4	10
• Records Management will support the County agencies that request assistance to digitize and archive the records for the new campus move. [NEW]	-	-	-	100%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	769	84	*11.0%*	853	102	*13.3%*	871
REVENUE	2	-	*0.0%*	2	-	*0.0%*	2
COUNTY FUNDING	**767**	**84**	*11.0%*	**851**	**102**	*13.4%*	**869**
FTE	6.00	-	*0.0%*	6.00	-	*0.0%*	6.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Records Mgmt Administration	-	261	**261**	*1.00*	-	257	**257**	*1.00*	-	42	**42**	-
Archives	2	295	**293**	*3.00*	2	288	**286**	*3.00*	-	24	**24**	-
Records Management	-	248	**248**	*2.00*	-	242	**242**	*2.00*	-	-	**-**	-
Building O&M-RMA	-	66	**66**	-	-	66	**66**	-	-	18	**18**	-
SUBTOTAL	**2**	**871**	**869**	***6.00***	**2**	**853**	**851**	***6.00***	**-**	**84**	**84**	**-**
TOTAL RECORDS MANAGEMENT AND ARCHIVES	**2**	**871**	**869**	***6.00***	**2**	**853**	**851**	***6.00***	**-**	**84**	**84**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-40533] NEW REQUEST Public Records Request Portal** This initiative will sustain the use of the County's public records request portal, which has served as the centralized platform for managing Government Records Access and Management Act (GRAMA) requests since 2020. The portal provides a consistent and transparent process for both the public and County employees by offering a single location to submit requests, communicate regarding records, track request status, and securely deliver responsive records. The system supports compliance with statutory requirements by tracking deadlines, documenting request activity, maintaining audit trails, and providing reporting and analytics that help monitor performance and response metrics across the County. It also supports security and privacy requirements by managing access to records and protecting sensitive information throughout the request process. Continuing this service reduces administrative burden, promotes operational efficiency, and strengthens the County's commitment to transparency, accountability, and public access to government records. Sustaining this platform ensures the County can continue to meet its legal obligations, provide high quality customer service, and maintain public trust through a reliable and well-established records request process.	-	**30,000**	**30,000** *(Yes)*
2	**[31-40534] NEW REQUEST NextRequest Contract Extension** We are requesting funding to extend our current contract with NextRequest through July 31. The GRAMA public records portal is a critical tool for managing and responding to records requests in compliance with state law. Ending the contract in the middle of the year would disrupt operations and hinder public access to records. This system needs to remain fully functional while we evaluate long-term options. Regardless of the vendor, ongoing support for a GRAMA solution is essential and should be treated as a continuing need. Extending the contract allows for uninterrupted service and gives us time to plan for future procurement without compromising transparency or service to the public. FUTURE YEARS ADJUSTMENT: -12,000	-	**12,000**	**12,000** *(Yes)*
3	**[31-40535] NEW REQUEST Request to Add Temp Employee(s) to Meet Public Record Demand** The Salt Lake County Archives is requesting an increase to its temporary employee budget due to the significant increase in public records requests resulting from the expansion of the Radiation Exposure Compensation Act (RECA). Since RECA was reauthorized in July 2025, monthly requests have increased from an average of 37 to approximately 130, a 254% increase. Archives staff are providing research assistance through multiple channels, including online requests, email, phone calls, appointments, and walk-in visitors. Many requests require extensive research to locate records that establish residency and family relationships for RECA claims. This increase in workload has significantly impacted daily operations and reduced staff capacity to continue ongoing digitization and preservation projects. Additional temporary staffing is needed to maintain timely public service while allowing the Archives to continue its digitization efforts and other core archival responsibilities.	-	**24,204**	**24,204** *(Yes)*
4	**[31-40536] NEW REQUEST Building Rent Increase** The Records Management & Archives facility has undergone a review of its building maintenance expenditures by the Facilities Services team. This assessment was focused on determining whether the current rent allocation was sufficient to meet the ongoing maintenance needs of the building. Upon completion of the review, it was found that the existing rent amount did not adequately cover the requirements for building maintenance. The shortfall highlighted the necessity for increased investment to ensure the facility remains well-maintained and operational. As a result of these findings, Facilities Management has decided to raise the annual building rent from $48,000 to $66,000. This adjustment is intended to ensure that all maintenance needs are met and that the facility continues to operate efficiently.	-	**18,000**	**18,000** *(Yes)*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
5	**[32-40541] STRESS TEST REDUCTION Building Rent Increase** The Records Management & Archives is unable to self-fund this request. The Records Management & Archives facility has undergone a review of its building maintenance expenditures by the Facilities Services team. This assessment was focused on determining whether the current rent allocation was sufficient to meet the ongoing maintenance needs of the building. Upon completion of the review, it was found that the existing rent amount did not adequately cover the requirements for building maintenance. The shortfall highlighted the necessity for increased investment to ensure the facility remains well-maintained and operational. As a result of these findings, Facilities Management has decided to raise the annual building rent from $48,000 to $66,000. This adjustment is intended to ensure that all maintenance needs are met and that the facility continues to operate efficiently.	-	**-18,000**	- *(No)*
6	**[32-40540] STRESS TEST REDUCTION Request to Add Temp Employee(s) to Meet Public Record Demand** The Records Management & Archives is unable to self-fund this request. The Salt Lake County Archives is requesting an increase to its temporary employee budget due to the significant increase in public records requests resulting from the expansion of the Radiation Exposure Compensation Act (RECA). Since RECA was reauthorized in July 2025, monthly requests have increased from an average of 37 to approximately 130, a 254% increase. Archives staff are providing research assistance through multiple channels, including online requests, email, phone calls, appointments, and walk-in visitors. Many requests require extensive research to locate records that establish residency and family relationships for RECA claims. This increase in workload has significantly impacted daily operations and reduced staff capacity to continue ongoing digitization and preservation projects. Additional temporary staffing is needed to maintain timely public service while allowing the Archives to continue its digitization efforts and other core archival responsibilities.	-	**-24,204**	- *(No)*
7	**[32-40542] STRESS TEST REDUCTION NextRequest Contract Extension** The Records Management & Archives is unable to self-fund this request. We are requesting funding to extend our current contract with NextRequest through July 31. The GRAMA public records portal is a critical tool for managing and responding to records requests in compliance with state law. Ending the contract in the middle of the year would disrupt operations and hinder public access to records. This system needs to remain fully functional while we evaluate long-term options. Regardless of the vendor, ongoing support for a GRAMA solution is essential and should be treated as a continuing need. Extending the contract allows for uninterrupted service and gives us time to plan for future procurement without compromising transparency or service to the public.	-	**-12,000**	- *(No)*
8	**[32-40543] STRESS TEST REDUCTION Public Records Request Portal** The Records Management & Archives is unable to self-fund this request. This initiative will sustain the use of the County's public records request portal, which has served as the centralized platform for managing Government Records Access and Management Act (GRAMA) requests since 2020. The portal provides a consistent and transparent process for both the public and County employees by offering a single location to submit requests, communicate regarding records, track request status, and securely deliver responsive records. The system supports compliance with statutory requirements by tracking deadlines, documenting request activity, maintaining audit trails, and providing reporting and analytics that help monitor performance and response metrics across the County. It also supports security and privacy requirements by managing access to records and protecting sensitive information throughout the request process. Continuing this service reduces administrative burden, promotes operational efficiency, and strengthens the County's commitment to transparency, accountability, and public access to government records. Sustaining this platform ensures the County can continue to meet its legal obligations, provide high quality customer service, and maintain public trust through a reliable and well-established records request process.	-	**-30,000**	- *(No)*
9	**[32-40546] STRESS TEST REDUCTION Contract Hauling** Eliminating this essential service, responsible for destroying records that have reached their retention period, will lead to non-compliance with Utah's records retention laws. In 2025, we anticipate a substantial volume of records from the Election Clerk's office will require destruction once they reach their 18-month retention period. Without this service, the County risks violating state regulations, which could result in legal penalties, regulatory fines, and damage to our reputation. Proper records management is crucial for legal adherence and maintaining operational efficiency.	-	**-6,840**	- *(No)*
10	**[32-40544] STRESS TEST REDUCTION Temporary,Seasonal,Emergency** To the the 5% stress test requirement, the Records Management & Archives would need to reduce its existing temporary salary budget by 50%. The temporary position plays a crucial role in our digitization and preservation program. Over the past 7 years, this role has been instrumental, contributing to over 90% of our digitization efforts and metadata application. By working closely with County IT, the individual has effectively utilized county servers and the Archives website to make records available online. This position not only facilitates the digital accessibility of our records but also ensures their physical preservation. Responsibilities include rehousing, assessing documents for damage, and creating digital copies to protect against potential disasters. The absence of this role would severely impact our ability to perform essential functions related to record preservation and accessibility.	-	**-12,641**	- *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
11	**[32-40547] STRESS TEST REDUCTION Preservation + Office Supplies** Preservation and office supplies are critical to the long-term care and protection of the County Archives' collections. These materials—such as acid-free folders, boxes, and protective enclosures—help prevent deterioration of fragile and historically significant records, many of which are irreplaceable and legally required to be retained. Cutting this budget line would put essential preservation work at risk, potentially leading to irreversible damage and much higher restoration costs in the future. Maintaining funding for these supplies is necessary to ensure we meet archival standards, protect our collections, and avoid compromising the integrity of the county's historical record.	-	**-8,036**	**-** *(No)*
12	**[32-40548] STRESS TEST REDUCTION Education Travel & Training** Cutting the education travel and training budget for records management and archives would prevent staff from staying up to date with evolving industry standards and best practices. As technology and regulations in records management continue to advance, ongoing training is crucial for ensuring that staff can effectively implement new systems, tools, and procedures. Without proper education, the organization risks falling behind in maintaining best practices, which could impact the integrity, security, and accessibility of records. Investing in training ensures the team remains aligned with industry trends and capable of adapting to future changes.	-	**-4,317**	**-** *(No)*
13	**[32-40549] STRESS TEST REDUCTION Computer Replacement Budget** A complete elimination of the computer replacement budget for Records Management & Archives would severely hinder the division's ability to maintain secure, efficient, and compliant operations. Staff rely on functioning, up-to-date computers to manage digital records, access archival systems, and ensure timely responses to public records requests. Outdated hardware increases the risk of data loss, system failures, and security vulnerabilities—especially critical in a department responsible for preserving and protecting official records. Additionally, legacy systems may not support modern software required for digital preservation, metadata tagging, or electronic records management, directly impacting compliance with legal and regulatory standards.	-	**-2,500**	**-** *(No)*
14	**[32-40550] STRESS TEST REDUCTION Machinery & Equipment Maintenance** Cutting the Main – Machinery & Equipment budget would mean losing all service contracts for our essential equipment, leaving us without regular maintenance or technical support. This would make us highly vulnerable to equipment failures or breakdowns, which could disrupt access to both physical and digital records. Without proper servicing, even minor issues could lead to significant downtime, data loss, or damage to archival materials. Maintaining these service contracts is critical to ensuring the reliability and longevity of the equipment we depend on for records management and public access.	-	**-4,000**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**1,117** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**84,204**	**85,321**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-122,538**	**-**

Funds Included	Organizations Included
110 - General Fund	64000000 - Records Management & Archives

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**869**	*102*	**851**	**767**	*84*	**780**	*89*	**693**	*177*
REVENUE	**2**	-	**2**	**2**	-	**2**	-	**7**	*(5)*
OPERATING REVENUE	**2**	-	**2**	**2**	-	**2**	-	**7**	*(5)*
CHARGES FOR SERVICES	**2**	-	**2**	**2**	-	**2**	-	**7**	*(5)*
421370 Miscellaneous Revenue	2	-	2	2	-	2	-	-	*2*
423400 Interlocal Agreement Revenue	-	-	-	-	-	-	-	6	*(6)*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	1	*(1)*
EXPENSE	**871**	*102*	**853**	**769**	*84*	**782**	*89*	**700**	*172*
OPERATING EXPENSE	**871**	*102*	**853**	**769**	*84*	**782**	*89*	**700**	*172*
EMPLOYEE COMPENSATION	**688**	*42*	**670**	**646**	*24*	**659**	*29*	**612**	*76*
601030 Permanent And Provisional	445	*14*	431	431	-	419	*27*	363	*82*
601040 Time Limited Employee	-	-	-	-	-	2	*(2)*	54	*(54)*
601050 Temporary,Seasonal,Emergency	50	*22*	50	28	*22*	28	*22*	11	*39*
603005 Social Security Taxes	36	*3*	35	33	*2*	32	*4*	32	*4*
603025 Retirement Or Pension Contrib	67	*1*	66	66	-	59	*7*	59	*7*
603040 Ltd Contributions	2	*0*	2	2	-	2	*0*	2	*0*
603045 Supplemental Retirement (401K)	-	-	-	-	-	5	*(5)*	5	*(5)*
603050 Health Insurance Premiums	70	*1*	69	69	-	96	*(26)*	74	*(4)*
603055 Employee Serv Res Fund Charges	6	-	6	6	-	6	-	6	*(0)*
603056 OPEB- Current Year	12	*1*	11	11	-	11	*1*	6	*6*
MATERIALS AND SUPPLIES	**181**	*60*	**181**	**121**	*60*	**121**	*60*	**82**	*99*
607040 Facilities Management Charges	0	-	0	0	-	0	-	0	*(0)*
611005 Subscriptions & Memberships	1	-	1	1	-	1	-	2	*(1)*
611010 Physical Materials-Books	0	-	0	0	-	0	-	0	*(0)*
611015 Education & Training Serv/Supp	4	-	4	4	-	4	-	1	*3*
613005 Printing Charges	0	-	0	0	-	0	-	-	*0*
613050 Preservation	6	-	6	6	-	6	-	0	*6*
615005 Office Supplies	2	-	2	2	-	2	-	2	*(0)*
615016 Computer Software Subscription	83	*42*	83	41	*42*	41	*42*	11	*72*
615025 Computers & Components <$5000	3	-	3	3	-	3	-	6	*(4)*
615045 Petty Cash Replenish	0	-	0	0	-	0	-	-	*0*
615050 Meals & Refreshments	0	-	0	0	-	0	-	0	*0*
617005 Maintenance - Office Equip	4	-	4	4	-	4	-	1	*3*
617010 Maint - Machinery And Equip	4	-	4	4	-	4	-	2	*2*
617030 Maint - Autos Trucks-Nonfleet	2	-	2	2	-	2	-	0	*2*
619025 Travel & Transprtatn-Employees	2	-	2	2	-	2	-	-	*2*
621020 Telephone	2	-	2	2	-	2	-	5	*(3)*
621030 Internet/Data Communications	3	-	3	3	-	3	-	-	*3*
633010 Rent - Buildings	66	*18*	66	48	*18*	48	*18*	50	*16*
639025 Other Professional Fees	-	-	-	-	-	-	-	0	*(0)*
OTHER OPERATING EXPENSE 1	**7**	-	**7**	**7**	-	**7**	-	**3**	*4*
645005 Contract Hauling	7	-	7	7	-	7	-	3	*4*
OTHER OPERATING EXPENSE 2	**(5)**	-	**(5)**	**(5)**	-	**(5)**	-	**-**	*(5)*
667095 Operations Underexpend	(5)	-	(5)	(5)	-	(5)	-	-	*(5)*
INTERGOVERNMENTAL CHARGE	**0**	-	**0**	**0**	-	**-**	*0*	**2**	*(2)*
693010 Intrafund Charges	0	-	0	0	-	-	*0*	2	*(2)*

CORE MISSION

Our mission is to better the lives of Salt Lake County government and residents through technology.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
IT Uses Taxpayer Funds Wisely & Protects The County's Technology Investments				
• IT will enable business transformation at the new building by completing technology needs assessment, existing infrastructure review, policy and implementation plan.	-	100%	87.5%	100%
IT is a customer focused organization.				
• Maintain customer satisfaction level at 95%.	100%	95%	98.42%	95%
IT Uses Taxpayer Funds Wisely & Protects The County's Technology Investments.				
• Salt Lake County IT has a goal to keep the IT budget as a percentage of the total County budget within .5% of the mean for comparable Counties. WILL BE DISCONTINUED IN 2027.	1.99%	2.36%	1.95%	-

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	4,842	27	*0.5%*	4,869	50	*1.0%*	4,892
REVENUE	4,753	-	*0.0%*	4,753	-	*0.0%*	4,753
NET (EXP - REV)	**89**	**27**	*29.8%*	**116**	**50**	*55.5%*	**139**
FTE	5.00	-	*0.0%*	5.00	-	*0.0%*	5.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
Telecomm Admin	4,753	4,773	**20**	*5.00*	4,753	4,750	**(3)**	*5.00*	-	27	**27**	-
Building O&M - Telecomm	-	29	**29**	-	-	29	**29**	-	-	-	**-**	-
Web Conferencing	-	90	**90**	-	-	90	**90**	-	-	-	**-**	-
SUBTOTAL	**4,753**	**4,892**	**139**	***5.00***	**4,753**	**4,869**	**116**	***5.00***	**-**	**27**	**27**	**-**
TOTAL TELECOMMUNICATIONS	**4,753**	**4,892**	**139**	***5.00***	**4,753**	**4,869**	**116**	***5.00***	**-**	**27**	**27**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[31-40434] NEW REQUEST Telecommunications Temporary Employee increase to maintain base budget** Telecommunications is in need of additional staffing assistance to help with the Webex transition to the .gov email domain, transitioning the Library to Webex, and supporting the Informacast system. This request will maintain our personnel base budget.	-	**26,600**	**26,600** *(Yes)*
1	**[31-40454] NEW REQUEST Telecommunications SBITA Capital Expenses** Annual principal payments for Cisco Contact Center Express and Cisco Flex capital software agreements and other capital expenses. Balance Sheet Acquisition: $270,000	-	**-**	**-** *(Yes)*
2	**[32-40468] STRESS TEST REDUCTION Telecommunications Temporary Employee Budget**	-	**-26,600**	**-** *(No)*
3	**[32-40469] STRESS TEST REDUCTION Telecommunications Small Equipment** This will eliminate replacement of UPS units. Alternative is to not use UPS's the risk is the phones will not operate during a power outage. This will also eliminate our ability to replace failed desk phones.	-	**-48,641**	**-** *(No)*
4	**[32-40470] STRESS TEST REDUCTION Telecommunications Communications Equipment** This will cut our life-cycle replacement of the voice gateways in half. The voice gateways allow for fax machines and analog phone devices to work on a VoIP system. These devices are now off support.	-	**-45,000**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**2,964** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -992	-	**-**	**992** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**26,600**	**30,556**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-120,241**	**-**

Funds Included	Organizations Included
650 - Facilities Services Fund	63500000 - Telecommunications

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
NET (Operating Expense less Operating Revenue)	**139**	***50***	**116**	**89**	***27***	**116**	***23***	**93**	***46***
REVENUE	**4,753**	*-*	**4,753**	**4,753**	*-*	**4,853**	*(100)*	**3,662**	*1,091*
OPERATING REVENUE	**4,753**	*-*	**4,753**	**4,753**	*-*	**4,853**	*(100)*	**3,662**	*1,091*
CHARGES FOR SERVICES	**349**	*-*	**349**	**349**	*-*	**449**	*(100)*	**263**	*86*
421370 Miscellaneous Revenue	70	*-*	70	70	*-*	70	*-*	85	*(15)*
423400 Interlocal Agreement Revenue	276	*-*	276	276	*-*	336	*(60)*	173	*103*
423405 MSD Contract Revenue	-	*-*	-	-	*-*	40	*(40)*	5	*(5)*
441005 Sale-Mtrls,Supl,Cntrl Assets	3	*-*	3	3	*-*	3	*-*	-	*3*
INTER/INTRA FUND REVENUES	**4,404**	*-*	**4,404**	**4,404**	*-*	**4,404**	*-*	**3,398**	*1,006*
431160 Interfund Revenue	4,253	*-*	4,253	4,253	*-*	4,253	*-*	3,324	*929*
433100 Intrafund Revenue	151	*-*	151	151	*-*	151	*-*	74	*77*
EXPENSE	**4,892**	*50*	**4,869**	**4,842**	*27*	**4,969**	*(77)*	**3,755**	*1,137*
OPERATING EXPENSE	**4,892**	***50***	**4,869**	**4,842**	***27***	**4,969**	*(77)*	**3,755**	*1,137*
COST OF GOODS SOLD	**2,551**	*-*	**2,551**	**2,551**	*-*	**2,651**	*(100)*	**2,212**	*339*
501060 Pass-Thru Telephone	2,551	*-*	2,551	2,551	*-*	2,651	*(100)*	2,212	*339*
EMPLOYEE COMPENSATION	**813**	***50***	**790**	**764**	***27***	**790**	*23*	**755**	*59*
601020 Lump Sum Vacation Pay	1	*-*	1	1	*-*	1	*-*	-	*1*
601025 Lump Sum Sick Pay	0	*-*	0	0	*-*	0	*-*	-	*0*
601030 Permanent And Provisional	497	*16*	482	482	*-*	533	*(35)*	460	*37*
601045 Compensated Absence	4	*-*	4	4	*-*	4	*-*	4	*0*
601050 Temporary,Seasonal,Emergency	27	*27*	27	-	*27*	-	*27*	-	*27*
601065 Overtime	12	*-*	12	12	*-*	12	*-*	-	*12*
601095 Personnel Underexpend	-	*-*	-	-	*-*	(38)	*38*	-	*-*
603005 Social Security Taxes	38	*1*	37	37	*-*	41	*(3)*	34	*4*
603023 Pension Expense Adj GASB 68	-	*-*	-	-	*-*	-	*-*	29	*(29)*
603025 Retirement Or Pension Contrib	75	*1*	74	74	*-*	72	*3*	66	*9*
603040 Ltd Contributions	2	*0*	2	2	*-*	2	*(0)*	2	*0*
603045 Supplemental Retirement (401K)	-	*-*	-	-	*-*	9	*(9)*	8	*(8)*
603050 Health Insurance Premiums	100	*2*	98	98	*-*	100	*(0)*	89	*10*
603055 Employee Serv Res Fund Charges	5	*-*	5	5	*-*	5	*-*	5	*(0)*
603056 OPEB- Current Year	33	*3*	30	30	*-*	30	*3*	17	*16*
603075 OPEB-GASB 74/75	20	*-*	20	20	*-*	20	*-*	40	*(20)*
MATERIALS AND SUPPLIES	**1,118**	*-*	**1,118**	**1,118**	*-*	**1,165**	*(48)*	**434**	*684*
607040 Facilities Management Charges	14	*-*	14	14	*-*	14	*-*	-	*14*
611005 Subscriptions & Memberships	20	*-*	20	20	*-*	20	*-*	-	*20*
611010 Physical Materials-Books	1	*-*	1	1	*-*	1	*-*	-	*1*
611015 Education & Training Serv/Supp	13	*-*	13	13	*-*	13	*-*	-	*13*
613005 Printing Charges	0	*-*	0	0	*-*	0	*-*	-	*0*
615005 Office Supplies	1	*-*	1	1	*-*	1	*-*	-	*1*
615015 Computer Supplies	13	*-*	13	13	*-*	13	*-*	0	*13*
615016 Computer Software Subscription	350	*-*	350	350	*-*	398	*(48)*	35	*315*
615020 Computer Software <$5,000	9	*-*	9	9	*-*	9	*-*	-	*9*
615025 Computers & Components <$5000	5	*-*	5	5	*-*	5	*-*	-	*5*
615030 Communication Equip-Noncapital	60	*-*	60	60	*-*	60	*-*	-	*60*
615035 Small Equipment (Non-Computer)	40	*-*	40	40	*-*	40	*-*	59	*(19)*
617010 Maint - Machinery And Equip	47	*-*	47	47	*-*	47	*-*	4	*43*
617015 Maintenance - Software	122	*-*	122	122	*-*	122	*-*	119	*4*
617035 Maint - Autos & Equip-Fleet	2	*-*	2	2	*-*	2	*-*	1	*1*
619005 Gasoline, Diesel, Oil & Grease	4	*-*	4	4	*-*	4	*-*	1	*4*
621020 Telephone	362	*-*	362	362	*-*	362	*-*	196	*167*
621025 Mobile Telephone	4	*-*	4	4	*-*	4	*-*	4	*0*
621030 Internet/Data Communications	4	*-*	4	4	*-*	4	*-*	-	*4*
633010 Rent - Buildings	15	*-*	15	15	*-*	15	*-*	11	*4*
639025 Other Professional Fees	15	*-*	15	15	*-*	15	*-*	6	*9*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
639045 Contracted Services	16	-	16	16	-	16	-	-	*16*
OTHER OPERATING EXPENSE 2	**60**	-	**60**	**60**	-	**12**	*48*	**53**	*6*
663010 Council Overhead Cost	5	-	5	5	-	5	-	4	*0*
663015 Mayor Overhead Cost	16	-	16	16	-	16	-	16	*0*
663025 Auditor Overhead Cost	4	-	4	4	-	4	-	3	*1*
663040 Info Services Overhead Cost	20	-	20	20	-	20	-	9	*11*
663045 Purchasing Overhead Cost	(1)	-	(1)	(1)	-	(1)	-	(19)	*18*
663050 Human Resources Overhead Cost	3	-	3	3	-	3	-	3	*0*
663055 Gov'T Immunity Overhead Cost	0	-	0	0	-	0	-	0	*(0)*
663070 Mayor Finance Overhead Cost	11	-	11	11	-	11	-	14	*(3)*
667004 Contributions-Non Cash	-	-	-	-	-	-	-	6	*(6)*
667005 Contributions	-	-	-	-	-	-	-	16	*(16)*
667095 Operations Underexpend	-	-	-	-	-	(48)	*48*	-	*-*
OTHER NONOPERATING EXPENSE	**36**	-	**36**	**36**	-	**36**	-	**30**	*6*
661010 Interest Expense	36	-	36	36	-	36	-	30	*6*
DEPRECIATION & LOSS ON SALE	**314**	-	**314**	**314**	-	**314**	-	**269**	*45*
669005 Amortization	264	-	264	264	-	264	-	265	*(1)*
669010 Depreciation	50	-	50	50	-	50	-	4	*46*
INTERGOVERNMENTAL CHARGE	**-**	-	**-**	**-**	-	**-**	-	**1**	*(1)*
693020 Interfund Charges	-	-	-	-	-	-	-	1	*(1)*
BALANCE SHEET	**270**	*270*	**270**	**-**	*270*	**264**	*6*	**-**	*270*
BALANCE SHEET ACQUISITION	**270**	*270*	**270**	**-**	*270*	**264**	*6*	**-**	*270*
BALANCE SHEET ACQUISITION	**270**	*270*	**270**	**-**	*270*	**264**	*6*	**-**	*270*
BAL_SHT Balance Sheet Acquisition	270	*270*	270	-	*270*	264	*6*	-	*270*

CORE MISSION

We provide a foundation to continuously improve the experience of those whose service enhances life in our communities.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Salt Lake County is an employer of choice, reflecting our exceptional workplace culture and commitment to employees.				
• Maintain Healthy Countywide Turnover	8.8%	9.5%	5.6%	9.5%
• Employees feel engaged and valued (attain 40% positive results on survey)	-	40%	-	-
• New Employees feel supported and welcomed (attain 4 out of 5 positive result on survey)	0	4	0	4
Human Resources Influences alignment between the distinct needs and desires of our diverse workforce and agency expectations.				
• Agencies get the service they expect (improve score from 3.68 to 4 out of 5)	3.68	4	3.68	4

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	6,083	376	*6.2%*	6,459	442	*7.3%*	6,526
REVENUE	-	-	*0.0%*	-	-	*0.0%*	-
COUNTY FUNDING	**6,083**	**376**	*6.2%*	**6,459**	**442**	*7.3%*	**6,526**
FTE	38.00	3.00	*7.9%*	41.00	2.00	*5.3%*	40.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Human Resources	-	448	**448**	-	-	448	**448**	-	-	48	**48**	-
HR Administration	-	596	**596**	*2.00*	-	582	**582**	*2.00*	-	-	**-**	-
Class & Comp	-	459	**459**	*3.00*	-	447	**447**	*3.00*	-	-	**-**	-
Employee Relations	-	612	**612**	*4.00*	-	599	**599**	*4.00*	-	-	**-**	-
Employees University	-	794	**794**	*6.00*	-	761	**761**	*6.00*	-	230	**230**	*2.00*
Business Solutions	-	575	**575**	*4.00*	-	564	**564**	*4.00*	-	-	**-**	-
Employee Benefits	-	775	**775**	*5.00*	-	757	**757**	*5.00*	-	6	**6**	-
Recruitment	-	897	**897**	*6.00*	-	874	**874**	*6.00*	-	-	**-**	-
HR Data Team	-	446	**446**	*4.00*	-	526	**526**	*5.00*	-	92	**92**	*1.00*
HR Business Partners	-	808	**808**	*6.00*	-	786	**786**	*6.00*	-	-	**-**	-
Building O&M-Human Resources	-	115	**115**	-	-	115	**115**	-	-	-	**-**	-
SUBTOTAL	**-**	**6,526**	**6,526**	***40.00***	**-**	**6,459**	**6,459**	***41.00***	**-**	**376**	**376**	***3.00***
TOTAL HUMAN RESOURCES DIVISION	**-**	**6,526**	**6,526**	***40.00***	**-**	**6,459**	**6,459**	***41.00***	**-**	**376**	**376**	***3.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**3,384** *(Yes)*
0	**[33-40741] NEW REQUEST HR Proposed Pay Adjustments** This is a request from HR to adjust pay for 7 positions in select classifications that are paid below the bottom of their grade. The total cost of the request is $91,723.	-	**6,031**	**6,031** *(Yes)*
0	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -2,031	-	**-**	**2,031** *(Yes)*
1	**[31-40009] NEW REQUEST Personnel Underexpend - Benefits** This request is to reverse the personnel underexpend account established during the Fall budget process to account for changes in retirements costs. This adjustment will align the budget with the division's current personnel cost requirements. This is covered by our salary underspend from this year.	-	**7,631**	**7,631** *(Yes)*
2	**[31-40136] NEW REQUEST Applicant Tracking System Implementation** Contract is expiring for Applicant Tracking System (ATS), we are going out to RFP. There are ongoing funds for the cost of the ATS, however if a new vendor is selected funds will be needed for implementation. FUTURE YEARS ADJUSTMENT: -40,000	-	**40,000**	**40,000** *(Yes)*
3	**[31-40005] NEW REQUEST Learning & Development Facilitator FTE's** For the past two years, the Learning & Development (L&D) team included two time-limited Learning & Development Facilitators, expanding the reach of the existing 4-person team. The additional capacity allowed the team to expand instructor-led training, resource development, agency training/team building, and strategic partnerships with the Office of Data and Innovation's Innovation Lab, and a project with Mayor's Finance to develop county-wide budget training. Additionally, we are partnering with IT as AI rolls out countywide. The risk of rolling out AI countywide without appropriate training is high. See attachment for full details. Mayor stage inlcudes a technical correction of $11,539 for social security that was omitted in the request stage.	*2.00*	**230,268**	**241,598** *(Yes)* *2.00 FTE*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
4	**[31-40007] NEW REQUEST HRIS Operations FTE** Salt Lake County's two HRIS Data Specialists spend a majority of their time onboarding employees — 2,154 in the last year — leaving too little time for the compliance-critical administrative work the law and County policy requires, including 48-hour DWS employment verifications, 5-day RAP Back removals for terminated employees, running name checks, I-9 audits and time check reporting for new hires. The gap is currently being absorbed informally: the HR Manager spends 10–15 hours per week (up to 20 during peak seasons) on sub-management administrative tasks, and the County spent $8,700 on temporary staffing last year to keep pace with appointment volume alone taking on onboarding an additional 468 new hires during peak seasons. This has produced growing compliance risk, appointment-availability complaints from hiring agencies, rising error rates from staff working at an unsustainable pace, and risk of attrition. Adding one administrative-level FTE (est. $92,000 fully loaded) would close this gap eliminating recurring legal, financial, and service risk and returning management capacity to fiscal stewardship, leadership responsibilities and strategic planning, directly supporting the Mayor's commitment to efficient, modern, and fiscally responsible government that enhances life in our communities.	*1.00*	**91,881**	**-** *(No)*
5	**[32-40088] STRESS TEST REDUCTION Vehicle Rental Charges** Reduction would eliminate the option of rental vehicle to attend conferences outside the Wasatch front.	-	**-500**	**-** *(No)*
6	**[32-40082] STRESS TEST REDUCTION Communication Equip-Non capital** Reduction eliminates ability to purchase or repair comms equipment.	-	**-2,000**	**-** *(No)*
7	**[32-40072] STRESS TEST REDUCTION Physical Materials - Books** Reduction would eliminate HR Book Bunch program allowing employees countywide to interact across agencies outside of normal work processes.	-	**-940**	**-** *(No)*
8	**[32-40083] STRESS TEST REDUCTION Small Equipment (Non-Computer)** Reduction would hamper ability to purchase or repair small machinery needed for office production.	-	**-1,000**	**-** *(No)*
9	**[32-40086] STRESS TEST REDUCTION Mileage Allowance** Reduction would create inability to reimburse employees traveling from GC to agencies or other offsite business meetings.	-	**-675**	**-** *(No)*
10	**[32-40087] STRESS TEST REDUCTION Travel & Transportation - Employees** Reduction would eliminate ability to attend annual SHRM conference for certification credits (CEUs), networking and training opportunities; also attendance at any other conferences outside Utah.	-	**-11,000**	**-** *(No)*
11	**[32-40068] STRESS TEST REDUCTION Facilities Management Charges** Reduction would hamper ability to maintain, clean and repair suite.	-	**-3,000**	**-** *(No)*
12	**[32-40075] STRESS TEST REDUCTION Printing Charges** Reduction primarily affects communication materials for benefits open enrollment; also training program materials.	-	**-11,000**	**-** *(No)*
13	**[32-40074] STRESS TEST REDUCTION Training Provided by Personnel** Reduction would eliminate training and development opportunities for employees countywide.	-	**-45,000**	**-** *(No)*
14	**[32-40076] STRESS TEST REDUCTION Development Advertising** Reduction affects ability to attend career fairs and community outreach as well as general advertising for SLCo recruitment. Would affect agency ability to hire due to smaller candidate pools.	-	**-37,000**	**-** *(No)*
15	**[32-40077] STRESS TEST REDUCTION Office Supplies** Reduction limits ability to provide necessary tools and supplies for day-to-day work.	-	**-10,000**	**-** *(No)*
16	**[32-40089] STRESS TEST REDUCTION Consultants Fees** Reduction would impact our ability to use external experts for benefits analysis and compensation studies.	-	**-34,000**	**-** *(No)*
17	**[32-40084] STRESS TEST REDUCTION Postage** Reduction would limit ability to communicate via mail to employees and retirees during benefits open enrollment.	-	**-4,000**	**-** *(No)*
18	**[32-40090] STRESS TEST REDUCTION Other Professional Fees** Reduction would affect charges for HR employee fingerprinting and shredding of sensitive data, incurring risk to HR and the County.	-	**-12,000**	**-** *(No)*
19	**[32-40069] STRESS TEST REDUCTION Subscriptions & Memberships** Reduction would limit professional memberships in organizations that provide support, resources, and training in our field. Also affects purchased salary surveys used for market pricing of jobs.	-	**-48,000**	**-** *(No)*
20	**[32-40080] STRESS TEST REDUCTION Computer Software >$5,000** Reduction would eliminate some software programs used by Learning & Development to develop training documents, videos, job aids, etc.	-	**-3,000**	**-** *(No)*
21	**[32-40073] STRESS TEST REDUCTION Education & Training Serv/Supp** Reduction would eliminate ongoing training and development of HR staff, and ability to earn CEU's for HR certifications.	-	**-26,496**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
22	**[32-40067] STRESS TEST REDUCTION Temporary Employees** Reduction could eliminate ability to hire extra support to support during busy hiring seasons and to rollout large projects	-	**-21,000**	**-** *(No)*
23	**[32-40081] STRESS TEST REDUCTION Computers & Components <$5,000** Reduction would create inability to replace aging laptops, monitors and docking stations required to do our daily work.	-	**-16,000**	**-** *(No)*
24	**[32-40085] STRESS TEST REDUCTION Maintenance - Office Equipment** Reduction would prohibit us from maintaining copiers, printers, and other office equipment used in our day-to-day work.	-	**-5,000**	**-** *(No)*
25	**[32-40078] STRESS TEST REDUCTION Computer Software Subscription** Reduction would eliminate software necessary to complete our work such as Smartsheet, Job Description and Pay Equity tools and other tools used by the learning and development team.	-	**-2,500**	**-** *(No)*
26	**[32-40091] STRESS TEST REDUCTION Career Service Council** Reduction would impede ability to have CSC review merit employee grievances.	-	**-10,000**	**-** *(No)*
27	**[32-40092] STRESS TEST REDUCTION HRIS Operations FTE** Reduction in the HRIS FTE would increase a risk of increased costs, non-compliance with statutory deadlines, poor service to county employees, and attrition.	-	**-91,881**	**-** *(No)*
28	**[32-40669] STRESS TEST REDUCTION Personnel Underexpend - Benefits** Unable to reverse the personnel underexpend.	-	**-7,631**	**-** *(No)*
29	**[32-40093] STRESS TEST REDUCTION Learning & Development Facilitator FTE's** Reduction in the L&D facilitators prohibits the team from expanding the Leadership Academy proposed by Mayor Wilson, and with not enough resources to support the different agency partnerships (ex: ODI, IT and AI).	-	**-230,268**	**-** *(No)*
30	**[32-40142] STRESS TEST REDUCTION Applicant Tracking System Implementation** HR will be unable to implement a new applicant tracking system to hire employees if a new vendor is selected in the RFP process.	-	**-40,000**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***3.00***	**375,811**	**300,675**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-673,891**	**-**

Funds Included	Organizations Included
110 - General Fund	61500000 - Human Resources

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**6,526**	*442*	**6,459**	**6,083**	*376*	**6,338**	*187*	**5,925**	*601*
REVENUE	-	-	-	-	-	-	-	**132**	*(132)*
OPERATING REVENUE	**-**	-	**-**	**-**	-	**-**	-	**0**	*(0)*
CHARGES FOR SERVICES	**-**	-	**-**	**-**	-	**-**	-	**0**	*(0)*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	0	*(0)*
TRANSFERS IN AND OTHER FINANCING SOUI	**-**	-	**-**	**-**	-	**-**	-	**131**	*(131)*
OFS - DEBT PROCEEDS	**-**	-	**-**	**-**	-	**-**	-	**131**	*(131)*
710501 OFS SBITA	-	-	-	-	-	-	-	131	*(131)*
EXPENSE	**6,538**	*442*	**6,472**	**6,096**	*376*	**6,351**	*187*	**5,932**	*606*
OPERATING EXPENSE	**6,526**	*442*	**6,459**	**6,083**	*376*	**6,338**	*187*	**5,925**	*600*
EMPLOYEE COMPENSATION	**5,702**	*402*	**5,636**	**5,300**	*336*	**5,556**	*146*	**5,282**	*420*
601005 Elected And Exempt Salary	184	*6*	179	179	-	179	*6*	183	*2*
601020 Lump Sum Vacation Pay	20	-	20	20	-	20	-	24	*(4)*
601025 Lump Sum Sick Pay	3	-	3	3	-	3	-	-	*3*
601030 Permanent And Provisional	3,709	*262*	3,658	3,447	*211*	3,485	*224*	3,130	*579*
601040 Time Limited Employee	-	-	-	-	-	160	*(160)*	366	*(366)*
601050 Temporary,Seasonal,Emergency	32	-	32	32	-	32	-	35	*(4)*
601065 Overtime	7	-	7	7	-	7	-	1	*6*
601095 Personnel Underexpend	(6)	*8*	(6)	(14)	*8*	(6)	-	-	*(6)*
603005 Social Security Taxes	298	*21*	278	277	*0*	293	*5*	274	*24*
603025 Retirement Or Pension Contrib	453	*21*	466	432	*34*	441	*12*	418	*35*
603040 Ltd Contributions	16	*1*	16	15	*1*	16	*0*	15	*1*
603045 Supplemental Retirement (401K)	140	*12*	128	128	*0*	110	*30*	136	*4*
603050 Health Insurance Premiums	767	*68*	780	699	*81*	741	*25*	637	*129*
603055 Employee Serv Res Fund Charges	39	-	39	39	-	39	-	44	*(5)*
603056 OPEB- Current Year	37	*3*	34	34	-	34	*3*	17	*21*
605025 Employee Awards-Service Pins	4	-	4	4	-	4	-	-	*4*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	2	*(2)*
MATERIALS AND SUPPLIES	**642**	*40*	**642**	**602**	*40*	**602**	*40*	**316**	*326*
607040 Facilities Management Charges	4	-	4	4	-	4	-	4	*0*
611005 Subscriptions & Memberships	64	-	64	64	-	64	-	25	*39*
611010 Physical Materials-Books	1	-	1	1	-	1	-	1	*0*
611015 Education & Training Serv/Supp	29	-	29	29	-	29	-	24	*5*
611020 Training Provided By Personnel	53	-	53	53	-	53	-	37	*16*
613005 Printing Charges	13	-	13	13	-	13	-	2	*11*
613020 Development Advertising	39	-	39	39	-	44	*(5)*	8	*31*
615005 Office Supplies	14	-	14	14	-	14	-	3	*11*
615016 Computer Software Subscription	123	*40*	123	83	*40*	78	*45*	5	*118*
615020 Computer Software <$5,000	5	-	5	5	-	5	-	-	*5*
615025 Computers & Components <$5000	30	-	30	30	-	30	-	16	*14*
615030 Communication Equip-Noncapital	2	-	2	2	-	2	-	-	*2*
615035 Small Equipment (Non-Computer)	3	-	3	3	-	3	-	1	*2*
615040 Postage	5	-	5	5	-	5	-	2	*3*
615045 Petty Cash Replenish	0	-	0	0	-	0	-	-	*0*
615050 Meals & Refreshments	3	-	3	3	-	3	-	1	*2*
617005 Maintenance - Office Equip	10	-	10	10	-	10	-	2	*8*
617010 Maint - Machinery And Equip	-	-	-	-	-	-	-	2	*(2)*
617015 Maintenance - Software	43	-	43	43	-	43	-	38	*5*
619015 Mileage Allowance	1	-	1	1	-	1	-	-	*1*
619025 Travel & Transprtatn-Employees	14	-	14	14	-	14	-	7	*7*
619035 Vehicle Rental Charges	1	-	1	1	-	1	-	-	*1*
621020 Telephone	16	-	16	16	-	16	-	14	*2*
621025 Mobile Telephone	8	-	8	8	-	8	-	7	*1*
633010 Rent - Buildings	111	-	111	111	-	111	-	111	*0*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
633025 Miscellaneous Rental Charges	-	-	-	-	-	-	-	0	*(0)*
639010 Consultants Fees	37	-	37	37	-	37	-	3	*34*
639025 Other Professional Fees	14	-	14	14	-	14	-	2	*12*
STATE MANDATED EXPENSE	**12**	-	**12**	**12**	-	**12**	-	**3**	*9*
651010 Career Service Council	12	-	12	12	-	12	-	3	*9*
CAPITAL EXPENDITURES	**169**	-	**169**	**169**	-	**169**	-	**308**	*(140)*
681020 IT Subscription - SBITA	(0)	-	(0)	(0)	-	(0)	-	248	*(248)*
684020 Principal Payments- SBITA	169	-	169	169	-	169	-	60	*108*
INTERGOVERNMENTAL CHARGE	**1**	-	**1**	**1**	-	**-**	*1*	**16**	*(15)*
693010 Intrafund Charges	1	-	1	1	-	-	*1*	16	*(15)*
NON-OPERATING EXPENSE	**13**	-	**13**	**13**	-	**13**	-	**7**	*6*
LONG TERM DEBT	**13**	-	**13**	**13**	-	**13**	-	**7**	*6*
687001 Interest Expense- SBITA	13	-	13	13	-	13	-	7	*6*

CORE MISSION

The mission of the Salt Lake County Assessor's Office is to consistently provide the public with the fair market value of real and personal property in compliance with the laws and statutes of the State of Utah and standards of assessment.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
The Assessor's Office values all residential and commercial properties within the County annually.				
• Maintain the percent of parcels valued each year due to new construction and land development, and update the market value of all existing parcels in a dynamic real estate market from 100% of taxable properties as of the start of June each year to 100% of taxable parcels by the end of May of the following year.	54%	100%	20%	100%
The Assessor's Office assesses all the taxable Personal Property within the County.				
• Maintain and value the percent of current and new personal property accounts with a collection rate of 98% by the end of December.	99.6%	100%	96%	100%
The Assessor's Office provides support to the Board of Equalization hearings at the County and State level.				
• Reduce the time spent supporting the Board of Equalization, yet simultaneously, including a site visit to each parcel appealed. The goal is to complete 80% of the Board of Equalization by the end of each year. The appeal process starts at 0 percent in August and 80-100 percent by December. Still, it could be extended to April of the following year depending on when the office receives the appeal from the Auditors Office.	97%	100%	-	100%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	18,212	590	*3.2%*	18,802	891	*4.9%*	19,103
REVENUE	-	-	*0.0%*	-	-	*0.0%*	-
COUNTY FUNDING	**18,212**	**590**	*3.2%*	**18,802**	**891**	*4.9%*	**19,103**
CAPITAL PROJECT & OTHER RELATED ORGS							
COUNTY FUNDING	-	1,320	*0.0%*	1,320	1,320	*0.0%*	1,320
FTE	105.00	2.00	*1.9%*	107.00	1.00	*1.0%*	106.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Assessor Administration	-	5,807	**5,807**	*6.00*	-	5,857	**5,857**	*7.00*	-	590	**590**	*2.00*
Commercial Appraisal	-	3,089	**3,089**	*19.00*	-	3,005	**3,005**	*19.00*	-	-	**-**	-
Residential Appraisal	-	4,847	**4,847**	*39.00*	-	4,715	**4,715**	*39.00*	-	-	**-**	-
Stat/Modeling	-	1,805	**1,805**	*11.00*	-	1,758	**1,758**	*11.00*	-	-	**-**	-
CAMA Support	-	916	**916**	*9.00*	-	891	**891**	*9.00*	-	-	**-**	-
Motor Vehicle	-	71	**71**	*1.00*	-	69	**69**	*1.00*	-	-	**-**	-
Pers Prop Appraisal	-	1,491	**1,491**	*14.50*	-	1,451	**1,451**	*14.50*	-	-	**-**	-
Personal Prop Audit	-	708	**708**	*5.50*	-	688	**688**	*5.50*	-	-	**-**	-
Pers Prop Support	-	88	**88**	*1.00*	-	86	**86**	*1.00*	-	-	**-**	-
Building O&M-Assessor	-	280	**280**	-	-	280	**280**	-	-	-	**-**	-
SUBTOTAL	**-**	**19,103**	**19,103**	***106.00***	**-**	**18,802**	**18,802**	***107.00***	**-**	**590**	**590**	***2.00***
Tax Admin. Capital Projects	-	1,320	**1,320**	-	-	1,320	**1,320**	-	-	1,320	**1,320**	-
TOTAL ASSESSOR	**-**	**20,423**	**20,423**	***106.00***	**-**	**20,122**	**20,122**	***107.00***	**-**	**1,910**	**1,910**	***2.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**22,140** *(Yes)*
0	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -4,718	-	**-**	**4,718** *(Yes)*
1	**[31-40369] NEW REQUEST Personnel Base Budget - New Request** To be a team player, the Assessor's Office has been absorbing equity adjustments, grade and in-grade advancements, and reclassifications in our budget for several years. One example, since 2024, our office has covered a combined total of almost $150,000 in equity adjustments alone. This is in addition to the required in-grade and grade advancements and some necessary reclassifications as well. In-grade and grade advancements are part of our commitment to staff and benefit our office due to the increased knowledge and licensing required to qualify for these advancements. We have been leaving some positions vacant to help cover these costs, and as mentioned last year this is not sustainable going forward. As shown in the attached documentation, during the last part of 2026, and into 2027, there are 23 grade and in-grade advancements in addition to two critical reclassifications that exceed our budget seams. We have left positions open in 2026 and have funds available to cover these costs in the current budget year. We are requesting funding to cover these increases for 2027 and beyond. The total salary increase is: $316,493. The total cost of tax and benefits increased $35,149. The total increase based on rounding within Sherpa is $351,645. We are requesting $343,953 to bring us back to our base. There has been $-35,075 in our Personnel underexpend account 601095 since COVID cuts. We are requesting restoration of the $35,075 with an additional $308,878 for a total of $343,953 to bring our base budget back in line with our personnel expenses.	-	**343,953**	**343,953** *(Yes)*
2	**[31-40200] NEW REQUEST Business Systems Analyst - New Position Request** As we prepare for the full launch of PUMA and the new statewide Personal Property application, we must ensure that the long-term adoption is successful. The current Project Manager works for County IT and has served as the primary point of contact and subject matter expert (SME) between the County and STATS (formerly MCAT). Upon go-live, they will roll off the project, and a dedicated full-time Business Analyst (BA) will be required to take ownership of post-implementation operations. This role will drive Salt Lake County end-user training, troubleshooting, and act as the key liaison for both systems between the end-users at the County and the technical teams at STATS. They will also work to refine business processes and implement feature enhancements over time. Adding this position before the Project Manager rolls off allows for a seamless knowledge transfer period. Without a dedicated resource to bridge the gap post go-live, we run the risk of increased downtime as non-technical team members and department leaders will spend time troubleshooting software, pulling them away from their core responsibilities to fulfill the statutory requirements of our office.	*1.00*	**149,449**	**149,153** *(Yes)* *1.00 FTE*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
3	**[31-40199] NEW REQUEST Fiscal Coordinator - New Position Request** The Assessor's Office is the largest tax office. The Fiscal Manager currently does not have any backup on budget related job duties. We currently have employees from other departments helping to complete the large inventory tasks. Additionally, the HR Generalist is handling all HR related duties for 105 employees, plus doing purchasing and working with the Fiscal Manager on payroll. Without this FTE we are at risk for not meeting critical payroll deadlines and compliance with asset inventory policy. Having a Fiscal Coordinator on this team will help balance workload and prevent errors that can be made when staff are overloaded.	*1.00*	**96,126**	**-** *(No)*
4	**[32-40505] STRESS TEST REDUCTION Stress Test - Operations** Stress Test Cuts to our Operations budget will result in our staff not having equipment, training, and resources needed to perform their jobs in a safe, efficient, and effective manner as well as limit our ability to meet our statutory requirements.	-	**-21,312**	**-** *(No)*
5	**[32-40399] STRESS TEST REDUCTION Stress Test Cuts - OT, Temp, Sick & Vaca Payout Budgets** Stress Test Cuts of Overtime and Temp Budgets. The overtime cut would impact our ability to meet our statutory requirements during closing of the rolls which is our busiest season and overtime is often necessary in order to meet the deadline. Cutting the temporary employee budget would also impact our ability to meet deadlines during both closing of the rolls and the Board of Equalization. Additionally, we use a temp at our front counter to assist taxpayers in person and over the phone throughout the year, and cutting this funding adds additional workload back on our merit staff. Cutting sick and vacation payout budgets may result in a shortage of funding if we have unexpected retirements and/or terminations.	-	**-91,047**	**-** *(No)*
6	**[32-40390] STRESS TEST REDUCTION Stress Test Cuts - Personnel** The majority of our budget is in Personnel. In order to meet the stress test cuts, we had to identify ten positions in our Personnel budget in addition to the two positions we are requesting. Not being able to fill these positions would have a critical impact on our operations as well as the remaining staff left to pick up the additional work loads and would be impossible to meet our statutory obligations and deadlines. In addition, we also had to identify cuts in overtime and our temporary budget as well as operations to meet the stress test. All of these cuts would paralyze us and have a critical impact on our ability to do our work.	*-12.00*	**-1,387,647**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***2.00***	**589,528**	**519,964**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	***-12.00***	**-1,500,006**	**-**

NEW REQUESTS – CAPITAL PROJECT ORGANIZATIONS & OTHER RELATED ORGS				
	Request ID and Description (detail rows exclude projects that are strictly re-budgets)	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[47-39130] CAPITAL PROJECT PUMA_PROJECT - PUMA_PROJECT** [New/Add/Reduction: 949,889; Rebudget: 369,634] Re-budget funding for Assessor's PUMA project.	-	**949,889**	**949,889** *(Yes)*
2	**[47-39129] CAPITAL PROJECT PERS_PROP_PROJ - Personal Property Project** [New/Add/Reduction: 320; Rebudget: 320] Re-budget funding for Assessor's Personal Property project.	-	**320**	**320** *(Yes)*
	TOTAL NEW REQUESTS (excludes rebudget $) – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**950,209**	**950,209**
	TOTAL PROJECT REBUDGETS:	**-**	**369,954**	**369,634**
	TOTAL NEW REQUESTS AND REBUDGETS – PROJECT ORGANIZATIONS & OTHER RELATED ORGS:	**-**	**1,320,163**	**1,319,843**

Funds Included	Organizations Included
340 - Tax Administration Levy	73000000 - Assessor

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**19,103**	*891*	**18,802**	**18,212**	*590*	**18,209**	*895*	**16,975**	*2,128*
REVENUE	-	-	-	-	-	-	-	**98**	*(98)*
NON-OPERATING REVENUE	**-**	-	**-**	**-**	-	**-**	-	**11**	*(11)*
PROPERTY TAXES	**-**	-	**-**	**-**	-	**-**	-	**11**	*(11)*
401010 Personal Property Tax	-	-	-	-	-	-	-	11	*(11)*
OPERATING REVENUE	**-**	-	**-**	**-**	-	**-**	-	**10**	*(10)*
CHARGES FOR SERVICES	**-**	-	**-**	**-**	-	**-**	-	**10**	*(10)*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	10	*(10)*
TRANSFERS IN AND OTHER FINANCING SOUI	**-**	-	**-**	**-**	-	**-**	-	**77**	*(77)*
OFS TRANSFERS IN	**-**	-	**-**	**-**	-	**-**	-	**77**	*(77)*
720005 OFS Transfers In	-	-	-	-	-	-	-	77	*(77)*
EXPENSE	**19,108**	*891*	**18,806**	**18,217**	*590*	**18,214**	*894*	**16,992**	*2,116*
OPERATING EXPENSE	**19,103**	*891*	**18,802**	**18,212**	*590*	**18,209**	*895*	**16,986**	*2,117*
EMPLOYEE COMPENSATION	**14,474**	*891*	**14,173**	**13,583**	*590*	**13,583**	*891*	**12,471**	*2,003*
601005 Elected And Exempt Salary	479	*15*	464	464	-	464	*15*	463	*16*
601020 Lump Sum Vacation Pay	38	-	38	38	-	38	-	55	*(17)*
601025 Lump Sum Sick Pay	18	-	18	18	-	18	-	1	*16*
601030 Permanent And Provisional	9,288	*390*	9,053	8,899	*154*	8,538	*750*	7,943	*1,346*
601050 Temporary,Seasonal,Emergency	66	-	66	66	-	66	-	60	*5*
601065 Overtime	48	-	48	48	-	48	-	21	*27*
601095 Personnel Underexpend	(35)	*344*	(35)	(379)	*344*	(35)	-	-	*(35)*
603005 Social Security Taxes	746	*30*	728	716	*12*	687	*59*	628	*118*
603025 Retirement Or Pension Contrib	1,192	*18*	1,199	1,174	*25*	1,142	*49*	1,086	*106*
603040 Ltd Contributions	41	*2*	39	39	*1*	37	*3*	34	*7*
603045 Supplemental Retirement (401K)	254	*8*	246	246	-	211	*44*	203	*51*
603050 Health Insurance Premiums	1,984	*62*	1,976	1,922	*54*	2,036	*(51)*	1,713	*272*
603055 Employee Serv Res Fund Charges	112	-	112	112	-	112	-	113	*(1)*
603056 OPEB- Current Year	244	*22*	221	221	-	221	*22*	131	*112*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	19	*(19)*
MATERIALS AND SUPPLIES	**1,050**	-	**1,050**	**1,050**	-	**1,050**	-	**1,023**	*28*
607040 Facilities Management Charges	2	-	2	2	-	2	-	2	*(0)*
611005 Subscriptions & Memberships	52	-	52	52	-	44	*7*	70	*(19)*
611010 Physical Materials-Books	5	-	5	5	-	5	-	5	*0*
611011 Digital Materials-Books	2	-	2	2	-	2	-	1	*0*
611015 Education & Training Serv/Supp	40	-	40	40	-	40	-	20	*20*
613025 Contracted Printings	7	-	7	7	-	7	-	4	*3*
615005 Office Supplies	12	-	12	12	-	12	-	10	*3*
615015 Computer Supplies	6	-	6	6	-	6	-	9	*(3)*
615016 Computer Software Subscription	63	-	63	63	-	63	-	65	*(2)*
615025 Computers & Components <$5000	5	-	5	5	-	5	-	28	*(23)*
615035 Small Equipment (Non-Computer)	2	-	2	2	-	2	-	57	*(55)*
615040 Postage	275	-	275	275	-	275	-	241	*34*
615045 Petty Cash Replenish	1	-	1	1	-	1	-	0	*0*
615050 Meals & Refreshments	1	-	1	1	-	1	-	-	*1*
615053 Employee Events	0	-	0	0	-	0	-	0	*0*
617005 Maintenance - Office Equip	11	-	11	11	-	11	-	9	*2*
617010 Maint - Machinery And Equip	-	-	-	-	-	-	-	2	*(2)*
617015 Maintenance - Software	20	-	20	20	-	20	-	22	*(1)*
617035 Maint - Autos & Equip-Fleet	88	-	88	88	-	88	-	38	*50*
619005 Gasoline, Diesel, Oil & Grease	30	-	30	30	-	30	-	5	*25*
619025 Travel & Transprtatn-Employees	5	-	5	5	-	5	-	8	*(3)*
619045 Vehicle Replacement Charges	68	-	68	68	-	75	*(7)*	6	*62*
621020 Telephone	43	-	43	43	-	43	-	39	*4*
621025 Mobile Telephone	6	-	6	6	-	6	-	4	*2*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
633010 Rent - Buildings	278	-	278	278	-	278	-	278	(0)
639010 Consultants Fees	27	-	27	27	-	27	-	27	(0)
639025 Other Professional Fees	2	-	2	2	-	2	-	73	(71)
OTHER OPERATING EXPENSE 2	**1,763**	-	**1,763**	**1,763**	-	**1,763**	-	**1,723**	*41*
657010 Notary,Surety &Fidelity Bonds	1	-	1	1	-	1	-	0	*0*
663010 Council Overhead Cost	57	-	57	57	-	57	-	55	*2*
663015 Mayor Overhead Cost	6	-	6	6	-	6	-	9	(3)
663025 Auditor Overhead Cost	46	-	46	46	-	46	-	40	*6*
663030 District Attorney Overhead Cos	550	-	550	550	-	550	-	365	*185*
663040 Info Services Overhead Cost	876	-	876	876	-	876	-	1,054	(178)
663045 Purchasing Overhead Cost	(1)	-	(1)	(1)	-	(1)	-	0	(1)
663050 Human Resources Overhead Cost	113	-	113	113	-	113	-	95	*17*
663055 Gov'T Immunity Overhead Cost	5	-	5	5	-	5	-	11	(6)
663060 Records Managmnt Overhead Cost	20	-	20	20	-	20	-	-	*20*
663070 Mayor Finance Overhead Cost	91	-	91	91	-	91	-	92	(1)
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	(0)
OTHER NONOPERATING EXPENSE	**1,633**	-	**1,633**	**1,633**	-	**1,633**	-	**1,556**	*77*
659005 Costs In Handling Collections	1,633	-	1,633	1,633	-	1,633	-	1,556	*77*
CAPITAL EXPENDITURES	**176**	-	**176**	**176**	-	**175**	*1*	**174**	*2*
679005 Office Furn, Equip,Softwr>5000	139	-	139	139	-	139	-	139	*0*
684020 Principal Payments- SBITA	37	-	37	37	-	36	*1*	35	*2*
INTERGOVERNMENTAL CHARGE	**7**	-	**7**	**7**	-	**4**	*3*	**40**	(33)
693020 Interfund Charges	7	-	7	7	-	4	*3*	40	(33)
NON-OPERATING EXPENSE	**5**	-	**5**	**5**	-	**6**	(1)	**6**	(2)
LONG TERM DEBT	**5**	-	**5**	**5**	-	**6**	(1)	**6**	(2)
687001 Interest Expense- SBITA	5	-	5	5	-	6	(1)	6	(2)

REVENUE AND EXPENDITURE DETAIL

Assessor

Funds Included	Organizations Included
340 - Tax Administration Levy	73009900 - Tax Admin Capital Projects

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2020 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
COUNTY FUNDING (Operating Expense less Operating Revenue)	**1,320**	*1,320*	**1,320**	-	*1,320*	**1,327**	*(7)*	**990**	*330*
EXPENSE	**1,320**	*1,320*	**1,320**	-	*1,320*	**1,327**	*(7)*	**990**	*330*
OPERATING EXPENSE	**1,320**	*1,320*	**1,320**	-	*1,320*	**1,327**	*(7)*	**990**	*330*
MATERIALS AND SUPPLIES	**370**	*370*	**370**	-	*370*	**376**	*(7)*	**21**	*349*
611005 - Subscriptions & Memberships	5	*5*	5	-	*5*	11	(6)	6	(0)
615005 - Office Supplies	18	*18*	18	-	*18*	18	-	-	*18*
615025 - Computers & Components <$5000	220	*220*	220	-	*220*	220	-	12	*208*
615035 - Small Equipment (Non-Computer)	14	*14*	14	-	*14*	14	-	1	*13*
621025 - Mobile Telephone	21	*21*	21	-	*21*	22	(1)	2	*20*
639010 - Consultants Fees	20	*20*	20	-	*20*	20	-	-	*20*
639025 - Other Professional Fees	72	*72*	72	-	*72*	72	-	1	*71*
OTHER OPERATING EXPENSE 2	**950**	*950*	**951**	-	*951*	**950**	-	**969**	***(19)***
663010 - Council Overhead Cost	0	*0*	0	-	*0*	0	-	1	(1)
663015 - Mayor Overhead Cost	0	*0*	0	-	*0*	0	-	0	(0)
663025 - Auditor Overhead Cost	0	*0*	0	-	*0*	0	-	0	(0)
663040 - Info Services Overhead Cost	950	*950*	950	-	*950*	950	-	967	(17)
663045 - Purchasing Overhead Cost	0	*0*	0	-	*0*	0	-	0	(0)
663070 - Mayor Finance Overhead Cost	0	*0*	0	-	*0*	0	-	1	(1)

CORE MISSION

The mission of the Audit Services Division is to foster informed decision making, strengthen the internal control environment, and improve operational efficiency and effectiveness for Salt Lake County, through independent and objective audits, analysis, communication, and training.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Provide Independent, Objective Audits				
• Percentage of Annual Audit Plan completed.	84%	90%	97%	90%
Improve Outcomes of Audits				
• Percentage of recommendations agreed to by County agencies.	99%	90%	92%	90%
• Percentage of County agencies that implement recommendations and remedies to any findings following an audit.	72%	90%	83%	90%
Improve Quality of Audits				
• Percentage of staff meeting minimum continuing education requirements	100%	100%	42%	100%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	2,773	-	*0.0%*	2,773	59	*2.1%*	2,832
COUNTY FUNDING	**2,773**	**-**	*0.0%*	**2,773**	**59**	*2.1%*	**2,832**
FTE	17.00	-	*0.0%*	17.00	-	*0.0%*	17.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Auditor	-	2,766	**2,766**	*17.00*	-	2,707	**2,707**	*17.00*	-	-	**-**	-
Audit	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-
Building O&M-Auditor	-	67	**67**	-	-	67	**67**	-	-	-	**-**	-
SUBTOTAL	**-**	**2,832**	**2,832**	***17.00***	**-**	**2,773**	**2,773**	***17.00***	**-**	**-**	**-**	**-**
TOTAL AUDITOR	**-**	**2,832**	**2,832**	***17.00***	**-**	**2,773**	**2,773**	***17.00***	**-**	**-**	**-**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**1,643** *(Yes)*
1	**[32-40065] STRESS TEST REDUCTION AUD 5% Stress Test - 7600** Our operations budget is already very limited and operates at maximum efficiency. Consequently, meeting the required 5% reduction under the stress test would inevitably require the elimination of staff positions.	-	**-137,026**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-**	**1,643**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-137,026**	**-**

Funds Included	Organizations Included
110 - General Fund	76000000 - Auditor

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**2,832**	*59*	**2,773**	**2,773**	-	**2,799**	*34*	**2,604**	*228*
REVENUE	-	-	-	-	-	-	-	**87**	*(87)*
TRANSFERS IN AND OTHER FINANCING SOUI	**-**	-	**-**	**-**	-	**-**	-	**87**	*(87)*
OFS - DEBT PROCEEDS	**-**	-	**-**	**-**	-	**-**	-	**87**	*(87)*
710501 OFS SBITA	-	-	-	-	-	-	-	87	*(87)*
EXPENSE	**2,834**	*59*	**2,775**	**2,775**	-	**2,801**	*34*	**2,604**	*230*
OPERATING EXPENSE	**2,832**	*59*	**2,773**	**2,773**	-	**2,799**	*34*	**2,604**	*228*
EMPLOYEE COMPENSATION	**2,635**	*59*	**2,576**	**2,576**	-	**2,602**	*33*	**2,348**	*288*
601005 Elected And Exempt Salary	521	*13*	508	508	-	508	*12*	503	*18*
601020 Lump Sum Vacation Pay	5	-	5	5	-	5	-	1	*4*
601030 Permanent And Provisional	1,284	*36*	1,248	1,248	-	1,271	*12*	1,104	*180*
601040 Time Limited Employee	-	-	-	-	-	2	*(2)*	50	*(50)*
601050 Temporary,Seasonal,Emergency	30	-	30	30	-	30	-	-	*30*
603005 Social Security Taxes	137	*3*	134	134	-	135	*2*	122	*15*
603025 Retirement Or Pension Contrib	184	*(3)*	187	187	-	184	*(0)*	172	*13*
603040 Ltd Contributions	7	*0*	7	7	-	7	*0*	7	*1*
603045 Supplemental Retirement (401K)	84	*3*	81	81	-	83	*1*	77	*7*
603050 Health Insurance Premiums	348	*6*	341	341	-	342	*6*	278	*70*
603055 Employee Serv Res Fund Charges	17	-	17	17	-	17	-	18	*(1)*
603056 OPEB- Current Year	18	*2*	16	16	-	16	*2*	14	*4*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	1	*(1)*
MATERIALS AND SUPPLIES	**154**	-	**154**	**154**	-	**154**	-	**123**	*31*
607030 Maintenance - Other	0	-	0	0	-	0	-	0	*0*
607040 Facilities Management Charges	0	-	0	0	-	0	-	1	*(0)*
609010 Clothing Provisions	1	-	1	1	-	1	-	1	*(0)*
611005 Subscriptions & Memberships	10	-	10	10	-	10	-	5	*6*
611015 Education & Training Serv/Supp	23	-	23	23	-	23	-	16	*7*
613005 Printing Charges	0	-	0	0	-	0	-	-	*0*
613025 Contracted Printings	-	-	-	-	-	-	-	0	*(0)*
615005 Office Supplies	3	-	3	3	-	3	-	2	*1*
615015 Computer Supplies	-	-	-	-	-	-	-	0	*(0)*
615016 Computer Software Subscription	24	-	24	24	-	24	-	8	*16*
615025 Computers & Components <$5000	14	-	14	14	-	14	-	12	*2*
615035 Small Equipment (Non-Computer)	1	-	1	1	-	1	-	1	*0*
615050 Meals & Refreshments	1	-	1	1	-	1	-	0	*0*
615065 Credit Card Charges	-	-	-	-	-	-	-	0	*(0)*
617005 Maintenance - Office Equip	1	-	1	1	-	1	-	0	*0*
617010 Maint - Machinery And Equip	-	-	-	-	-	-	-	3	*(3)*
619015 Mileage Allowance	1	-	1	1	-	1	-	0	*0*
619025 Travel & Transprtatn-Employees	3	-	3	3	-	3	-	2	*1*
621020 Telephone	6	-	6	6	-	6	-	5	*1*
633010 Rent - Buildings	66	-	66	66	-	66	-	66	*0*
639025 Other Professional Fees	-	-	-	-	-	-	-	0	*(0)*
OTHER OPERATING EXPENSE 1	**0**	-	**0**	**0**	-	**0**	-	**0**	*0*
645015 Recycling Activities	0	-	0	0	-	0	-	0	*0*
CAPITAL EXPENDITURES	**42**	-	**42**	**42**	-	**42**	-	**130**	*(87)*
681020 IT Subscription - SBITA	0	-	0	0	-	0	-	130	*(130)*
684020 Principal Payments- SBITA	42	-	42	42	-	42	-	-	*42*
INTERGOVERNMENTAL CHARGE	**1**	-	**1**	**1**	-	**-**	*1*	**4**	*(3)*
693010 Intrafund Charges	1	-	1	1	-	-	*1*	4	*(3)*
NON-OPERATING EXPENSE	**2**	-	**2**	**2**	-	**2**	-	**-**	*2*
LONG TERM DEBT	**2**	-	**2**	**2**	-	**2**	-	**-**	*2*
687001 Interest Expense- SBITA	2	-	2	2	-	2	-	-	*2*

CORE MISSION

The mission of the Property Tax Division is to provide professional property tax services as required by State law on behalf of the County, all local government entities, and the public in an efficient, effective, and transparent manner.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Improve Efficiency of the Board of Equalization				
• The average number of days from when an appeal is filed to our office before it is forwarded to other tax offices	9	5	5.52	5.25
Protecting taxpayer's property				
• Decrease the number of properties eligible for tax sale from the initial list provided by the Treasurer	91%	75%	86%	75%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	2,492	41	*1.7%*	2,533	77	*3.1%*	2,569
COUNTY FUNDING	**2,492**	**41**	*1.7%*	**2,533**	**77**	*3.1%*	**2,569**
FTE	11.00	-	*0.0%*	11.00	-	*0.0%*	11.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Auditor-Tax Administration	-	2,515	**2,515**	*11.00*	-	2,479	**2,479**	*11.00*	-	41	**41**	-
Building O&M-AU-Tax Admin	-	54	**54**	-	-	54	**54**	-	-	-	**-**	-
SUBTOTAL	**-**	**2,569**	**2,569**	***11.00***	**-**	**2,533**	**2,533**	***11.00***	**-**	**41**	**41**	**-**
TOTAL AUDITOR - TAX ADMINISTRATION	**-**	**2,569**	**2,569**	***11.00***	**-**	**2,533**	**2,533**	***11.00***	**-**	**41**	**41**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**3,047** *(Yes)*
1	**[31-39841] NEW REQUEST AUD Postage Increase** We request an increase to the postage budget to support the mailing of statutorily required notices, the bulk of which is the annual Notice of Valuation. Continued postal rate increases have outpaced our ability to absorb these costs within the existing budget. The office has taken proactive steps to reduce mailing expenses wherever possible, including expanding the use of electronic notices and enrolling all local government entities to receive Notices of Valuation electronically. Where not statutorily required, the office has also shifted other correspondence to electronic delivery to further reduce postage costs. These efforts have reduced the number of mailed notices; however, the savings have been offset by continued postage rate increases. This year alone, postage costs increased by more than $40,000 despite mailing fewer notices than the previous year. Because the core statutory mailings cannot be eliminated, the office has limited ability to further reduce costs without legislative changes. This funding request will ensure the office can continue to meet its statutory notification requirements without diverting resources from other essential operations.	-	**41,200**	**41,200** *(Yes)*
2	**[32-40066] STRESS TEST REDUCTION AUD 5% Stress Test - 7601** Approximately 85% of our operations budget is committed to essential expenses, including rent, telephone expenses, and the statutory mailings of the Notice of Valuation and Decision Letters. As a result, achieving the required 5% reduction under the stress test would ultimately necessitate eliminating staff positions.	-	**-165,791**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**41,200**	**44,247**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-165,791**	**-**

Funds Included	Organizations Included
340 - Tax Administration Levy	76010000 - Auditor-Tax Administration

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**2,569**	*77*	**2,533**	**2,492**	*41*	**2,601**	*(32)*	**2,248**	*322*
EXPENSE	**2,569**	*77*	**2,533**	**2,492**	*41*	**2,601**	*(32)*	**2,248**	*322*
OPERATING EXPENSE	**2,569**	*77*	**2,533**	**2,492**	*41*	**2,601**	*(32)*	**2,248**	*322*
EMPLOYEE COMPENSATION	**1,473**	*36*	**1,437**	**1,437**	-	**1,546**	*(73)*	**1,393**	*80*
601020 Lump Sum Vacation Pay	7	-	7	7	-	7	-	2	*6*
601030 Permanent And Provisional	948	*27*	921	921	-	1,003	*(55)*	937	*10*
601050 Temporary,Seasonal,Emergency	34	-	34	34	-	34	-	-	*34*
603005 Social Security Taxes	73	*2*	70	70	-	77	*(4)*	68	*4*
603025 Retirement Or Pension Contrib	124	*(0)*	124	124	-	150	*(26)*	145	*(21)*
603040 Ltd Contributions	4	*0*	4	4	-	4	*(0)*	4	*0*
603045 Supplemental Retirement (401K)	18	*1*	17	17	-	4	*14*	5	*13*
603050 Health Insurance Premiums	222	*4*	218	218	-	227	*(4)*	198	*24*
603055 Employee Serv Res Fund Charges	10	-	10	10	-	10	-	11	*(1)*
603056 OPEB- Current Year	34	*3*	30	30	-	30	*3*	22	*12*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	1	*(1)*
MATERIALS AND SUPPLIES	**409**	*41*	**409**	**368**	*41*	**368**	*41*	**321**	*88*
607030 Maintenance - Other	0	-	0	0	-	0	-	0	*(0)*
607040 Facilities Management Charges	2	-	2	2	-	2	-	0	*2*
609010 Clothing Provisions	1	-	1	1	-	1	-	1	*(0)*
611005 Subscriptions & Memberships	2	-	2	2	-	4	*(2)*	1	*1*
611015 Education & Training Serv/Supp	2	-	2	2	-	2	-	2	*(0)*
613005 Printing Charges	2	-	2	2	-	3	*(2)*	-	*2*
613010 Public Notices	44	*41*	44	3	*41*	3	*41*	0	*43*
613025 Contracted Printings	41	-	41	41	-	38	*3*	40	*1*
615005 Office Supplies	3	-	3	3	-	3	-	1	*1*
615015 Computer Supplies	-	-	-	-	-	-	-	0	*(0)*
615016 Computer Software Subscription	5	-	5	5	-	5	-	1	*4*
615025 Computers & Components <$5000	12	-	12	12	-	12	-	12	*(0)*
615035 Small Equipment (Non-Computer)	3	-	3	3	-	3	-	1	*2*
615040 Postage	225	-	225	225	-	225	-	202	*23*
615050 Meals & Refreshments	0	-	0	0	-	0	-	0	*0*
615065 Credit Card Charges	-	-	-	-	-	-	-	0	*(0)*
617005 Maintenance - Office Equip	9	-	9	9	-	9	-	0	*8*
619015 Mileage Allowance	0	-	0	0	-	0	-	-	*0*
619025 Travel & Transprtatn-Employees	2	-	2	2	-	2	-	2	*1*
619035 Vehicle Rental Charges	0	-	0	0	-	0	-	0	*0*
621020 Telephone	4	-	4	4	-	4	-	3	*1*
633010 Rent - Buildings	52	-	52	52	-	52	-	52	*0*
639025 Other Professional Fees	1	-	1	1	-	1	-	0	*0*
OTHER OPERATING EXPENSE 1	**0**	-	**0**	**0**	-	**0**	-	**0**	*0*
645015 Recycling Activities	0	-	0	0	-	0	-	0	*0*
OTHER OPERATING EXPENSE 2	**687**	-	**687**	**687**	-	**687**	-	**530**	*157*
663010 Council Overhead Cost	6	-	6	6	-	6	-	6	*0*
663015 Mayor Overhead Cost	1	-	1	1	-	1	-	1	*(0)*
663025 Auditor Overhead Cost	5	-	5	5	-	5	-	5	*1*
663030 District Attorney Overhead Cos	105	-	105	105	-	105	-	64	*42*
663040 Info Services Overhead Cost	526	-	526	526	-	526	-	394	*132*
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	0	*0*
663050 Human Resources Overhead Cost	21	-	21	21	-	21	-	15	*7*
663055 Gov'T Immunity Overhead Cost	1	-	1	1	-	1	-	1	*(1)*
663060 Records Managmnt Overhead Cost	11	-	11	11	-	11	-	35	*(24)*
663070 Mayor Finance Overhead Cost	10	-	10	10	-	10	-	10	*0*
INTERGOVERNMENTAL CHARGE	**0**	-	**0**	**0**	-	**-**	*0*	**3**	*(3)*
693010 Intrafund Charges	-	-	-	-	-	-	-	0	*(0)*
693020 Interfund Charges	0	-	0	0	-	-	*0*	3	*(3)*

Clerk - Countywide Funding Orgs

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	7,590	19	*0.3%*	7,610	142	*1.9%*	7,732
REVENUE	931	167	*18.0%*	1,098	-	*0.0%*	931
COUNTY FUNDING	**6,660**	**(148)**	*(2.2%)*	**6,512**	**142**	*2.1%*	**6,801**
FTE	42.00	-	*0.0%*	42.00	-	*0.0%*	42.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Clerk												
Clerk Default	-	335	**335**	-	13	333	**320**	-	13	15	**3**	-
Clerk Admin	-	640	**640**	*3.00*	-	623	**623**	*3.00*	-	-	**-**	-
Building O&M-Clerk Admin	-	12	**12**	-	-	12	**12**	-	-	-	**-**	-
Marriage & Passport	787	1,135	**348**	*10.00*	942	1,112	**170**	*10.00*	155	4	**(151)**	-
Building O&M-Marriage&Passport	-	67	**67**	-	-	67	**67**	-	-	-	**-**	-
Council Clerk	-	322	**322**	*3.00*	-	313	**313**	*3.00*	-	-	**-**	-
Building O&M-Council Clerk Adm	-	20	**20**	-	-	20	**20**	-	-	-	**-**	-
	787	**2,530**	**1,743**	***16.00***	**954**	**2,479**	**1,525**	***16.00***	**167**	**19**	**(148)**	**-**
Clerk - Elections												
Elections Default	144	1,173	**1,029**	-	144	1,171	**1,027**	-	-	-	**-**	-
Elections Admin	-	1,130	**1,130**	*8.00*	-	1,102	**1,102**	*8.00*	-	-	**-**	-
Building O&M-Elections Admin	-	57	**57**	-	-	57	**57**	-	-	-	**-**	-
Voter Services	-	1,174	**1,174**	*10.00*	-	1,152	**1,152**	*10.00*	-	-	**-**	-
Building O&M-Voter Services	-	45	**45**	-	-	45	**45**	-	-	-	**-**	-
By-Mail Voting	-	880	**880**	*4.00*	-	870	**870**	*4.00*	-	-	**-**	-
Building O&M-Vote by Mail	-	206	**206**	-	-	206	**206**	-	-	-	**-**	-
In-Person Voting	-	430	**430**	*4.00*	-	422	**422**	*4.00*	-	-	**-**	-
Building O&M-In Person Voting	-	107	**107**	-	-	107	**107**	-	-	-	**-**	-
	144	**5,202**	**5,058**	***26.00***	**144**	**5,131**	**4,987**	***26.00***	**-**	**-**	**-**	**-**
SUBTOTAL - ORGS WITH A STRESS TEST	931	7,732	**6,801**	*42.00*	1,098	7,610	**6,512**	*42.00*	167	19	**(148)**	-
TOTAL CLERK - COUNTYWIDE FUNDING ORGS	**931**	**7,732**	**6,801**	***42.00***	**1,098**	**7,610**	**6,512**	***42.00***	**167**	**19**	**(148)**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	110	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Clerk Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**2,862** *(Yes)*
0	110	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** Clerk This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -1,725	-	**-**	**1,725** *(Yes)*
0	110	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Election Clerk Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**2,395** *(Yes)*
1	110	**[31-40433] NEW REQUEST Election Equipment Replacement** Election Clerk The Clerk Elections Office recognizes the need to prepare and save for the eventuality of replacing equipment. MFA has requested we add an additional $1,000,000 to this project. Election equipment typically has a life span of 10 years and we are five years into our current equipment.	-	**1,135,909**	**135,909** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
2	110	**[31-39947] REVENUE PROJECTION CHANGE 2027 Fee increase** Clerk The Clerk's Office has reviewed the entire fee structure in Marriage and Passport resulting in a request for fee increases effective 01/01/27. Most of the existing fees were set about 25 years ago. The fees with the largest impact are Marriage License, Marriage Ceremony, and Passport Photo. While Passport transaction fees are a significant part of Clerk revenue, the amount is set by the US State Department. Due to falling numbers passport applications revenue is project to decrease by $133,000 in 2027. Increasing fees will cover that amount and and put us back in line with market rates.	-	**-167,296**	**-** *(No)*
3	110	**[31-40168] NEW REQUEST 2027 Insurance increase** Clerk The Clerk's Office applied a personnel underexpend line in the 2027 Requested Budget to offset increased insurance costs. This request asks to restore this funding to make the budget whole.	-	**15,464**	**15,464** *(Yes)*
4	110	**[31-39948] NEW REQUEST 2027 credit card readers** Clerk The current credit card readers will no longer meet PCI standards and must be replaced. We need 10 at $400 each. FUTURE YEARS ADJUSTMENT: -4,000	-	**4,000**	**4,000** *(Yes)*
5	110	**[32-40096] STRESS TEST REDUCTION 2027 5% stress test** Election Clerk Absorbing a 5% stress cut of $249,297 from the remaining operational funds after fixed costs like rent ($384,814), contractual obligations ($305,000), and phone/postage ($110,000) are taken into account would be impracticable. The stress of $249,297 is about 65% of available operational funds after the fixed costs. Consequently, the 5% stress cut would have to come from the personnel appropriation unit in the form of a reduction in force. Meeting this amount would require a RIF of at least three FTEs. Such a reduction would severely impact the Clerk's ability to meet statutory responsibilities in administering elections, customer service demands, and operational capacity, effectively undermining the Mayor and Council's work from the 2026 budget process.	-	**-249,297**	**-** *(No)*
		TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**988,077**	**162,355**
		TOTAL BASE BUDGET ADJUSTMENT REQUESTS:	**-**	**-**	**-**
		TOTAL STRESS TEST REDUCTIONS:	**-**	**-249,297**	**-**

Funds Included	Organizations Included
110 - General Fund	79010000 - Election Clerk | 79000000 - Clerk

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**6,801**	***142***	**6,512**	**6,660**	***(148)***	**10,537**	***(3,735)***	**4,797**	***(2,237)***
REVENUE	**795**	***(136)***	**(38)**	**931**	***(969)***	**944**	***(149)***	**2,984**	***(2,189)***
NON-OPERATING REVENUE	**(136)**	***(136)***	**(1,136)**	**-**	***(1,136)***	**(136)**	**-**	**-**	***(136)***
PRIOR YEAR FUND BALANCE	**(136)**	***(136)***	**(1,136)**	**-**	***(1,136)***	**(136)**	**-**	**-**	***(136)***
499998 FundBal Restrict/Commit/Assign	(136)	*(136)*	(1,136)	-	*(1,136)*	(136)	-	-	*(136)*
OPERATING REVENUE	**931**	**-**	**1,098**	**931**	***167***	**1,080**	***(149)***	**2,984**	***(2,053)***
OPERATING GRANTS & CONTRIBUTIO	**136**	**-**	**136**	**136**	**-**	**136**	**-**	**136**	**-**
417005 Oprtg Contributions-Restricted	136	-	136	136	-	136	-	136	-
CHARGES FOR SERVICES	**795**	**-**	**962**	**795**	***167***	**944**	***(149)***	**2,848**	***(2,053)***
409010 Marriage License	505	-	660	505	*155*	505	-	561	*(56)*
409015 Passport License	282	-	295	282	*13*	415	*(133)*	318	*(36)*
421050 Election Services	8	-	8	8	-	24	*(16)*	4	*4*
421370 Miscellaneous Revenue	-	-	-	-	-	-	-	1	*(1)*
423000 Local Government Contracts	-	-	-	-	-	-	-	1,963	*(1,963)*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	1	*(1)*
EXPENSE	**7,732**	***142***	**7,610**	**7,590**	***19***	**11,617**	***(3,884)***	**7,781**	***(49)***
OPERATING EXPENSE	**7,732**	***142***	**7,610**	**7,590**	***19***	**11,617**	***(3,884)***	**7,781**	***(49)***
EMPLOYEE COMPENSATION	**4,919**	***138***	**4,797**	**4,781**	***15***	**5,681**	***(762)***	**4,077**	***842***
601005 Elected And Exempt Salary	466	*15*	451	451	-	456	*10*	444	*22*
601020 Lump Sum Vacation Pay	15	-	15	15	-	15	-	21	*(6)*
601025 Lump Sum Sick Pay	5	-	5	5	-	5	-	3	*2*
601030 Permanent And Provisional	2,726	*97*	2,645	2,629	*15*	2,681	*45*	2,135	*591*
601050 Temporary,Seasonal,Emergency	122	-	122	122	-	674	*(551)*	208	*(86)*
601065 Overtime	37	-	37	37	-	337	*(300)*	34	*4*
601095 Personnel Underexpend	(15)	-	(15)	(15)	-	-	*(15)*	-	*(15)*
601096 Council Discretion Personnel	-	-	-	-	-	(123)	*123*	-	-
603005 Social Security Taxes	242	*7*	235	235	-	287	*(44)*	204	*39*
603006 FICA- Temporary Employee	1	-	1	1	-	1	-	-	*1*
603025 Retirement Or Pension Contrib	390	*(2)*	392	392	-	391	*(1)*	325	*65*
603040 Ltd Contributions	13	*0*	13	13	-	13	*0*	10	*3*
603045 Supplemental Retirement (401K)	85	*3*	82	82	-	84	*1*	75	*10*
603050 Health Insurance Premiums	733	*13*	720	720	-	767	*(34)*	553	*180*
603055 Employee Serv Res Fund Charges	40	-	40	40	-	40	-	36	*4*
603056 OPEB- Current Year	58	*5*	53	53	-	53	*5*	27	*30*
MATERIALS AND SUPPLIES	**1,413**	***4***	**1,413**	**1,409**	***4***	**4,515**	***(3,102)***	**2,482**	***(1,069)***
607040 Facilities Management Charges	34	-	34	34	-	60	*(26)*	32	*2*
611005 Subscriptions & Memberships	6	-	6	6	-	5	*1*	2	*4*
611015 Education & Training Serv/Supp	8	-	8	8	-	7	*1*	4	*4*
613005 Printing Charges	131	-	131	131	-	1,277	*(1,146)*	853	*(722)*
615005 Office Supplies	52	-	52	52	-	72	*(20)*	21	*32*
615007 Election Supplies	5	-	5	5	-	35	*(30)*	3	*2*
615016 Computer Software Subscription	330	-	330	330	-	353	*(23)*	412	*(82)*
615025 Computers & Components <$5000	28	-	28	28	-	126	*(98)*	31	*(4)*
615035 Small Equipment (Non-Computer)	25	*4*	25	21	*4*	187	*(163)*	22	*3*
615040 Postage	85	-	85	85	-	892	*(806)*	363	*(278)*
615050 Meals & Refreshments	5	-	5	5	-	16	*(11)*	9	*(4)*
617005 Maintenance - Office Equip	38	-	38	38	-	54	*(17)*	5	*33*
617010 Maint - Machinery And Equip	15	-	15	15	-	30	*(15)*	71	*(56)*
617015 Maintenance - Software	5	-	5	5	-	35	*(30)*	-	*5*
617025 Parts Purchases	9	-	9	9	-	9	-	-	*9*
617035 Maint - Autos & Equip-Fleet	2	-	2	2	-	2	*(0)*	4	*(2)*
619005 Gasoline, Diesel, Oil & Grease	1	-	1	1	-	3	*(2)*	0	*1*
619015 Mileage Allowance	1	-	1	1	-	3	*(2)*	1	*(0)*
619025 Travel & Transprtatn-Employees	7	-	7	7	-	7	-	4	*3*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
619035 Vehicle Rental Charges	2	-	2	2	-	2	-	-	*2*
619045 Vehicle Replacement Charges	2	-	2	2	-	2	-	-	*2*
621020 Telephone	66	-	66	66	-	88	*(22)*	31	*35*
621025 Mobile Telephone	25	-	25	25	-	83	*(58)*	42	*(18)*
633010 Rent - Buildings	479	-	479	479	-	492	*(13)*	478	*1*
633015 Rent - Equipment	-	-	-	-	-	150	*(150)*	-	-
639025 Other Professional Fees	26	-	26	26	-	176	*(150)*	94	*(68)*
639045 Contracted Services	29	-	29	29	-	351	*(322)*	-	*29*
OTHER OPERATING EXPENSE 1	**2**	**-**	**2**	**2**	**-**	**25**	***(24)***	**10**	***(8)***
645005 Contract Hauling	2	-	2	2	-	25	*(24)*	10	*(8)*
OTHER OPERATING EXPENSE 2	**1,396**	**-**	**1,396**	**1,396**	**-**	**1,396**	***0***	**1,212**	***184***
657010 Notary,Surety &Fidelity Bonds	1	-	1	1	-	1	*0*	0	*1*
663010 Council Overhead Cost	25	-	25	25	-	25	-	32	*(7)*
663015 Mayor Overhead Cost	3	-	3	3	-	3	-	5	*(3)*
663025 Auditor Overhead Cost	20	-	20	20	-	20	-	23	*(3)*
663030 District Attorney Overhead Cos	170	-	170	170	-	170	-	116	*53*
663040 Info Services Overhead Cost	387	-	387	387	-	387	-	259	*128*
663045 Purchasing Overhead Cost	39	-	39	39	-	39	-	9	*30*
663050 Human Resources Overhead Cost	83	-	83	83	-	83	-	212	*(129)*
663055 Gov'T Immunity Overhead Cost	3	-	3	3	-	3	-	6	*(3)*
663060 Records Managmnt Overhead Cost	626	-	626	626	-	626	-	497	*129*
663070 Mayor Finance Overhead Cost	40	-	40	40	-	40	-	52	*(12)*
INTERGOVERNMENTAL CHARGE	**3**	**-**	**3**	**3**	**-**	**-**	***3***	**-**	***3***
693010 Intrafund Charges	3	-	3	3	-	-	*3*	-	*3*

CORE MISSION

We serve the public with integrity, respect and an unwavering commitment to providing exceptional customer service. We treat each marriage and passport applicant with respect and professionalism. We prepare and retain minutes, agendas, and correspondence for Salt Lake County entities with respect and professionalism.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
De-escalation Training				
• New merit staff to go through de-escalation training [New 2024] Existing merit staff to go through periodic refresher de-escalation training. (New 2025]	100%	100%	50%	100%
MP Customer Service - Greeter				
• Staff Greeter in lobby to direct customers to the right service from the start. [New 2025]	100%	100%	100%	100%
MP Customer Service - Communication				
• Client receives email with instructions related to necessary documents and directions to office. Client also receives text reminders about their appointment. [New 2025]	100%	100%	100%	100%
Council Clerk Transcription				
• Complete minutes within 10 business days from date of meeting [New 2025]	100%	100%	100%	100%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	2,459	19	*0.8%*	2,479	71	*2.9%*	2,530
REVENUE	787	167	*21.3%*	954	-	*0.0%*	787
COUNTY FUNDING	**1,672**	**(148)**	*(8.8%)*	**1,525**	**71**	*4.2%*	**1,743**
FTE	16.00	-	*0.0%*	16.00	-	*0.0%*	16.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Clerk Default	-	335	**335**	-	13	333	**320**	-	13	15	**3**	-
Clerk Admin	-	640	**640**	*3.00*	-	623	**623**	*3.00*	-	-	**-**	-
Building O&M-Clerk Admin	-	12	**12**	-	-	12	**12**	-	-	-	**-**	-
Marriage & Passport	787	1,135	**348**	*10.00*	942	1,112	**170**	*10.00*	155	4	**(151)**	-
Building O&M-Marriage&Passport	-	67	**67**	-	-	67	**67**	-	-	-	**-**	-
Council Clerk	-	322	**322**	*3.00*	-	313	**313**	*3.00*	-	-	**-**	-
Building O&M-Council Clerk Adm	-	20	**20**	-	-	20	**20**	-	-	-	**-**	-
SUBTOTAL	**787**	**2,530**	**1,743**	***16.00***	**954**	**2,479**	**1,525**	***16.00***	**167**	**19**	**(148)**	**-**
TOTAL CLERK	**787**	**2,530**	**1,743**	***16.00***	**954**	**2,479**	**1,525**	***16.00***	**167**	**19**	**(148)**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
2	**[31-39947] REVENUE PROJECTION CHANGE 2027 Fee increase** The Clerk's Office has reviewed the entire fee structure in Marriage and Passport resulting in a request for fee increases effective 01/01/27. Most of the existing fees were set about 25 years ago. The fees with the largest impact are Marriage License, Marriage Ceremony, and Passport Photo. While Passport transaction fees are a significant part of Clerk revenue, the amount is set by the US State Department. Due to falling numbers passport applications revenue is project to decrease by $133,000 in 2027. Increasing fees will cover that amount and and put us back in line with market rates.	-	**-167,296**	**-** *(No)*
3	**[31-40168] NEW REQUEST 2027 Insurance increase** The Clerk's Office applied a personnel underexpend line in the 2027 Requested Budget to offset increased insurance costs. This request asks to restore this funding to make the budget whole.	-	**15,464**	**15,464** *(Yes)*
4	**[31-39948] NEW REQUEST 2027 credit card readers** The current credit card readers will no longer meet PCI standards and must be replaced. We need 10 at $400 each. FUTURE YEARS ADJUSTMENT: -4,000	-	**4,000**	**4,000** *(Yes)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**2,862** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -1,725	-	**-**	**1,725** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-147,832**	**24,051**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
110 - General Fund	79000000 - Clerk

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**1,743**	*71*	**1,525**	**1,672**	*(148)*	**1,552**	*191*	**1,425**	*318*
REVENUE	**787**	-	**954**	**787**	*167*	**920**	*(133)*	**879**	*(92)*
OPERATING REVENUE	**787**	-	**954**	**787**	*167*	**920**	*(133)*	**879**	*(92)*
CHARGES FOR SERVICES	**787**	-	**954**	**787**	*167*	**920**	*(133)*	**879**	*(92)*
409010 Marriage License	505	-	660	505	*155*	505	-	561	*(56)*
409015 Passport License	282	-	295	282	*13*	415	*(133)*	318	*(36)*
EXPENSE	**2,530**	*71*	**2,479**	**2,459**	*19*	**2,472**	*58*	**2,303**	*227*
OPERATING EXPENSE	**2,530**	*71*	**2,479**	**2,459**	*19*	**2,472**	*58*	**2,303**	*227*
EMPLOYEE COMPENSATION	**2,024**	*67*	**1,973**	**1,957**	*15*	**1,971**	*53*	**1,877**	*147*
601005 Elected And Exempt Salary	466	*15*	451	451	-	456	*10*	444	*22*
601020 Lump Sum Vacation Pay	2	-	2	2	-	2	-	-	*2*
601025 Lump Sum Sick Pay	1	-	1	1	-	1	-	-	*1*
601030 Permanent And Provisional	875	*40*	850	835	*15*	843	*32*	828	*48*
601050 Temporary,Seasonal,Emergency	52	-	52	52	-	52	-	19	*33*
601065 Overtime	12	-	12	12	-	12	-	3	*10*
601095 Personnel Underexpend	(15)	-	(15)	(15)	-	-	*(15)*	-	*(15)*
603005 Social Security Taxes	101	*3*	98	98	-	99	*2*	95	*6*
603025 Retirement Or Pension Contrib	164	*(0)*	164	164	-	165	*(2)*	173	*(9)*
603040 Ltd Contributions	5	*0*	5	5	-	5	*0*	5	*0*
603045 Supplemental Retirement (401K)	32	*1*	31	31	-	32	*0*	24	*8*
603050 Health Insurance Premiums	283	*5*	278	278	-	260	*24*	255	*29*
603055 Employee Serv Res Fund Charges	15	-	15	15	-	15	-	17	*(1)*
603056 OPEB- Current Year	31	*3*	29	29	-	29	*3*	16	*15*
MATERIALS AND SUPPLIES	**231**	*4*	**231**	**227**	*4*	**227**	*4*	**187**	*44*
607040 Facilities Management Charges	4	-	4	4	-	5	*(1)*	(0)	*4*
611005 Subscriptions & Memberships	2	-	2	2	-	2	*1*	1	*1*
611015 Education & Training Serv/Supp	2	-	2	2	-	1	*1*	1	*1*
613005 Printing Charges	9	-	9	9	-	5	*4*	6	*3*
615005 Office Supplies	20	-	20	20	-	20	-	12	*8*
615016 Computer Software Subscription	22	-	22	22	-	20	*2*	18	*5*
615025 Computers & Components <$5000	10	-	10	10	-	5	*4*	5	*5*
615035 Small Equipment (Non-Computer)	11	*4*	11	7	*4*	6	*5*	9	*2*
615040 Postage	24	-	24	24	-	29	*(4)*	20	*4*
615050 Meals & Refreshments	-	-	-	-	-	-	-	0	*(0)*
617005 Maintenance - Office Equip	7	-	7	7	-	7	*0*	3	*4*
617015 Maintenance - Software	4	-	4	4	-	9	*(5)*	-	*4*
619015 Mileage Allowance	0	-	0	0	-	0	-	-	*0*
619025 Travel & Transprtatn-Employees	3	-	3	3	-	3	-	2	*1*
621020 Telephone	13	-	13	13	-	11	*3*	13	*1*
621025 Mobile Telephone	5	-	5	5	-	7	*(2)*	3	*1*
633010 Rent - Buildings	94	-	94	94	-	98	*(4)*	94	*0*
639025 Other Professional Fees	1	-	1	1	-	1	*0*	1	*0*
OTHER OPERATING EXPENSE 2	**274**	-	**274**	**274**	-	**273**	*0*	**239**	*34*
657010 Notary,Surety &Fidelity Bonds	1	-	1	1	-	0	*0*	0	*0*
663010 Council Overhead Cost	8	-	8	8	-	8	-	7	*1*
663015 Mayor Overhead Cost	1	-	1	1	-	1	-	1	*(0)*
663025 Auditor Overhead Cost	6	-	6	6	-	6	-	5	*1*
663030 District Attorney Overhead Cos	21	-	21	21	-	21	-	11	*10*
663040 Info Services Overhead Cost	155	-	155	155	-	155	-	143	*12*
663045 Purchasing Overhead Cost	21	-	21	21	-	21	-	8	*13*
663050 Human Resources Overhead Cost	19	-	19	19	-	19	-	36	*(17)*
663055 Gov'T Immunity Overhead Cost	1	-	1	1	-	1	-	2	*(1)*
663060 Records Managmnt Overhead Cost	27	-	27	27	-	27	-	13	*15*
663070 Mayor Finance Overhead Cost	13	-	13	13	-	13	-	13	*0*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
INTERGOVERNMENTAL CHARGE	**2**	-	**2**	**2**	-	**-**	*2*	**0**	*1*
693010 Intrafund Charges	2	-	2	2	-	-	*2*	0	*1*

CORE MISSION

To conduct Salt Lake County Elections in a fair, transparent, accurate, and efficient manner; to educate and encourage voter participation and to maintain accurate election records.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Increase Cure Letter Responses				
• Increase the number of cure letter responses from by-mail voters allowing us to process and tabulate their ballot.	35%	50%	53%	35%
De-escalation Training				
• New merit staff to go through de-escalation training [New 2024] Existing merit staff to go through periodic refresher de-escalation training. (New 2025]	100%	100%	100%	100%
Improve Voter Registration process time				
• Increase the number of weeks that end with no outstanding voter registrations remaining in the queue to be processed [New 2025]	-	80%	-	-

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	5,131	-	*0.0%*	5,131	71	*1.4%*	5,202
REVENUE	144	-	*0.0%*	144	-	*0.0%*	144
COUNTY FUNDING	**4,987**	**-**	*0.0%*	**4,987**	**71**	*1.4%*	**5,058**
FTE	26.00	-	*0.0%*	26.00	-	*0.0%*	26.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Elections Default	144	1,173	**1,029**	-	144	1,171	**1,027**	-	-	-	**-**	-
Elections Admin	-	1,130	**1,130**	*8.00*	-	1,102	**1,102**	*8.00*	-	-	**-**	-
Building O&M-Elections Admin	-	57	**57**	-	-	57	**57**	-	-	-	**-**	-
Voter Services	-	1,174	**1,174**	*10.00*	-	1,152	**1,152**	*10.00*	-	-	**-**	-
Building O&M-Voter Services	-	45	**45**	-	-	45	**45**	-	-	-	**-**	-
By-Mail Voting	-	880	**880**	*4.00*	-	870	**870**	*4.00*	-	-	**-**	-
Building O&M-Vote by Mail	-	206	**206**	-	-	206	**206**	-	-	-	**-**	-
In-Person Voting	-	430	**430**	*4.00*	-	422	**422**	*4.00*	-	-	**-**	-
Building O&M-In Person Voting	-	107	**107**	-	-	107	**107**	-	-	-	**-**	-
SUBTOTAL	**144**	**5,202**	**5,058**	***26.00***	**144**	**5,131**	**4,987**	***26.00***	-	-	-	**-**
TOTAL CLERK - ELECTIONS	**144**	**5,202**	**5,058**	***26.00***	**144**	**5,131**	**4,987**	***26.00***	-	-	-	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-40433] NEW REQUEST Election Equipment Replacement** The Clerk Elections Office recognizes the need to prepare and save for the eventuality of replacing equipment. MFA has requested we add an additional $1,000,000 to this project. Election equipment typically has a life span of 10 years and we are five years into our current equipment.	-	**1,135,909**	**135,909** *(Yes)*
5	**[32-40096] STRESS TEST REDUCTION 2027 5% stress test** Absorbing a 5% stress cut of $249,297 from the remaining operational funds after fixed costs like rent ($384,814), contractual obligations ($305,000), and phone/postage ($110,000) are taken into account would be impracticable. The stress of $249,297 is about 65% of available operational funds after the fixed costs. Consequently, the 5% stress cut would have to come from the personnel appropriation unit in the form of a reduction in force. Meeting this amount would require a RIF of at least three FTEs. Such a reduction would severely impact the Clerk's ability to meet statutory responsibilities in administering elections, customer service demands, and operational capacity, effectively undermining the Mayor and Council's work from the 2026 budget process.	-	**-249,297**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**2,395** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**1,135,909**	**138,304**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-249,297**	**-**

Funds Included	Organizations Included
110 - General Fund	79010000 - Election Clerk

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**5,058**	*71*	**4,987**	**4,987**	-	**8,985**	*(3,927)*	**3,372**	*1,686*
REVENUE	**8**	*(136)*	**(992)**	**144**	*(1,136)*	**24**	*(16)*	**2,105**	*(2,097)*
NON-OPERATING REVENUE	**(136)**	*(136)*	**(1,136)**	**-**	*(1,136)*	**(136)**	-	**-**	*(136)*
PRIOR YEAR FUND BALANCE	**(136)**	*(136)*	**(1,136)**	**-**	*(1,136)*	**(136)**	-	**-**	*(136)*
499998 FundBal Restrict/Commit/Assign	(136)	*(136)*	(1,136)	-	*(1,136)*	(136)	-	-	*(136)*
OPERATING REVENUE	**144**	-	**144**	**144**	-	**160**	*(16)*	**2,105**	*(1,961)*
OPERATING GRANTS & CONTRIBUTIO	**136**	-	**136**	**136**	-	**136**	-	**136**	-
417005 Oprtg Contributions-Restricted	136	-	136	136	-	136	-	136	-
CHARGES FOR SERVICES	**8**	-	**8**	**8**	-	**24**	*(16)*	**1,969**	*(1,961)*
421050 Election Services	8	-	8	8	-	24	*(16)*	4	*4*
421370 Miscellaneous Revenue	-	-	-	-	-	-	-	1	*(1)*
423000 Local Government Contracts	-	-	-	-	-	-	-	1,963	*(1,963)*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	1	*(1)*
EXPENSE	**5,202**	*71*	**5,131**	**5,131**	-	**9,145**	*(3,943)*	**5,478**	*(275)*
OPERATING EXPENSE	**5,202**	*71*	**5,131**	**5,131**	-	**9,145**	*(3,943)*	**5,478**	*(275)*
EMPLOYEE COMPENSATION	**2,895**	*71*	**2,824**	**2,824**	-	**3,710**	*(815)*	**2,200**	*695*
601020 Lump Sum Vacation Pay	14	-	14	14	-	14	-	21	*(8)*
601025 Lump Sum Sick Pay	4	-	4	4	-	4	-	3	*1*
601030 Permanent And Provisional	1,851	*57*	1,795	1,795	-	1,838	*13*	1,308	*543*
601050 Temporary,Seasonal,Emergency	70	-	70	70	-	622	*(551)*	189	*(119)*
601065 Overtime	25	-	25	25	-	325	*(300)*	31	*(6)*
601096 Council Discretion Personnel	-	-	-	-	-	(123)	*123*	-	-
603005 Social Security Taxes	142	*4*	137	137	-	188	*(46)*	109	*33*
603006 FICA- Temporary Employee	1	-	1	1	-	1	-	-	*1*
603025 Retirement Or Pension Contrib	226	*(2)*	228	228	-	225	*1*	152	*75*
603040 Ltd Contributions	8	*0*	7	7	-	8	*0*	5	*2*
603045 Supplemental Retirement (401K)	53	*2*	51	51	-	52	*1*	52	*1*
603050 Health Insurance Premiums	450	*8*	442	442	-	507	*(57)*	299	*151*
603055 Employee Serv Res Fund Charges	25	-	25	25	-	25	-	20	*5*
603056 OPEB- Current Year	26	*2*	24	24	-	24	*2*	11	*15*
MATERIALS AND SUPPLIES	**1,182**	-	**1,182**	**1,182**	-	**4,288**	*(3,106)*	**2,296**	*(1,114)*
607040 Facilities Management Charges	30	-	30	30	-	55	*(25)*	33	*(3)*
611005 Subscriptions & Memberships	4	-	4	4	-	4	-	1	*3*
611015 Education & Training Serv/Supp	5	-	5	5	-	5	-	3	*2*
613005 Printing Charges	122	-	122	122	-	1,272	*(1,150)*	847	*(725)*
615005 Office Supplies	32	-	32	32	-	52	*(20)*	8	*24*
615007 Election Supplies	5	-	5	5	-	35	*(30)*	3	*2*
615016 Computer Software Subscription	307	-	307	307	-	332	*(25)*	394	*(87)*
615025 Computers & Components <$5000	18	-	18	18	-	121	*(103)*	26	*(8)*
615035 Small Equipment (Non-Computer)	14	-	14	14	-	181	*(167)*	13	*1*
615040 Postage	61	-	61	61	-	863	*(802)*	343	*(282)*
615050 Meals & Refreshments	5	-	5	5	-	16	*(11)*	9	*(4)*
617005 Maintenance - Office Equip	30	-	30	30	-	47	*(17)*	2	*29*
617010 Maint - Machinery And Equip	15	-	15	15	-	30	*(15)*	71	*(56)*
617015 Maintenance - Software	1	-	1	1	-	26	*(25)*	-	*1*
617025 Parts Purchases	9	-	9	9	-	9	-	-	*9*
617035 Maint - Autos & Equip-Fleet	2	-	2	2	-	2	*(0)*	4	*(2)*
619005 Gasoline, Diesel, Oil & Grease	1	-	1	1	-	3	*(2)*	0	*1*
619015 Mileage Allowance	1	-	1	1	-	3	*(2)*	1	*(0)*
619025 Travel & Transprtatn-Employees	5	-	5	5	-	5	-	3	*2*
619035 Vehicle Rental Charges	2	-	2	2	-	2	-	-	*2*
619045 Vehicle Replacement Charges	2	-	2	2	-	2	-	-	*2*
621020 Telephone	53	-	53	53	-	78	*(25)*	19	*34*
621025 Mobile Telephone	20	-	20	20	-	76	*(56)*	39	*(19)*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
633010 Rent - Buildings	385	-	385	385	-	394	*(9)*	385	*0*
633015 Rent - Equipment	-	-	-	-	-	150	*(150)*	-	-
639025 Other Professional Fees	25	-	25	25	-	175	*(150)*	93	*(68)*
639045 Contracted Services	29	-	29	29	-	351	*(322)*	-	*29*
OTHER OPERATING EXPENSE 1	**2**	-	**2**	**2**	-	**25**	*(24)*	**10**	*(8)*
645005 Contract Hauling	2	-	2	2	-	25	*(24)*	10	*(8)*
OTHER OPERATING EXPENSE 2	**1,122**	-	**1,122**	**1,122**	-	**1,122**	-	**972**	*150*
657010 Notary,Surety &Fidelity Bonds	1	-	1	1	-	1	-	0	*0*
663010 Council Overhead Cost	17	-	17	17	-	17	-	25	*(8)*
663015 Mayor Overhead Cost	2	-	2	2	-	2	-	4	*(2)*
663025 Auditor Overhead Cost	14	-	14	14	-	14	-	18	*(4)*
663030 District Attorney Overhead Cos	149	-	149	149	-	149	-	105	*44*
663040 Info Services Overhead Cost	232	-	232	232	-	232	-	117	*116*
663045 Purchasing Overhead Cost	17	-	17	17	-	17	-	0	*17*
663050 Human Resources Overhead Cost	63	-	63	63	-	63	-	176	*(112)*
663055 Gov'T Immunity Overhead Cost	2	-	2	2	-	2	-	4	*(3)*
663060 Records Managmnt Overhead Cost	599	-	599	599	-	599	-	484	*115*
663070 Mayor Finance Overhead Cost	27	-	27	27	-	27	-	39	*(12)*
INTERGOVERNMENTAL CHARGE	**1**	-	**1**	**1**	-	**-**	*1*	**(0)**	*2*
693010 Intrafund Charges	1	-	1	1	-	-	*1*	(0)	*2*

CORE MISSION

Through accountable stewardship, collaboration with stakeholders, and innovative solutions, the Salt Lake County Council is committed to providing effective governance, promoting transparency, and delivering essential services that enhance the quality of life within our county. Together we build a strong foundation for today's residents as well as for future generations.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
The Salt Lake County Council upholds a rigorous and transparent fiscal strategy to ensure long-term financial sustainability.				
• Maintain the AAA rating from major bond rating agencies for the County's general obligation debt.	100%	100%	-	100%
• Consider and adopt County budgets in accordance with state law and county ordinances.	100%	100%	-	100%
• Review and approve the County's certified property tax rates.	100%	100%	-	100%
The Salt Lake County Council partners with County organizations to ensure the delivery of efficient governmental services, with a strong focus on enhancing public safety, advancing human services, expanding affordable housing, enriching cultural and recreational amenities, and fostering thoughtful growth for residents.				
• Conduct regular council meetings to legislate, oversee county government, and actively engage with residents.	100%	100%	-	100%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	3,149	15	*0.5%*	3,164	81	*2.6%*	3,230
COUNTY FUNDING	**3,149**	**15**	*0.5%*	**3,164**	**81**	*2.6%*	**3,230**
FTE	20.00	-	*0.0%*	20.00	-	*0.0%*	20.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Council	-	3,095	**3,095**	*20.00*	-	3,029	**3,029**	*20.00*	-	15	**15**	-
Building O&M - Council	-	135	**135**	-	-	135	**135**	-	-	-	**-**	-
SUBTOTAL	**-**	**3,230**	**3,230**	***20.00***	**-**	**3,164**	**3,164**	***20.00***	**-**	**15**	**15**	**-**
TOTAL COUNCIL	**-**	**3,230**	**3,230**	***20.00***	**-**	**3,164**	**3,164**	***20.00***	**-**	**15**	**15**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[31-39991] NEW REQUEST 47G Annual Membership** Last year, the Council approved a $15,000 annual membership with 47G, funded through the Council Office budget. We were able to absorb the cost at the time, but we need ongoing budget funding to cover the membership going forward. Of this request, $13,386 would be funded through personnel savings.	-	**15,000**	**-** *(No)*
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**2,472** *(Yes)*
1	**[32-40107] STRESS TEST REDUCTION 2027 Stress Test** Due to the Council's small operating budget and reduced number of FTEs, we will have to cut another FTE, reverse the previously requested budget and reduce operational expenses to satisfy the 5% stress test requirement.	*-1.00*	**-172,444**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**15,000**	**2,472**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	***-1.00***	**-172,444**	**-**

Funds Included	Organizations Included
110 - General Fund	70100000 - Council

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**3,230**	*81*	**3,164**	**3,149**	*15*	**3,162**	*68*	**2,890**	*340*
REVENUE	-	-	-	-	-	-	-	**0**	*(0)*
NON-OPERATING REVENUE	**-**	-	**-**	**-**	-	**-**	-	**0**	*(0)*
INVESTMENT EARNINGS	**-**	-	**-**	**-**	-	**-**	-	**0**	*(0)*
429015 Interest-Miscellaneous	-	-	-	-	-	-	-	0	*(0)*
EXPENSE	**3,230**	*81*	**3,164**	**3,149**	*15*	**3,162**	*68*	**2,890**	*340*
OPERATING EXPENSE	**3,230**	*81*	**3,164**	**3,149**	*15*	**3,162**	*68*	**2,890**	*340*
EMPLOYEE COMPENSATION	**2,918**	*81*	**2,837**	**2,837**	-	**2,851**	*67*	**2,645**	*273*
601005 Elected And Exempt Salary	1,833	*58*	1,775	1,775	-	1,977	*(144)*	1,867	*(34)*
601030 Permanent And Provisional	133	*4*	129	129	-	-	*133*	-	*133*
601050 Temporary,Seasonal,Emergency	50	-	50	50	-	50	-	-	*50*
603005 Social Security Taxes	149	*4*	145	145	-	144	*6*	138	*11*
603025 Retirement Or Pension Contrib	176	*1*	175	175	-	179	*(3)*	173	*3*
603040 Ltd Contributions	8	*0*	8	8	-	8	*0*	8	*1*
603045 Supplemental Retirement (401K)	108	*3*	104	104	-	105	*3*	100	*7*
603050 Health Insurance Premiums	403	*7*	395	395	-	333	*70*	326	*77*
603055 Employee Serv Res Fund Charges	31	-	31	31	-	31	-	21	*11*
603056 OPEB- Current Year	27	*2*	25	25	-	25	*2*	14	*14*
MATERIALS AND SUPPLIES	**312**	-	**327**	**312**	*15*	**312**	-	**229**	*83*
607040 Facilities Management Charges	1	-	1	1	-	1	-	1	*(0)*
611005 Subscriptions & Memberships	2	-	17	2	*15*	2	-	2	*(0)*
611015 Education & Training Serv/Supp	5	-	5	5	-	5	-	0	*5*
613005 Printing Charges	3	-	3	3	-	3	-	1	*2*
615005 Office Supplies	12	-	12	12	-	12	-	4	*8*
615015 Computer Supplies	-	-	-	-	-	-	-	0	*(0)*
615016 Computer Software Subscription	4	-	4	4	-	4	-	1	*3*
615020 Computer Software <$5,000	9	-	9	9	-	9	-	-	*9*
615025 Computers & Components <$5000	15	-	15	15	-	15	-	4	*11*
615040 Postage	1	-	1	1	-	1	-	0	*1*
615050 Meals & Refreshments	-	-	-	-	-	-	-	3	*(3)*
617005 Maintenance - Office Equip	3	-	3	3	-	3	-	-	*3*
617010 Maint - Machinery And Equip	-	-	-	-	-	-	-	5	*(5)*
619015 Mileage Allowance	-	-	-	-	-	-	-	1	*(1)*
619025 Travel & Transprtatn-Employees	53	-	53	53	-	53	-	58	*(5)*
621020 Telephone	11	-	11	11	-	11	-	7	*4*
621025 Mobile Telephone	13	-	13	13	-	13	-	5	*8*
633010 Rent - Buildings	134	-	134	134	-	134	-	134	*(0)*
639025 Other Professional Fees	45	-	45	45	-	45	-	2	*43*
OTHER OPERATING EXPENSE 2	**-**	-	**-**	**-**	-	**-**	-	**10**	*(10)*
667005 Contributions	-	-	-	-	-	-	-	10	*(10)*
INTERGOVERNMENTAL CHARGE	**1**	-	**1**	**1**	-	**-**	*1*	**6**	*(5)*
693010 Intrafund Charges	1	-	1	1	-	-	*1*	6	*(5)*

CORE MISSION

The Core Mission of the Council Tax Administration Office is to provide exemplary and equitable treatment under the law to all applicants engaging in our principle services dealing with property valuation and taxes.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Produce accurate, fair, timely, and consistent recommendations for all program applications with exemplary customer service				
• Reduce the percent of Board of Equalization appeal recommendations appealed further to the Utah State Tax Commission (USTC).	-	-	-	10%
Recruit for and maintain a staff of professional and competent hearing officers for the Board of Equalization who are fairly compensated				
• Reduce the number of Board of Equalization hearing officers submitting voluntary resignations or reducing work hours to seek other employment.	0	0	0	1
Prevent the sale of owner-occupied homes at the May Tax Sale				
• Measure number of homes that are on the deferral program.	0	0	26	20
Improve collection of tax delinquencies in tax deferral program				
• Measure the number of property tax deferrals that complete payment during the year.	0	0	0	5

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED		PROPOSED	
		ADJUSTMENT	TOTAL	ADJUSTMENT	TOTAL
OPERATING					
EXPENDITURES	2,120	- 0.0%	2,120	20 0.9%	2,140
COUNTY FUNDING	**2,120**	**-** 0.0%	**2,120**	**20** 0.9%	**2,140**
FTE	5.50	- 0.0%	5.50	- 0.0%	5.50

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Council-Tax Administration	-	2,098	**2,098**	*5.50*	-	2,078	**2,078**	*5.50*	-	-	**-**	-
Building O&M - Council Tax Adm	-	43	**43**	-	-	43	**43**	-	-	-	**-**	-
SUBTOTAL	**-**	**2,140**	**2,140**	***5.50***	**-**	**2,120**	**2,120**	***5.50***	**-**	**-**	**-**	**-**
TOTAL COUNCIL - TAX ADMINISTRATION	**-**	**2,140**	**2,140**	***5.50***	**-**	**2,120**	**2,120**	***5.50***	**-**	**-**	**-**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[32-40120] STRESS TEST REDUCTION 2027 Stress Test** Early projections for the appeal counts indicate that appeals will be about what they were last year. We had an underexpend in these salaries last year, and anticipate that could be the case this year. If appeals are higher, we can move some resources from Permanent and Provisional employees to cover the work normally completed by seasonal workers.	-	**-105,986**	**-** *(No)*
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**1,904** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-**	**1,904**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-105,986**	**-**

Funds Included	Organizations Included
340 - Tax Administration Levy	70110000 - Council-Tax Administration

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**2,140**	*20*	**2,120**	**2,120**	-	**2,133**	*7*	**2,031**	*110*
EXPENSE	**2,140**	*20*	**2,120**	**2,120**	-	**2,133**	*7*	**2,031**	*110*
OPERATING EXPENSE	**2,140**	*20*	**2,120**	**2,120**	-	**2,133**	*7*	**2,031**	*110*
EMPLOYEE COMPENSATION	**1,216**	*20*	**1,196**	**1,196**	-	**1,210**	*6*	**972**	*244*
601020 Lump Sum Vacation Pay	-	-	-	-	-	-	-	13	*(13)*
601025 Lump Sum Sick Pay	-	-	-	-	-	-	-	1	*(1)*
601030 Permanent And Provisional	490	*16*	475	475	-	472	*18*	447	*43*
601050 Temporary,Seasonal,Emergency	453	-	453	453	-	453	-	268	*185*
601065 Overtime	-	-	-	-	-	-	-	1	*(1)*
603005 Social Security Taxes	38	*1*	36	36	-	36	*1*	54	*(17)*
603006 FICA- Temporary Employee	36	-	36	36	-	36	-	-	*36*
603025 Retirement Or Pension Contrib	72	*(0)*	72	72	-	72	*(1)*	71	*0*
603040 Ltd Contributions	2	*0*	2	2	-	2	*0*	2	*0*
603045 Supplemental Retirement (401K)	3	*0*	3	3	-	-	*3*	0	*2*
603050 Health Insurance Premiums	97	*2*	95	95	-	115	*(18)*	97	*(0)*
603055 Employee Serv Res Fund Charges	5	-	5	5	-	5	-	6	*(0)*
603056 OPEB- Current Year	21	*2*	19	19	-	19	*2*	11	*10*
MATERIALS AND SUPPLIES	**82**	-	**82**	**82**	-	**82**	-	**61**	*21*
607040 Facilities Management Charges	1	-	1	1	-	1	-	0	*1*
611005 Subscriptions & Memberships	0	-	0	0	-	0	-	-	*0*
611015 Education & Training Serv/Supp	1	-	1	1	-	1	-	1	*0*
615005 Office Supplies	5	-	5	5	-	5	-	3	*2*
615016 Computer Software Subscription	6	-	6	6	-	6	-	-	*6*
615025 Computers & Components <$5000	13	-	13	13	-	13	-	10	*3*
615035 Small Equipment (Non-Computer)	3	-	3	3	-	3	-	0	*3*
615040 Postage	1	-	1	1	-	1	-	0	*0*
617005 Maintenance - Office Equip	0	-	0	0	-	0	-	-	*0*
617010 Maint - Machinery And Equip	-	-	-	-	-	-	-	2	*(2)*
619015 Mileage Allowance	0	-	0	0	-	0	-	0	*(0)*
619025 Travel & Transprtatn-Employees	0	-	0	0	-	0	-	-	*0*
621020 Telephone	10	-	10	10	-	10	-	9	*1*
633010 Rent - Buildings	42	-	42	42	-	42	-	36	*6*
639025 Other Professional Fees	-	-	-	-	-	-	-	0	*(0)*
OTHER OPERATING EXPENSE 2	**841**	-	**841**	**841**	-	**841**	-	**991**	*(150)*
663010 Council Overhead Cost	4	-	4	4	-	4	-	4	*0*
663015 Mayor Overhead Cost	0	-	0	0	-	0	-	1	*(0)*
663025 Auditor Overhead Cost	3	-	3	3	-	3	-	3	*0*
663030 District Attorney Overhead Cos	630	-	630	630	-	630	-	872	*(243)*
663040 Info Services Overhead Cost	183	-	183	183	-	183	-	89	*94*
663045 Purchasing Overhead Cost	(0)	-	(0)	(0)	-	(0)	-	0	*(0)*
663050 Human Resources Overhead Cost	13	-	13	13	-	13	-	14	*(1)*
663055 Gov'T Immunity Overhead Cost	1	-	1	1	-	1	-	1	*(1)*
663070 Mayor Finance Overhead Cost	8	-	8	8	-	8	-	8	*(0)*
INTERGOVERNMENTAL CHARGE	**1**	-	**1**	**1**	-	**-**	*1*	**7**	*(6)*
693020 Interfund Charges	1	-	1	1	-	-	*1*	7	*(6)*

CORE MISSION

To serve the people of Salt Lake County by promoting justice and upholding the rule of law in a fair and equitable manner.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
County Prefile Intervention Program				
• *This is the number offenders who have been enrolled in a diversion program.	343	750	405	0
• *Percentage increase of referrals to CPIP for screening. ENDING IN 2026. Criminal Justice Diversion Program is a way to reduce recidivism by providing treatment for those offenders arrested for crimes typically associated with drug use. This program also keeps low-risk offenders out of the court system, thus saving taxpayers money. The more offenders that can be diverted out of the court system and into a diversion program, the more chance for less repeat offenders. This will save taxpayer dollars as well as reduce recidivism.	39%	10%	63%	-
Successful implementation of Mayor's and Council's direction regarding compensation.				
• ENDING IN 2026. Increase the percentage of employees successfully placed at the appropriate salary as determined by Mayor and Council compensation direction. Consistent with county audit of compensation, it was determined that we have fundamental deficits in areas of pay equity and compression. This has a direct impact on fair market earning capacity of our employees and directly impacts morale, productivity and recruitment. This indicator will be measured by comparing the percentage of employees who are equitably compensated.	37%	100%	42%	-
Camp HOPE and Pathways program enrollment, participation, and outreach				
• ENDING IN 2026 Percentage of parents of children who are victims of crime that we interact with in our office who are informed about Camp HOPE America - Utah (Camp HOPE) and the Pathways programs. Child victims experience trauma that can have a long-lasting impact on their well-being, including after a criminal case is over.	100%	100%	100%	-
• ENDING IN 2026 Percentage of children who attend Camp HOPE that come back and continue participation in Pathways.	78%	75%	77%	-
• ENDING IN 2026 Increase overall attendance in the Pathways program activities. The Pathways program is also important because it allows child victims to enroll and participate in the program throughout the year without attending camp first.	15%	10%	48%	-
• ENDING IN 2026 Increase level of hope and resiliency by 50% in children by who have been impacted by violence.	56%	50%	49%	-

PERFORMANCE BASED BUDGETING OUTCOMES AND INDICATORS

Gang Team Expansion				
• Percentage of significant gang investigations in which a dedicated prosecutor became involved before formal case submission or charging	-	-	-	50%
• Percentage of adult and juvenile defendants separately screened by, or prosecuted by the gang team. Gang-related crime presents a significant and complex public-safety challenge in Salt Lake County. Individuals involved in gang activity frequently move across jurisdictions, associate with multiple groups, and engage in interconnected criminal conduct investigated by different agencies and prosecution teams. These cases often involve serious offenses, including homicide, aggravated assault, robbery, firearms offenses, and drug trafficking. They may also involve multiple adult and juvenile defendants, extensive digital and social-media evidence, forensic evidence, complex witnesses, and connections to other investigations. The Gang Team can provide specialized prosecutorial resources for significant gang investigations and criminal cases, with particular emphasis on serious and violent offenses, firearms related crime, repeat violent offenders, and interconnected or retaliatory criminal activity and work closely with law-enforcement agencies from the investigative stage through final case resolution.	-	-	-	75%
TOPS Team Expansion				

• Percentage of new-arrest rates among TOPS individuals	-	-	-	10%
• Percentage of individuals remaining free from new criminal conduct	-	-	-	90%

TOPS expansion is expected to reduce repeat offending and community harm by providing sustained and coordinated attention to individuals responsible for disproportionate criminal-justice involvement. Expected outcomes include fewer new criminal cases among TOPS participants, faster and more coordinated responses to new criminal conduct and warrants, improved communication among prosecutors, law enforcement, and AP&P, greater use of appropriate treatment and supervision interventions, and proportionate accountability when individuals continue to present significant risks to victims or the community.

SVSD Courtroom Team Structure

• Percentage of cases with a victim services employee assigned.	-	-	-	100%

SVSD is organized around the courtroom team structure, with staff assigned to support victims throughout the life of their cases. However, current staffing levels do not allow the Division to maintain a one-social-worker-to-one-courtroom model. The need for additional staff is demonstrated by data from the District Attorney's Office. During the first six months of 2026, there were 2,478 cases involving at least one victim in which no victim-services worker was assigned. This represents a substantial service gap. We want to increase the percentage of cases with a victim services employee assigned to 100%.

DA Leifman- Deferred Prosecution

• Number of individuals reviewed for deferral	0	0	0	300
• Number of people who accept deferral	0	0	0	225
• Percentage of people who accept deferral connected to appropriate services	-	-	-	85%
• Percentage of those connected successfully who complete the deferral plan	-	-	-	70%

The District Attorney's Office implementation of the Leifman Group recommendation to embed a prosecution team at the Salt Lake County Jail. The team identifies individuals who may be appropriate for diversion before they are formally booked into custody, creating an opportunity to connect eligible individuals with appropriate alternatives to incarceration at an earlier stage in the criminal justice process.

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	57,140	6,303	*11.0%*	63,443	3,215	*5.6%*	60,355
REVENUE	4,028	(330)	*(8.2%)*	3,698	(330)	*(8.2%)*	3,698
COUNTY FUNDING	**53,112**	**6,633**	*12.5%*	**59,745**	**3,545**	*6.7%*	**56,657**
FTE	311.50	38.00	*12.2%*	349.50	11.00	*3.5%*	322.50

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
District Attorney	(330)	459	**789**	-	(330)	563	**893**	-	(330)	673	**1,003**	-
Civil Legal Counsel	-	10,875	**10,875**	*51.50*	-	11,291	**11,291**	*55.50*	-	752	**752**	*4.00*
Childrens Justice Ctr North	232	506	**274**	*4.00*	232	497	**265**	*4.00*	-	(51)	**(51)**	-
Building O&M-CJC NORTH	10	10	**-**	-	10	10	**-**	-	-	-	**-**	-
CJC So Valley	882	988	**106**	*9.00*	882	1,082	**200**	*10.00*	-	106	**106**	*1.00*
Building O&M-CJC SV	48	48	**-**	-	48	48	**-**	-	-	-	**-**	-
Criminal Justice Downtown	1,188	34,377	**33,189**	*189.00*	1,188	35,134	**33,946**	*196.00*	-	2,855	**2,855**	*18.00*
Criminal Justice West Jordan	-	7,399	**7,399**	*36.50*	-	7,292	**7,292**	*36.50*	-	50	**50**	-
Victim Services	682	3,556	**2,874**	*27.50*	682	5,296	**4,613**	*41.50*	-	1,808	**1,808**	*14.00*
Camp Hope	-	262	**262**	*1.00*	-	367	**367**	*2.00*	-	109	**109**	*1.00*
SL City Prosecutors Office	986	424	**(562)**	-	986	424	**(562)**	-	-	-	**-**	-
Downtown Building	-	82	**82**	-	-	82	**82**	-	-	-	**-**	-
West Jordan Building	-	36	**36**	-	-	36	**36**	-	-	-	**-**	-
Building O&M-DOWNTOWN BLDG O&M	-	1,112	**1,112**	*4.00*	-	1,100	**1,100**	*4.00*	-	-	**-**	-
Building O&M-WJ BLDG	-	222	**222**	-	-	222	**222**	-	-	-	**-**	-
SUBTOTAL	**3,698**	**60,355**	**56,657**	***322.50***	**3,698**	**63,443**	**59,745**	***349.50***	**(330)**	**6,303**	**6,633**	***38.00***
TOTAL DISTRICT ATTORNEY	**3,698**	**60,355**	**56,657**	***322.50***	**3,698**	**63,443**	**59,745**	***349.50***	**(330)**	**6,303**	**6,633**	***38.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**41,103** *(Yes)*
0	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -19,018	-	-	**19,018** *(Yes)*
1	**[31-40514] TECHNICAL DEBT SERVICE ADJUSTMENT 2027 Debt Service Adjustment** To adjust the 2027 debt service amounts for the 2017B STR, 2020B STR & 2024A STR Bonds	-	**2,305**	**2,305** *(Yes)*
2	**[31-40374] TECHNICAL DEBT SERVICE ADJUSTMENT Debt Service True up** This adjustment is to move funds from operations budget to debt service in the amount of $156,947 for leases the District Attorney's Office has for copy machines, a folding machine, and space as well as SBITA related payments for software.	-	-	**-** *(Yes)*
3	**[31-40504] TECHNICAL ADJUSTMENT Transfer FTEs between DA & Tax Admin- DA side** The District Attorney's Office is requesting a budget transfer to align employee positions with their appropriate budgets following a promotion and reassignment. One employee currently budgeted in the DA Tax Administration budget is being transferred to the main District Attorney's Office budget. An offsetting transfer will move an employee currently budgeted in the main District Attorney's Office budget to the DA Tax Administration budget. The Tax Administration employee was promoted and subsequently reassigned, necessitating the transfer to accurately reflect the employee's current assignment and the associated budget responsibility. These position transfers will result in a $46,925 reduction to the DA Tax Administration budget and a $76,477 increase to the main District Attorney's Office budget. In the Tax Admin budget the difference of $29,522 was a back to base adjustment in the contra however for the employee transferring to DA Office we are requesting the full amount of $76,477. These adjustments are intended to align budgeted positions and associated personnel costs with current organizational assignments and do not represent an increase in overall staffing.	-	**76,447**	**84,338** *(Yes)* *0.00 FTE*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
4	**[31-40412] NEW REQUEST Benefit Increase Request** The District Attorney's Office is requesting $53,806 in ongoing funding for increased employee benefit costs. Approval of this request will provide the District Attorney's Office with the funding necessary to cover the increased ongoing benefit costs associated with its existing workforce.	-	**53,806**	**53,806** *(Yes)*
5	**[31-40116] NEW REQUEST Grade Advancement Request** The District Attorney's Office requests $104,860 to fund grade advancements for attorneys within the Office. These advancements have been approved by the Human Resources Division. The approved Grade Advancement Plan is attached to this budget request and are designed to recognize the increased experience, responsibilities, skills, and professional development of attorneys as they progress in their careers. The requested funding would provide grade advancements for 22 attorneys, including both Prosecuting Attorneys and Civil Attorneys. The request reflects the salary increases associated with these advancements as well as the corresponding salary-based benefits. Funding the grade advancements will allow the District Attorney's Office to implement the approved plan consistently and maintain a compensation structure that recognizes attorney growth and advancement. It also supports the Office's ability to retain experienced attorneys whose knowledge and expertise are critical to effectively serving Salt Lake County. The $104,860 request represents the total cost, including salary and salary-based benefits, necessary to provide the 22 approved grade advancements.	-	**104,860**	**104,860** *(Yes)*
6	**[31-40537] NEW REQUEST Public Safety Pay Plan Adjustments** Salt Lake County Human Resources is proposing an adjustment to the Public Safety Pay Plan that includes a 3% pay structure increase, merit-based step increases, and a 1% longevity increase for employees who have reached the top step of their grade. The District Attorney's Office has 15 employees in the Public Safety Pay Plan. Of these employees, eight will be eligible for a merit-based step increase in 2027, while the remaining seven employees, who are at the top step of their grade, will be eligible for the 1% longevity increase. The District Attorney's Office is requesting funding to support the proposed 2027 adjustments as follows: 3% Pay Structure Adjustment, Merit-Based Step Increases, Longevity Increases in the amount of $84,625 and Salary-Based Benefits in the amount of $48,235. Total 2027 Request $121,960 The request also includes $10,900 in projected future-year salary/benefit adjustments for 2028 associated with employees who will receive merit-based step increases during 2027. This amount represents the anticipated future-year fiscal impact. The District Attorney's Office is requesting $121,960 in 2027 funding to implement the proposed Public Safety Pay Plan adjustments. The additional $10,900 projected for 2028 should be recognized as a future-year budget impact. These adjustments will allow the District Attorney's Office to maintain the compensation structure established under the Public Safety Pay Plan, recognize employee progression through merit-based steps, and provide longevity compensation for employees who have reached the maximum step of their respective grades. This request was incorporated into the Mayor's overall compensation increase as requested. FUTURE YEARS ADJUSTMENT: 10,900	-	**121,960**	**-** *(Yes)*
7	**[31-40411] NEW REQUEST Investigator Adjustment** The Salt Lake County District Attorney's Office is requesting $138,341 in ongoing salary and benefit funding beginning in 2027 to support the approved compensation adjustment for the Legal Investigator classification. Salt Lake County Human Resources conducted a comprehensive review of the Legal Investigator job description and classification over a two-year period. Following a thorough analysis, County HR submitted a compensation proposal addressing the appropriate classification and placement of these positions within the Public Safety Pay Plan. After additional review and discussion, a final determination was reached regarding the appropriate placement of Legal Investigators within the plan. The approved classification and compensation adjustment has been implemented, and the associated 2026 costs were absorbed within the District Attorneys Office's approved budget. The current request is necessary to establish ongoing funding for the approved adjustment beginning in 2027. The requested $138,341 represents the annual salary and benefit costs associated with this completed classification review and approved compensation placement. This request is limited to the costs resulting from the Legal Investigator classification adjustment and does not include funding for any other adjustments or future changes to the Public Safety Pay Plan. Funding this request will ensure the District Attorney's Office has sufficient ongoing resources to maintain the approved compensation structure for the Legal Investigator classification.	-	**138,341**	**138,341** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
8	**[31-40183] PERFORMANCE BASED BUDGET REQUEST - OTHER Gang Team Expansion** The District Attorney's Office requests funding for five full-time prosecutors, one paralegal, and one legal secretary dedicated to gang-related and gang-associated violent crime throughout Salt Lake County. Gang-related crime presents a significant and uniquely complex public-safety challenge. Individuals involved in gang activity frequently move throughout the County, associate with individuals from multiple jurisdictions, and become involved in interconnected criminal conduct that may be investigated and prosecuted as separate cases by different agencies and prosecution teams. A coordinated, countywide prosecutorial approach is therefore necessary to identify connections among cases, offenders, witnesses, and criminal organizations. Gang-related cases also disproportionately involve serious and resource-intensive offenses, including homicide, aggravated assault, robbery, firearms offenses, and drug trafficking. These cases frequently involve multiple defendants, adults and juveniles, extensive digital and social-media evidence, firearms and forensic evidence, complex witness issues, and connections to other pending or historical investigations. The District Attorney's Office currently has limited dedicated resources to address gang-related criminal activity on a coordinated countywide basis. Existing prosecutors must balance these complex cases with other significant caseload responsibilities, limiting the Office's ability to provide early prosecutorial involvement in investigations, identify connections among cases and offenders, coordinate investigations across jurisdictions, and develop sustained expertise in gang-related prosecutions. The requested team would provide dedicated capacity to work proactively with law enforcement, evaluate related cases across jurisdictional boundaries, develop coordinated prosecution strategies, and address emerging patterns of violence. The paralegal and legal secretary would provide essential case management, discovery, evidence, scheduling, and trial support, allowing prosecutors to focus on investigation, legal analysis, victims and witnesses, and litigation. Without additional resources, gang-related cases will continue to be prosecuted individually, but the Office will have limited capacity to address the broader patterns of violence and interconnected criminal activity underlying those cases. Dedicated countywide resources would strengthen coordination, improve prosecutorial effectiveness, develop specialized expertise, and enhance Salt Lake County's ability to disrupt and prosecute gang-related violent crime. FUTURE YEARS ADJUSTMENT: -5,776	*7.00*	**1,223,356**	**1,175,420** *(Yes)* *7.00 FTE*
9	**[31-40181] PERFORMANCE BASED BUDGET REQUEST - OTHER TOPS Team Expansion** The District Attorney's Office requests seven additional FTEs to fully support the dedicated Targeted Offender Partnership Strategy program (TOPS): four attorneys, one paralegal, one legal secretary. Unlike traditional courtroom-based assignments, this team will focus exclusively on the 250 defendants who are the most frequent offenders in the criminal justice system. Each attorney would be assigned approximately 50 defendants, creating a manageable caseload that would allow prosecutors to take a comprehensive, defendant-focused approach rather than addressing each new case in isolation. The team's primary objective would be to reduce recidivism by identifying the underlying needs and risk factors of these high-frequency offenders and connecting them with available community resources, treatment, services, and other interventions. By maintaining consistent responsibility for an individual defendant across cases, the team would be better positioned to understand the defendant's history, identify patterns of behavior, monitor progress, and coordinate appropriate interventions. This approach has the potential to improve outcomes not only for the defendants, but also for their victims, families, and the broader community. When efforts to connect a defendant with appropriate resources are unsuccessful, the team's secondary objective would be incapacitation. The team would be positioned to identify defendants who continue to pose a significant risk and pursue appropriate prosecutorial strategies to protect victims and the community. The team's caseload would be intentionally structured to maintain manageable and consistent assignments. Each prosecutor would retain responsibility for an assigned defendant until that defendant either has no new cases for 12 months or is sentenced to prison. Only then would the prosecutor receive a new defendant from the high-frequency offender population. This structure provides continuity and accountability while preventing the team from continually adding defendants to an already active caseload. The potential impact on the entire District Attorney's Office is significant. If the top 250 frequent offenders are responsible for an average of just 10 cases each, those defendants would account for approximately 2,500 cases each year. Concentrating resources on these individuals could therefore address a substantial portion of the Office's criminal caseload while allowing courtroom prosecutors to devote greater attention to other cases and victims. The TOPS team would provide a strategic shift from managing individual cases to actively managing the small population of defendants responsible for a disproportionate share of criminal activity. By focusing sustained attention and resources on the highest-frequency and highest-risk offenders, the team would seek to reduce repeat offending, improve connections to services, enhance public safety, and ultimately reduce the workload across the entire Office. The requested seven FTEs—five attorneys, one paralegal, and one legal secretary—would provide the dedicated staffing necessary to successfully implement this defendant-focused model and create a targeted strategy for addressing the Office's most persistent offenders.	*6.00*	**1,025,583**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
10	**[31-40187] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN Leifman Request DA** The District Attorney's Office is requesting funding for 2 Prosecuting Attorneys, 1 Paralegal, and 1 Legal Secretary to implement the Leifman Group recommendation to embed a prosecution team at the Salt Lake County Jail. The team will identify individuals who may be appropriate for diversion before they are formally booked into custody, creating an opportunity to connect eligible individuals with appropriate alternatives to incarceration at an earlier stage in the criminal justice process. The proposed staffing model will provide coverage 75% of the year in 2027 and move to 100% of the year in 2028. Two Prosecuting Attorneys, one Paralegal, and one Legal Secretary will provide services Monday through Friday during normal business hours. The request includes all associated salary and benefit costs, as well as necessary operational expenses to establish and maintain the embedded prosecution team. Funding this request will allow the District Attorney's Office to implement the recommended jail-based prosecution model, expand early identification of diversion-eligible individuals, and improve coordination between prosecution and diversion resources prior to formal booking into custody. FUTURE YEARS ADJUSTMENT: 143,410	*4.00*	**618,444**	**469,895** *(Yes)* *4.00 FTE*
11	**[31-40173] NEW REQUEST Civil Attorneys** The District Attorney's Office is committed to maintaining a succession plan that ensures continuity of operations when leadership positions become vacant. Two Chief Deputies are expected to retire before the first quarter of 2027, creating a need for an orderly transition that preserves institutional knowledge and maintains essential legal services. As Salt Lake County continues to grow, each year the attorneys assigned to the DAs Civil Division are called on to assist with an increasing array of new and complex legal issues and challenges. That trend is expected to continue. To support succession planning and allow for knowledge transfer, the District Attorney appointed two experienced Senior Attorneys in the Civil Division to serve as Division Directors. Each Director has expanded responsibilities, including supervising approximately half of the Civil Division, participating in officewide strategic planning, and providing enhanced legal advice and services to County offices and agencies. These expanded leadership responsibilities reduce the Directors' availability to provide day-to-day legal advice and direct support to individual County offices and agencies. At the same time, the pending retirement of two experienced attorneys will further reduce the Civil Division's capacity to meet the County's ongoing legal needs. Together, these changes create a significant gap in the Division's ability to provide timely legal services. The Civil Division provides essential legal advice and support to County offices and agencies, including guidance on operational and legal matters and assistance with issues requiring specialized governmental legal expertise. The loss of four experienced attorneys from these day-to-day functions—two through retirement and two through expanded leadership responsibilities—creates a substantial workload and capacity challenge. The District Attorney's Office therefore requests two additional attorneys for the Civil Division. These positions will help backfill work previously performed by the two Senior Attorneys and the two Chief Deputies, allowing the Division Directors to focus on expanded supervisory, strategic, and leadership responsibilities while ensuring County offices and agencies continue to receive timely and effective legal support. Adding two attorneys will also strengthen the Office's succession planning by creating an opportunity for new attorneys to develop institutional knowledge and experience before future retirements occur. This investment will support continuity of operations, maintain service levels, and ensure the Civil Division has sufficient capacity to meet the County's legal needs throughout this significant leadership transition.	*2.00*	**400,726**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
12	**[31-40185] PERFORMANCE BASED BUDGET REQUEST - OTHER Victim Services Staff** The Survivor and Victim Services Division (SVSD) in the District Attorney's Office is requesting 13 full-time equivalent (FTE) positions—eight Social Workers, four Case Managers, and one Victim Services Manager—to address a significant and growing gap in services to crime victims and survivors. These positions are necessary to provide timely, consistent, trauma-informed support throughout the criminal justice process and to reduce the number of victims who currently have no victim-services professional assigned to their cases. SVSD is organized around a courtroom-team model, with staff supporting victims throughout the life of their cases. Current staffing, however, does not allow the Division to maintain its intended one-social-worker-to-one-courtroom model. Social workers currently support two courtrooms, while case managers are assigned to one courtroom and approximately one-quarter of the clients in another. Social workers handle all homicide and special-victim cases, while case managers primarily serve domestic violence and major-crimes cases. Although five additional case managers were added in the 2026 budget, workloads remain unsustainable. In 2025, nine social workers and seven case managers handled 5,875 cases. During the first six months of 2026, nine social workers and twelve case managers handled 4,317 cases, with the five newly funded case managers beginning in March. Current individual caseloads generally range from 120 to 170 active cases. Cases may remain open for months or years, depending on their complexity and the criminal justice process. The need for additional staffing is demonstrated by District Attorney's Office data showing that, during the first six months of 2026, 2,478 cases involving at least one victim had no victim-services worker assigned when tracking only the lead charge. These victims may enter the criminal justice system without consistent advocacy, information, safety planning, referrals, court support, and ongoing intervention. High caseloads also limit SVSD's ability to provide proactive outreach, follow-up, coordination with prosecutors and service providers, and sustained support throughout lengthy proceedings. Five current case-manager positions are funded through VOCA and VAWA grants, which are temporary and subject to reductions or changes. County-funded positions would provide greater stability and allow SVSD to build a sustainable staffing model. The requested 13 FTEs will expand courtroom coverage, reduce caseloads, improve follow-up and coordination, and allow staff to reach victims who currently receive no assigned services. Most importantly, the request addresses a documented service gap: 2,478 victim-involved cases lacked an assigned victim-services worker during the first half of 2026. This investment will help ensure that victims and survivors receive meaningful access to advocacy, safety planning, resources, and support throughout the criminal justice process.	*13.00*	**1,676,086**	**-** *(No)*
13	**[31-40174] NEW REQUEST Risk Management FTE Request** The District Attorney's Office is asking for an additional FTE to serve as an Assistant Risk Manager for Salt Lake County. This position is needed to assist the Risk Manager and allied staff better anticipate, plan for, and manage and mitigate a growing array of operational, cyber, regulatory, health, and safety risks and property and casualty insurance needs. The complexity of Salt Lake County's operations, combined with its rapid growth and compliance needs, necessitates an additional, dedicated professional to proactively identify, assess, and mitigate risk. Adding an assistant risk manager will enable the Risk Director to focus on high-level needs and strategies and long-term loss prevention instead of day-to-day triage, and it will ensure recurring daily workflows—such as Certificate of Insurance (COI) tracking, routine claims and third-party vendor contracts and tracked, managed and adjusted in timely manner. Day-to-day responsibilities for this employee would include (1) review of vendor agreements, leases, and subcontracts to verify indemnification, additional insured language, and insurance limits match corporate risk standards; (2) supervision of and assistance provided to the Claims Administrator to serve as the initial point of contact for logging, tracking, and reporting general liability, property, and first reports of injury to in-house adjustors and the County's work comp third-party administrator; (3) overseeing the compilation of loss runs, exposure summaries, and schedule updates required for annual insurance renewals and policy underwriting; and (4) reinstating and improving the County's internal safety initiatives, including staff training.	*1.00*	**163,531**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
14	**[31-40224] NEW REQUEST Juvenile Team Social Worker** The District Attorney's Office requests one additional Social Worker FTE dedicated to supporting victims and families involved in juvenile court cases. The Office currently has juvenile cases in which 147 victims and families did not receive specialized support, including brief clinical intervention, referrals to community resources, assistance understanding victims' rights, and navigation of the court process. Juvenile cases often present unique challenges, particularly sexual assault cases involving intrafamilial abuse. Families may be conflicted about supporting the child victim while navigating relationships with other family members involved in the case. They may be uncertain about their rights, the court process, and available resources. Timely intervention by a trained social worker can provide stability, guidance, and trauma-informed support during these difficult circumstances. The District Attorney's Office has historically provided these services to juvenile victims and families. However, recruitment and retention challenges have limited the Office's ability to consistently extend victim-services resources to the juvenile court system. Staff continue to assist when possible, but this support is often provided in addition to existing caseloads, making consistent and comprehensive services difficult to maintain. Families continue to request assistance in juvenile homicide cases and other serious offenses. A dedicated social worker would allow the Office to respond more efficiently and provide consistent support throughout the court process. The requested position would serve both the Downtown and West Jordan juvenile court teams, maximizing coverage across the juvenile system. Responsibilities would include providing brief clinical intervention and trauma-informed support; connecting families with community and basic-needs resources; educating victims and families about their rights and available services; helping families navigate the juvenile court process; supporting complex cases involving intrafamilial sexual abuse and other serious offenses; coordinating with prosecutors, court personnel, and service providers; and providing continuity and follow-up as needed. Adding a dedicated social worker will strengthen victim-services capacity within the juvenile court system rather than relying on already overextended staff to address these needs when capacity permits. The position will provide dedicated expertise and accountability for juvenile victims and their families while allowing existing social workers and case managers to focus on assigned caseloads. Most importantly, this request will ensure that some of the most vulnerable victims in the criminal justice system have timely, trauma-informed support and meaningful access to services throughout the court process.	*1.00*	**132,242**	**-** *(No)*
15	**[31-40126] NEW REQUEST Camp Hope Case Manager** SVSD is requesting one dedicated case manager FTE to support Camp HOPE programming. Camp HOPE provides specialized support and programming for children impacted by homicide and other significant trauma. The program serves up to 73 children, with an annual one week camp experience and monthly programming activities generating approximately 350 service hours each month. Since Camp HOPE's inception, the program has relied on a Program Manager and one temporary Case Manager position. While this has allowed the program to develop and grow, the temporary nature of the Case Manager position creates a risk to program continuity and the loss of institutional knowledge and expertise. Establishing a merit Case Manager FTE for Camp HOPE will allow SVSD to retain the training, experience, and program knowledge developed by the current temporary staffing model. A dedicated Case Manager will be able to build sustained relationships with campers and families, coordinate monthly programming, and strengthen the consistency and quality of services provided to participating children. The need for continuity will be particularly important in the coming year, as SVSD anticipates relocating the Camp HOPE program. A change in location will create logistical and emotional challenges for children and families who have developed familiarity and trust with the existing program environment. Retaining staff who understand Camp HOPE, its programming, and the individual needs of its campers will provide critical continuity during this transition. Staff with direct experience working with the program will be better positioned to anticipate challenges, support campers through the change, and preserve the relationships and sense of stability that are central to Camp HOPE's success. A permanent Case Manager FTE will therefore provide more than additional staffing capacity—it will protect the program's institutional knowledge, strengthen continuity for vulnerable children, and position Camp HOPE for sustainable growth.	*1.00*	**109,138**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
16	**[31-40131] NEW REQUEST CJC Forensic Interviewer** The Children's Justice Center (CJC) in the District Attorney's Office is requesting one additional full-time Forensic Interviewer (FI) to provide coverage for both the North and South locations. This position is necessary to address current demand, maintain best-practice standards, expand access for children who witness domestic violence, and ensure children and families receive the full range of coordinated services available through the CJC. Best practice recommends approximately three forensic interviews per interviewer per day. Current CJC interviewers routinely meet or exceed this standard, with many days requiring four interviews per interviewer to meet community demand. In 2025, three forensic interviewers and the Forensic Services Manager conducted 1,269 forensic interviews. Despite this productivity, there are many days when law enforcement requests an interview and the CJC does not have an FI available. Best practice is to conduct interviews as soon as possible after a child experiences or witnesses a traumatic event. When an interview cannot be scheduled promptly, law enforcement may conduct its own interview off-site rather than delay an active investigation. While understandable, this can prevent the child from receiving an interview through the specialized CJC model and may limit access to the coordinated support and services available to children and families. An additional FI would serve as a shared North/South resource, providing coverage when existing interviewers are on vacation or training, schedules are full, or demand is concentrated during peak periods. It would also create additional capacity for children who witness domestic violence, an area in which the CJC is actively working to expand access. The responsibilities of experienced FIs extend beyond conducting interviews. They serve as expert witnesses in Salt Lake County court cases, provide forensic interview training through FIT, and complete ongoing education and training required to maintain specialized expertise. These responsibilities are essential to maintaining a high-quality program but reduce the time available for direct interviews. Currently, the Forensic Services Manager fills interview gaps when management responsibilities allow. This is not a sustainable solution. In addition to managing the FI program and the North CJC, the manager is frequently called upon as a blind expert and is responsible for program management, staff development, EPIC evaluations, and quality assurance. Adding one FI will provide the flexibility needed to maintain timely service while allowing existing staff to participate in training, expert testimony, and other professional responsibilities without creating additional scheduling gaps. It will reduce the likelihood that children are interviewed outside the CJC because a specialized interviewer is unavailable. This position is an investment in best-practice forensic interviewing, timely access to specialized services, continuity of care, and the quality of the child and family experience. A dedicated FI will help ensure that when a child needs a forensic interview, the CJC has the capacity to respond promptly and provide the specialized, coordinated services the program was designed to deliver.	*1.00*	**107,637**	**-** *(No)*
17	**[31-40177] NEW REQUEST Senior Legal Assistant** The District Attorney's Office is requesting one additional full-time Senior Legal Assistant for the Special Investigations Unit (SI) to address sustained caseload growth, increasing case complexity, and the loss of a previously ARPA-funded, time-limited position. Senior Legal Assistants provide critical investigative and legal support to SI and are integral to investigating and prosecuting complex cases. Their duties include screening and preparing cases for prosecution, drafting legal pleadings, managing discovery, preparing trial exhibits, analyzing phone and vehicle-location data, developing courtroom presentations, testifying as expert witnesses, preparing subpoenas, locating individuals through intelligence networks, and training and administering law enforcement intelligence systems. Demand has increased substantially since 2021, while permanent staffing has remained at two positions. In 2022, an ARPA-funded position temporarily increased staffing to three. SI received 1,466 cases, with Senior Legal Assistants handling 837 cases, averaging 279 cases per analyst. In 2023, SI received 1,699 cases, with analysts handling 1,089, averaging 363 cases each. When the ARPA position expired in 2024, staffing returned to two positions. SI received 1,831 cases, with Senior Legal Assistants handling 923 cases, averaging 462 cases per analyst—a 66% increase from 2022. In 2025, SI received 1,724 cases, with Senior Legal Assistants handling 786 cases, averaging 393 cases each, a 34% increase over the 2022 workload. Through the second quarter of 2026, SI has received 853 cases, with Senior Legal Assistants handling 382 cases, or 44% of the total. Each employee is currently handling 191 cases. If current trends continue, each employee is projected to handle approximately 868 cases in 2026, averaging 434 cases each. From 2022 to the projected 2026 workload, cases handled per Senior Legal Assistant are expected to increase approximately 49%. The loss of the ARPA-funded position has left SI meeting sustained demand with fewer permanent resources. Increasing caseloads, combined with the complexity of investigations, can delay case screening and preparation, reduce investigative capacity, and limit the time available for detailed analysis, courtroom preparation, intelligence work, and expert testimony. Adding one permanent Senior Legal Assistant would restore capacity previously available through temporary funding while providing a sustainable staffing model. The position would allow SI to distribute cases more appropriately, improve the timeliness and quality of case preparation, strengthen investigative support, and ensure adequate capacity for specialized responsibilities. This position is essential to stabilizing analyst staffing, managing demonstrated workload growth, and preserving the investigative and prosecutorial capacity necessary to effectively handle complex cases and support public safety.	*1.00*	**128,392**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
18	**[31-39939] NEW REQUEST Asset Property Coordinator** The District Attorney's Office is responsible for managing more than 3,700 controlled assets, including over 200 cell phones, valued at $1.6 million and 34 capital assets valued at $3.8 million. These assets must be accurately tracked, assigned, audited, maintained, and replaced throughout their lifecycle. In addition, County Policy 1125 requires an annual physical inventory, during which each of the Office's more than 350 employees—including merit employees, temporary employees, interns, and City Prosecutor Office staff—must verify the assets assigned to them. Currently, these responsibilities are divided between the Information Systems Manager, a Fiscal Coordinator and the Department Administrative Assistant. Splitting these duties between employees with other primary responsibilities reduces efficiency, increases the risk of errors, and limits accountability for the management of County assets. The Office's inventory of controlled assets has grown significantly since the expanded implementation of remote work during the COVID-19 pandemic. To support employees working remotely and the continued availability of flexible work arrangements, the District Attorney's Office substantially expanded its inventory of laptops, monitors, docking stations, webcams, and other technology equipment. As a result, the number of controlled assets has more than doubled. Given the size, value, and complexity of the District Attorney's Office asset inventory, as well as the ongoing requirements for tracking, auditing, replacement planning, and annual inventory compliance, a dedicated full-time Asset Property Coordinator is necessary. Centralizing responsibility for asset management under a single employee will improve accountability, increase operational efficiency, enhance inventory accuracy, strengthen compliance with County policy, and better safeguard County resources.	*1.00*	**115,847**	**-** *(No)*
19	**[31-40233] NEW REQUEST In House Therapist** The Salt Lake County District Attorney's Office requests $104,000 to continue specialized mental health services through a licensed provider with experience serving public safety organizations and first responders. The service provides timely, confidential, and accessible support for employees experiencing workplace trauma, compassion fatigue, burnout, and vicarious or secondary trauma. Prosecutors and District Attorney's Office employees are routinely exposed to graphic evidence and detailed accounts of violent crimes. Employees work directly with survivors, interact with violent offenders, conduct investigations, and make high-stakes decisions regarding cases and outcomes. These demands are compounded by heavy caseloads, unpredictable hours, limited resources, and the adversarial nature of legal work. Salt Lake County provides counseling through the Employee Assistance Program (EAP); however, the unique demands of prosecution, victim services, investigations, and public safety work warrant access to a provider with specialized expertise in secondary trauma and first-responder mental health. This service supplements, rather than replaces, EAP resources and provides an additional option for employees seeking convenient, workplace-specific care. The Office began a pilot program in January 2026 to evaluate demand for an in-house therapist. The results demonstrate a clear need. From January 9 through July 31, 2026, the provider conducted 170 appointments with 32 unique employees—approximately 10% of the Office's workforce in less than seven months. If utilization continues at the current rate, the program is projected to provide approximately 300 appointments annually and serve up to 55 employees, or approximately 18% of the workforce. The provider offers individual psychotherapy and specialized treatment; support for workplace trauma, burnout, compassion fatigue, and secondary trauma; stress-management and self-care strategies; education on secondary trauma; referrals to community resources; employee outreach and education; and immediate or short-notice support following acute workplace events. Dedicated office space allows employees to access services conveniently on-site, including walk-in or short-notice appointments when appropriate. This reduces barriers created by long and unpredictable work schedules and allows employees to address concerns earlier, before they become more severe. Pilot utilization demonstrates that confidential, convenient, specialized access encourages employees to use the service. As Utah's largest District Attorney's Office, Salt Lake County screens more than 18,000 criminal cases annually. The volume and nature of this work create an ongoing need for specialized employee wellness resources. Supporting employee mental health is an investment in the workforce responsible for providing essential public safety and justice services. Continued funding is expected to strengthen employee resilience, job satisfaction, early intervention, and retention. Program outcomes will be evaluated through utilization, employee feedback, job satisfaction, and retention measures. The 2026 pilot has established a measurable need for specialized, accessible mental health services. Continued funding of $104,000 will build on this success, strengthen employee well-being and retention, and support the District Attorney's Office's ability to deliver critical services to Salt Lake County residents.	-	**104,000**	**-** *(No)*
20	**[31-40648] NEW REQUEST Leifman Contract Payment** The District Attorney's Office requests that $15,000 be added to the 2027 budget as a one-time adjustment to cover the Office's portion of the Leifman Group contract payment for 2027. This amount represents the District Attorney's Office's share of the contract for the 2027 calendar year only. Because this request is specific to the 2027 contract payment, the $15,000 is being requested as a one-time budget adjustment and is not intended to be an ongoing annual expense.	-	**15,000**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
21	**[31-40647] NEW REQUEST SWAP Membership Dues Request** The Utah Statewide Association of Prosecutors & Public Attorneys (SWAP) is a statewide association whose membership includes all county attorney offices in Utah, the Utah Attorney General's Office, and most city attorney offices throughout the state. SWAP's membership, legislative priorities, and operations substantially overlap with those of the Utah Association of Counties (UAC). For approximately the past eight years, the District Attorney's Office has not paid SWAP membership dues because the organization's fund balance was sufficient to cover the cost of membership for the County. That fund balance has now been depleted, and the District Attorney's Office is expected to resume paying annual membership dues beginning in 2027. The estimated annual membership cost is $11,865. SWAP uses the same formula as UAC does to determine the membership dues which is based on population size. We are requesting that $11,865 be added to the District Attorney's Office budget as an ongoing annual expenditure to cover SWAP membership dues beginning in 2027. Continued membership provides the office with representation and participation in statewide legislative, policy, and professional matters affecting prosecutors and public attorneys.	-	**11,865**	**-** *(No)*
22	**[31-39938] NEW REQUEST EV Charging Station Addition** The District Attorney's West Jordan building currently has a single EV charging station that serves only two vehicles. Because the station is located in the public parking area rather than the secure employee parking lot, it is shared by visitors, Library employees, and District Attorney's Office employees. This high level of shared use has resulted in the station frequently operating at or near capacity, leaving many users without reliable access to EV charging. As the number of electric vehicles continues to grow, the existing infrastructure is no longer sufficient to meet current demand. The lack of adequate charging capacity impacts employees and limits the availability of charging for visitors conducting business at the facility. Funding is requested to install one additional EV charging station, expanding capacity to serve two more vehicles. This investment will significantly improve access to charging, reduce wait times, and better support employees and the public. It also demonstrates the County's commitment to sustainability, modern infrastructure, and responsible stewardship of public resources by ensuring our facilities can accommodate the increasing adoption of electric vehicles. Providing additional charging capacity now will address an existing operational need while positioning the West Jordan Office to meet future demand in a cost-effective and proactive manner.	-	**40,000**	**-** *(No)*
23	**[31-39935] REVENUE PROJECTION CHANGE Revenue Reduction** As part of its FY2027 budget preparation, the District Attorney's Office (DAO) completed a comprehensive review of projected revenue sources and identified two revenue streams that can no longer sustain their current budgeted levels. The DAO requests $330,009 in additional General Fund support to replace these anticipated revenue reductions and maintain existing operations. Asset Forfeiture – $132,710: Forfeiture revenue is inherently unpredictable because collections depend on the timing and outcome of individual cases. Historical collections provide the most reliable basis for projecting future revenue. Actual collections averaged $134,000 annually from 2021–2025 and $141,000 from 2015–2025. By comparison, the average budgeted amount from 2015–2026 was $258,950, substantially exceeding actual collections. The DAO therefore proposes reducing FY2027 budgeted revenue for Account 421170 – Vice Evidence Forfeitures from $266,710 to $134,000. This creates a $132,710 General Fund need while establishing a more realistic revenue budget based on historical performance. MSD Revenue – $197,299: The DAO provides prosecutorial services for Salt Lake County Justice Court through two attorneys and one legal secretary. Since 2017, the Municipal Services District (MSD) has reimbursed the DAO for these services. The Justice Court is scheduled to close June 30, 2027, eliminating this revenue source after July 1, 2027. The FY2026 budget includes $394,598 in MSD revenue. Because the court will operate for only the first six months of FY2027, the DAO expects approximately $197,299 in revenue before the source is permanently eliminated. The closure will not produce corresponding personnel savings. The two attorneys and one legal secretary currently devote 100 percent of their time to Justice Court operations and will be reassigned to other essential prosecutorial duties when the court closes. Their personnel costs will therefore continue despite the loss of revenue. General Fund support is necessary to maintain this existing prosecutorial capacity. Together, the two revenue reductions create a total FY2027 General Fund request of $330,009. The request was reviewed by the Revenue Committee on August 14, 2026.	-	**330,009**	**330,009** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
24	**[32-40539] STRESS TEST REDUCTION DA Stress Test** The District Attorney's Office is requesting consideration of the impact of the proposed 5% stress test reduction on its 2027 operating budget. The total 5% stress test amount identified for the District Attorney's Office is $9,294,931. Of that amount, $6,639,796 is attributable to new requests. Once those new requests are excluded, the remaining stress test amount is $2,655,135. The District Attorney's Office's 2027 operating budget is $4,156,289 before any new requests. As a result, the remaining stress test amount of $2,655,135 represents approximately 64% of the Office's entire operating budget. A reduction of this magnitude cannot realistically be achieved through the elimination of discretionary expenditures or routine operational efficiencies. A significant portion of the Office's operating expenses is necessary to maintain existing operations and fulfill its statutory responsibilities. These expenses include the upkeep of two District Attorney buildings and an existing CJC building, including janitorial services, grounds maintenance, building maintenance, utilities, and other facility-related costs. The Office also incurs essential costs of doing business, including telephone services, office supplies, vehicle levies and related expenses such as fuel and maintenance, postage, computer equipment and services, and contractual obligations. Many of these expenses cannot simply be eliminated or substantially reduced without negatively affecting the Office's ability to maintain basic operations. Given these constraints, the only realistic way for the District Attorney's Office to implement a reduction of this magnitude would be through a reduction in force (RIF). The Office currently has 132 filled non-attorney FTE positions, with an average salary and benefit cost of $100,246 per employee. Based on that average cost, a reduction of $2,655,135 would require the elimination of approximately 26 positions. Such a reduction would have a significant impact on the Office's ability to fulfill its statutory obligations. The Office cannot simply reduce the number of attorneys without directly affecting its ability to carry out its legally mandated responsibilities. Reductions among non-attorney staff would likewise place substantial additional burdens on the remaining workforce and could significantly impair the administrative and operational support necessary for attorneys to perform their duties. Furthermore, the estimated 26-position reduction represents a best-case mathematical estimate based on the average salary and benefit cost. The actual number of employees affected could be higher because of County bumping rights associated with RIF actions. Employees with greater seniority and lower classifications may displace employees in other positions, meaning the positions ultimately eliminated would not necessarily correspond to the highest-paid employees. Consequently, achieving the full $2,655,135 reduction could require the elimination of more than 26 positions. In summary, after accounting for new requests, the remaining stress test reduction represents approximately 64% of the District Attorney's Office's entire 2027 operating budget. Because the majority of the remaining expenditures are necessary to maintain facilities, support basic operations, and meet contractual and statutory requirements, there is insufficient discretionary spending available to absorb a reduction of this magnitude. The practical result would be a substantial reduction in force that would significantly impair the Office's ability to fulfill its statutory responsibilities and maintain current levels of service.	-	-9,294,931	- *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***38.00***	**6,699,575**	**2,419,095**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-9,294,931**	**-**

Funds Included	Organizations Included
110 - General Fund	82000000 - District Attorney

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**56,657**	*3,545*	**59,745**	**53,112**	*6,633*	**55,375**	*1,282*	**47,345**	*9,312*
REVENUE	**3,698**	*(330)*	**3,698**	**4,028**	*(330)*	**6,251**	*(2,553)*	**4,060**	*(362)*
NON-OPERATING REVENUE	**-**	-	**-**	**-**	-	**-**	-	**14**	*(14)*
INVESTMENT EARNINGS	**-**	-	**-**	**-**	-	**-**	-	**14**	*(14)*
429015 Interest-Miscellaneous	-	-	-	-	-	-	-	14	*(14)*
OPERATING REVENUE	**3,698**	*(330)*	**3,698**	**4,028**	*(330)*	**4,042**	*(344)*	**3,833**	*(135)*
OPERATING GRANTS & CONTRIBUTIO	**1,777**	-	**1,777**	**1,777**	-	**1,796**	*(19)*	**1,554**	*223*
411000 State Government Grants	1,006	-	1,006	1,006	-	1,096	*(89)*	1,117	*(111)*
415000 Federal Government Grants	771	-	771	771	-	701	*70*	396	*376*
417005 Oprtg Contributions-Restricted	-	-	-	-	-	-	-	41	*(41)*
CHARGES FOR SERVICES	**1,920**	*(330)*	**1,920**	**2,250**	*(330)*	**2,246**	*(325)*	**2,279**	*(358)*
421090 Attorney Fees	150	-	150	150	-	150	-	207	*(57)*
421160 Sheriffs Fees	-	-	-	-	-	-	-	86	*(86)*
421165 Asset For	-	-	-	-	-	-	-	4	*(4)*
421170 Vice Evidence Forfeitures	134	*(133)*	134	267	*(133)*	267	*(133)*	104	*30*
421180 District Attorney Admin Fees	2	-	2	2	-	2	-	0	*2*
421185 Bail Bond Processing/Forfeit	20	-	20	20	-	20	-	15	*5*
421370 Miscellaneous Revenue	13	-	13	13	-	-	*13*	-	*13*
423000 Local Government Contracts	1,106	-	1,106	1,106	-	1,111	*(5)*	1,146	*(41)*
423005 Misc Intergovernmental Revenue	190	-	190	190	-	170	*20*	192	*(2)*
423405 MSD Contract Revenue	197	*(197)*	197	395	*(197)*	395	*(197)*	440	*(243)*
424200 State Revenue Contracts	90	-	90	90	-	110	*(20)*	69	*21*
424600 Federal Revenue Contracts	15	-	15	15	-	14	*1*	14	*1*
425010 Restitution	3	-	3	3	-	8	*(5)*	1	*2*
TRANSFERS IN AND OTHER FINANCING SOUI	**-**	-	**-**	**-**	-	**2,209**	*(2,209)*	**213**	*(213)*
OFS - DEBT PROCEEDS	**-**	-	**-**	**-**	-	**2,209**	*(2,209)*	**213**	*(213)*
710500 OFS Capitalized Leases	-	-	-	-	-	-	-	213	*(213)*
710501 OFS SBITA	-	-	-	-	-	2,209	*(2,209)*	-	-
EXPENSE	**64,635**	*3,281*	**67,723**	**61,354**	*6,370*	**63,568**	*1,067*	**55,388**	*9,247*
OPERATING EXPENSE	**60,355**	*3,215*	**63,443**	**57,140**	*6,303*	**59,417**	*938*	**51,178**	*9,177*
EMPLOYEE COMPENSATION	**52,388**	*3,230*	**55,002**	**49,158**	*5,844*	**49,117**	*3,271*	**43,325**	*9,062*
601005 Elected And Exempt Salary	3,480	*320*	3,370	3,160	*209*	2,737	*743*	2,640	*840*
601020 Lump Sum Vacation Pay	62	-	62	62	-	62	-	326	*(265)*
601025 Lump Sum Sick Pay	20	-	20	20	-	20	-	9	*11*
601030 Permanent And Provisional	30,946	*1,866*	32,511	29,080	*3,432*	29,428	*1,518*	24,897	*6,049*
601035 Perm And Prov-Public Safety	2,053	*90*	2,053	1,963	*90*	1,881	*172*	1,890	*163*
601040 Time Limited Employee	585	*7*	578	578	-	611	*(27)*	789	*(204)*
601050 Temporary,Seasonal,Emergency	751	-	751	751	-	751	-	541	*210*
601065 Overtime	123	-	123	123	-	123	-	120	*3*
601095 Personnel Underexpend	(47)	*192*	(47)	(239)	*192*	(17)	*(30)*	-	*(47)*
601096 Council Discretion Personnel	(767)	-	(767)	(767)	-	(823)	*56*	-	*(767)*
603005 Social Security Taxes	2,802	*159*	2,920	2,644	*276*	2,480	*322*	2,293	*509*
603010 Soc Sec Taxes-Public Safety	-	-	-	-	-	144	*(144)*	-	-
603025 Retirement Or Pension Contrib	4,380	*130*	4,824	4,250	*574*	4,268	*113*	3,672	*709*
603030 Retirement Cont-Public Safety	480	*14*	487	466	*22*	452	*28*	461	*19*
603040 Ltd Contributions	153	*9*	159	144	*15*	144	*10*	122	*32*
603045 Supplemental Retirement (401K)	960	*29*	934	930	*3*	734	*225*	735	*225*
603050 Health Insurance Premiums	5,622	*373*	6,281	5,249	*1,031*	5,378	*244*	4,258	*1,364*
603055 Employee Serv Res Fund Charges	334	-	334	334	-	334	-	319	*15*
603056 OPEB- Current Year	452	*41*	411	411	-	411	*41*	254	*199*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	2	*(2)*
MATERIALS AND SUPPLIES	**3,818**	*(108)*	**4,292**	**3,926**	*366*	**3,845**	*(27)*	**3,803**	*15*
607005 Janitorial Supplies & Service	254	*4*	281	250	*31*	257	*(3)*	248	*6*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
607010 Maintenance - Grounds	53	-	53	53	-	53	0	48	5
607015 Maintenance - Buildings	45	-	45	45	-	51	(6)	85	(40)
607025 Maint - Plumbing,Heat,& Ac	40	-	40	40	-	47	(7)	55	(15)
607030 Maintenance - Other	9	-	9	9	-	7	2	7	3
607040 Facilities Management Charges	150	-	190	150	40	121	29	191	(41)
609005 Food Provisions	4	-	4	4	-	-	4	-	4
609030 Medical Supplies	7	0	7	7	1	5	2	8	(1)
609035 Safety Supplies	11	-	11	11	-	2	9	4	6
609055 Recreational Supplies & Serv	10	-	10	10	-	10	-	5	5
609060 Identification Supplies	0	-	0	0	-	1	(1)	0	(0)
611005 Subscriptions & Memberships	101	1	118	100	18	111	(10)	92	9
611010 Physical Materials-Books	16	0	18	16	2	16	0	16	0
611011 Digital Materials-Books	86	-	86	86	-	58	28	59	27
611015 Education & Training Serv/Supp	55	1	59	54	5	42	13	39	15
611025 Physical Material-Audio/Visual	5	-	5	5	-	6	(1)	5	0
613005 Printing Charges	5	0	7	5	2	5	0	4	1
613010 Public Notices	4	-	4	4	-	7	(4)	9	(5)
615005 Office Supplies	61	1	66	60	5	45	16	50	11
615016 Computer Software Subscription	585	(140)	700	725	(25)	607	(22)	600	(15)
615025 Computers & Components <$5000	219	17	314	201	113	241	(23)	247	(28)
615030 Communication Equip-Noncapital	1	-	1	1	-	2	(1)	61	(60)
615035 Small Equipment (Non-Computer)	71	-	71	71	-	47	24	139	(68)
615040 Postage	36	-	36	36	-	41	(5)	36	(0)
615050 Meals & Refreshments	45	0	48	45	3	25	20	30	15
615055 Volunteer Awards	1	-	1	1	-	2	(1)	1	-
617005 Maintenance - Office Equip	47	1	51	46	6	46	1	50	(3)
617010 Maint - Machinery And Equip	34	-	34	34	-	8	26	34	0
617015 Maintenance - Software	153	-	153	153	-	187	(34)	153	0
617035 Maint - Autos & Equip-Fleet	33	-	33	33	-	31	2	49	(16)
619005 Gasoline, Diesel, Oil & Grease	38	-	38	38	-	32	6	31	7
619015 Mileage Allowance	3	-	3	3	-	3	(0)	2	0
619025 Travel & Transprtatn-Employees	136	2	150	134	16	129	7	109	27
619030 Travel & Transprtatn-Clients	3	-	3	3	-	3	0	2	1
619035 Vehicle Rental Charges	1	-	1	1	-	1	(0)	1	(0)
619045 Vehicle Replacement Charges	118	-	118	118	-	129	(10)	90	28
621005 Heat And Fuel	32	-	32	32	-	81	(49)	55	(23)
621010 Light And Power	178	-	178	178	-	238	(60)	179	(1)
621015 Water And Sewer	60	-	60	60	-	46	14	45	15
621020 Telephone	177	1	186	176	10	170	7	167	10
621025 Mobile Telephone	109	3	127	106	21	125	(17)	104	5
621030 Internet/Data Communications	32	-	32	32	-	39	(7)	34	(2)
633010 Rent - Buildings	2	-	2	2	-	4	(2)	4	(2)
633015 Rent - Equipment	4	-	4	4	-	4	-	1	3
633025 Miscellaneous Rental Charges	63	-	63	63	-	63	-	31	32
639005 Legal, Auditing, & Acctg Fees	35	-	35	35	-	30	5	24	11
639007 Expert Witness	205	-	205	205	-	255	(50)	211	(6)
639025 Other Professional Fees	165	-	284	165	119	102	63	168	(3)
639045 Contracted Services	310	-	310	310	-	311	(1)	217	93
639050 Client Support Services	7	-	7	7	-	-	7	4	3
OTHER OPERATING EXPENSE 1	**28**	-	**28**	**28**	-	**31**	(3)	**26**	2
641005 Shop,Crew,&Deputy Small Tools	4	-	4	4	-	5	(1)	7	(3)
641030 Ammunition,Explosives And Bomb	12	-	12	12	-	12	-	9	3
645005 Contract Hauling	10	-	10	10	-	12	(2)	9	1
645015 Recycling Activities	2	-	2	2	-	2	0	0	2
STATE MANDATED EXPENSE	**128**	-	**128**	**128**	-	**143**	(15)	**136**	(8)
649005 Court Reporter Fees	38	-	38	38	-	43	(5)	57	(19)
649010 Witness - Summons And Travel	90	-	90	90	-	100	(10)	79	11
OTHER OPERATING EXPENSE 2	**3,487**	-	**3,487**	**3,487**	-	**3,464**	23	**3,089**	397
657005 Insurance	-	-	-	-	-	9	(9)	-	-
657010 Notary,Surety &Fidelity Bonds	0	-	0	0	-	1	(0)	0	0
663010 Council Overhead Cost	144	-	144	144	-	144	-	152	(9)
663015 Mayor Overhead Cost	16	-	16	16	-	16	-	26	(10)
663025 Auditor Overhead Cost	116	-	116	116	-	116	-	112	4
663035 Real Estate Overhead Cost	18	-	18	18	-	18	-	7	11

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
663040 Info Services Overhead Cost	2,380	-	2,380	2,380	-	2,380	-	2,115	*265*
663045 Purchasing Overhead Cost	39	-	39	39	-	39	-	39	*1*
663050 Human Resources Overhead Cost	318	-	318	318	-	318	-	250	*68*
663055 Gov'T Immunity Overhead Cost	16	-	16	16	-	16	-	29	*(13)*
663060 Records Managmnt Overhead Cost	120	-	120	120	-	120	-	63	*57*
663070 Mayor Finance Overhead Cost	247	-	247	247	-	247	-	235	*12*
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	*(0)*
667085 Outreach and Language Equity	74	-	74	74	-	42	*32*	62	*12*
CAPITAL EXPENDITURES	**497**	*93*	**497**	**404**	*93*	**2,676**	*(2,179)*	**669**	*(172)*
679005 Office Furn, Equip,Softwr>5000	-	-	-	-	-	-	-	57	*(57)*
681015 Leases- Machinery & Equipment	-	-	-	-	-	-	-	213	*(213)*
681020 IT Subscription - SBITA	0	-	0	0	-	2,553	*(2,553)*	-	*0*
684005 Principal Pymnts- Bldng Lease	51	*2*	51	49	*2*	49	*2*	47	*3*
684015 Principal Pymnts- Equip Lease	30	*(14)*	30	45	*(14)*	45	*(14)*	62	*(32)*
684020 Principal Payments- SBITA	416	*106*	416	310	*106*	29	*387*	291	*126*
INTERGOVERNMENTAL CHARGE	**9**	-	**9**	**9**	-	**142**	*(132)*	**130**	*(120)*
693010 Intrafund Charges	9	-	9	9	-	142	*(132)*	130	*(120)*
NON-OPERATING EXPENSE	**4,280**	*66*	**4,280**	**4,214**	*66*	**4,151**	*129*	**4,210**	*70*
LONG TERM DEBT	**4,280**	*66*	**4,280**	**4,214**	*66*	**4,151**	*129*	**4,210**	*70*
685139 2017AB STR Various Project-Pri	1,868	*92*	1,868	1,776	*92*	1,776	*92*	1,702	*166*
685149 2020B STRRB Various Prjcts-Pri	400	*21*	400	379	*21*	379	*21*	360	*39*
685153 2024A STR Various Project-Prin	690	*15*	690	675	*15*	675	*15*	660	*29*
687001 Interest Expense- SBITA	140	*70*	140	70	*70*	7	*133*	89	*51*
687002 Interest Exp-Leases (DEBT SVC)	45	*(6)*	45	51	*(6)*	51	*(6)*	37	*8*
687139 2017AB STR Various Project-Int	804	*(91)*	804	895	*(91)*	895	*(91)*	961	*(157)*
687149 2020B STRRB Various Prjcts-Int	182	*(19)*	182	201	*(19)*	201	*(19)*	220	*(38)*
687153 2024A STR Various Project-Int	152	*(15)*	152	167	*(15)*	167	*(15)*	181	*(30)*

CORE MISSION

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	776	(47)	*(6.0%)*	729	(33)	*(4.3%)*	743
COUNTY FUNDING	**776**	**(47)**	*(6.0%)*	**729**	**(33)**	*(4.3%)*	**743**
FTE	2.00	-	*0.0%*	2.00	-	*0.0%*	2.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
District Attorney-Tax Admin	-	743	**743**	*2.00*	-	729	**729**	*2.00*	-	(47)	**(47)**	-
SUBTOTAL	**-**	**743**	**743**	***2.00***	**-**	**729**	**729**	***2.00***	**-**	**(47)**	**(47)**	**-**
TOTAL DISTRICT ATTORNEY - TAX ADMINISTRATION	**-**	**743**	**743**	***2.00***	**-**	**729**	**729**	***2.00***	**-**	**(47)**	**(47)**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**1,108** *(Yes)*
1	**[31-40503] TECHNICAL ADJUSTMENT Transfer FTEs between DA & Tax Admin- Tax side** The District Attorney's Office is requesting a budget transfer to align employee positions with their appropriate budgets following a promotion and reassignment. One employee currently budgeted in the DA Tax Administration budget is being transferred to the main District Attorney's Office budget. An offsetting transfer will move an employee currently budgeted in the main District Attorney's Office budget to the DA Tax Administration budget. The Tax Administration employee was promoted and subsequently reassigned, necessitating the transfer to accurately reflect the employee's current assignment and the associated budget responsibility. Due to the upward reclassification of this employee a back to base adjustment of $29,522 was needed. This request reverses that entry. These position transfers will result in a $46,925 reduction to the DA Tax Administration budget and a $76,477 increase to the main District Attorney's Office budget. These adjustments are intended to align budgeted positions and associated personnel costs with current organizational assignments and do not represent an increase in overall staffing.	-	**-46,925**	**-40,932** *(Yes)* *0.00 FTE*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-46,925**	**-39,824**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
340 - Tax Administration Levy	82010000 - District Attorney-Tax Admin

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**743**	*(33)*	**729**	**776**	*(47)*	**776**	*(33)*	**521**	*222*
EXPENSE	**743**	*(33)*	**729**	**776**	*(47)*	**776**	*(33)*	**521**	*222*
OPERATING EXPENSE	**743**	*(33)*	**729**	**776**	*(47)*	**776**	*(33)*	**521**	*222*
EMPLOYEE COMPENSATION	**455**	*(33)*	**441**	**488**	*(47)*	**488**	*(33)*	**474**	*(19)*
601005 Elected And Exempt Salary	(209)	*(209)*	(209)	-	*(209)*	165	*(375)*	-	*(209)*
601020 Lump Sum Vacation Pay	0	-	0	0	-	0	-	-	*0*
601030 Permanent And Provisional	531	*156*	521	374	*146*	184	*347*	336	*195*
601095 Personnel Underexpend	-	*30*	-	(30)	*30*	-	-	-	-
603005 Social Security Taxes	25	*(3)*	24	27	*(4)*	26	*(2)*	25	*(0)*
603025 Retirement Or Pension Contrib	48	*(8)*	47	56	*(9)*	53	*(6)*	55	*(8)*
603040 Ltd Contributions	1	*(0)*	1	2	*(0)*	1	*(0)*	1	*0*
603050 Health Insurance Premiums	45	*1*	45	45	-	44	*1*	42	*3*
603055 Employee Serv Res Fund Charges	2	-	2	2	-	2	-	2	*(0)*
603056 OPEB- Current Year	12	*1*	11	11	-	11	*1*	13	*(1)*
MATERIALS AND SUPPLIES	**237**	-	**237**	**237**	-	**237**	-	**33**	*204*
607040 Facilities Management Charges	-	-	-	-	-	-	-	0	*(0)*
611005 Subscriptions & Memberships	2	-	2	2	-	2	-	2	*0*
611010 Physical Materials-Books	1	-	1	1	-	1	-	0	*0*
611011 Digital Materials-Books	-	-	-	-	-	-	-	0	*(0)*
611015 Education & Training Serv/Supp	2	-	2	2	-	2	-	0	*1*
613005 Printing Charges	2	-	2	2	-	2	-	-	*2*
615005 Office Supplies	1	-	1	1	-	1	-	-	*1*
615016 Computer Software Subscription	2	-	2	2	-	2	-	-	*2*
615025 Computers & Components <$5000	2	-	2	2	-	2	-	-	*2*
615030 Communication Equip-Noncapital	-	-	-	-	-	-	-	0	*(0)*
615035 Small Equipment (Non-Computer)	2	-	2	2	-	2	-	-	*2*
615040 Postage	1	-	1	1	-	1	-	0	*0*
619015 Mileage Allowance	1	-	1	1	-	1	-	0	*0*
619025 Travel & Transprtatn-Employees	1	-	1	1	-	1	-	1	*(0)*
621020 Telephone	1	-	1	1	-	1	-	1	*0*
621025 Mobile Telephone	2	-	2	2	-	2	-	0	*1*
633010 Rent - Buildings	1	-	1	1	-	1	-	0	*0*
639005 Legal, Auditing, & Acctg Fees	10	-	10	10	-	10	-	-	*10*
639007 Expert Witness	111	-	111	111	-	111	-	26	*86*
639025 Other Professional Fees	100	-	100	100	-	100	-	2	*98*
STATE MANDATED EXPENSE	**38**	-	**38**	**38**	-	**38**	-	**-**	*38*
649005 Court Reporter Fees	38	-	38	38	-	38	-	-	*38*
OTHER OPERATING EXPENSE 2	**13**	-	**13**	**13**	-	**13**	-	**13**	*(0)*
663010 Council Overhead Cost	2	-	2	2	-	2	-	2	*0*
663015 Mayor Overhead Cost	0	-	0	0	-	0	-	0	*(0)*
663025 Auditor Overhead Cost	2	-	2	2	-	2	-	1	*0*
663040 Info Services Overhead Cost	5	-	5	5	-	5	-	5	*(1)*
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	0	*0*
663050 Human Resources Overhead Cost	2	-	2	2	-	2	-	1	*0*
663055 Gov'T Immunity Overhead Cost	0	-	0	0	-	0	-	0	*(0)*
663070 Mayor Finance Overhead Cost	3	-	3	3	-	3	-	3	*0*
INTERGOVERNMENTAL CHARGE	**-**	-	**-**	**-**	-	**-**	-	**1**	*(1)*
693010 Intrafund Charges	-	-	-	-	-	-	-	1	*(1)*

CORE MISSION

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	3,947	-	*0.0%*	3,947	-	*0.0%*	3,947
REVENUE	962	-	*0.0%*	962	-	*0.0%*	962
COUNTY FUNDING	**2,985**	**-**	*0.0%*	**2,985**	**-**	*0.0%*	**2,985**
FTE	-	-		-	-		-

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Governmental Immunity	962	3,947	**2,985**	-	962	3,947	**2,985**	-	-	-	-	-
SUBTOTAL	**962**	**3,947**	**2,985**	**-**	**962**	**3,947**	**2,985**	**-**	-	-	-	-
TOTAL GOVERNMENTAL IMMUNITY	**962**	**3,947**	**2,985**	**-**	**962**	**3,947**	**2,985**	**-**	-	-	-	-

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40750] REVENUE PROJECTION CHANGE Interest Earnings - Time Deposits Correction** This budget mass change is an adjustment to correct the 2027 Interest - Time Deposits account revenue budget request. This adjustment also accounts for instances in which departments had previously entered adjustment amounts for the 2027 budget to the Interest - Time Deposits account.	-	**-138,605**	**-138,605** *(Yes)*
0	**[33-40769] REVENUE PROJECTION CHANGE Adjust Property Tax, M. Vehicle Fee, Greenbelt RB Tax, & Related** Budget adjustment for property tax new growth and the following tax rate shifts: • 0.000005 from Planetarium Fund to the General Fund, to be offset by increased fund transfers from TRCC Fund. • 0.000001 from Health Fund to the General Fund for request to move Bees & Weeds program to Parks & Rec. Includes revised projections for accounts related to property taxes, as well as Motor Vehicle Fee In Lieu of Tax and Greenbelt Rollback Taxes.	-	**-27,703**	**-27,703** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-166,308**	**-166,308**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-**	**-**

Funds Included	Organizations Included
115 - Governmental Immunity Fund	82100000 - Governmental Immunity

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**2,985**	**-**	**2,985**	**2,985**	**-**	**2,628**	***357***	**(367)**	***3,352***
REVENUE	**3,300**	*166*	**3,300**	**3,134**	*166*	**3,134**	*166*	**4,150**	*(850)*
NON-OPERATING REVENUE	**2,339**	*166*	**2,339**	**2,172**	*166*	**2,172**	*166*	**2,114**	*225*
PROPERTY TAXES	**2,094**	*22*	**2,094**	**2,071**	*22*	**2,071**	*22*	**1,967**	*127*
401005 General Property Tax	2,063	*26*	2,063	2,036	*26*	2,036	*26*	1,799	*264*
401010 Personal Property Tax	-	-	-	-	-	-	-	136	*(136)*
401025 Prior Year Redemptions	31	*(4)*	31	35	*(4)*	35	*(4)*	32	*(1)*
FEE IN LIEU OF TAXES	**88**	*5*	**88**	**83**	*5*	**83**	*5*	**87**	*1*
401030 Motor Veh Fee In Lieu Of Taxes	88	*5*	88	83	*5*	83	*5*	87	*1*
INVESTMENT EARNINGS	**157**	*139*	**157**	**19**	*139*	**19**	*139*	**60**	*97*
429005 Interest - Time Deposits	151	*139*	151	12	*139*	12	*139*	52	*98*
429010 Int-Tax Pool	7	-	7	7	-	7	-	8	*(1)*
OPERATING REVENUE	**962**	**-**	**962**	**962**	**-**	**962**	**-**	**2,037**	*(1,075)*
CHARGES FOR SERVICES	**10**	**-**	**10**	**10**	**-**	**10**	**-**	**-**	*10*
439010 Refunds-Insurance	10	-	10	10	-	10	-	-	*10*
INTER/INTRA FUND REVENUES	**952**	**-**	**952**	**952**	**-**	**952**	**-**	**2,037**	*(1,085)*
435005 Indirect Cost	952	-	952	952	-	952	-	2,037	*(1,085)*
EXPENSE	**3,947**	**-**	**3,947**	**3,947**	**-**	**3,590**	*357*	**1,669**	*2,277*
OPERATING EXPENSE	**3,947**	**-**	**3,947**	**3,947**	**-**	**3,590**	*357*	**1,669**	*2,277*
MATERIALS AND SUPPLIES	**136**	**-**	**136**	**136**	**-**	**136**	**-**	**84**	*52*
607040 Facilities Management Charges	-	-	-	-	-	-	-	0	*(0)*
611005 Subscriptions & Memberships	1	-	1	1	-	1	-	-	*1*
611010 Physical Materials-Books	2	-	2	2	-	2	-	-	*2*
611015 Education & Training Serv/Supp	2	-	2	2	-	2	-	1	*1*
613005 Printing Charges	1	-	1	1	-	1	-	0	*0*
615005 Office Supplies	1	-	1	1	-	1	-	0	*0*
615016 Computer Software Subscription	75	-	75	75	-	75	-	76	*(1)*
615025 Computers & Components <$5000	6	-	6	6	-	6	-	-	*6*
615030 Communication Equip-Noncapital	-	-	-	-	-	-	-	0	*(0)*
615040 Postage	1	-	1	1	-	1	-	0	*0*
615050 Meals & Refreshments	-	-	-	-	-	-	-	0	*(0)*
619015 Mileage Allowance	1	-	1	1	-	1	-	-	*1*
619025 Travel & Transprtatn-Employees	2	-	2	2	-	2	-	-	*2*
621020 Telephone	3	-	3	3	-	3	-	2	*1*
621025 Mobile Telephone	2	-	2	2	-	2	-	1	*1*
639005 Legal, Auditing, & Acctg Fees	10	-	10	10	-	10	-	2	*8*
639007 Expert Witness	25	-	25	25	-	25	-	-	*25*
639025 Other Professional Fees	1	-	1	1	-	1	-	0	*1*
639045 Contracted Services	5	-	5	5	-	5	-	-	*5*
OTHER OPERATING EXPENSE 2	**3,811**	**-**	**3,811**	**3,811**	**-**	**3,454**	*357*	**1,584**	*2,226*
657005 Insurance	2,594	-	2,594	2,594	-	2,237	*357*	843	*1,751*
657010 Notary,Surety &Fidelity Bonds	17	-	17	17	-	17	-	17	*0*
657015 Self-Insurance Expense	1,200	-	1,200	1,200	-	1,200	-	725	*475*
INTERGOVERNMENTAL CHARGE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	*(1)*
693010 Intrafund Charges	-	-	-	-	-	-	-	1	*(1)*

CORE MISSION

The Salt Lake County Justice Court's mission is to provide the highest level of judicial service to the citizens of the county and the other levels of the Courts at the lowest cost and in the most efficient manner.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Salt Lake County Justice Court is committed to improving the quality of life in our communities. The Court ensures that all cases are prosecuted in a fair and timely manner.				
• Traffic cases filed.	3,661	5,131	2,743	2,500
• Traffic cases disposed.	3,903	5,553	2,879	2,700
• Criminal misdemeanors/infractions filed.	822	1,100	511	450
• Criminal misdemeanors/infractions disposed.	1,316	1,600	593	500
• Small claims filed.	703	715	339	350
• Small claims settled/dismissed.	724	780	294	300
Salt Lake County Justice Court is dedicated to promoting a high-performing workforce. The Court ensures employees receive applicable training both from County and State to successfully perform necessary duties and for their professional development.				
• Employees are required to attend the 2-day certification training in March and complete 27+ online courses per year.	100%	100%	58%	50%
Salt Lake County Justice Court strives to maintain its fiscal responsibility and basic core Justice Court services.				
• The Court is funded by the Greater Salt Lake Municipal Services District (MSD) budget without regard to the revenue generated by court fines. Court fines and the bail schedule are established by State law. The Court will make every effort to collect the revenue due and handle payments according to County and State policies & procedures. The Utah Office of State Treasurer has assisted the Court (at no cost to the County) in collecting at least $70,000 of unpaid fines/fees over the years.	73,454	85,000	59,345.52	37,500
• The Court has worked hard to reduce costs, improve communication and work productivity including better scheduling of interpreters and integrating online resources in our website. The number of inbound and outbound calls will reduce year over year.	19,250	18,000	11,397	10,000

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	1,711	(1,006)	*(58.8%)*	706	(626)	*(36.6%)*	1,086
REVENUE	1,728	(1,054)	*(61.0%)*	674	(1,054)	*(61.0%)*	674
NET (EXP - REV)	**(16)**	**48**	*(292.1%)*	**32**	**428**	*(2,595.3%)*	**412**
FTE	10.00	-	*0.0%*	10.00	-	*0.0%*	10.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE	Revenue (Oper.)	Expend. (Oper.)	NET (Exp-Rv)	FTE
Justice Courts	674	1,015	**341**	*10.00*	674	635	**(39)**	*10.00*	(1,054)	(935)	**119**	-
Building O&M-Justice Court	-	70	**70**	-	-	70	**70**	-	-	(70)	**(70)**	-
SUBTOTAL	**674**	**1,086**	**412**	***10.00***	**674**	**706**	**32**	***10.00***	**(1,054)**	**(1,006)**	**48**	**-**
TOTAL JUSTICE COURTS	**674**	**1,086**	**412**	***10.00***	**674**	**706**	**32**	***10.00***	**(1,054)**	**(1,006)**	**48**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**1,669** *(Yes)*
1	**[31-40609] NEW REQUEST Justice Court Closing I** [Exp: -336,167; Rev: -863,947] The Court's operations will close on June 30, 2027. This request reflects a 50% reduction to the Court's base budget due to the planned mid-year closure, excluding PCF-related personnel costs, which are addressed separately in the Justice Court Closing III request. FUTURE YEARS ADJUSTMENT: -215,805	-	**527,780**	**904,371** *(Yes)*
1	**[31-40628] REDUCTION AMOUNT Justice Court Closing III** This request adjusts the personnel FTEs, and position costs to 1/2 year for 2027, and creates a future year adjustment to eliminate the personnel budget for 2028. No reduction was made on the position tab to the TL position because it was already only budgeted for 1/2 year. (The reason the FYA adjustment is higher than the 2027 budget reductions per the attached 1.12 report appears to be due to the already exculded TL position in PCF, and the difference in retirement rates effective the latter part of 2027.) FUTURE YEARS ADJUSTMENT: -530,641	-	**-971,386**	**-969,305** *(Yes)* *0.00 FTE*
2	**[31-40611] NEW REQUEST Justice Court Closing II** [Exp: 43,463; Rev: -189,946] This request is to adjust various revenue sources and expenses related to the Justice Court's closure. • $264,946 reduction in revenue from the MSD contract and fingerprint services. • $75,000 in new revenue is projected from fee collections over six months on outstanding residual South Jordan cases. • $43,463 increase in expenses, which includes the remaining 50% of indirect charges for 2027. • $2,917 in professional accounting services. This amount is needed for professional accounting services in July to manage and finalize the Court's financials. This is not an increase to the overall budget, as the cost will be offset by operational savings in other areas. FUTURE YEARS ADJUSTMENT: 631,050	-	**233,409**	**233,409** *(Yes)*
3	**[31-40606] NEW REQUEST Vacation Leave Payout Related to Justice Court Operations Closure** This request represents a one-time personnel expense associated with the Court's planned closure and will cover anticipated vacation leave payouts for eligible Court employees upon separation. Accrued vacation balances through June 2027 are estimated at 2,111 hours, totaling $73,358, plus $6,602 for the County's share of payroll taxes, for a total request of $79,960. FUTURE YEARS ADJUSTMENT: -79,960	-	**79,960**	**79,960** *(Yes)*
3	**[31-40607] NEW REQUEST Judge Salary Payout – End of Term** The requested funding covers the anticipated salary obligations associated with the Elected Official's term from July through December 2027, and creates a future-year adjustment for the remaining term from January 1 through December 31, 2028. The Judge's current term ends on December 31, 2028. For July–December 2027, $95,660 is requested for salary and $8,609 for the County's share of payroll taxes. A future-year adjustment of $104,269 is requested for 2028 to cover the same salary and payroll tax obligations through the end of the term. FUTURE YEARS ADJUSTMENT: 104,269	-	**104,269**	**104,269** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
3	**[31-40608] NEW REQUEST One-Time Employee Retention Compensation** In consultation with County Human Resources, the Court is proposing one-time retention payments to keep staff in place through the final day of County Justice Court operations. This will help ensure full staffing and allow the Court to maintain its standards and level of service through closure. The incentive is structured equally for all eligible staff, maintaining satisfactory performance throughout the retention period. FUTURE YEARS ADJUSTMENT: -74,146	-	**74,146**	**74,146** *(Yes)*
6	**[32-40644] STRESS TEST REDUCTION Stress Test Reduction** Because the Justice Court is scheduled to cease operations on June 30, 2027, a traditional stress test would not be applicable. However, the $137,064 stress-test reduction could be achieved by reducing court security coverage by 30% and leaving two FTE positions unfunded. These reductions would create serious negative impact including: -Reduced courtroom security, increasing safety risks for the Judge, court staff, attorneys, and members of the public. -Increased workload and reduced service capacity for remaining employees, potentially delaying case processing and closure-related responsibilities. - Increased compliance and liability risk if staffing and security levels are insufficient to meet statutory obligations and required court standards for safely and effectively processing cases.	-	**-137,064**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**48,178**	**428,519**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-137,064**	**-**

Funds Included	Organizations Included
735 - Public Works and Other Servcs	85000000 - Justice Courts

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
NET (Operating Expense less Operating Revenue)	**412**	***428***	**32**	**(16)**	***48***	**(16)**	***428***	**(63)**	***474***
REVENUE	**674**	*(1,054)*	**674**	**1,728**	*(1,054)*	**1,728**	*(1,054)*	**1,709**	*(1,035)*
OPERATING REVENUE	**674**	*(1,054)*	**674**	**1,728**	*(1,054)*	**1,728**	*(1,054)*	**1,709**	*(1,035)*
CAPITAL GRANTS & CONTRIBUTIONS	**-**	-	**-**	**-**	-	**-**	-	**6**	*(6)*
419010 Capital Contributions-General	-	-	-	-	-	-	-	6	*(6)*
CHARGES FOR SERVICES	**674**	*(1,054)*	**674**	**1,728**	*(1,054)*	**1,728**	*(1,054)*	**1,703**	*(1,029)*
421395 Fingerprinting Revenue	2	*(4)*	2	6	*(4)*	6	*(4)*	4	*(3)*
423405 MSD Contract Revenue	560	*(1,087)*	560	1,647	*(1,087)*	1,647	*(1,087)*	1,596	*(1,036)*
425015 J P Court Fines	75	*75*	75	-	*75*	-	*75*	30	*45*
425027 State Debt Collections	38	*(38)*	38	75	*(38)*	75	*(38)*	73	*(36)*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	0	*(0)*
EXPENSE	**1,086**	*(626)*	**706**	**1,711**	*(1,006)*	**1,712**	*(626)*	**1,646**	*(561)*
OPERATING EXPENSE	**1,086**	*(626)*	**706**	**1,711**	*(1,006)*	**1,712**	*(626)*	**1,646**	*(561)*
EMPLOYEE COMPENSATION	**739**	*(366)*	**359**	**1,105**	*(746)*	**1,106**	*(367)*	**1,076**	*(337)*
601005 Elected And Exempt Salary	91	*(91)*	96	182	*(87)*	182	*(91)*	177	*(86)*
601020 Lump Sum Vacation Pay	74	*72*	74	2	*72*	2	*72*	-	*74*
601025 Lump Sum Sick Pay	0	*(0)*	0	1	*(0)*	1	*(0)*	-	*0*
601030 Permanent And Provisional	251	*(251)*	91	502	*(411)*	503	*(251)*	497	*(246)*
601040 Time Limited Employee	24	-	24	24	-	24	-	-	*24*
601045 Compensated Absence	-	-	-	-	-	-	-	6	*(6)*
601050 Temporary,Seasonal,Emergency	20	*(20)*	20	40	*(20)*	40	*(20)*	27	*(7)*
601065 Overtime	-	-	-	-	-	-	-	0	*(0)*
601095 Personnel Underexpend	(1)	*1*	(1)	(2)	*1*	-	*(1)*	-	*(1)*
603005 Social Security Taxes	27	*(27)*	24	54	*(30)*	54	*(27)*	51	*(24)*
603023 Pension Expense Adj GASB 68	-	-	-	-	-	-	-	37	*(37)*
603025 Retirement Or Pension Contrib	52	*(50)*	2	101	*(99)*	104	*(52)*	98	*(46)*
603040 Ltd Contributions	1	*(1)*	0	3	*(3)*	3	*(1)*	3	*(1)*
603045 Supplemental Retirement (401K)	102	*93*	5	9	*(5)*	5	*98*	5	*97*
603050 Health Insurance Premiums	81	*(81)*	11	163	*(152)*	163	*(81)*	149	*(67)*
603055 Employee Serv Res Fund Charges	4	*(4)*	4	9	*(4)*	9	*(4)*	9	*(5)*
603056 OPEB- Current Year	10	*(7)*	8	17	*(8)*	17	*(7)*	9	*1*
603075 OPEB-GASB 74/75	-	-	-	-	-	-	-	7	*(7)*
MATERIALS AND SUPPLIES	**133**	*(129)*	**133**	**261**	*(129)*	**261**	*(129)*	**202**	*(70)*
607030 Maintenance - Other	-	-	-	-	-	-	-	0	*(0)*
607040 Facilities Management Charges	0	*(0)*	0	1	*(0)*	1	*(0)*	1	*(0)*
609005 Food Provisions	0	*0*	0	-	*0*	-	*0*	0	*0*
609010 Clothing Provisions	0	*(0)*	0	0	*(0)*	0	*(0)*	-	*0*
609060 Identification Supplies	0	*(0)*	0	0	*(0)*	0	*(0)*	-	*0*
611005 Subscriptions & Memberships	1	*(1)*	1	2	*(1)*	2	*(1)*	1	*(0)*
611010 Physical Materials-Books	3	*(3)*	3	6	*(3)*	6	*(3)*	6	*(3)*
611015 Education & Training Serv/Supp	2	*(2)*	2	3	*(2)*	3	*(2)*	3	*(2)*
613005 Printing Charges	0	*(0)*	0	1	*(0)*	1	*(0)*	-	*0*
615005 Office Supplies	2	*(2)*	2	4	*(2)*	4	*(2)*	2	*0*
615015 Computer Supplies	2	*(2)*	2	3	*(2)*	3	*(2)*	0	*1*
615016 Computer Software Subscription	2	*(2)*	2	3	*(2)*	3	*(2)*	2	*(1)*
615020 Computer Software <$5,000	1	*(1)*	1	1	*(1)*	1	*(1)*	10	*(10)*
615025 Computers & Components <$5000	2	*(2)*	2	4	*(2)*	4	*(2)*	5	*(3)*
615035 Small Equipment (Non-Computer)	1	*(1)*	1	2	*(1)*	2	*(1)*	-	*1*
615040 Postage	4	*(4)*	4	7	*(4)*	7	*(4)*	7	*(3)*
615050 Meals & Refreshments	0	*(0)*	0	0	*(0)*	0	*(0)*	0	*(0)*
617005 Maintenance - Office Equip	1	*(1)*	1	2	*(1)*	2	*(1)*	1	*0*
617010 Maint - Machinery And Equip	-	-	-	-	-	-	-	4	*(4)*
619025 Travel & Transprtatn-Employees	4	*(6)*	4	10	*(6)*	10	*(6)*	13	*(9)*
621020 Telephone	6	*(6)*	6	11	*(6)*	11	*(6)*	11	*(5)*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
621025 Mobile Telephone	1	(1)	1	1	(1)	1	(1)	1	(0)
633010 Rent - Buildings	70	(70)	70	141	(70)	141	(70)	136	(65)
639025 Other Professional Fees	3	3	3	-	3	-	3	0	3
639045 Contracted Services	30	(30)	30	60	(30)	60	(30)	-	30
OTHER OPERATING EXPENSE 1	**-**	-	**-**	**-**	-	**-**	-	**0**	(0)
645015 Recycling Activities	-	-	-	-	-	-	-	0	(0)
STATE MANDATED EXPENSE	**26**	(22)	**26**	**48**	(22)	**48**	(22)	**58**	(32)
649007 Court Interpreter Fees	21	(17)	21	37	(17)	37	(17)	48	(27)
649015 Juror And Witness - County	6	(6)	6	11	(6)	11	(6)	10	(5)
OTHER OPERATING EXPENSE 2	**86**	(2)	**86**	**88**	(2)	**88**	(2)	**82**	4
663010 Council Overhead Cost	6	(0)	6	6	(0)	6	(0)	5	1
663015 Mayor Overhead Cost	1	-	1	1	-	1	-	1	(0)
663025 Auditor Overhead Cost	5	(0)	5	5	(0)	5	(0)	4	1
663030 District Attorney Overhead Cos	10	-	10	10	-	10	-	9	1
663040 Info Services Overhead Cost	26	-	26	26	-	26	-	27	(1)
663045 Purchasing Overhead Cost	(0)	-	(0)	(0)	-	(0)	-	2	(2)
663050 Human Resources Overhead Cost	16	-	16	16	-	16	-	14	1
663055 Gov'T Immunity Overhead Cost	1	(0)	1	1	(0)	1	(0)	1	(1)
663060 Records Managmnt Overhead Cost	8	(0)	8	8	(0)	8	(0)	2	5
663070 Mayor Finance Overhead Cost	16	(0)	16	16	(0)	16	(0)	17	(1)
667025 Voip Tel Equip Purch 2010-2012	-	(2)	-	2	(2)	2	(2)	-	-
DEPRECIATION & LOSS ON SALE	**4**	(4)	**4**	**7**	(4)	**7**	(4)	**6**	(2)
669010 Depreciation	4	(4)	4	7	(4)	7	(4)	6	(2)
INTERGOVERNMENTAL CHARGE	**99**	(103)	**99**	**202**	(103)	**202**	(103)	**222**	(124)
693020 Interfund Charges	99	(103)	99	202	(103)	202	(103)	222	(124)

CORE MISSION

The mission of the Salt Lake County Recorder's Office is to record and protect the public's right to hold and own real property by maintaining comprehensive, accurate and searchable records of all property transactions, and ensuring a permanent chain of title. We strive to provide great customer service to all.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
The Salt Lake County Recorder's Office provides excellent customer service.				
• It is the aim of the Recorder's Office to provide excellent service. This survey will ask customers to rate customer service questions on a scale of 1-5 for their satisfaction - 5 being the highest. Our goal is to maintain at least a 4-star average throughout the year.	5	4	4.93	4
The Salt Lake County Recorder's Office identifies and acts on opportunities to improve access to their records.				
• The department's upcoming move to a new campus, expected within the next year, requires a substantial downsizing of the vault housing historical and important property records. We will track our progress toward digitizing 100% of the documents stored in the Recorder's vault.	-	-	35%	90%
The Salt Lake County Recorder engages with the community regarding their Property Watch service.				
• It is the aim of the Recorder's office to regularly engage with the community in regards to our Property Watch service. Our goal is 12 outreach efforts in a calendar year.	19	12	11	12

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	3,503	31	*0.9%*	3,534	94	*2.7%*	3,597
REVENUE	6,171	429	*7.0%*	6,600	429	*7.0%*	6,600
COUNTY FUNDING	**(2,668)**	**(398)**	*14.9%*	**(3,066)**	**(335)**	*12.6%*	**(3,003)**
FTE	26.00	-	*0.0%*	26.00	-	*0.0%*	26.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Recorder	-	468	**468**	-	-	468	**468**	-	-	-	-	-
Recorder Operations	5,900	3,128	(2,771)	*26.00*	5,900	3,066	(2,834)	*26.00*	312	31	(281)	-
Data Services	700	-	(700)	-	700	-	(700)	-	117	-	(117)	-
SUBTOTAL	**6,600**	**3,597**	**(3,003)**	***26.00***	**6,600**	**3,534**	**(3,066)**	***26.00***	**429**	**31**	**(398)**	**-**
TOTAL RECORDER	**6,600**	**3,597**	**(3,003)**	***26.00***	**6,600**	**3,534**	**(3,066)**	***26.00***	**429**	**31**	**(398)**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[31-40097] REVENUE PROJECTION CHANGE Increase Recording Revenue** In 2025 Recording Fee revenue topped $6,000,000 and in 2026 we are on track to exceed revenue from 2025 and think that increasing our revenue projections is warranted. Similarly, Data Services revenue topped $800,000 in 2025 and we expect it will again. That said, we have no control over Recording Fee revenue or Data Services revenue and recent legislative changes to data privacy laws may cause Data Services revenue to decrease from last year.	-	**-429,000**	**-429,000** *(Yes)*
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**4,150** *(Yes)*
0	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -2,316	-	**-**	**2,316** *(Yes)*
1	**[31-40351] NEW REQUEST Reinstate Temp Budget** Digitization Project requires dedicated temp staff who will free the project from reliance on secondary-duty time, reducing the storage footprint required in the new facility and expanding residents' online access to records as merit employees are enabled by the digitizing assistance to work on indexing. FUTURE YEARS ADJUSTMENT: -10,000	-	**10,000**	**10,000** *(Yes)*
2	**[31-40353] NEW REQUEST Increase Overtime Budget** Digitization Project requires additional overtime funding which allows the team to prioritize digitization, reducing the physical footprint needed in the new facility while eventually making more historical records available to residents online. This investment supports an important, time-sensitive project being completed on time. FUTURE YEARS ADJUSTMENT: -7,399	-	**7,399**	**7,399** *(Yes)*
3	**[31-40356] NEW REQUEST Travel Investment** Much of the Recorder's recent turnover was tied to compensation, underscoring the need to invest in what we can offer beyond salary. Research shows mastery, skill development, and recognition are strong intrinsic motivators that correlate with stronger retention among public employees. A more robust travel budget would build staff expertise, field experience, and regional networks--improving service delivery while raising the county's profile locally, strengthening public trust and accountable government.	-	**5,000**	**5,000** *(Yes)*
4	**[31-40358] NEW REQUEST Contractual Increases** Perpetual Storage is a vendor utilized for offiste emergency redundant storage. The Tyler software is an industry specific, well-integrated part of the Recorder's technology environment. Prices are negotiated where possible but remain set by the vendors. The continued contractual engagement with each vendor directly ensures core statutory functions of the office are met, and that continued dependable, high-quality service is provided to customers and residents.	-	**8,425**	**8,425** *(Yes)*
5	**[32-40156] STRESS TEST REDUCTION Recorder Stress Test** Two Land Record Specialists. Losing these two FTE would negatively impact our ability to meet our statutory obligations and would create unacceptable wait times in document processing. These two factors would negatively impact the real estate industry in Salt Lake County, including title companies, homebuilders and developers, the legal community and, finally, the taxpayers.	-	**-206,111**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-398,176**	**-391,710**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-206,111**	**-**

Funds Included	Organizations Included
110 - General Fund	88000000 - Recorder

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**(3,003)**	*(335)*	**(3,066)**	**(2,668)**	*(398)*	**(2,718)**	*(285)*	**(4,100)**	*1,097*
REVENUE	**6,600**	*429*	**6,600**	**6,171**	*429*	**6,171**	*429*	**6,841**	*(241)*
OPERATING REVENUE	**6,600**	*429*	**6,600**	**6,171**	*429*	**6,171**	*429*	**6,841**	*(241)*
CHARGES FOR SERVICES	**6,600**	*429*	**6,600**	**6,171**	*429*	**6,171**	*429*	**6,841**	*(241)*
421010 Data Service	700	*117*	700	583	*117*	583	*117*	817	*(117)*
421040 Recorders Fee	5,900	*312*	5,900	5,588	*312*	5,588	*312*	6,024	*(125)*
EXPENSE	**3,597**	*94*	**3,534**	**3,503**	*31*	**3,462**	*135*	**2,741**	*855*
OPERATING EXPENSE	**3,597**	*94*	**3,534**	**3,503**	*31*	**3,453**	*144*	**2,741**	*855*
EMPLOYEE COMPENSATION	**2,776**	*80*	**2,714**	**2,696**	*17*	**2,564**	*213*	**2,035**	*741*
601005 Elected And Exempt Salary	204	*6*	197	197	-	197	*6*	301	*(97)*
601020 Lump Sum Vacation Pay	10	-	10	10	-	10	-	-	*10*
601025 Lump Sum Sick Pay	8	-	8	8	-	8	-	-	*8*
601030 Permanent And Provisional	1,589	*42*	1,546	1,546	-	1,468	*121*	1,062	*526*
601050 Temporary,Seasonal,Emergency	10	*10*	10	-	*10*	-	*10*	-	*10*
601065 Overtime	13	*7*	13	5	*7*	5	*7*	4	*9*
603005 Social Security Taxes	136	*3*	133	133	-	127	*10*	113	*24*
603025 Retirement Or Pension Contrib	242	*(3)*	244	244	-	226	*16*	199	*43*
603040 Ltd Contributions	7	*0*	7	7	-	7	*1*	6	*1*
603045 Supplemental Retirement (401K)	28	*1*	27	27	-	27	*1*	39	*(10)*
603050 Health Insurance Premiums	459	*8*	451	451	-	423	*36*	271	*188*
603055 Employee Serv Res Fund Charges	24	-	24	24	-	24	-	22	*2*
603056 OPEB- Current Year	46	*4*	41	41	-	41	*4*	18	*28*
605026 Employee Awards-Gift Cards	1	-	1	1	-	1	-	-	*1*
MATERIALS AND SUPPLIES	**352**	*13*	**352**	**339**	*13*	**180**	*172*	**307**	*45*
607040 Facilities Management Charges	10	-	10	10	-	10	-	(0)	*10*
611005 Subscriptions & Memberships	1	-	1	1	-	1	-	2	*(1)*
611015 Education & Training Serv/Supp	8	-	8	8	-	8	*(1)*	5	*3*
613005 Printing Charges	3	-	3	3	-	3	-	2	*0*
613040 Maps And Plat Supplies	3	-	3	3	-	3	-	-	*3*
615005 Office Supplies	8	-	8	8	-	9	*(1)*	3	*5*
615015 Computer Supplies	-	-	-	-	-	-	-	1	*(1)*
615016 Computer Software Subscription	169	*8*	169	161	*8*	1	*168*	156	*13*
615020 Computer Software <$5,000	1	-	1	1	-	1	-	-	*1*
615025 Computers & Components <$5000	26	-	26	26	-	26	-	11	*15*
615035 Small Equipment (Non-Computer)	2	-	2	2	-	2	-	0	*1*
615040 Postage	-	-	-	-	-	-	-	12	*(12)*
615050 Meals & Refreshments	1	-	1	1	-	1	-	2	*(1)*
617005 Maintenance - Office Equip	-	-	-	-	-	-	-	1	*(1)*
617010 Maint - Machinery And Equip	-	-	-	-	-	-	-	2	*(2)*
619015 Mileage Allowance	1	-	1	1	-	1	-	-	*1*
619025 Travel & Transprtatn-Employees	12	*5*	12	7	*5*	7	*5*	-	*12*
619035 Vehicle Rental Charges	1	-	1	1	-	1	-	-	*1*
621020 Telephone	16	-	16	16	-	16	-	22	*(6)*
621025 Mobile Telephone	1	-	1	1	-	1	-	1	*0*
633010 Rent - Buildings	76	-	76	76	-	76	-	76	*(0)*
633025 Miscellaneous Rental Charges	14	*0*	14	13	*0*	13	*0*	13	*1*
639025 Other Professional Fees	1	-	1	1	-	1	-	0	*1*
OTHER OPERATING EXPENSE 2	**468**	-	**468**	**468**	-	**468**	-	**393**	*75*
663010 Council Overhead Cost	9	-	9	9	-	9	-	8	*1*
663015 Mayor Overhead Cost	1	-	1	1	-	1	-	1	*(0)*
663025 Auditor Overhead Cost	7	-	7	7	-	7	-	6	*1*
663030 District Attorney Overhead Cos	38	-	38	38	-	38	-	53	*(14)*
663040 Info Services Overhead Cost	360	-	360	360	-	360	-	288	*72*
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	0	*0*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
663050 Human Resources Overhead Cost	32	-	32	32	-	32	-	18	*14*
663055 Gov'T Immunity Overhead Cost	2	-	2	2	-	2	-	4	*(2)*
663060 Records Managmnt Overhead Cost	3	-	3	3	-	3	-	1	*2*
663070 Mayor Finance Overhead Cost	16	-	16	16	-	16	-	14	*2*
CAPITAL EXPENDITURES	**0**	-	**0**	**0**	-	**241**	*(241)*	**(0)**	*0*
679020 Machinery And Equipment	-	-	-	-	-	84	*(84)*	-	-
684020 Principal Payments- SBITA	0	-	0	0	-	157	*(157)*	(0)	*0*
INTERGOVERNMENTAL CHARGE	**-**	-	**-**	**-**	-	**-**	-	**6**	*(6)*
693010 Intrafund Charges	-	-	-	-	-	-	-	6	*(6)*
NON-OPERATING EXPENSE	**(0)**	-	**(0)**	**(0)**	-	**9**	*(9)*	**0**	*(0)*
LONG TERM DEBT	**(0)**	-	**(0)**	**(0)**	-	**9**	*(9)*	**0**	*(0)*
687001 Interest Expense- SBITA	(0)	-	(0)	(0)	-	9	*(9)*	0	*(0)*

CORE MISSION

The mission of the Salt Lake County Recorder's Office is to record and protect the public's right to hold and own real property by maintaining comprehensive, accurate and searchable records of all property transactions, and ensuring a permanent chain of title. We strive to provide great customer service to all.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	3,733	30	*0.8%*	3,763	128	*3.4%*	3,861
COUNTY FUNDING	**3,733**	**30**	*0.8%*	**3,763**	**128**	*3.4%*	**3,861**
FTE	22.75	-	*0.0%*	22.75	-	*0.0%*	22.75

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Recorder-Tax Administration	-	3,861	**3,861**	*22.75*	-	3,763	**3,763**	*22.75*	-	30	**30**	-
SUBTOTAL	-	3,861	3,861	***22.75***	-	3,763	3,763	***22.75***	-	30	30	-
TOTAL RECORDER - TAX ADMINISTRATION	-	3,861	3,861	***22.75***	-	3,763	3,763	***22.75***	-	30	30	-

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**3,378** *(Yes)*
1	**[31-40352] NEW REQUEST Reinstate Temp Budget** Digitization Project requires dedicated temp staff who will free the project from reliance on secondary-duty time, reducing the storage footprint required in the new facility and expanding residents' online access to records as merit employees are enabled by the digitizing assistance to work on indexing. FUTURE YEARS ADJUSTMENT: -10,000	-	**10,000**	**10,000** *(Yes)*
2	**[31-40355] NEW REQUEST Increase Overtime Budget** Digitization Project requires additional overtime funding which allows the team to prioritize digitization, reducing the physical footprint needed in the new facility while eventually making more historical records available to residents online. This investment supports an important, time-sensitive project being completed on time. FUTURE YEARS ADJUSTMENT: -4,930	-	**4,930**	**4,930** *(Yes)*
3	**[31-40357] NEW REQUEST Travel Investment** Much of the Recorder's recent turnover was tied to compensation, underscoring the need to invest in what we can offer beyond salary. Research shows mastery, skill development, and recognition are strong intrinsic motivators that correlate with stronger retention among public employees. A more robust travel budget would build staff expertise, field experience, and regional networks--improving service delivery while raising the county's profile locally, strengthening public trust and accountable government.	-	**15,000**	**15,000** *(Yes)*
5	**[32-40159] STRESS TEST REDUCTION Recorder Tax Stress Test** Equal to one Plat Dept FTE and one IT Dept FTE. Losing these FTE would negatively impact our ability to complete the records digitization project, as well as delay construction and home building in Salt Lake County. Additionally, the loss of the IT FTE would eliminate our ability to offer Data Services to the community.	-	**-216,468**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**29,930**	**33,308**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-216,468**	**-**

Funds Included	Organizations Included
340 - Tax Administration Levy	88510000 - Recorder-Tax Administration

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**3,861**	*128*	**3,763**	**3,733**	*30*	**3,902**	*(41)*	**3,931**	*(70)*
EXPENSE	**3,861**	*128*	**3,763**	**3,733**	*30*	**3,902**	*(41)*	**3,931**	*(70)*
OPERATING EXPENSE	**3,861**	*128*	**3,763**	**3,733**	*30*	**3,902**	*(41)*	**3,931**	*(70)*
EMPLOYEE COMPENSATION	**3,011**	*113*	**2,913**	**2,898**	*15*	**3,069**	*(58)*	**3,380**	*(369)*
601005 Elected And Exempt Salary	303	*10*	293	293	-	293	*10*	188	*115*
601020 Lump Sum Vacation Pay	19	-	19	19	-	19	-	5	*14*
601025 Lump Sum Sick Pay	8	-	8	8	-	8	-	-	*8*
601030 Permanent And Provisional	1,744	*69*	1,675	1,675	-	1,801	*(57)*	2,124	*(381)*
601050 Temporary,Seasonal,Emergency	10	*10*	10	-	*10*	-	*10*	51	*(41)*
601065 Overtime	13	*5*	13	8	*5*	8	*5*	4	*8*
603005 Social Security Taxes	156	*6*	151	151	-	160	*(4)*	162	*(5)*
603025 Retirement Or Pension Contrib	258	*0*	258	258	-	267	*(9)*	286	*(28)*
603040 Ltd Contributions	8	*0*	8	8	-	9	*(0)*	8	*0*
603045 Supplemental Retirement (401K)	49	*3*	46	46	-	51	*(2)*	41	*8*
603050 Health Insurance Premiums	381	*7*	374	374	-	396	*(15)*	450	*(69)*
603055 Employee Serv Res Fund Charges	23	-	23	23	-	23	-	29	*(6)*
603056 OPEB- Current Year	37	*3*	34	34	-	34	*3*	30	*7*
605026 Employee Awards-Gift Cards	1	-	1	1	-	1	-	-	*1*
MATERIALS AND SUPPLIES	**266**	*15*	**266**	**251**	*15*	**251**	*15*	**130**	*136*
607040 Facilities Management Charges	3	-	3	3	-	3	-	0	*3*
611015 Education & Training Serv/Supp	11	-	11	11	-	11	-	-	*11*
615005 Office Supplies	7	-	7	7	-	7	-	-	*7*
615015 Computer Supplies	2	-	2	2	-	2	-	-	*2*
615016 Computer Software Subscription	14	-	14	14	-	14	-	1	*13*
615020 Computer Software <$5,000	1	-	1	1	-	1	-	-	*1*
615025 Computers & Components <$5000	19	-	19	19	-	19	-	5	*14*
615035 Small Equipment (Non-Computer)	3	-	3	3	-	3	-	-	*3*
615040 Postage	15	-	15	15	-	15	-	-	*15*
617005 Maintenance - Office Equip	4	-	4	4	-	4	-	0	*4*
619015 Mileage Allowance	1	-	1	1	-	1	-	1	*(0)*
619025 Travel & Transprtatn-Employees	19	*15*	19	4	*15*	4	*15*	-	*19*
621020 Telephone	11	-	11	11	-	11	-	5	*6*
633010 Rent - Buildings	114	-	114	114	-	114	-	114	*0*
639025 Other Professional Fees	44	-	44	44	-	44	-	4	*40*
OTHER OPERATING EXPENSE 2	**582**	-	**582**	**582**	-	**582**	-	**414**	*168*
663010 Council Overhead Cost	13	-	13	13	-	13	-	12	*1*
663015 Mayor Overhead Cost	1	-	1	1	-	1	-	2	*(1)*
663025 Auditor Overhead Cost	11	-	11	11	-	11	-	9	*2*
663040 Info Services Overhead Cost	509	-	509	509	-	509	-	326	*183*
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	0	*(0)*
663050 Human Resources Overhead Cost	24	-	24	24	-	24	-	41	*(17)*
663055 Gov'T Immunity Overhead Cost	1	-	1	1	-	1	-	3	*(1)*
663070 Mayor Finance Overhead Cost	22	-	22	22	-	22	-	20	*1*
CAPITAL EXPENDITURES	**0**	-	**0**	**0**	-	**0**	-	**-**	*0*
681020 IT Subscription - SBITA	0	-	0	0	-	0	-	-	*0*
INTERGOVERNMENTAL CHARGE	**2**	-	**2**	**2**	-	**-**	*2*	**7**	*(5)*
693010 Intrafund Charges	2	-	2	2	-	-	*2*	-	*2*
693020 Interfund Charges	-	-	-	-	-	-	-	7	*(7)*

Sheriff - Countywide Funding Orgs

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	191.942	11.062	*5.8%*	203.004	9.442	*4.9%*	201.384
REVENUE	25.107	3.811	*15.2%*	28.918	3.811	*15.2%*	28.918
COUNTY FUNDING	**166,835**	**7,251**	*4.3%*	**174,086**	**5,631**	*3.4%*	**172,466**
FTE	1,206.00	23.50	*1.9%*	1,229.50	9.00	*0.7%*	1,215.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
County Jail												
COUNTY JAIL	2,362	(638)	**(3,000)**	-	2,362	(638)	**(3,000)**	-	2,362	2,362	**-**	-
Human Resources - Jail	-	(0)	**(0)**	-	-	(0)	**(0)**	-	-	-	**-**	-
Sheriff Admin & Contngncy-Jail	-	26	**26**	-	-	26	**26**	-	-	(471)	**(471)**	*(3.00)*
Sheriff Fiscal-Jail	145	1,364	**1,219**	*14.00*	145	1,335	**1,190**	*14.00*	90	(7)	**(97)**	-
Sheriffs Range Jail	-	(2)	**(2)**	-	-	(2)	**(2)**	-	-	-	**-**	-
Jail Programs Division	1,142	19,008	**17,866**	*127.00*	1,142	18,920	**17,777**	*127.00*	-	543	**543**	-
Corrections Bureau	11,484	2,363	**(9,122)**	*5.00*	11,484	2,346	**(9,139)**	*5.00*	1,070	219	**(851)**	-
Jail Processing	-	18,549	**18,549**	*150.00*	-	18,334	**18,334**	*150.00*	-	340	**340**	-
Jail Health Services	1,610	33,114	**31,503**	*158.00*	1,610	33,557	**31,947**	*164.00*	-	1,013	**1,013**	*6.00*
Jail Housing	-	18,622	**18,622**	*130.00*	-	18,557	**18,557**	*130.00*	-	604	**604**	-
ADC Housing Programs	-	13,281	**13,281**	*95.00*	-	13,232	**13,232**	*95.00*	-	278	**278**	*(1.00)*
Jail Security	445	19,110	**18,665**	*135.00*	445	19,940	**19,495**	*136.00*	-	1,666	**1,666**	*3.00*
Jail Support-Jail	8	8,828	**8,820**	*37.00*	8	8,760	**8,752**	*37.00*	-	4,946	**4,946**	-
Jail Facilities	-	68	**68**	-	-	68	**68**	-	-	(5,934)	**(5,934)**	-
Jail Administrative Services	-	359	**359**	*1.00*	-	388	**388**	*1.00*	-	(1,313)	**(1,313)**	*(13.00)*
Building O&M-County Jail	-	9,599	**9,599**	*33.00*	-	9,987	**9,987**	*37.50*	-	1,262	**1,262**	*4.50*
	17,197	**143,649**	**126,453**	***885.00***	**17,197**	**144,809**	**127,612**	***896.50***	**3,522**	**5,510**	**1,988**	***(3.50)***
Sheriff Public Safety Bureau												
SHERIFF PUBLIC SAFETEY BUREAU	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-
SHFs Admin&Cont Public Safety	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-
Sheriffs Range Public Safety	-	(2)	**(2)**	-	-	(2)	**(2)**	-	-	-	**-**	-
Public Safety Bureau- Courts	5,445	8,995	**3,550**	*69.00*	5,445	8,940	**3,495**	*69.00*	379	631	**253**	*3.00*
Public Safety Bureau- Facility	922	9,051	**8,130**	*66.00*	922	9,017	**8,095**	*66.00*	-	45	**45**	*(2.00)*
PSB-CIVIL Unit	60	1,932	**1,872**	*14.00*	60	2,073	**2,013**	*14.00*	-	466	**466**	*2.00*
	6,427	**19,976**	**13,550**	***149.00***	**6,427**	**20,028**	**13,601**	***149.00***	**379**	**1,142**	**764**	***3.00***
Sheriff Countywide Investigation & Support Svcs												
SHERIFF CW INVEST/ SUPPORT SVCS	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-
Sheriff Human Resources-CW	-	1,278	**1,278**	*7.00*	-	1,261	**1,261**	*7.00*	-	8	**8**	-
Sheriff Admin & Contingency-CW	125	1,623	**1,497**	*5.00*	125	1,713	**1,588**	*6.00*	-	340	**340**	*2.00*
Sheriff Fiscal-CW	-	2,077	**2,077**	*14.00*	-	2,027	**2,027**	*14.00*	-	11	**11**	-
Sheriff Range-CW	-	1,510	**1,510**	*5.00*	-	1,520	**1,520**	*5.00*	-	310	**310**	-
Sheriff Professional Standards	-	2,285	**2,285**	*13.00*	-	2,265	**2,265**	*13.00*	-	1,321	**1,321**	*8.00*
Building O&M-Sheriff	-	560	**560**	-	-	560	**560**	-	-	9	**9**	-
Law Enforcement Bureau	10	1,369	**1,359**	*4.00*	10	1,361	**1,351**	*4.00*	-	894	**894**	*2.00*
LEB Professional Standards	-	55	**55**	-	-	54	**54**	-	-	(130)	**(130)**	-
LEB Technical Support	63	5,974	**5,911**	*30.00*	63	5,923	**5,860**	*30.00*	-	781	**781**	*9.00*
LEB Special Operations	623	5,815	**5,193**	*25.00*	623	5,928	**5,306**	*25.00*	-	423	**423**	*1.00*
LEB Investigations	1,374	12,483	**11,109**	*66.00*	1,374	12,836	**11,462**	*68.00*	(89)	375	**464**	*2.00*
SLV Law Enforce Service Area	3,100	2,729	**(371)**	*12.00*	3,100	2,720	**(380)**	*12.00*	-	68	**68**	-
	5,295	**37,758**	**32,464**	***181.00***	**5,295**	**38,167**	**32,873**	***184.00***	**(89)**	**4,410**	**4,499**	***24.00***
SUBTOTAL - ORGS WITH A STRESS TEST	28,918	201,384	**172,466**	*1,215.00*	28,918	203,004	**174,086**	*1,229.50*	3,811	11,062	**7,251**	*23.50*
***SUBTOTAL - ORGS WITHOUT A STRESS TEST**	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-
TOTAL SHERIFF - COUNTYWIDE FUNDING ORGS	**28,918**	**201,384**	**172,466**	***1,215.00***	**28,918**	**203,004**	**174,086**	***1,229.50***	**3,811**	**11,062**	**7,251**	***23.50***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	110	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** County Jail Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**111,910** *(Yes)*
0	110	**[31-40728] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_OSF_Prior Year Approved Projects Funding True-Up** County Jail [Exp: 2,361,820; Rev: 2,361,820] The Sheriff's Office (SO) requests a true up and carry forward of available funds for approved opioid settlement projects: OSF006 - Jail MAT Infrastructure one time $2.3M and the one-time OTP accreditation cost $61,820. FUTURE YEARS ADJUSTMENT: [Exp: -2,361,820; Rev: -2,361,820]	-	-	- *(Yes)*
0	110	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** County Jail This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -47,907	-	-	**47,907** *(Yes)*
0	110	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** SHERIFF COURT SVCS & SECURITY Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**17,106** *(Yes)*
0	110	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** SHERIFF COURT SVCS & SECURITY This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -678	-	-	**678** *(Yes)*
0	110	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** SHERIFF CW INVEST/SUPPORT SVCS Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	-	**31,669** *(Yes)*
0	110	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** SHERIFF CW INVEST/SUPPORT SVCS This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -8,055	-	-	**8,055** *(Yes)*
1	110	**[31-40567] NEW REQUEST SHF_Jail Sworn Compensation** County Jail The Sheriff's Office (SO) worked with County HR to analyze and compare compensation for sworn positions in agencies throughout the valley as well as peer counties. The recommendation from County HR is a 3% structure/market increase and a 2.75% merit increase for those eligible, or 1% longevity for those that are at the top of the grade. Budget Impacts: Structure/Market - $1,263,865 Merit/Longevity - $645,682 (Future Year Request $488,007) Overall Taxes & Benefit Increase - $719,426 Total 2027 Request - $2,628,973 This request was incorporated into the Mayor's overall compensation increase as requested. In Proposed stage, zerod out current year comp request and entered it in PCF, and updated the FYA calcualtion. FUTURE YEARS ADJUSTMENT: 489,039	-	**2,628,973**	- *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
2	110	**[31-40568] NEW REQUEST SHF_PSB Sworn Compensation** SHERIFF COURT SVCS & SECURITY The Sheriff's Office (SO) worked with County HR to analyze and compare compensation for sworn positions in agencies throughout the valley as well as peer counties. The recommendation from County HR is a 3% structure/market increase and a 2.75% merit increase for those eligible, or 1% longevity for those that are at the top of the grade. Budget Impacts: Structure/Market - $281,709 Merit/Longevity - $139,564 (Future Year Request $78,128) Overall Taxes & Benefit Increase - $151,455 Total 2027 Request - $572,728 This request was incorporated into the Mayor's overall compensation increase as requested. In Proposed stage, zerod out current year comp request and entered it in PCF, and updated the FYA calcualtion. FUTURE YEARS ADJUSTMENT: 78,055	-	**572,728**	**-** *(Yes)*
3	110	**[31-40569] NEW REQUEST SHF_LEB Sworn Compensation** SHERIFF CW INVEST/SUPPORT SVCS The Sheriff's Office (SO) worked with County HR to analyze and compare compensation for sworn positions in agencies throughout the valley as well as peer counties. The recommendation from County HR is a 3% structure/market increase and a 2.75% merit increase for those eligible, or 1% longevity for those that are at the top of the grade. Budget Impacts: Structure/Market - $295,069 Merit/Longevity - $124,093 (Future Year Request $36,991) Overall Taxes & Benefit Increase - $160,738 Total 2027 Request - $579,900 This request was incorporated into the Mayor's overall compensation increase as requested. In Proposed stage, zerod out current year comp request and entered it in PCF, and updated the FYA calcualtion. FUTURE YEARS ADJUSTMENT: 36,994	-	**579,900**	**-** *(Yes)*
4	110	**[31-39799] NEW REQUEST SHF_PSB New FTEs for Civil Unit (2)** SHERIFF COURT SVCS & SECURITY The Sheriff's Office (SO) is requesting 2 new FTEs (1-Deputy I, 1- Civil Processing Specialist) in the Civil Unit to address increased service demands from legislative, court, and process changes. Utah state government agencies are exempt from service fees under Utah Code 17-72-701, meaning this additional workload does not generate corresponding service-fee revenue. -District Attorney Subpoenas: Service requests from the Salt Lake County District Attorney's Office have increased approximately 83%, primarily due to changes in subpoena service requirements that require more subpoenas to be personally served. -HB 205: HB 205 created a new "off-limits order" that allows courts to restrict certain drug offenders from reentering designated geographic areas. The Civil Unit is responsible for serving these orders on individuals in the jail. Preliminary estimates indicate this will add approximately one hour per day for civil processing staff and two hours per day for civil detectives. -South Jordan Justice Court Cases: The South Jordan Justice Court closed effective July 1, 2026, and all of its cases transferred to the Salt Lake County Justice Court, adding approximately 300 cases per month. When the Salt Lake County Justice Court closes in 2027, these cases will transfer to Third District Court, which projects approximately 5,000 cases annually. The additional cases generate service requests for protective orders, summonses, orders to show cause, and DA subpoenas. The Civil Unit estimates an ongoing increase of approximately 50–100 service requests per month. FUTURE YEARS ADJUSTMENT: -25,000	*2.00*	**272,954**	**276,409** *(Yes)* *2.00 FTE*
5	110	**[31-39801] NEW REQUEST SHF_SO Taser Replacement** SHERIFF CW INVEST/SUPPORT SVCS The Sheriff's Office (SO) has reached the end of life with the Taser X2. Taser X2s are no longer made other than replacement cartridges, batteries, and recertification for operation use. The SO Range has only 5- Taser X2s remaining in inventory to replace broken or damaged taser X2s. These non-lethal tools are essential to the SO for law enforcement efforts and jail operations. Axon, the main provider of Tasers, has moved to a subscription based model where all tasers, supplies, and training are provided for $350K/year to cover all sworn users in the SO. Due to the SO having existing funding ($60K) for taser supplies, the request is for $290K/year. The initial contract with Axon will be for 5 years.	-	**290,000**	**290,000** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
6	110	**[31-39761] NEW REQUEST SHF_Jail New FTEs for Medical Transport Security (3)** County Jail The Sheriff's Office (SO) requests 3- New Deputy II FTEs to address increases in the number of medical transports to outside facilities. Medical transports require deputies to accompany the prisoner to an outside facility to receive care which can leave the jail security team understaffed leading to lockdowns. During the past year, there have been 155 lockdown events due to 580 unscheduled medical transports. During lockdowns, prisoner mobility is limited which takes away from opportunities for physical, emotional, and social activities. FUTURE YEARS ADJUSTMENT: -3,600	*3.00*	**419,682**	**430,680** *(Yes)* *3.00 FTE*
7	110	**[31-39773] NEW REQUEST SHF_LEB Sheriff's Office SWAT Team** SHERIFF CW INVEST/SUPPORT SVCS The Sheriff's Office (SO) is re-establishing the SO SWAT team by exiting the current SWAT team MOU with the Unified Police Department by 6/30/27. The SO has absorbed one-time costs for setting up the SWAT team within the existing budget appropriation. This request will provide necessary on-going funding for training and other equipment needs for the last half of 2027 and forward.	-	**125,000**	**-** *(No)*
8	110	**[31-40592] PERFORMANCE BASED BUDGET REQUEST - OTHER SHF_Jail AI Telephone Monitoring Software** County Jail The Sheriff's Office (SO) requests funding for an AI-enabled inmate telephone monitoring system that automatically transcribes, indexes, and analyzes prisoner phone calls. The system leverages modern speech-to-text and pattern-recognition tools to dramatically reduce the amount of investigator time spent manually listening to calls, while improving the speed and accuracy with which criminal activity is detected. In an average month the Jail generates about 104,000 calls averaging about 10 minutes per call, resulting in over 17,400 hours of recordings. The Investigations Division in conjunction with Jail Security Threat team conducted a proof-of-concept pilot with a vendor to identify potential value. Records show the following incidents or cases: -10 inmate safety -8 drug possession/distribution -7 contraband -3 suicide/self-harm -3 staff misconduct -3 facility security/safety -2 escape related -21 agency assist -10 crime confessions -8 investigative case leads -8 gang intelligence leads -7 external narcotic investigation leads -5 prostitution -4 homicide investigation -4 assault investigations, Additionally other incidents involving witness tampering, criminal threats, firearm offenses, human trafficking, sexual assault, identity theft, fraud, domestic violence, protective order violations, and crimes against children. These results demonstrate the platform's ability to identify critical information that would otherwise be difficult or impossible to locate through manual review processes. Please see attached performance based budget intake form for additional information. The system and initial pilot were reviewed and supported by TAB.	-	**860,000**	**-** *(No)*
9	110	**[31-39763] NEW REQUEST SHF_Jail New FTE for Jail Security (1)** County Jail The Sheriff's Office (SO) requests a new analyst FTE for Jail security. The Jail has experienced a marked increase in security-related workload due to expanding inmate communications, illicit drug smuggling, criminal activity, heightened investigative demands, and growing intelligence requirements. The analyst will be dedicated to security monitoring, intelligence operations, and investigative support to address these areas of concern.	*1.00*	**113,312**	**-** *(No)*
10	110	**[31-39772] NEW REQUEST SHF_LEB New FTEs Choose Gang Free Case Managers (2)** SHERIFF CW INVEST/SUPPORT SVCS The Sheriff's Office (SO) is requesting 2 new choose gang free case manager FTEs for 2027, to add to the existing 4 FTEs approved during the 2026 budget process, for countywide services. Currently, the Choose Gang Free Case Managers play a critical role in gang prevention and intervention efforts, working directly with high-risk youth in juvenile facilities. This request will further enhance our ability to support Juvenile Justice and Youth Services (JJYS) and increase outreach in juvenile detention and treatment facilities. This funding would solidify our commitment to early intervention, reduce youth gang involvement, and ensure consistent, high-quality services across the region.	*2.00*	**237,832**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
11	110	**[31-39782] NEW REQUEST SHF_LEB On-Going Funding for DEA** SHERIFF CW INVEST/SUPPORT SVCS The Sheriff's Office (SO) receives funding from the Salt Lake County Opioid Settlement Fund (OSF) to support 2 FTE positions. The opioid funding for these 2 FTEs is at 20% with the remainder, 80%, funded by the 5th/5th tax option. During the 2026 June budget process to establish the 80/20 split, the Council requested further discussion during the 2027 budget process to explore fully funding the 2 FTEs through the 5th/5th tax option.	-	**83,932**	**83,932** *(Yes)*
12	110	**[31-39776] NEW REQUEST SHF_LEB Recreation Passes for Search and Rescue Volunteers** SHERIFF CW INVEST/SUPPORT SVCS The Sheriff's Office (SO) requests $14K to purchase County Recreation passes, on a yearly basis, for all Search and Rescue volunteers ($350/volunteer). Current volunteer count is 40.	-	**14,000**	**-** *(No)*
13	110	**[31-39806] NEW REQUEST SHF_ New FTE Community Relations Unit (1)** SHERIFF CW INVEST/SUPPORT SVCS The Sheriff's Office (SO) requests 1 new FTE for a Communications and Public Relations Coordinator as part of the Community Relations Unit (CRU). The re-establishment of the Law Enforcement Bureau has increased the needs in communications, public outreach, media relations, community engagement, marketing, and organizational support. The new position will increase capacity to effectively support SO personnel, respond to the public, maintain strong media relations, and proactively represent the SO in the community.	*1.00*	**123,616**	**-** *(No)*
14	110	**[31-40219] PERFORMANCE BASED BUDGET REQUEST - OTHER SHF_Jail MAT Program Expansion** County Jail The Sheriff's Office (SO) requests to expand the Medication-Assisted Treatment (MAT) program in the Jail by 6-New FTEs (4-Jail Nurses & 2-SUD Counselors). The current program, funded through SLCo Behavioral Health grant funding, has reached capacity. The existing program staff provide Clinical Institute Withdrawal Assessment (CIWA), Clinical Opioid Withdrawal Scale (COWS), medication administration, and other monitoring functions that has grown from an avg. of 50 monthly participants to 150 monthly participants. See attached performance based budget form for more information.	*6.00*	**859,248**	**-** *(No)*
15	110	**[31-39794] NEW REQUEST SHF_PSB Additional New Vehicles for Civil Unit** SHERIFF COURT SVCS & SECURITY The Sheriff's Office (SO) is requesting to add four (4) vehicles to the SO fleet for the Civil Unit and allow each deputy in the unit to take an assigned vehicle home. Each Civil deputy is assigned a geographic area of the County where they reside. The additional vehicles and the ability to take home will allow for the deputies to be more efficient as the deputy would no longer need to come to Sheriff's Office building to start a shift and pick up a vehicle.	-	**156,000**	**-** *(No)*
18	110	**[31-39785] NEW REQUEST SHF_PSB New FTEs for 3rd District Court (3)** SHERIFF COURT SVCS & SECURITY [Exp: 378,570; Rev: 378,570] The Sheriff's Office (SO) has received additional funding to support 3 new Deputy I FTEs to provide bailiff services for the 3rd District Court (1 - West Jordan & 2 - Matheson). The additional FTEs are needed to address security needs at the Courts due to updated State processes around jury trials, calendars, and an increased number of judges.	*3.00*	**-**	**9,801** *(Yes)* *3.00 FTE*
19	110	**[31-39718] NEW REQUEST SHF_ Jail New FTEs for Jail Facilities (4.5)** County Jail The Sheriff's Office (SO) requests 4.5 new FTEs for FAMIS work order management and inventory control at the jail. This request resulted from the 2025 facilities audit that recommended improving parts tracking, storage practices, inventory management, and work order documentation/monitoring. This request will also allow the SO to upgrade the asset tracking system and add an inventory module to meet the audit recommendations. The FTEs will also be involved in the initial transition of the current work order system to FAMIS.	*4.50*	**463,237**	**-** *(No)*
20	110	**[31-39770] NEW REQUEST SHF_LEB Bucket Truck** SHERIFF CW INVEST/SUPPORT SVCS The Major Investigations Unit (MIU) provides a regional investigative service to law enforcement agencies throughout Salt Lake County. One of the unit's specialized functions is the installation and maintenance of overt and covert camera systems used to support criminal investigations, fugitive apprehension efforts, narcotics investigations, gang investigations, and other long term operations. In 2025, MIU completed approximately 204 camera deployments, supported 20 investigations, and provided assistance to 31 partner agencies throughout the Salt Lake Valley. These deployments generated critical intelligence, assisted in suspect identification, and supported successful criminal investigations.	-	**186,000**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
28	110	**[31-39815] NEW REQUEST SHF_LEB Valley Emergency Communications Center** SHERIFF CW INVEST/SUPPORT SVCS The Sheriff's Office (SO) requests additional funding to address increases in personnel, software, and other operations for the Salt Lake Valley Emergency Communications Center (VECC) MOU. VECC provides unified emergency communications and dispatch for the SO and other partner agencies within the Salt Lake Valley. Costs are allocated based on a allocation formula based on the number of sworn for shared cost areas. Any specific software or operation that is unique to one agency are not allocated to others. This request represents the increase for LEB.	-	**175,074**	**175,074** *(Yes)*
29	110	**[31-39827] NEW REQUEST SHF_PSB Valley Emergency Communications Center** SHERIFF COURT SVCS & SECURITY The Sheriff's Office (SO) requests additional funding to address increases in personnel, software, and other operations for the Salt Lake Valley Emergency Communications Center (VECC) MOU. VECC provides unified emergency communications and dispatch for the SO and other partner agencies within the Salt Lake Valley. Costs are allocated based on a allocation formula based on the number of sworn for shared cost areas. Any specific software or operation that is unique to one agency are not allocated to others. This request represents the increase for PSB.	-	**52,754**	**52,754** *(Yes)*
33	110	**[31-40218] NEW REQUEST SHF_Jail Prisoner Paid Services** County Jail [Exp: 4,000; Rev: 90,000] The Sheriff's Office (SO) requests a true-up of fee revenue for prisoner paid services. The SO collects certain fees for services for prisoners such as DNA requests, damaged property, postage, GRAMA requests, copies, & 24/7 monitoring (ankle monitors). Due to impacts of HB312, the amount of prisoners have also increased the amount of services being used.	-	**-86,000**	**-86,000** *(Yes)*
34	110	**[31-39759] GRANT TRUE-UP SHF_Jail US Marshal Grant Revenue True Up** County Jail The Sheriff's Office (SO) in 2025 successfully negotiated an increase to the US Marshal contract. Shortly after the increase went into effect, HB312 was enacted, which caused a reduction in the number of nights used by the US Marshal. During 2026, the US Marshal has increased the number of nights at the Jail. The number of nights has increased to 4,473(Jan-Jun 2026) up from 3,728(May-Dec 2025). Revenues will be re-evaluated again during the 2027 June or 2028 budget process to determine any additional increases.	-	**-1,070,000**	**-1,070,000** *(Yes)*
35	110	**[31-39768] GRANT TRUE-UP SHF_LEB Grant True Ups** SHERIFF CW INVEST/SUPPORT SVCS [Exp: -5,500; Rev: -5,500] The Sheriff's Office (SO) has received renewals for two gang grants and this request is to true-up revenue and expense for three (3) grants: 27F19 and 27N19 gang grants & ICAC grant.	-	**-**	**-** *(Yes)*
36	110	**[31-39820] TECHNICAL ADJUSTMENT SHF_Jail Valley Emergency Communications Center** County Jail The Sheriff's Office (SO) requests an technical adjustment to address increases in personnel, software, and other operations for the Salt Lake Valley Emergency Communications Center (VECC) MOU. VECC provides unified emergency communications and dispatch for the SO and other partner agencies within the Salt Lake Valley. Costs are allocated based on a allocation formula based on the number of sworn for shared cost areas. Any specific software or operation that is unique to one agency are not allocated to others. The Jail is able to absorb the increase.	-	**-14,154**	**-14,154** *(Yes)*
37	110	**[31-39727] TECHNICAL ADJUSTMENT SHF_PSB Revenue Account Corrections** SHERIFF COURT SVCS & SECURITY The Sheriff's Office (SO) requests adjustments of revenue budgets to correct account codes and program codes. There are no changes to budgeted revenue amounts.	-	**-**	**-** *(Yes)*
38	110	**[31-39739] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_SO Professional Standards Budget Consolidation** SHERIFF CW INVEST/SUPPORT SVCS The Sheriff's Office (SO) is requesting to consolidate Professional Standards related budgets, including personnel, from all 3 Bureau's into Sheriff's Administration Professional Standards. This will allow command to more effectively manage the budget and will help in identifying administrative costs for the SO. This request is budget neutral.	*9.00*	**1,319,443**	**1,366,135** *(Yes)* *9.00 FTE*
39	110	**[31-40094] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_SO Professional Standards Budget Consolidation** SHERIFF COURT SVCS & SECURITY The Sheriff's Office (SO) is requesting to consolidate Professional Standards related budgets, including personnel, from all 3 Bureau's into Sheriff's Administration Professional Standards. This will allow command to more effectively manage the budget and will help in identifying administrative costs for the SO. This request is budget neutral.	*-2.00*	**-290,917**	**-300,949** *(Yes)* *(2.00) FTE*

	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
40	110	**[31-39740] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_SO Professional Standards Budget Consolidation** County Jail The Sheriff's Office (SO) is requesting to consolidate Professional Standards related budgets, including personnel, from all 3 Bureau's into Sheriff's Administration Professional Standards. This will allow command to more effectively manage the budget and will help in identifying administrative costs for the SO. This request is budget neutral.	*-7.00*	**-1,028,526**	**-1,065,186** *(Yes)* *(7.00) FTE*
41	110	**[31-39750] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_SO Records Budget Consolidation** SHERIFF CW INVEST/SUPPORT SVCS The Sheriff's Office (SO) is requesting to consolidate Records related budgets, including personnel, from the Jail into the Law Enforcement Bureau. This will allow command to more effectively manage the budget. This request is budget neutral.	*9.00*	**830,841**	**854,325** *(Yes)* *9.00 FTE*
42	110	**[31-39751] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_SO Records Budget Consolidation** County Jail The Sheriff's Office (SO) is requesting to consolidate Records related budgets, including personnel, from the Jail into the Law Enforcement Bureau. This will allow command to more effectively manage the budget. This request is budget neutral.	*-9.00*	**-830,841**	**-854,325** *(Yes)* *(9.00) FTE*
43	110	**[31-39752] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_LEB Internal Affairs Budget Consolidation** SHERIFF CW INVEST/SUPPORT SVCS The Sheriff's Office (SO) is requesting to consolidate Internal Affairs (IA) related budgets, including personnel, from the Jail to the Law Enforcement Bureau. This request is budget neutral.	*2.00*	**335,558**	**348,378** *(Yes)* *2.00 FTE*
44	110	**[31-39753] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_LEB Internal Affairs Budget Consolidation** County Jail The Sheriff's Office (SO) is requesting to consolidate Internal Affairs (IA) related budgets, including personnel, from the Jail to the Law Enforcement Bureau. This request is budget neutral.	*-2.00*	**-335,558**	**-348,378** *(Yes)* *(2.00) FTE*
45	110	**[31-39780] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_LEB K9 Budget Consolidation** SHERIFF CW INVEST/SUPPORT SVCS The Sheriff's Office (SO) is requesting to consolidate K9 related budgets, including personnel, from the Jail into LEB Special Operations. This will allow command to more effectively manage the budget. This request is budget neutral.	*1.00*	**210,170**	**210,844** *(Yes)* *1.00 FTE*
46	110	**[31-39781] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_LEB K9 Budget Consolidation** County Jail The Sheriff's Office (SO) is requesting to consolidate K9 related budgets, including personnel, from the Jail into LEB Special Operations. This will allow command to more effectively manage the budget. This request is budget neutral.	*-1.00*	**-210,170**	**-210,844** *(Yes)* *(1.00) FTE*
47	110	**[31-39733] TECHNICAL ADJUSTMENT SHF_LEB Technical Adjustments** SHERIFF CW INVEST/SUPPORT SVCS The Sheriff's Office (SO) requests technical adjustments to align the budget with actual expenditures, revenues, and coding. There is no budget impact.	-	**-**	**-** *(Yes)*
48	110	**[31-39722] TECHNICAL ADJUSTMENT SHF_ Jail Technical Adjustments** County Jail The Sheriff's Office (SO) requests technical adjustments to align the budget with actual expenditures, revenues, and coding. This request is budget neutral.	-	**-**	**-** *(Yes)*
49	110	**[31-39723] TECHNICAL ADJUSTMENT SHF_LEB Uniform Budget Consolidation** SHERIFF CW INVEST/SUPPORT SVCS The Sheriff's Office (SO) requests to consolidate uniform budgets for all County funded sub-dept IDs or programs within an SO organization. This will assist with more effective budget management with actuals matching budgets. The request is budget neutral.	-	**-**	**-** *(Yes)*
50	110	**[31-39725] TECHNICAL ADJUSTMENT SHF_Jail Uniform Budget Consolidation** County Jail The Sheriff's Office (SO) requests to consolidate uniform budgets for all County funded sub-dept IDs or programs within an SO organization. This will assist with more effective budget management with actuals matching budgets. This request is budget neutral.	-	**-**	**-** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
51	110	**[31-40513] REDUCTION AMOUNT SHF_LEB Reclass Position #11195** SHERIFF CW INVEST/SUPPORT SVCS The Sheriff's Office (SO) reclassed position #11195 from a informational specialist to a service desk specialist III during 2026. To support the reclass the SO was to reduce the temporary FTE budget by $12K.	-	**-12,000**	**-12,000** *(Yes)*
52	110	**[31-40634] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN SHF_Leifman Group Contract** County Jail The Sheriff's Office (SO) requests funding to support the allocated share of the Leifman Group contract costs. The SO was informed that CJS and the Mayor's Office have funding for the Leifman general contract from other sources, and this was no longer needed. This info became available in the morning of 11/12 before the Sheriff's staff came to the Council Staff Meeting.	-	**15,000**	**15,000** *(Yes)*
53	110	**[31-40636] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN SHF_Leifman Deferred Prosecution** County Jail The Sheriff's Office (SO) requests 1 new FTE to provide dedicated security for the deferred prosecution project and funding to convert existing jail space into office space where the DA and LDA can meet privately with clients participating in deferred prosecution. The SO is assuming the offices will operate eight hours per day, 5 days a week for phase 1. Phase 2 in 2029, would have the offices open an additional 8 hours with an additional FTE. If it is decided that the project will run 24 hours, 7 days a week an additional 4 FTE's will be needed along with associated operating budgets. FUTURE YEARS ADJUSTMENT: 16,716	*1.00*	**158,894**	**127,179** *(Yes)* *1.00 FTE*
54	110	**[31-40637] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN SHF_Leifman Universal Screening** County Jail The Sheriff's Office (SO) requests funding to construct workspace within the jail for up to five employees supporting the proposed 24-hour screening program. FUTURE YEARS ADJUSTMENT: -45,000	-	**45,000**	**45,000** *(Yes)*
55	110	**[32-40640] STRESS TEST REDUCTION SHF_Stress Test Leifman Universal Screening** County Jail Revesal of New Request	-	**-45,000**	**-** *(No)*
56	110	**[32-40639] STRESS TEST REDUCTION SHF_Stress Test Leifman Deferred Prosecution** County Jail Reversal of New Request	*-1.00*	**-158,894**	**-** *(No)*
57	110	**[32-40638] STRESS TEST REDUCTION SHF_Stress Test Leifman Group Contract** County Jail Reversal of New Request	-	**-15,000**	**-** *(No)*
58	110	**[32-40478] STRESS TEST REDUCTION SHF_LEB Stress Test Bucket Truck** SHERIFF CW INVEST/SUPPORT SVCS Reversal of New Request	-	**-186,000**	**-** *(No)*
59	110	**[32-40496] STRESS TEST REDUCTION SHF_ Jail Stress Test New FTEs for Jail Facilities (4.5)** County Jail Reversal of New Request	*-4.50*	**-463,237**	**-** *(No)*
60	110	**[32-40574] STRESS TEST REDUCTION SHF_PSB Stress Test Valley Emergency Communications Center** SHERIFF COURT SVCS & SECURITY Reversal of New Request	-	**-52,754**	**-** *(No)*
61	110	**[32-40573] STRESS TEST REDUCTION SHF_LEB Stress Test Valley Emergency Communications Center** SHERIFF CW INVEST/SUPPORT SVCS Reversal of New Request	-	**-175,074**	**-** *(No)*
62	110	**[32-40483] STRESS TEST REDUCTION SHF_PSB Stress Test Additional New Vehicles for Civil Unit** SHERIFF COURT SVCS & SECURITY Reversal of New Request	-	**-156,000**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
63	110	**[32-40489] STRESS TEST REDUCTION SHF_Jail Stress Test MAT Program Expansion** County Jail Reversal of New Request	*-6.00*	**-859,248**	- *(No)*
64	110	**[32-40485] STRESS TEST REDUCTION SHF_ Stress Test New FTE Community Relations Unit (1)** SHERIFF CW INVEST/SUPPORT SVCS Reversal of New Request	*-1.00*	**-123,616**	- *(No)*
65	110	**[32-40480] STRESS TEST REDUCTION SHF_LEB Stress Test Recreation Passes for Search and Rescue** SHERIFF CW INVEST/SUPPORT SVCS Reversal of New Request	-	**-14,000**	- *(No)*
66	110	**[32-40479] STRESS TEST REDUCTION SHF_LEB Stress Test On-Going Funding for DEA** SHERIFF CW INVEST/SUPPORT SVCS Reversal of New request	-	**-83,932**	- *(No)*
67	110	**[32-40486] STRESS TEST REDUCTION SHF_LEB Stress Test New FTEs Choose Gang Free Case Managers (2)** SHERIFF CW INVEST/SUPPORT SVCS Reversal of New Request	*-2.00*	**-237,832**	- *(No)*
68	110	**[32-40487] STRESS TEST REDUCTION SHF_Jail Stress Test New FTE for Jail Security (1)** County Jail Reversal of New Request	*-1.00*	**-113,312**	- *(No)*
69	110	**[32-40593] STRESS TEST REDUCTION SHF_Jail Stress Test AI Telephone Monitoring Software** County Jail Reversal of New Request	-	**-860,000**	- *(No)*
70	110	**[32-40481] STRESS TEST REDUCTION SHF_LEB Stress Test Sheriff's Office SWAT Team** SHERIFF CW INVEST/SUPPORT SVCS Reversal of New Request	-	**-125,000**	- *(No)*
71	110	**[32-40488] STRESS TEST REDUCTION SHF_Jail Stress Test New FTEs for Medical Transport Security (3)** County Jail Reversal of New Request	*-3.00*	**-419,682**	- *(No)*
72	110	**[32-40482] STRESS TEST REDUCTION SHF_SO Stress Test Taser Replacement** SHERIFF CW INVEST/SUPPORT SVCS Reversal of New Request	-	**-290,000**	- *(No)*
73	110	**[32-40490] STRESS TEST REDUCTION SHF_PSB Stress Test New FTEs for Civil Unit (2)** SHERIFF COURT SVCS & SECURITY Reversal of New Request	*-2.00*	**-272,954**	- *(No)*
74	110	**[32-40572] STRESS TEST REDUCTION SHF_PSB Stress Test Sworn Compensation** SHERIFF COURT SVCS & SECURITY Reversal of new request	-	**-572,728**	- *(No)*
75	110	**[32-40570] STRESS TEST REDUCTION SHF_Jail Stress Test Sworn Compensation** County Jail Reversal of new request	-	**-2,628,973**	- *(No)*
76	110	**[32-40571] STRESS TEST REDUCTION SHF_LEB Stress Test Sworn Compensation** SHERIFF CW INVEST/SUPPORT SVCS Reversal of new request	-	**-579,900**	- *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)					
	Fund	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
77	110	**[32-40560] STRESS TEST REDUCTION SHF_LEB Stress Test** SHERIFF CW INVEST/SUPPORT SVCS If the Law Enforcement Bureau's budget were to decrease by 5%, it would adversely affect operations; specifically, the Investigations Division, including the Drug Diversion Program, Special Investigation Unit, Law Enforcement Administration, and Technical Services Division. To offset the decrease, the Bureau would hold 5 detective positions and 2 civilian positions vacant, including operating costs for those positions. The Bureau would also hold operations in the form of computers and components. The impact of this would be an increase in workload to other positions; which could cause delays in reports, recovering high-risk individuals for the courts, a decrease in case closures, and a decrease in morale throughout the Bureau. Also, with a hold on operating with computers and components, the Bureau will have to delay replacement schedules which could cause software issues and other impacts on the operations of the Bureau.	-	**-1,541,475**	**-** *(No)*
78	110	**[32-40582] STRESS TEST REDUCTION SHF_PSB Stress Test** SHERIFF COURT SVCS & SECURITY If the Public Safety Bureau's budget were to decrease by 5%, it would adversely affect operations. To offset the 5% cut, the Bureau would need to reduce 6 FTE positions out of the Facility Protection Division.	-	**-627,330**	**-** *(No)*
79	110	**[32-40583] STRESS TEST REDUCTION SHF_ Jail Stress Test** County Jail If the need to decrease the Corrections Bureau's budget 5%, it would have significant operational effects. To meet the decrease, the Bureau would be required to shut down one of three of the funded pods at the Oxbow Jail. The primary cost savings is related to the holding vacant sworn personnel positions (28 FTEs). The loss of one pod at Oxbow (184 beds) would decrease the jail's operational capacity from 2,423 to 2,239 (and rated capacity from 2,639 to 2,455). The Oxbow Jail is where the majority of programming occurs. Cutting related services at Oxbow would have direct effects on the prisoners currently housed at Oxbow and collateral impacts on our contracted service providers and volunteer groups.	-	**-4,987,834**	**-** *(No)*
		TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***23.50***	**7,250,982**	**541,000**
		TOTAL BASE BUDGET ADJUSTMENT REQUESTS:	**-**	**-**	**-**
		TOTAL STRESS TEST REDUCTIONS:	***-20.50***	**-15,589,775**	**-**

Funds Included	Organizations Included
110 - General Fund	91300000 - SHERIFF CW INVEST/SUPPORT SVCS | 91250000 - SHERIFF COURT SVCS & SECURITY | 91200000 - County Jail

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actual	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**172,466**	***5,631***	**174,086**	**166,835**	***7,251***	**172,290**	***176***	**151,737**	***21,995***
REVENUE	**28,918**	***3,811***	**28,918**	**25,107**	***3,811***	**27,322**	***1,596***	**28,963**	***(45)***
NON-OPERATING REVENUE	**-**	**-**	**-**	**-**	**-**	**62**	***(62)***	**0**	***(0)***
INVESTMENT EARNINGS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0**	***(0)***
429015 Interest-Miscellaneous	-	-	-	-	-	-	-	0	*(0)*
PRIOR YEAR FUND BALANCE	**-**	**-**	**-**	**-**	**-**	**62**	***(62)***	**-**	**-**
499998 FundBal Restrict/Commit/Assign	-	-	-	-	-	62	*(62)*	-	-
OPERATING REVENUE	**28,918**	***3,811***	**28,918**	**25,107**	***3,811***	**27,260**	***1,658***	**27,629**	***1,289***
OPERATING GRANTS & CONTRIBUTIO	**10,254**	***373***	**10,254**	**9,881**	***373***	**9,768**	***485***	**9,792**	***462***
411000 State Government Grants	9,376	*373*	9,376	9,003	*373*	9,003	*373*	9,495	*(119)*
415000 Federal Government Grants	856	-	856	856	-	743	*112*	268	*588*
417005 Oprtg Contributions-Restricted	22	-	22	22	-	22	-	28	*(6)*
CHARGES FOR SERVICES	**12,837**	***1,160***	**12,837**	**11,677**	***1,160***	**11,881**	***956***	**14,374**	***(1,537)***
421015 Mayors Finance Admin Fees	-	-	-	-	-	-	-	0	*(0)*
421130 Inmate Doctor Co-Payments	70	-	70	70	-	70	-	70	*0*
421135 Inmate Pharmaceutical Co-Payme	22	-	22	22	-	22	-	17	*5*
421140 Inmate Dental Co-Payments	12	-	12	12	-	12	-	21	*(9)*
421145 Inmate Other Misc Payments	120	*90*	120	30	*90*	30	*90*	143	*(23)*
421150 Jail Industries Services	22	-	22	22	-	22	-	10	*12*
421160 Sheriffs Fees	123	-	123	123	-	123	-	70	*52*
421185 Bail Bond Processing/Forfeit	30	-	30	30	-	30	-	27	*3*
421370 Miscellaneous Revenue	87	-	87	87	-	87	-	75	*13*
423005 Misc Intergovernmental Revenue	-	-	-	-	-	-	-	(601)	*601*
424000 Local Revenue Contracts	3,740	-	3,740	3,740	-	3,740	-	5,184	*(1,445)*
424200 State Revenue Contracts	15	-	15	15	-	15	-	1	*14*
424600 Federal Revenue Contracts	6,478	*1,070*	6,478	5,408	*1,070*	5,408	*1,070*	6,045	*433*
425010 Restitution	-	-	-	-	-	-	-	7	*(7)*
425025 Third District Court Fines	1,070	-	1,070	1,070	-	1,070	-	1,212	*(142)*
427040 Commissions	248	-	248	248	-	452	*(204)*	1,069	*(821)*
427050 Commissary	800	-	800	800	-	800	-	997	*(197)*
439005 Refunds-Other	-	-	-	-	-	-	-	0	*(0)*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	25	*(25)*
INTER/INTRA FUND REVENUES	**5,827**	***2,278***	**5,827**	**3,549**	***2,278***	**5,611**	***216***	**3,463**	***2,364***
431100 Interfund Revenue-Sheriff	-	*(910)*	-	910	*(910)*	910	*(910)*	893	*(893)*
431160 Interfund Revenue	5,229	*3,046*	5,229	2,183	*3,046*	4,244	*985*	2,211	*3,017*
433045 Intrafund Revenue-Crim Justice	445	-	445	445	-	445	-	271	*174*
433100 Intrafund Revenue	153	*141*	153	12	*141*	12	*141*	88	*66*
TRANSFERS IN AND OTHER FINANCING SOU	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,334**	***(1,334)***
OFS - DEBT PROCEEDS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**592**	***(592)***
710501 OFS SBITA	-	-	-	-	-	-	-	592	*(592)*
OFS TRANSFERS IN	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**742**	***(742)***
720005 OFS Transfers In	-	-	-	-	-	-	-	742	*(742)*
EXPENSE	**201,405**	***9,442***	**203,025**	**191,963**	***11,062***	**199,571**	***1,834***	**179,365**	***22,039***
OPERATING EXPENSE	**201,384**	***9,442***	**203,004**	**191,942**	***11,062***	**199,550**	***1,834***	**179,365**	***22,019***
EMPLOYEE COMPENSATION	**158,788**	***6,366***	**158,959**	**152,422**	***6,536***	**156,095**	***2,693***	**140,018**	***18,770***
601005 Elected And Exempt Salary	1,962	*165*	1,899	1,797	*102*	1,899	*62*	1,886	*75*
601015 Prof,Tech,Manag-Public Safety	12,838	*1,008*	12,838	11,830	*1,008*	11,976	*862*	9,879	*2,959*
601020 Lump Sum Vacation Pay	304	-	304	304	-	304	-	562	*(258)*
601025 Lump Sum Sick Pay	99	-	99	99	-	99	-	75	*24*
601030 Permanent And Provisional	27,305	*(321)*	27,469	27,626	*(157)*	26,916	*389*	23,070	*4,235*
601035 Perm And Prov-Public Safety	55,287	*3,435*	55,240	51,852	*3,388*	54,099	*1,187*	46,274	*9,013*
601040 Time Limited Employee	478	*2*	476	476	-	478	*(0)*	377	*100*

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601050 Temporary,Seasonal,Emergency	458	(12)	458	470	(12)	470	(12)	388	70
601065 Overtime	1,703	9	1,734	1,694	40	1,685	17	7,598	(5,895)
601075 Civilian Environmental Pay	672	-	697	672	25	685	(13)	459	213
601080 Pay Differential	-	-	-	-	-	-	-	0	(0)
601095 Personnel Underexpend	-	-	-	-	-	(500)	500	-	-
601096 Council Discretion Personnel	(3,000)	-	(3,000)	(3,000)	-	(3,000)	-	-	(3,000)
603005 Social Security Taxes	7,536	327	7,543	7,209	334	2,266	5,270	6,663	872
603006 FICA- Temporary Employee	75	-	75	75	-	75	-	-	75
603010 Soc Sec Taxes-Public Safety	-	-	-	-	-	5,189	(5,189)	-	-
603020 Unemployment	-	-	-	-	-	-	-	0	(0)
603025 Retirement Or Pension Contrib	3,984	(39)	4,195	4,023	172	3,986	(2)	3,447	537
603030 Retirement Cont-Public Safety	19,396	862	19,468	18,534	934	19,558	(162)	16,376	3,020
603040 Ltd Contributions	409	18	409	391	18	398	11	331	77
603045 Supplemental Retirement (401K)	1,309	76	1,271	1,233	38	1,241	67	1,212	96
603050 Health Insurance Premiums	24,275	676	24,244	23,599	645	24,769	(494)	18,584	5,691
603055 Employee Serv Res Fund Charges	1,816	-	1,816	1,816	-	1,816	-	1,828	(12)
603056 OPEB- Current Year	1,768	161	1,607	1,607	-	1,607	161	947	821
605025 Employee Awards-Service Pins	-	-	-	-	-	-	-	0	(0)
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	2	(2)
605030 K-9 Support Reimbursement	117	-	117	117	-	78	39	60	57
MATERIALS AND SUPPLIES	**24,438**	**3,036**	**25,542**	**21,402**	**4,141**	**23,654**	**784**	**20,709**	**3,729**
607005 Janitorial Supplies & Service	950	(0)	950	950	(0)	950	(0)	809	141
607010 Maintenance - Grounds	132	-	132	132	-	132	-	102	30
607015 Maintenance - Buildings	3,002	2,362	3,002	640	2,362	2,940	62	458	2,545
607020 Consumable Parts	1	-	1	1	-	1	-	5	(4)
607025 Maint - Plumbing,Heat,& Ac	109	-	109	109	-	109	-	61	48
607030 Maintenance - Other	11	-	11	11	-	11	-	8	3
607040 Facilities Management Charges	1,004	60	1,004	944	60	944	60	942	61
609005 Food Provisions	5,121	-	5,121	5,121	-	5,121	-	6,599	(1,478)
609010 Clothing Provisions	182	-	185	182	3	182	-	204	(22)
609015 Dining And Kitchen Supplies	12	-	12	12	-	12	-	1	11
609020 Bedding And Linen	63	-	63	63	-	63	-	62	1
609030 Medical Supplies	2	-	2	2	-	2	-	5	(3)
609035 Safety Supplies	-	-	-	-	-	-	-	1	(1)
609040 Laundry Supplies And Services	69	-	69	69	-	69	-	53	17
609045 Personal Provisions	95	-	95	95	-	95	-	80	15
609050 Commissary Provisions	8	-	8	8	-	8	-	11	(4)
609055 Recreational Supplies & Serv	7	-	7	7	-	7	-	8	(2)
609060 Identification Supplies	27	-	27	27	-	27	-	13	14
609070 Uniform and Equipment Contract	1,389	20	1,397	1,370	27	1,370	20	1,133	256
611005 Subscriptions & Memberships	95	-	95	95	-	95	-	87	8
611010 Physical Materials-Books	14	-	14	14	-	14	-	6	9
611015 Education & Training Serv/Supp	244	3	254	242	12	242	3	85	160
611025 Physical Material-Audio/Visual	-	(1)	-	1	(1)	1	(1)	-	-
613005 Printing Charges	8	-	8	8	-	8	-	0	7
613020 Development Advertising	85	(2)	85	87	(2)	87	(2)	76	9
613040 Maps And Plat Supplies	-	-	-	-	-	-	-	0	(0)
615005 Office Supplies	371	1	380	371	9	371	1	222	149
615010 Dept Central Stores	20	-	20	20	-	20	-	2	18
615015 Computer Supplies	-	-	-	-	-	-	-	6	(6)
615016 Computer Software Subscription	278	4	1,165	274	891	274	4	226	52
615020 Computer Software <$5,000	29	-	29	29	-	29	-	16	12
615025 Computers & Components <$5000	494	10	525	484	41	484	10	370	124
615030 Communication Equip-Noncapital	666	40	690	626	64	626	40	487	179
615035 Small Equipment (Non-Computer)	1,042	304	1,083	737	345	757	284	668	374
615040 Postage	65	-	65	65	-	65	-	34	32
615045 Petty Cash Replenish	45	(4)	45	50	(4)	50	(4)	20	25
615050 Meals & Refreshments	78	4	80	74	6	74	4	48	30
617005 Maintenance - Office Equip	86	-	86	86	-	86	-	23	62
617010 Maint - Machinery And Equip	354	(18)	354	372	(18)	372	(18)	143	211
617015 Maintenance - Software	126	-	126	126	-	126	-	144	(19)
617025 Parts Purchases	-	-	-	-	-	-	-	0	(0)
617035 Maint - Autos & Equip-Fleet	525	3	544	522	22	522	3	680	(155)
619005 Gasoline, Diesel, Oil & Grease	849	5	873	844	30	844	5	475	374
619015 Mileage Allowance	5	-	5	5	-	5	-	-	5

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actual	Variance, Prop Budget vs. 2025, H/(L)
619025 Travel & Transprtatn-Employees	147	(12)	161	159	2	167	(20)	262	(115)
619030 Travel & Transprtatn-Clients	-	-	-	-	-	-	-	24	(24)
619035 Vehicle Rental Charges	8	-	13	8	5	8	-	1	6
619045 Vehicle Replacement Charges	1,244	-	1,244	1,244	-	1,281	(37)	975	269
621005 Heat And Fuel	624	-	624	624	-	624	-	474	150
621010 Light And Power	1,300	-	1,300	1,300	-	1,300	-	1,328	(28)
621015 Water And Sewer	603	-	603	603	-	603	-	610	(7)
621020 Telephone	269	2	272	267	5	267	2	309	(40)
621025 Mobile Telephone	354	4	357	350	7	350	4	250	105
633005 Rent - Land	50	-	50	50	-	50	-	34	15
633010 Rent - Buildings	161	-	161	161	-	161	-	150	10
633015 Rent - Equipment	164	(7)	164	171	(7)	171	(7)	75	90
639025 Other Professional Fees	1,853	260	1,875	1,594	282	1,482	372	1,843	11
OTHER OPERATING EXPENSE 1	**371**	**4**	**385**	**368**	**18**	**368**	**4**	**412**	**(41)**
641005 Shop,Crew,&Deputy Small Tools	82	-	82	82	-	82	-	29	53
641030 Ammunition,Explosives And Bomb	210	4	224	207	18	207	4	303	(92)
645005 Contract Hauling	79	-	79	79	-	79	-	79	(0)
645010 Dumping Fees	1	-	1	1	-	1	-	1	(1)
STATE MANDATED EXPENSE	**9,019**	**-**	**9,019**	**9,019**	**-**	**10,219**	**(1,200)**	**8,670**	**348**
653010 In-Custody Ambulance	652	-	652	652	-	652	-	622	31
653040 Incustody Contracted Health	3,429	-	3,429	3,429	-	3,429	-	2,681	749
653045 Incustody Medical Outside Serv	1,962	-	1,962	1,962	-	1,962	-	1,925	37
653050 In-Custody Dental	194	-	194	194	-	194	-	121	73
653055 In-Custody Pharmaceuticals	2,362	-	2,362	2,362	-	3,562	(1,200)	3,103	(741)
653060 In-Custody Medical Supplies	419	-	419	419	-	419	-	219	199
OTHER OPERATING EXPENSE 2	**7,753**	**31**	**7,877**	**7,722**	**155**	**7,722**	**31**	**7,014**	**739**
657010 Notary,Surety &Fidelity Bonds	3	-	3	3	-	3	-	2	1
663010 Council Overhead Cost	645	-	645	645	-	645	-	578	66
663015 Mayor Overhead Cost	71	-	71	71	-	71	-	99	(28)
663025 Auditor Overhead Cost	521	-	521	521	-	521	-	424	97
663030 District Attorney Overhead Cos	1,008	-	1,008	1,008	-	1,008	-	1,262	(255)
663035 Real Estate Overhead Cost	11	-	11	11	-	11	-	12	(1)
663040 Info Services Overhead Cost	3,091	-	3,091	3,091	-	3,091	-	2,283	808
663045 Purchasing Overhead Cost	65	-	65	65	-	65	-	62	3
663050 Human Resources Overhead Cost	1,172	-	1,172	1,172	-	1,172	-	1,130	42
663055 Gov'T Immunity Overhead Cost	74	-	74	74	-	74	-	185	(111)
663060 Records Managmnt Overhead Cost	7	-	7	7	-	7	-	17	(10)
663070 Mayor Finance Overhead Cost	1,054	-	1,054	1,054	-	1,054	-	959	95
667030 Vehicle Replacement Purchase	31	31	155	-	155	-	31	-	31
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	(0)	0
OTHER NONOPERATING EXPENSE	**8**	**4**	**8**	**4**	**4**	**4**	**4**	**7**	**1**
659005 Costs In Handling Collections	8	4	8	4	4	4	4	7	1
CAPITAL EXPENDITURES	**948**	**1**	**1,156**	**947**	**209**	**1,489**	**(541)**	**2,393**	**(1,444)**
673020 Improvmnt Other Than Buildings	45	-	45	45	-	45	-	-	45
679005 Office Furn, Equip,Softwr>5000	46	1	46	45	1	45	1	-	46
679015 Autos & Trucks	280	-	460	280	180	280	-	635	(355)
679020 Machinery And Equipment	437	-	464	437	28	978	(542)	1,017	(580)
681020 IT Subscription - SBITA	-	-	-	-	-	-	-	741	(741)
684020 Principal Payments- SBITA	140	-	140	140	-	140	-	-	140
INTERGOVERNMENTAL CHARGE	**59**	**-**	**59**	**59**	**-**	**-**	**59**	**143**	**(84)**
693010 Intrafund Charges	59	-	59	59	-	-	59	143	(84)
NON-OPERATING EXPENSE	**21**	**-**	**21**	**21**	**-**	**21**	**-**	**-**	**21**
LONG TERM DEBT	**21**	**-**	**21**	**21**	**-**	**21**	**-**	**-**	**21**
687001 Interest Expense- SBITA	21	-	21	21	-	21	-	-	21

CORE MISSION

"Serving the Community from the Inside Out"
The mission of the Salt Lake County Jail is to protect the public through the booking and detention of individuals who pose a danger to society, provide humane care to those incarcerated, and facilitate programs which will assist them in avoiding future criminal activity.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Salt Lake County Jail provides safe living quarters for prisoners and work environment for our employees.				
• Reduction in the number of rule violation incidents in Jail Housing Units.	75%	75%	25%	-
Salt Lake County Jail employees receive appropriate training to effectively perform job functions, develop professionally, and maintain professional certifications.				
• Maintain the percentage of employees who reach the mandatory 40 hours of annual training required by POST and Sheriff's Office and Jails Policy and Procedures.	-	100%	100%	-
Salt Lake County Jail provides constitutional and humane health services to the people in our custody.				
• Continue to improve the quality of healthcare provided in the Salt Lake County Jail by using best practices, fidelity to national correctional healthcare standards, case law, and Jail Health Services policies. Improvement will be indicated in 2026 by our medical team each receiving 12 hours of medically specific training.	23%	100%	100%	-
Salt Lake County Jail provides humane living conditions where individuals have space to exercise, socialize, and recreate while incarcerated.				
• Reduction of Jail lockdown events related to medical transportation to outside providers which impacts prisoner access to programs and services.	-	-	100%	50%
Salt Lake County Jail provides opportunities for individuals incarcerated in its jails to gain skills that will positively serve them when released in the community. Increasing the number of individuals participating in the Evolve program will better serve the individuals and the communities.				
• Increase the number of prisoners who are participating in the Evolve Program.	0	0	158	400
PERFORMANCE BASED BUDGETING OUTCOMES AND INDICATORS				
Salt Lake County Jail increases capacity to safely and effectively deliver Medication-Assisted Treatment to an expanding incarcerated population while maintaining timely assessments, medication administration, withdrawal monitoring, substance-use-disorder treatment, patient safety, and continuity of care.				
• Incremental increase in the number of qualified individuals actively enrolled in the Medication Assisted Treatment (MAT) Program.	-	-	-	33%
Salt Lake County Jail implementation of Artificial Intelligence software to provide increased safety and security in the Jail.				
• Process, index and transcribe 95% of eligible inmate telephone communications that provide actionable leads.	0	0	0	200

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	139,299	5,510	*4.0%*	144,809	4,351	*3.1%*	143,649
REVENUE	13,675	3,522	*25.8%*	17,197	3,522	*25.8%*	17,197
COUNTY FUNDING	**125,624**	**1,988**	*1.6%*	**127,612**	**829**	*0.7%*	**126,453**
FTE	900.00	(3.50)	*(0.4%)*	896.50	(15.00)	*(1.7%)*	885.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
COUNTY JAIL	2,362	(638)	**(3,000)**	-	2,362	(638)	**(3,000)**	-	2,362	2,362	**-**	-
Human Resources - Jail	-	(0)	**(0)**	-	-	(0)	**(0)**	-	-	-	**-**	-
Sheriff Admin & Contngncy-Jail	-	26	**26**	-	-	26	**26**	-	-	(471)	**(471)**	*(3.00)*
Sheriff Fiscal-Jail	145	1,364	**1,219**	*14.00*	145	1,335	**1,190**	*14.00*	90	(7)	**(97)**	-
Sheriffs Range Jail	-	(2)	**(2)**	-	-	(2)	**(2)**	-	-	-	**-**	-
Jail Programs Division	1,142	19,008	**17,866**	*127.00*	1,142	18,920	**17,777**	*127.00*	-	543	**543**	-
Corrections Bureau	11,484	2,363	**(9,122)**	*5.00*	11,484	2,346	**(9,139)**	*5.00*	1,070	219	**(851)**	-
Jail Processing	-	18,549	**18,549**	*150.00*	-	18,334	**18,334**	*150.00*	-	340	**340**	-
Jail Health Services	1,610	33,114	**31,503**	*158.00*	1,610	33,557	**31,947**	*164.00*	-	1,013	**1,013**	*6.00*
Jail Housing	-	18,622	**18,622**	*130.00*	-	18,557	**18,557**	*130.00*	-	604	**604**	-
ADC Housing Programs	-	13,281	**13,281**	*95.00*	-	13,232	**13,232**	*95.00*	-	278	**278**	*(1.00)*
Jail Security	445	19,110	**18,665**	*135.00*	445	19,940	**19,495**	*136.00*	-	1,666	**1,666**	*3.00*
Jail Support-Jail	8	8,828	**8,820**	*37.00*	8	8,760	**8,752**	*37.00*	-	4,946	**4,946**	-
Jail Facilities	-	68	**68**	-	-	68	**68**	-	-	(5,934)	**(5,934)**	-
Jail Administrative Services	-	359	**359**	*1.00*	-	388	**388**	*1.00*	-	(1,313)	**(1,313)**	*(13.00)*
Building O&M-County Jail	-	9,599	**9,599**	*33.00*	-	9,987	**9,987**	*37.50*	-	1,262	**1,262**	*4.50*
SUBTOTAL	**17,197**	**143,649**	**126,453**	***885.00***	**17,197**	**144,809**	**127,612**	***896.50***	**3,522**	**5,510**	**1,988**	***(3.50)***
TOTAL COUNTY JAIL	**17,197**	**143,649**	**126,453**	***885.00***	**17,197**	**144,809**	**127,612**	***896.50***	**3,522**	**5,510**	**1,988**	***(3.50)***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
1	**[31-40567] NEW REQUEST SHF_Jail Sworn Compensation** The Sheriff's Office (SO) worked with County HR to analyze and compare compensation for sworn positions in agencies throughout the valley as well as peer counties. The recommendation from County HR is a 3% structure/market increase and a 2.75% merit increase for those eligible, or 1% longevity for those that are at the top of the grade. Budget Impacts: Structure/Market - $1,263,865 Merit/Longevity - $645,682 (Future Year Request $488,007) Overall Taxes & Benefit Increase - $719,426 Total 2027 Request - $2,628,973 This request was incorporated into the Mayor's overall compensation increase as requested. In Proposed stage, zerod out current year comp request and entered it in PCF, and updated the FYA calcualtion. FUTURE YEARS ADJUSTMENT: 489,039	-	**2,628,973**	**-** *(Yes)*
6	**[31-39761] NEW REQUEST SHF_Jail New FTEs for Medical Transport Security (3)** The Sheriff's Office (SO) requests 3- New Deputy II FTEs to address increases in the number of medical transports to outside facilities. Medical transports require deputies to accompany the prisoner to an outside facility to receive care which can leave the jail security team understaffed leading to lockdowns. During the past year, there have been 155 lockdown events due to 580 unscheduled medical transports. During lockdowns, prisoner mobility is limited which takes away from opportunities for physical, emotional, and social activities. FUTURE YEARS ADJUSTMENT: -3,600	*3.00*	**419,682**	**430,680** *(Yes)* *3.00 FTE*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
8	**[31-40592] PERFORMANCE BASED BUDGET REQUEST - OTHER SHF_Jail AI Telephone Monitoring Software** The Sheriff's Office (SO) requests funding for an AI-enabled inmate telephone monitoring system that automatically transcribes, indexes, and analyzes prisoner phone calls. The system leverages modern speech-to-text and pattern-recognition tools to dramatically reduce the amount of investigator time spent manually listening to calls, while improving the speed and accuracy with which criminal activity is detected. In an average month the Jail generates about 104,000 calls averaging about 10 minutes per call, resulting in over 17,400 hours of recordings. The Investigations Division in conjunction with Jail Security Threat team conducted a proof-of-concept pilot with a vendor to identify potential value. Records show the following incidents or cases: -10 inmate safety -8 drug possession/distribution -7 contraband -3 suicide/self-harm -3 staff misconduct -3 facility security/safety -2 escape related -21 agency assist -10 crime confessions -8 investigative case leads -8 gang intelligence leads -7 external narcotic investigation leads -5 prostitution -4 homicide investigation -4 assault investigations, Additionally other incidents involving witness tampering, criminal threats, firearm offenses, human trafficking, sexual assault, identity theft, fraud, domestic violence, protective order violations, and crimes against children. These results demonstrate the platform's ability to identify critical information that would otherwise be difficult or impossible to locate through manual review processes. Please see attached performance based budget intake form for additional information. The system and initial pilot were reviewed and supported by TAB.	-	**860,000**	**-** *(No)*
9	**[31-39763] NEW REQUEST SHF_Jail New FTE for Jail Security (1)** The Sheriff's Office (SO) requests a new analyst FTE for Jail security. The Jail has experienced a marked increase in security-related workload due to expanding inmate communications, illicit drug smuggling, criminal activity, heightened investigative demands, and growing intelligence requirements. The analyst will be dedicated to security monitoring, intelligence operations, and investigative support to address these areas of concern.	*1.00*	**113,312**	**-** *(No)*
14	**[31-40219] PERFORMANCE BASED BUDGET REQUEST - OTHER SHF_Jail MAT Program Expansion** The Sheriff's Office (SO) requests to expand the Medication-Assisted Treatment (MAT) program in the Jail by 6- New FTEs (4-Jail Nurses & 2-SUD Counselors). The current program, funded through SLCo Behavioral Health grant funding, has reached capacity. The existing program staff provide Clinical Institute Withdrawal Assessment (CIWA), Clinical Opioid Withdrawal Scale (COWS), medication administration, and other monitoring functions that has grown from an avg. of 50 monthly participants to 150 monthly participants. See attached performance based budget form for more information.	*6.00*	**859,248**	**-** *(No)*
19	**[31-39718] NEW REQUEST SHF_ Jail New FTEs for Jail Facilities (4.5)** The Sheriff's Office (SO) requests 4.5 new FTEs for FAMIS work order management and inventory control at the jail. This request resulted from the 2025 facilities audit that recommended improving parts tracking, storage practices, inventory management, and work order documentation/ monitoring. This request will also allow the SO to upgrade the asset tracking system and add an inventory module to meet the audit recommendations. The FTEs will also be involved in the initial transition of the current work order system to FAMIS.	*4.50*	**463,237**	**-** *(No)*
21	**[31-40218] NEW REQUEST SHF_Jail Prisoner Paid Services** [Exp: 4,000; Rev: 90,000] The Sheriff's Office (SO) requests a true-up of fee revenue for prisoner paid services. The SO collects certain fees for services for prisoners such as DNA requests, damaged property, postage, GRAMA requests, copies, & 24/7 monitoring (ankle monitors). Due to impacts of HB312, the amount of prisoners have also increased the amount of services being used.	-	**-86,000**	**-86,000** *(Yes)*
22	**[31-39759] GRANT TRUE-UP SHF_Jail US Marshal Grant Revenue True Up** The Sheriff's Office (SO) in 2025 successfully negotiated an increase to the US Marshal contract. Shortly after the increase went into effect, HB312 was enacted, which caused a reduction in the number of nights used by the US Marshal. During 2026, the US Marshal has increased the number of nights at the Jail. The number of nights has increased to 4,473(Jan-Jun 2026) up from 3,728(May-Dec 2025). Revenues will be re-evaluated again during the 2027 June or 2028 budget process to determine any additional increases.	-	**-1,070,000**	**-1,070,000** *(Yes)*
24	**[31-39820] TECHNICAL ADJUSTMENT SHF_Jail Valley Emergency Communications Center** The Sheriff's Office (SO) requests an technical adjustment to address increases in personnel, software, and other operations for the Salt Lake Valley Emergency Communications Center (VECC) MOU. VECC provides unified emergency communications and dispatch for the SO and other partner agencies within the Salt Lake Valley. Costs are allocated based on a allocation formula based on the number of sworn for shared cost areas. Any specific software or operation that is unique to one agency are not allocated to others. The Jail is able to absorb the increase.	-	**-14,154**	**-14,154** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
28	**[31-39740] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_SO Professional Standards Budget Consolidation** The Sheriff's Office (SO) is requesting to consolidate Professional Standards related budgets, including personnel, from all 3 Bureau's into Sheriff's Administration Professional Standards. This will allow command to more effectively manage the budget and will help in identifying administrative costs for the SO. This request is budget neutral.	*-7.00*	**-1,028,526**	**-1,065,186** *(Yes)* *(7.00) FTE*
30	**[31-39751] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_SO Records Budget Consolidation** The Sheriff's Office (SO) is requesting to consolidate Records related budgets, including personnel, from the Jail into the Law Enforcement Bureau. This will allow command to more effectively manage the budget. This request is budget neutral.	*-9.00*	**-830,841**	**-854,325** *(Yes)* *(9.00) FTE*
32	**[31-39753] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_LEB Internal Affairs Budget Consolidation** The Sheriff's Office (SO) is requesting to consolidate Internal Affairs (IA) related budgets, including personnel, from the Jail to the Law Enforcement Bureau. This request is budget neutral.	*-2.00*	**-335,558**	**-348,378** *(Yes)* *(2.00) FTE*
34	**[31-39781] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_LEB K9 Budget Consolidation** The Sheriff's Office (SO) is requesting to consolidate K9 related budgets, including personnel, from the Jail into LEB Special Operations. This will allow command to more effectively manage the budget. This request is budget neutral.	*-1.00*	**-210,170**	**-210,844** *(Yes)* *(1.00) FTE*
36	**[31-39722] TECHNICAL ADJUSTMENT SHF_ Jail Technical Adjustments** The Sheriff's Office (SO) requests technical adjustments to align the budget with actual expenditures, revenues, and coding. This request is budget neutral.	-	**-**	**-** *(Yes)*
38	**[31-39725] TECHNICAL ADJUSTMENT SHF_Jail Uniform Budget Consolidation** The Sheriff's Office (SO) requests to consolidate uniform budgets for all County funded sub-dept IDs or programs within an SO organization. This will assist with more effective budget management with actuals matching budgets. This request is budget neutral.	-	**-**	**-** *(Yes)*
40	**[31-40634] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN SHF_Leifman Group Contract** The Sheriff's Office (SO) requests funding to support the allocated share of the Leifman Group contract costs. The SO was informed that CJS and the Mayor's Office have funding for the Leifman general contract from other sources, and this was no longer needed. This info became available in the morning of 11/12 before the Sheriff's staff came to the Council Staff Meeting.	-	**15,000**	**15,000** *(Yes)*
41	**[32-40496] STRESS TEST REDUCTION SHF_ Jail Stress Test New FTEs for Jail Facilities (4.5)** Reversal of New Request	*-4.50*	**-463,237**	**-** *(No)*
41	**[31-40636] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN SHF_Leifman Deferred Prosecution** The Sheriff's Office (SO) requests 1 new FTE to provide dedicated security for the deferred prosecution project and funding to convert existing jail space into office space where the DA and LDA can meet privately with clients participating in deferred prosecution. The SO is assuming the offices will operate eight hours per day, 5 days a week for phase 1. Phase 2 in 2029, would have the offices open an additional 8 hours with an additional FTE. If it is decided that the project will run 24 hours, 7 days a week an additional 4 FTE's will be needed along with associated operating budgets. FUTURE YEARS ADJUSTMENT: 16,716	*1.00*	**158,894**	**127,179** *(Yes)* *1.00 FTE*
42	**[31-40637] PERFORMANCE BASED BUDGET REQUEST - LEIFMAN SHF_Leifman Universal Screening** The Sheriff's Office (SO) requests funding to construct workspace within the jail for up to five employees supporting the proposed 24-hour screening program. FUTURE YEARS ADJUSTMENT: -45,000	-	**45,000**	**45,000** *(Yes)*
43	**[32-40640] STRESS TEST REDUCTION SHF_Stress Test Leifman Universal Screening** Revesal of New Request	-	**-45,000**	**-** *(No)*
44	**[32-40639] STRESS TEST REDUCTION SHF_Stress Test Leifman Deferred Prosecution** Reversal of New Request	*-1.00*	**-158,894**	**-** *(No)*
45	**[32-40489] STRESS TEST REDUCTION SHF_Jail Stress Test MAT Program Expansion** Reversal of New Request	*-6.00*	**-859,248**	**-** *(No)*
45	**[32-40638] STRESS TEST REDUCTION SHF_Stress Test Leifman Group Contract** Reversal of New Request	-	**-15,000**	**-** *(No)*
50	**[32-40487] STRESS TEST REDUCTION SHF_Jail Stress Test New FTE for Jail Security (1)** Reversal of New Request	*-1.00*	**-113,312**	**-** *(No)*
51	**[32-40593] STRESS TEST REDUCTION SHF_Jail Stress Test AI Telephone Monitoring Software** Reversal of New Request	-	**-860,000**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
53	**[32-40488] STRESS TEST REDUCTION SHF_Jail Stress Test New FTEs for Medical Transport Security (3)** Reversal of New Request	*-3.00*	**-419,682**	**-** *(No)*
57	**[32-40570] STRESS TEST REDUCTION SHF_Jail Stress Test Sworn Compensation** Reversal of new request	-	**-2,628,973**	**-** *(No)*
61	**[32-40583] STRESS TEST REDUCTION SHF_ Jail Stress Test** If the need to decrease the Corrections Bureau's budget 5%, it would have significant operational effects. To meet the decrease, the Bureau would be required to shut down one of three of the funded pods at the Oxbow Jail. The primary cost savings is related to the holding vacant sworn personnel positions (28 FTEs). The loss of one pod at Oxbow (184 beds) would decrease the jail's operational capacity from 2,423 to 2,239 (and rated capacity from 2,639 to 2,455). The Oxbow Jail is where the majority of programming occurs. Cutting related services at Oxbow would have direct effects on the prisoners currently housed at Oxbow and collateral impacts on our contracted service providers and volunteer groups.	-	**-4,987,834**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**111,910** *(Yes)*
	[31-40728] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_OSF_Prior Year Approved Projects Funding True-Up [Exp: 2,361,820; Rev: 2,361,820] The Sheriff's Office (SO) requests a true up and carry forward of available funds for approved opioid settlement projects: OSF006 - Jail MAT Infrastructure one time $2.3M and the one-time OTP accreditation cost $61,820. FUTURE YEARS ADJUSTMENT: [Exp: -2,361,820; Rev: -2,361,820]	-	**-**	**-** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -47,907	-	**-**	**47,907** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***15.50***	**4,393,192**	**-392,478**
	TOTAL BASE BUDGET ADJUSTMENTS:	***-19.00***	**-2,405,095**	**-2,478,733**
	TOTAL STRESS TEST REDUCTIONS:	***-15.50***	**-10,551,180**	**-**

Funds Included	Organizations Included
110 - General Fund	91200000 - County Jail

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**126,453**	*829*	**127,612**	**125,624**	*1,988*	**129,771**	*(3,318)*	**118,287**	*8,166*
REVENUE	**17,197**	*3,522*	**17,197**	**13,675**	*3,522*	**16,128**	*1,068*	**15,589**	*1,608*
NON-OPERATING REVENUE	**-**	-	**-**	**-**	-	**62**	*(62)*	**0**	*(0)*
INVESTMENT EARNINGS	**-**	-	**-**	**-**	-	**-**	-	**0**	*(0)*
429015 Interest-Miscellaneous	-	-	-	-	-	-	-	0	*(0)*
PRIOR YEAR FUND BALANCE	**-**	-	**-**	**-**	-	**62**	*(62)*	**-**	-
499998 FundBal Restrict/Commit/Assign	-	-	-	-	-	62	*(62)*	-	-
OPERATING REVENUE	**17,197**	*3,522*	**17,197**	**13,675**	*3,522*	**16,067**	*1,130*	**15,589**	*1,608*
OPERATING GRANTS & CONTRIBUTIO	**5,074**	-	**5,074**	**5,074**	-	**4,962**	*112*	**5,155**	*(81)*
411000 State Government Grants	4,703	-	4,703	4,703	-	4,703	-	5,092	*(388)*
415000 Federal Government Grants	363	-	363	363	-	251	*112*	51	*312*
417005 Oprtg Contributions-Restricted	8	-	8	8	-	8	-	13	*(5)*
CHARGES FOR SERVICES	**7,607**	*1,160*	**7,607**	**6,447**	*1,160*	**6,651**	*956*	**8,284**	*(677)*
421015 Mayors Finance Admin Fees	-	-	-	-	-	-	-	0	*(0)*
421130 Inmate Doctor Co-Payments	70	-	70	70	-	70	-	70	*0*
421135 Inmate Pharmaceutical Co-Payme	22	-	22	22	-	22	-	17	*5*
421140 Inmate Dental Co-Payments	12	-	12	12	-	12	-	21	*(9)*
421145 Inmate Other Misc Payments	120	*90*	120	30	*90*	30	*90*	143	*(23)*
421150 Jail Industries Services	22	-	22	22	-	22	-	10	*12*
421185 Bail Bond Processing/Forfeit	30	-	30	30	-	30	-	27	*3*
421370 Miscellaneous Revenue	9	-	9	9	-	9	-	20	*(11)*
424000 Local Revenue Contracts	-	-	-	-	-	-	-	1	*(1)*
424600 Federal Revenue Contracts	6,274	*1,070*	6,274	5,204	*1,070*	5,204	*1,070*	5,892	*382*
425010 Restitution	-	-	-	-	-	-	-	7	*(7)*
427040 Commissions	248	-	248	248	-	452	*(204)*	1,069	*(821)*
427050 Commissary	800	-	800	800	-	800	-	997	*(197)*
439005 Refunds-Other	-	-	-	-	-	-	-	0	*(0)*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	10	*(10)*
INTER/INTRA FUND REVENUES	**4,516**	*2,362*	**4,516**	**2,154**	*2,362*	**4,454**	*62*	**2,150**	*2,366*
431160 Interfund Revenue	4,071	*2,362*	4,071	1,709	*2,362*	4,009	*62*	1,879	*2,192*
433045 Intrafund Revenue-Crim Justice	445	-	445	445	-	445	-	271	*174*
EXPENSE	**143,649**	*4,351*	**144,809**	**139,299**	*5,510*	**145,837**	*(2,188)*	**133,876**	*9,774*
OPERATING EXPENSE	**143,649**	*4,351*	**144,809**	**139,299**	*5,510*	**145,837**	*(2,188)*	**133,876**	*9,774*
EMPLOYEE COMPENSATION	**111,764**	*1,980*	**111,970**	**109,784**	*2,187*	**112,432**	*(668)*	**103,721**	*8,042*
601005 Elected And Exempt Salary	658	*21*	637	637	-	740	*(82)*	734	*(76)*
601015 Prof,Tech,Manag-Public Safety	7,740	*228*	7,740	7,512	*228*	7,918	*(178)*	8,344	*(604)*
601020 Lump Sum Vacation Pay	238	*(7)*	238	245	*(7)*	245	*(7)*	446	*(208)*
601025 Lump Sum Sick Pay	75	*(2)*	75	77	*(2)*	77	*(2)*	61	*14*
601030 Permanent And Provisional	21,913	*(802)*	22,042	22,716	*(674)*	22,074	*(160)*	19,875	*2,039*
601035 Perm And Prov-Public Safety	39,247	*2,023*	39,227	37,225	*2,002*	38,746	*502*	30,736	*8,512*
601040 Time Limited Employee	73	*1*	72	72	-	89	*(16)*	73	*0*
601050 Temporary,Seasonal,Emergency	228	*(10)*	228	238	*(10)*	238	*(10)*	318	*(90)*
601065 Overtime	731	-	739	731	*8*	731	-	6,234	*(5,502)*
601075 Civilian Environmental Pay	649	-	674	649	*25*	681	*(31)*	459	*190*
601080 Pay Differential	-	-	-	-	-	-	-	0	*(0)*
601095 Personnel Underexpend	-	-	-	-	-	(500)	*500*	-	-
601096 Council Discretion Personnel	(3,000)	-	(3,000)	(3,000)	-	(3,000)	-	-	*(3,000)*
603005 Social Security Taxes	5,367	*111*	5,376	5,256	*119*	1,818	*3,549*	4,942	*424*
603006 FICA- Temporary Employee	47	-	47	47	-	47	-	-	*47*
603010 Soc Sec Taxes-Public Safety	-	-	-	-	-	3,659	*(3,659)*	-	-
603025 Retirement Or Pension Contrib	3,156	*(108)*	3,329	3,264	*65*	3,208	*(52)*	2,931	*225*
603030 Retirement Cont-Public Safety	13,221	*320*	13,258	12,902	*356*	13,634	*(413)*	11,351	*1,870*
603040 Ltd Contributions	291	*6*	292	285	*6*	290	*1*	242	*49*
603045 Supplemental Retirement (401K)	976	*28*	946	948	*(2)*	948	*27*	917	*59*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
603050 Health Insurance Premiums	17,550	82	17,560	17,469	91	18,300	(750)	13,942	3,609
603055 Employee Serv Res Fund Charges	1,372	-	1,372	1,372	-	1,372	-	1,432	(61)
603056 OPEB- Current Year	1,231	112	1,119	1,119	-	1,119	112	673	558
605025 Employee Awards-Service Pins	-	-	-	-	-	-	-	0	(0)
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	2	(2)
605030 K-9 Support Reimbursement	-	(20)	-	20	(20)	-	-	10	(10)
MATERIALS AND SUPPLIES	**16,825**	2,365	**17,778**	**14,461**	3,318	**16,668**	157	**15,770**	1,055
607005 Janitorial Supplies & Service	832	(0)	832	832	(0)	832	(0)	683	150
607010 Maintenance - Grounds	83	-	83	83	-	83	-	88	(6)
607015 Maintenance - Buildings	2,937	2,362	2,937	575	2,362	2,875	62	413	2,525
607020 Consumable Parts	1	-	1	1	-	1	-	5	(4)
607025 Maint - Plumbing,Heat,& Ac	109	-	109	109	-	109	-	61	48
607030 Maintenance - Other	10	-	10	10	-	10	-	6	4
607040 Facilities Management Charges	842	60	842	782	60	782	60	792	50
609005 Food Provisions	5,121	-	5,121	5,121	-	5,121	-	6,599	(1,479)
609010 Clothing Provisions	182	-	182	182	-	182	-	196	(14)
609015 Dining And Kitchen Supplies	12	-	12	12	-	12	-	1	11
609020 Bedding And Linen	63	-	63	63	-	63	-	62	1
609030 Medical Supplies	2	-	2	2	-	2	-	5	(3)
609035 Safety Supplies	-	-	-	-	-	-	-	0	(0)
609040 Laundry Supplies And Services	69	-	69	69	-	69	-	53	16
609045 Personal Provisions	94	-	94	94	-	94	-	80	14
609050 Commissary Provisions	8	-	8	8	-	8	-	11	(4)
609055 Recreational Supplies & Serv	7	-	7	7	-	7	-	8	(2)
609060 Identification Supplies	24	-	24	24	-	24	-	13	11
609070 Uniform and Equipment Contract	1,009	(4)	1,016	1,013	3	1,013	(4)	888	121
611005 Subscriptions & Memberships	14	(1)	14	14	(1)	14	(1)	10	3
611010 Physical Materials-Books	14	-	14	14	-	14	-	6	8
611015 Education & Training Serv/Supp	122	(14)	124	136	(12)	136	(14)	36	86
613005 Printing Charges	1	-	1	1	-	1	-	-	1
613020 Development Advertising	3	-	3	3	-	3	-	16	(13)
615005 Office Supplies	247	(7)	253	254	(1)	254	(7)	131	115
615015 Computer Supplies	-	-	-	-	-	-	-	1	(1)
615016 Computer Software Subscription	2	2	885	(0)	885	(0)	2	113	(111)
615020 Computer Software <$5,000	-	-	-	-	-	-	-	1	(1)
615025 Computers & Components <$5000	4	4	28	0	28	0	4	238	(234)
615030 Communication Equip-Noncapital	17	17	41	-	41	-	17	280	(263)
615035 Small Equipment (Non-Computer)	384	(2)	391	386	5	406	(22)	406	(22)
615040 Postage	52	(1)	52	52	(1)	52	(1)	29	23
615045 Petty Cash Replenish	1	(4)	1	5	(4)	5	(4)	-	1
615050 Meals & Refreshments	24	4	24	19	4	19	4	7	16
617005 Maintenance - Office Equip	52	(1)	52	53	(1)	53	(1)	17	35
617010 Maint - Machinery And Equip	330	-	330	330	-	330	-	135	195
617015 Maintenance - Software	-	-	-	-	-	-	-	144	(144)
617025 Parts Purchases	-	-	-	-	-	-	-	0	(0)
617035 Maint - Autos & Equip-Fleet	171	(6)	171	176	(6)	176	(6)	183	(13)
619005 Gasoline, Diesel, Oil & Grease	173	(9)	173	182	(9)	182	(9)	115	58
619015 Mileage Allowance	0	-	0	0	-	0	-	-	0
619025 Travel & Transprtatn-Employees	22	(5)	22	27	(5)	27	(5)	66	(44)
619035 Vehicle Rental Charges	3	-	3	3	-	3	-	1	1
619045 Vehicle Replacement Charges	335	(20)	335	355	(20)	355	(20)	61	274
621005 Heat And Fuel	605	-	605	605	-	605	-	433	171
621010 Light And Power	1,280	-	1,280	1,280	-	1,280	-	1,316	(36)
621015 Water And Sewer	597	-	597	597	-	597	-	593	4
621020 Telephone	4	-	4	4	1	4	-	221	(218)
621025 Mobile Telephone	7	3	7	4	3	4	3	52	(46)
633015 Rent - Equipment	131	-	131	131	-	131	-	55	77
639025 Other Professional Fees	830	(14)	830	844	(14)	732	98	1,137	(307)
OTHER OPERATING EXPENSE 1	**135**	2	**135**	**133**	2	**133**	2	**234**	(99)
641005 Shop,Crew,&Deputy Small Tools	65	-	65	65	-	65	-	16	49
641030 Ammunition,Explosives And Bomb	2	2	2	-	2	-	2	152	(150)
645005 Contract Hauling	68	-	68	68	-	68	-	65	3
645010 Dumping Fees	1	-	1	1	-	1	-	1	(1)
STATE MANDATED EXPENSE	**9,019**	-	**9,019**	**9,019**	-	**10,219**	(1,200)	**8,670**	348

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
653010 In-Custody Ambulance	652	-	652	652	-	652	-	622	*31*
653040 Incustody Contracted Health	3,429	-	3,429	3,429	-	3,429	-	2,681	*749*
653045 Incustody Medical Outside Serv	1,962	-	1,962	1,962	-	1,962	-	1,925	*37*
653050 In-Custody Dental	194	-	194	194	-	194	-	121	*73*
653055 In-Custody Pharmaceuticals	2,362	-	2,362	2,362	-	3,562	*(1,200)*	3,103	*(741)*
653060 In-Custody Medical Supplies	419	-	419	419	-	419	-	219	*199*
OTHER OPERATING EXPENSE 2	**5,637**	*(0)*	**5,637**	**5,637**	*(0)*	**5,637**	*(0)*	**4,603**	*1,034*
657010 Notary,Surety &Fidelity Bonds	2	*(0)*	2	3	*(0)*	3	*(0)*	1	*1*
663010 Council Overhead Cost	484	-	484	484	-	484	-	433	*50*
663015 Mayor Overhead Cost	53	-	53	53	-	53	-	74	*(21)*
663025 Auditor Overhead Cost	391	-	391	391	-	391	-	318	*73*
663030 District Attorney Overhead Cos	543	-	543	543	-	543	-	147	*396*
663040 Info Services Overhead Cost	2,389	-	2,389	2,389	-	2,389	-	1,816	*573*
663045 Purchasing Overhead Cost	47	-	47	47	-	47	-	41	*6*
663050 Human Resources Overhead Cost	884	-	884	884	-	884	-	884	*(1)*
663055 Gov'T Immunity Overhead Cost	60	-	60	60	-	60	-	166	*(106)*
663070 Mayor Finance Overhead Cost	784	-	784	784	-	784	-	723	*61*
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	(0)	*0*
OTHER NONOPERATING EXPENSE	**8**	*4*	**8**	**4**	*4*	**4**	*4*	**7**	*1*
659005 Costs In Handling Collections	8	*4*	8	4	*4*	4	*4*	7	*1*
CAPITAL EXPENDITURES	**203**	-	**203**	**203**	-	**745**	*(542)*	**794**	*(591)*
673020 Improvmnt Other Than Buildings	45	-	45	45	-	45	-	-	*45*
679005 Office Furn, Equip,Softwr>5000	6	-	6	6	-	6	-	-	*6*
679020 Machinery And Equipment	152	-	152	152	-	694	*(542)*	794	*(642)*
INTERGOVERNMENTAL CHARGE	**59**	-	**59**	**59**	-	**-**	*59*	**77**	*(18)*
693010 Intrafund Charges	59	-	59	59	-	-	*59*	77	*(18)*

CORE MISSION

The Public Safety Bureau meets the diverse challenges of effective crime prevention. We transition between law enforcement authority, prisoner management, government security, and public service as the assignments and situations demand. We are proud to complete our duties with integrity, discipline and dedication.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Salt Lake County Buildings and clients are safe and free from crime.				
• Increase deputy patrol presence at County Facilities by 5% by the end of 2026.	11%	5%	14.03%	-
Increase Bureau's ability to meet the diverse law enforcement challenges by enhancing deputies skills and knowledge.				
• Enhance training hours in critical areas such as CIT, implicit bias, less than lethal use of force options, emotional intelligence, de-escalation skills, and crowd/riot control.	0	30	30	0
Provide outstanding service of court papers to the citizens of Salt Lake County.				
• Increase the number of papers served in 2024 by 10% in 2026.	9,892	8,500	5,014	0
PSB provides a safe and secure environment for all patrons/clients/employees at contract sites and venues				
• Increase the percentage of patrons/employees who feel safe in the venues PSB provides law enforcement and security services (baseline survey to be done starting 2027)	-	-	-	1%
PSB delivers an unmatched standard of public safety that maximizes every venue's budget by deploying highly trained sworn deputies. PSB offers the highest level of professionalism, immediate authority, and capability to respond and resolve incidents.				
• Increase the percentage of contract administrators who see the fiscal value of having sworn deputies provide public safety services for their venues (baseline survey to be done starting 2027)	-	-	-	1%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	18,886	1,142	*6.0%*	20,028	1,091	*5.8%*	19,976
REVENUE	6,048	379	*6.3%*	6,427	379	*6.3%*	6,427
COUNTY FUNDING	**12,838**	**764**	*5.9%*	**13,601**	**712**	*5.5%*	**13,550**
FTE	146.00	3.00	*2.1%*	149.00	3.00	*2.1%*	149.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
SHERIFF PUBLIC SAFETEY BUREAU	-	-	-	-	-	-	-	-	-	-	-	-
SHFs Admin&Cont Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
Sheriffs Range Public Safety	-	(2)	**(2)**	-	-	(2)	**(2)**	-	-	-	-	-
Public Safety Bureau- Courts	5,445	8,995	**3,550**	*69.00*	5,445	8,940	**3,495**	*69.00*	379	631	**253**	*3.00*
Public Safety Bureau- Facility	922	9,051	**8,130**	*66.00*	922	9,017	**8,095**	*66.00*	-	45	**45**	*(2.00)*
PSB-CIVIL Unit	60	1,932	**1,872**	*14.00*	60	2,073	**2,013**	*14.00*	-	466	**466**	*2.00*
SUBTOTAL	**6,427**	**19,976**	**13,550**	***149.00***	**6,427**	**20,028**	**13,601**	***149.00***	**379**	**1,142**	**764**	***3.00***
TOTAL SHERIFF PUBLIC SAFETY BUREAU	**6,427**	**19,976**	**13,550**	***149.00***	**6,427**	**20,028**	**13,601**	***149.00***	**379**	**1,142**	**764**	***3.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
2	**[31-40568] NEW REQUEST SHF_PSB Sworn Compensation** The Sheriff's Office (SO) worked with County HR to analyze and compare compensation for sworn positions in agencies throughout the valley as well as peer counties. The recommendation from County HR is a 3% structure/market increase and a 2.75% merit increase for those eligible, or 1% longevity for those that are at the top of the grade. Budget Impacts: Structure/Market - $281,709 Merit/Longevity - $139,564 (Future Year Request $78,128) Overall Taxes & Benefit Increase - $151,455 Total 2027 Request - $572,728 This request was incorporated into the Mayor's overall compensation increase as requested. In Proposed stage, zerod out current year comp request and entered it in PCF, and updated the FYA calcualtion. FUTURE YEARS ADJUSTMENT: 78,055	-	**572,728**	- *(Yes)*
4	**[31-39799] NEW REQUEST SHF_PSB New FTEs for Civil Unit (2)** The Sheriff's Office (SO) is requesting 2 new FTEs (1-Deputy I, 1- Civil Processing Specialist) in the Civil Unit to address increased service demands from legislative, court, and process changes. Utah state government agencies are exempt from service fees under Utah Code 17-72-701, meaning this additional workload does not generate corresponding service-fee revenue. -District Attorney Subpoenas: Service requests from the Salt Lake County District Attorney's Office have increased approximately 83%, primarily due to changes in subpoena service requirements that require more subpoenas to be personally served. -HB 205: HB 205 created a new "off-limits order" that allows courts to restrict certain drug offenders from reentering designated geographic areas. The Civil Unit is responsible for serving these orders on individuals in the jail. Preliminary estimates indicate this will add approximately one hour per day for civil processing staff and two hours per day for civil detectives. -South Jordan Justice Court Cases: The South Jordan Justice Court closed effective July 1, 2026, and all of its cases transferred to the Salt Lake County Justice Court, adding approximately 300 cases per month. When the Salt Lake County Justice Court closes in 2027, these cases will transfer to Third District Court, which projects approximately 5,000 cases annually. The additional cases generate service requests for protective orders, summonses, orders to show cause, and DA subpoenas. The Civil Unit estimates an ongoing increase of approximately 50–100 service requests per month. FUTURE YEARS ADJUSTMENT: -25,000	*2.00*	**272,954**	**276,409** *(Yes)* *2.00 FTE*
15	**[31-39794] NEW REQUEST SHF_PSB Additional New Vehicles for Civil Unit** The Sheriff's Office (SO) is requesting to add four (4) vehicles to the SO fleet for the Civil Unit and allow each deputy in the unit to take an assigned vehicle home. Each Civil deputy is assigned a geographic area of the County where they reside. The additional vehicles and the ability to take home will allow for the deputies to be more efficient as the deputy would no longer need to come to Sheriff's Office building to start a shift and pick up a vehicle.	-	**156,000**	- *(No)*
17	**[31-39827] NEW REQUEST SHF_PSB Valley Emergency Communications Center** The Sheriff's Office (SO) requests additional funding to address increases in personnel, software, and other operations for the Salt Lake Valley Emergency Communications Center (VECC) MOU. VECC provides unified emergency communications and dispatch for the SO and other partner agencies within the Salt Lake Valley. Costs are allocated based on a allocation formula based on the number of sworn for shared cost areas. Any specific software or operation that is unique to one agency are not allocated to others. This request represents the increase for PSB.	-	**52,754**	**52,754** *(Yes)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
18	**[31-39785] NEW REQUEST SHF_PSB New FTEs for 3rd District Court (3)** [Exp: 378,570; Rev: 378,570] The Sheriff's Office (SO) has received additional funding to support 3 new Deputy I FTEs to provide bailiff services for the 3rd District Court (1 - West Jordan & 2 - Matheson). The additional FTEs are needed to address security needs at the Courts due to updated State processes around jury trials, calendars, and an increased number of judges.	*3.00*	**-**	**9,801** *(Yes)* *3.00 FTE*
25	**[31-39727] TECHNICAL ADJUSTMENT SHF_PSB Revenue Account Corrections** The Sheriff's Office (SO) requests adjustments of revenue budgets to correct account codes and program codes. There are no changes to budgeted revenue amounts.	-	**-**	**-** *(Yes)*
27	**[31-40094] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_SO Professional Standards Budget Consolidation** The Sheriff's Office (SO) is requesting to consolidate Professional Standards related budgets, including personnel, from all 3 Bureau's into Sheriff's Administration Professional Standards. This will allow command to more effectively manage the budget and will help in identifying administrative costs for the SO. This request is budget neutral.	*-2.00*	**-290,917**	**-300,949** *(Yes)* *(2.00) FTE*
42	**[32-40574] STRESS TEST REDUCTION SHF_PSB Stress Test Valley Emergency Communications Center** Reversal of New Request	-	**-52,754**	**-** *(No)*
44	**[32-40483] STRESS TEST REDUCTION SHF_PSB Stress Test Additional New Vehicles for Civil Unit** Reversal of New Request	-	**-156,000**	**-** *(No)*
55	**[32-40490] STRESS TEST REDUCTION SHF_PSB Stress Test New FTEs for Civil Unit (2)** Reversal of New Request	*-2.00*	**-272,954**	**-** *(No)*
56	**[32-40572] STRESS TEST REDUCTION SHF_PSB Stress Test Sworn Compensation** Reversal of new request	-	**-572,728**	**-** *(No)*
60	**[32-40582] STRESS TEST REDUCTION SHF_PSB Stress Test** If the Public Safety Bureau's budget were to decrease by 5%, it would adversely affect operations. To offset the 5% cut, the Bureau would need to reduce 6 FTE positions out of the Facility Protection Division.	-	**-627,330**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**17,106** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -678	-	**-**	**678** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***5.00***	**1,054,436**	**356,748**
	TOTAL BASE BUDGET ADJUSTMENTS:	***-2.00***	**-290,917**	**-300,949**
	TOTAL STRESS TEST REDUCTIONS:	***-2.00***	**-1,681,766**	**-**

Funds Included	Organizations Included
110 - General Fund	91250000 - SHERIFF COURT SVCS & SECURITY

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**13,550**	*712*	**13,601**	**12,838**	*764*	**13,317**	*233*	**11,424**	*2,125*
REVENUE	**6,427**	*379*	**6,427**	**6,048**	*379*	**6,048**	*379*	**6,462**	*(35)*
OPERATING REVENUE	**6,427**	*379*	**6,427**	**6,048**	*379*	**6,048**	*379*	**6,462**	*(35)*
OPERATING GRANTS & CONTRIBUTIO	**4,373**	*379*	**4,373**	**3,994**	*379*	**3,994**	*379*	**4,048**	*324*
411000 State Government Grants	4,373	*379*	4,373	3,994	*379*	3,994	*379*	4,048	*324*
CHARGES FOR SERVICES	**1,133**	-	**1,133**	**1,133**	-	**1,133**	-	**1,433**	*(300)*
421015 Mayors Finance Admin Fees	-	-	-	-	-	-	-	0	*(0)*
421160 Sheriffs Fees	60	-	60	60	-	60	-	70	*(10)*
421370 Miscellaneous Revenue	3	-	3	3	-	3	-	-	*3*
424000 Local Revenue Contracts	-	-	-	-	-	-	-	151	*(151)*
425025 Third District Court Fines	1,070	-	1,070	1,070	-	1,070	-	1,212	*(142)*
INTER/INTRA FUND REVENUES	**922**	-	**922**	**922**	-	**922**	-	**981**	*(59)*
431100 Interfund Revenue-Sheriff	-	*(910)*	-	910	*(910)*	910	*(910)*	893	*(893)*
431160 Interfund Revenue	768	*768*	768	-	*768*	-	*768*	-	*768*
433100 Intrafund Revenue	153	*141*	153	12	*141*	12	*141*	88	*66*
EXPENSE	**19,976**	*1,091*	**20,028**	**18,886**	*1,142*	**19,365**	*611*	**17,886**	*2,090*
OPERATING EXPENSE	**19,976**	*1,091*	**20,028**	**18,886**	*1,142*	**19,365**	*611*	**17,886**	*2,090*
EMPLOYEE COMPENSATION	**18,604**	*955*	**18,499**	**17,649**	*851*	**18,128**	*476*	**16,360**	*2,244*
601005 Elected And Exempt Salary	167	*5*	162	162	-	162	*5*	160	*7*
601015 Prof,Tech,Manag-Public Safety	1,471	*43*	1,471	1,429	*43*	1,475	*(4)*	1,535	*(64)*
601020 Lump Sum Vacation Pay	42	-	42	42	-	42	-	56	*(13)*
601025 Lump Sum Sick Pay	16	-	16	16	-	16	-	7	*9*
601030 Permanent And Provisional	597	*(109)*	580	706	*(126)*	529	*68*	496	*102*
601035 Perm And Prov-Public Safety	8,850	*653*	8,836	8,198	*639*	8,638	*212*	7,371	*1,479*
601065 Overtime	147	-	147	147	-	147	-	599	*(452)*
601075 Civilian Environmental Pay	13	-	13	13	-	-	*13*	-	*13*
603005 Social Security Taxes	849	*45*	846	804	*42*	40	*809*	751	*98*
603006 FICA- Temporary Employee	11	-	11	11	-	11	-	-	*11*
603010 Soc Sec Taxes-Public Safety	-	-	-	-	-	786	*(786)*	-	-
603025 Retirement Or Pension Contrib	67	*7*	68	60	*8*	62	*5*	60	*8*
603030 Retirement Cont-Public Safety	2,761	*122*	2,772	2,639	*132*	2,802	*(41)*	2,442	*319*
603040 Ltd Contributions	46	*2*	46	44	*2*	45	*1*	39	*7*
603045 Supplemental Retirement (401K)	163	*11*	158	152	*6*	169	*(6)*	141	*22*
603050 Health Insurance Premiums	3,033	*159*	2,978	2,874	*104*	2,851	*182*	2,416	*617*
603055 Employee Serv Res Fund Charges	181	-	181	181	-	181	-	185	*(4)*
603056 OPEB- Current Year	188	*17*	171	171	-	171	*17*	104	*85*
MATERIALS AND SUPPLIES	**721**	*103*	**753**	**619**	*135*	**619**	*103*	**630**	*92*
607030 Maintenance - Other	-	-	-	-	-	-	-	1	*(1)*
607040 Facilities Management Charges	3	-	3	3	-	3	-	1	*1*
609070 Uniform and Equipment Contract	225	*8*	225	216	*8*	216	*8*	140	*84*
611005 Subscriptions & Memberships	0	-	0	0	-	0	-	0	*(0)*
611015 Education & Training Serv/Supp	25	*1*	25	24	*1*	24	*1*	15	*9*
613005 Printing Charges	0	-	0	0	-	0	-	-	*0*
613020 Development Advertising	2	-	2	2	-	2	-	5	*(3)*
615005 Office Supplies	22	*3*	22	20	*3*	20	*3*	9	*14*
615015 Computer Supplies	-	-	-	-	-	-	-	0	*(0)*
615016 Computer Software Subscription	1	*1*	1	-	*1*	-	*1*	2	*(0)*
615020 Computer Software <$5,000	-	-	-	-	-	-	-	4	*(4)*
615025 Computers & Components <$5000	6	*6*	6	-	*6*	-	*6*	37	*(31)*
615030 Communication Equip-Noncapital	23	*23*	23	(0)	*23*	(0)	*23*	9	*14*
615035 Small Equipment (Non-Computer)	37	*8*	37	30	*8*	30	*8*	39	*(1)*
615040 Postage	6	-	6	6	-	6	-	-	*6*
615050 Meals & Refreshments	2	-	2	2	-	2	-	4	*(2)*
617005 Maintenance - Office Equip	3	-	3	3	-	3	-	1	*1*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
617010 Maint - Machinery And Equip	1	-	1	1	-	1	-	-	1
617035 Maint - Autos & Equip-Fleet	56	-	68	56	12	56	-	71	(14)
619005 Gasoline, Diesel, Oil & Grease	82	3	102	79	23	79	3	47	35
619015 Mileage Allowance	1	-	1	1	-	1	-	-	1
619025 Travel & Transprtatn-Employees	2	-	2	2	-	2	-	8	(6)
619035 Vehicle Rental Charges	1	-	1	1	-	1	-	-	1
619045 Vehicle Replacement Charges	157	(7)	157	165	(7)	165	(7)	121	36
621020 Telephone	2	2	2	-	2	-	2	26	(24)
621025 Mobile Telephone	1	1	1	-	1	-	1	29	(28)
633005 Rent - Land	9	-	9	9	-	9	-	-	9
633010 Rent - Buildings	-	-	-	-	-	-	-	15	(15)
633015 Rent - Equipment	1	-	1	1	-	1	-	1	(0)
639025 Other Professional Fees	55	54	55	1	54	1	54	44	11
OTHER OPERATING EXPENSE 1	**6**	2	**6**	**4**	2	**4**	2	**56**	(50)
641005 Shop,Crew,&Deputy Small Tools	4	-	4	4	-	4	-	0	4
641030 Ammunition,Explosives And Bomb	2	2	2	-	2	-	2	56	(54)
OTHER OPERATING EXPENSE 2	**646**	31	**770**	**615**	155	**615**	31	**825**	(179)
657010 Notary,Surety &Fidelity Bonds	-	-	-	-	-	-	-	0	(0)
663010 Council Overhead Cost	64	-	64	64	-	64	-	61	3
663015 Mayor Overhead Cost	7	-	7	7	-	7	-	10	(3)
663025 Auditor Overhead Cost	52	-	52	52	-	52	-	45	7
663030 District Attorney Overhead Cos	-	-	-	-	-	-	-	258	(258)
663035 Real Estate Overhead Cost	11	-	11	11	-	11	-	12	(1)
663040 Info Services Overhead Cost	260	-	260	260	-	260	-	205	55
663045 Purchasing Overhead Cost	5	-	5	5	-	5	-	3	2
663050 Human Resources Overhead Cost	103	-	103	103	-	103	-	120	(17)
663055 Gov'T Immunity Overhead Cost	6	-	6	6	-	6	-	8	(2)
663070 Mayor Finance Overhead Cost	106	-	106	106	-	106	-	103	3
667030 Vehicle Replacement Purchase	31	31	155	-	155	-	31	-	31
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	(0)
INTERGOVERNMENTAL CHARGE	**-**	-	**-**	**-**	-	**-**	-	**16**	(16)
693010 Intrafund Charges	-	-	-	-	-	-	-	16	(16)

CORE MISSION

The Salt Lake County Sheriff's Office, in partnership with the community, proactively protects and serves the community through progressive, comprehensive, and cost-effective law enforcement, corrections initiatives and court services.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
The Canyons recreational areas has the essential policing resources needed to ensure a proactive approach to solving and preventing crime.				
• Maintain proactive law enforcement with current staffing level from 21 FTEs as of the start of January 2026 to 21 FTEs by end of the year 2026.	26	21	20	0
Salt Lake County has the quality Search and Rescue capabilities needed to protect the community.				
• Maintain the ability for Search & Rescue to provide rescue services to those in emergency from 100% response rate as of the start of January 2026 to 100% response rate by end of the year 2026.	100%	100%	100%	-
LEB safeguards our communities by delivering professional law enforcement services and leading by example.				
• Maintain expedited response times (avg. 15 mins or less) for priority 911 calls in our community.	0	0	0	15
• Maintain and build on employee satisfaction and engagement.	-	-	-	89%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	33,757	4,410	*13.1%*	38,167	4,001	*11.9%*	37,758
REVENUE	5,384	(89)	*(1.7%)*	5,295	(89)	*(1.7%)*	5,295
COUNTY FUNDING	**28,373**	**4,499**	*15.9%*	**32,873**	**4,090**	*14.4%*	**32,464**
FTE	160.00	24.00	*15.0%*	184.00	21.00	*13.1%*	181.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
SHERIFF CW INVEST/ SUPPORT SVCS	-	-	-	-	-	-	-	-	-	-	-	-
Sheriff Human Resources-CW	-	1,278	**1,278**	*7.00*	-	1,261	**1,261**	*7.00*	-	8	**8**	-
Sheriff Admin & Contingency-CW	125	1,623	**1,497**	*5.00*	125	1,713	**1,588**	*6.00*	-	340	**340**	*2.00*
Sheriff Fiscal-CW	-	2,077	**2,077**	*14.00*	-	2,027	**2,027**	*14.00*	-	11	**11**	-
Sheriff Range-CW	-	1,510	**1,510**	*5.00*	-	1,520	**1,520**	*5.00*	-	310	**310**	-
Sheriff Professional Standards	-	2,285	**2,285**	*13.00*	-	2,265	**2,265**	*13.00*	-	1,321	**1,321**	*8.00*
Building O&M-Sheriff	-	560	**560**	-	-	560	**560**	-	-	9	**9**	-
Law Enforcement Bureau	10	1,369	**1,359**	*4.00*	10	1,361	**1,351**	*4.00*	-	894	**894**	*2.00*
LEB Professional Standards	-	55	**55**	-	-	54	**54**	-	-	(130)	**(130)**	-
LEB Technical Support	63	5,974	**5,911**	*30.00*	63	5,923	**5,860**	*30.00*	-	781	**781**	*9.00*
LEB Special Operations	623	5,815	**5,193**	*25.00*	623	5,928	**5,306**	*25.00*	-	423	**423**	*1.00*
LEB Investigations	1,374	12,483	**11,109**	*66.00*	1,374	12,836	**11,462**	*68.00*	(89)	375	**464**	*2.00*
SLV Law Enforce Service Area	3,100	2,729	**(371)**	*12.00*	3,100	2,720	**(380)**	*12.00*	-	68	**68**	-
SUBTOTAL	**5,295**	**37,758**	**32,464**	***181.00***	**5,295**	**38,167**	**32,873**	***184.00***	**(89)**	**4,410**	**4,499**	***24.00***
TOTAL SHERIFF COUNTYWIDE INVESTIGATION & SUPPORT SVCS	**5,295**	**37,758**	**32,464**	***181.00***	**5,295**	**38,167**	**32,873**	***184.00***	**(89)**	**4,410**	**4,499**	***24.00***

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
3	**[31-40569] NEW REQUEST SHF_LEB Sworn Compensation** The Sheriff's Office (SO) worked with County HR to analyze and compare compensation for sworn positions in agencies throughout the valley as well as peer counties. The recommendation from County HR is a 3% structure/market increase and a 2.75% merit increase for those eligible, or 1% longevity for those that are at the top of the grade. Budget Impacts: Structure/Market - $295,069 Merit/Longevity - $124,093 (Future Year Request $36,991) Overall Taxes & Benefit Increase - $160,738 Total 2027 Request - $579,900 This request was incorporated into the Mayor's overall compensation increase as requested. In Proposed stage, zerod out current year comp request and entered it in PCF, and updated the FYA calcualtion. FUTURE YEARS ADJUSTMENT: 36,994	-	**579,900**	- *(Yes)*
5	**[31-39801] NEW REQUEST SHF_SO Taser Replacement** The Sheriff's Office (SO) has reached the end of life with the Taser X2. Taser X2s are no longer made other than replacement cartridges, batteries, and recertification for operation use. The SO Range has only 5- Taser X2s remaining in inventory to replace broken or damaged taser X2s. These non-lethal tools are essential to the SO for law enforcement efforts and jail operations. Axon, the main provider of Tasers, has moved to a subscription based model where all tasers, supplies, and training are provided for $350K/year to cover all sworn users in the SO. Due to the SO having existing funding ($60K) for taser supplies, the request is for $290K/year. The initial contract with Axon will be for 5 years.	-	**290,000**	**290,000** *(Yes)*
7	**[31-39773] NEW REQUEST SHF_LEB Sheriff's Office SWAT Team** The Sheriff's Office (SO) is re-establishing the SO SWAT team by exiting the current SWAT team MOU with the Unified Police Department by 6/30/27. The SO has absorbed one-time costs for setting up the SWAT team within the existing budget appropriation. This request will provide necessary on-going funding for training and other equipment needs for the last half of 2027 and forward.	-	**125,000**	- *(No)*
10	**[31-39772] NEW REQUEST SHF_LEB New FTEs Choose Gang Free Case Managers (2)** The Sheriff's Office (SO) is requesting 2 new choose gang free case manager FTEs for 2027, to add to the existing 4 FTEs approved during the 2026 budget process, for countywide services. Currently, the Choose Gang Free Case Managers play a critical role in gang prevention and intervention efforts, working directly with high-risk youth in juvenile facilities. This request will further enhance our ability to support Juvenile Justice and Youth Services (JJYS) and increase outreach in juvenile detention and treatment facilities. This funding would solidify our commitment to early intervention, reduce youth gang involvement, and ensure consistent, high-quality services across the region.	*2.00*	**237,832**	- *(No)*

	NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)			
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
11	**[31-39782] NEW REQUEST SHF_LEB On-Going Funding for DEA** The Sheriff's Office (SO) receives funding from the Salt Lake County Opioid Settlement Fund (OSF) to support 2 FTE positions. The opioid funding for these 2 FTEs is at 20% with the remainder, 80%, funded by the 5th/5th tax option. During the 2026 June budget process to establish the 80/20 split, the Council requested further discussion during the 2027 budget process to explore fully funding the 2 FTEs through the 5th/5th tax option.	-	**83,932**	**83,932** *(Yes)*
12	**[31-39776] NEW REQUEST SHF_LEB Recreation Passes for Search and Rescue Volunteers** The Sheriff's Office (SO) requests $14K to purchase County Recreation passes, on a yearly basis, for all Search and Rescue volunteers ($350/volunteer). Current volunteer count is 40.	-	**14,000**	**-** *(No)*
13	**[31-39806] NEW REQUEST SHF_ New FTE Community Relations Unit (1)** The Sheriff's Office (SO) requests 1 new FTE for a Communications and Public Relations Coordinator as part of the Community Relations Unit (CRU). The re-establishment of the Law Enforcement Bureau has increased the needs in communications, public outreach, media relations, community engagement, marketing, and organizational support. The new position will increase capacity to effectively support SO personnel, respond to the public, maintain strong media relations, and proactively represent the SO in the community.	*1.00*	**123,616**	**-** *(No)*
16	**[31-39815] NEW REQUEST SHF_LEB Valley Emergency Communications Center** The Sheriff's Office (SO) requests additional funding to address increases in personnel, software, and other operations for the Salt Lake Valley Emergency Communications Center (VECC) MOU. VECC provides unified emergency communications and dispatch for the SO and other partner agencies within the Salt Lake Valley. Costs are allocated based on a allocation formula based on the number of sworn for shared cost areas. Any specific software or operation that is unique to one agency are not allocated to others. This request represents the increase for LEB.	-	**175,074**	**175,074** *(Yes)*
20	**[31-39770] NEW REQUEST SHF_LEB Bucket Truck** The Major Investigations Unit (MIU) provides a regional investigative service to law enforcement agencies throughout Salt Lake County. One of the unit's specialized functions is the installation and maintenance of overt and covert camera systems used to support criminal investigations, fugitive apprehension efforts, narcotics investigations, gang investigations, and other long term operations. In 2025, MIU completed approximately 204 camera deployments, supported 20 investigations, and provided assistance to 31 partner agencies throughout the Salt Lake Valley. These deployments generated critical intelligence, assisted in suspect identification, and supported successful criminal investigations.	-	**186,000**	**-** *(No)*
23	**[31-39768] GRANT TRUE-UP SHF_LEB Grant True Ups** [Exp: -5,500; Rev: -5,500] The Sheriff's Office (SO) has received renewals for two gang grants and this request is to true-up revenue and expense for three (3) grants: 27F19 and 27N19 gang grants & ICAC grant.	-	**-**	**-** *(Yes)*
26	**[31-39739] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_SO Professional Standards Budget Consolidation** The Sheriff's Office (SO) is requesting to consolidate Professional Standards related budgets, including personnel, from all 3 Bureau's into Sheriff's Administration Professional Standards. This will allow command to more effectively manage the budget and will help in identifying administrative costs for the SO. This request is budget neutral.	*9.00*	**1,319,443**	**1,366,135** *(Yes)* *9.00 FTE*
29	**[31-39750] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_SO Records Budget Consolidation** The Sheriff's Office (SO) is requesting to consolidate Records related budgets, including personnel, from the Jail into the Law Enforcement Bureau. This will allow command to more effectively manage the budget. This request is budget neutral.	*9.00*	**830,841**	**854,325** *(Yes)* *9.00 FTE*
31	**[31-39752] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_LEB Internal Affairs Budget Consolidation** The Sheriff's Office (SO) is requesting to consolidate Internal Affairs (IA) related budgets, including personnel, from the Jail to the Law Enforcement Bureau. This request is budget neutral.	*2.00*	**335,558**	**348,378** *(Yes)* *2.00 FTE*
33	**[31-39780] POLICY SIGNIFICANT BASE ADJUSTMENT SHF_LEB K9 Budget Consolidation** The Sheriff's Office (SO) is requesting to consolidate K9 related budgets, including personnel, from the Jail into LEB Special Operations. This will allow command to more effectively manage the budget. This request is budget neutral.	*1.00*	**210,170**	**210,844** *(Yes)* *1.00 FTE*
35	**[31-39733] TECHNICAL ADJUSTMENT SHF_LEB Technical Adjustments** The Sheriff's Office (SO) requests technical adjustments to align the budget with actual expenditures, revenues, and coding. There is no budget impact.	-	**-**	**-** *(Yes)*
37	**[31-39723] TECHNICAL ADJUSTMENT SHF_LEB Uniform Budget Consolidation** The Sheriff's Office (SO) requests to consolidate uniform budgets for all County funded sub-dept IDs or programs within an SO organization. This will assist with more effective budget management with actuals matching budgets. The request is budget neutral.	-	**-**	**-** *(Yes)*
39	**[31-40513] REDUCTION AMOUNT SHF_LEB Reclass Position #11195** The Sheriff's Office (SO) reclassed position #11195 from a informational specialist to a service desk specialist III during 2026. To support the reclass the SO was to reduce the temporary FTE budget by $12K.	-	**-12,000**	**-12,000** *(Yes)*
40	**[32-40478] STRESS TEST REDUCTION SHF_LEB Stress Test Bucket Truck** Reversal of New Request	-	**-186,000**	**-** *(No)*

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)				
	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
43	**[32-40573] STRESS TEST REDUCTION SHF_LEB Stress Test Valley Emergency Communications Center** Reversal of New Request	-	**-175,074**	**-** *(No)*
46	**[32-40485] STRESS TEST REDUCTION SHF_ Stress Test New FTE Community Relations Unit (1)** Reversal of New Request	*-1.00*	**-123,616**	**-** *(No)*
47	**[32-40480] STRESS TEST REDUCTION SHF_LEB Stress Test Recreation Passes for Search and Rescue** Reversal of New Request	-	**-14,000**	**-** *(No)*
48	**[32-40479] STRESS TEST REDUCTION SHF_LEB Stress Test On-Going Funding for DEA** Reversal of New request	-	**-83,932**	**-** *(No)*
49	**[32-40486] STRESS TEST REDUCTION SHF_LEB Stress Test New FTEs Choose Gang Free Case Managers (2)** Reversal of New Request	*-2.00*	**-237,832**	**-** *(No)*
52	**[32-40481] STRESS TEST REDUCTION SHF_LEB Stress Test Sheriff's Office SWAT Team** Reversal of New Request	-	**-125,000**	**-** *(No)*
54	**[32-40482] STRESS TEST REDUCTION SHF_SO Stress Test Taser Replacement** Reversal of New Request	-	**-290,000**	**-** *(No)*
58	**[32-40571] STRESS TEST REDUCTION SHF_LEB Stress Test Sworn Compensation** Reversal of new request	-	**-579,900**	**-** *(No)*
59	**[32-40560] STRESS TEST REDUCTION SHF_LEB Stress Test** If the Law Enforcement Bureau's budget were to decrease by 5%, it would adversely affect operations; specifically, the Investigations Division, including the Drug Diversion Program, Special Investigation Unit, Law Enforcement Administration, and Technical Services Division. To offset the decrease, the Bureau would hold 5 detective positions and 2 civilian positions vacant, including operating costs for those positions. The Bureau would also hold operations in the form of computers and components. The impact of this would be an increase in workload to other positions; which could cause delays in reports, recovering high-risk individuals for the courts, a decrease in case closures, and a decrease in morale throughout the Bureau. Also, with a hold on operating with computers and components, the Bureau will have to delay replacement schedules which could cause software issues and other impacts on the operations of the Bureau.	-	**-1,541,475**	**-** *(No)*
	[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**31,669** *(Yes)*
	[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -8,055	-	**-**	**8,055** *(Yes)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	***3.00***	**1,803,354**	**576,730**
	TOTAL BASE BUDGET ADJUSTMENTS:	***21.00***	**2,696,012**	**2,779,682**
	TOTAL STRESS TEST REDUCTIONS:	***-3.00***	**-3,356,829**	**-**

Funds Included	Organizations Included
110 - General Fund	91300000 - SHERIFF CW INVEST/SUPPORT SVCS

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**32,464**	*4,090*	**32,873**	**28,373**	*4,499*	**29,202**	*3,262*	**22,025**	*10,438*
REVENUE	**5,295**	*(89)*	**5,295**	**5,384**	*(89)*	**5,145**	*149*	**6,912**	*(1,617)*
OPERATING REVENUE	**5,295**	*(89)*	**5,295**	**5,384**	*(89)*	**5,145**	*149*	**5,578**	*(283)*
OPERATING GRANTS & CONTRIBUTIO	**807**	*(6)*	**807**	**812**	*(6)*	**812**	*(6)*	**588**	*219*
411000 State Government Grants	301	*(6)*	301	306	*(6)*	306	*(6)*	355	*(55)*
415000 Federal Government Grants	492	-	492	492	-	492	-	217	*275*
417005 Oprtg Contributions-Restricted	14	-	14	14	-	14	-	16	*(1)*
CHARGES FOR SERVICES	**4,098**	-	**4,098**	**4,098**	-	**4,098**	-	**4,657**	*(560)*
421160 Sheriffs Fees	63	-	63	63	-	63	-	1	*62*
421370 Miscellaneous Revenue	76	-	76	76	-	76	-	55	*21*
423005 Misc Intergovernmental Revenue	-	-	-	-	-	-	-	(601)	*601*
424000 Local Revenue Contracts	3,740	-	3,740	3,740	-	3,740	-	5,033	*(1,293)*
424200 State Revenue Contracts	15	-	15	15	-	15	-	1	*14*
424600 Federal Revenue Contracts	204	-	204	204	-	204	-	153	*51*
425010 Restitution	-	-	-	-	-	-	-	1	*(1)*
439005 Refunds-Other	-	-	-	-	-	-	-	0	*(0)*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	15	*(15)*
INTER/INTRA FUND REVENUES	**390**	*(84)*	**390**	**474**	*(84)*	**235**	*155*	**333**	*57*
431160 Interfund Revenue	390	*(84)*	390	474	*(84)*	235	*155*	333	*57*
TRANSFERS IN AND OTHER FINANCING SOUI	**-**	-	**-**	**-**	-	**-**	-	**1,334**	*(1,334)*
OFS - DEBT PROCEEDS	**-**	-	**-**	**-**	-	**-**	-	**592**	*(592)*
710501 OFS SBITA	-	-	-	-	-	-	-	592	*(592)*
OFS TRANSFERS IN	**-**	-	**-**	**-**	-	**-**	-	**742**	*(742)*
720005 OFS Transfers In	-	-	-	-	-	-	-	742	*(742)*
EXPENSE	**37,779**	*4,001*	**38,188**	**33,778**	*4,410*	**34,368**	*3,411*	**27,603**	*10,176*
OPERATING EXPENSE	**37,758**	*4,001*	**38,167**	**33,757**	*4,410*	**34,347**	*3,411*	**27,603**	*10,155*
EMPLOYEE COMPENSATION	**28,421**	*3,431*	**28,489**	**24,990**	*3,499*	**25,535**	*2,886*	**19,937**	*8,484*
601005 Elected And Exempt Salary	1,136	*138*	1,100	998	*102*	998	*138*	992	*144*
601015 Prof,Tech,Manag-Public Safety	3,627	*738*	3,627	2,889	*738*	2,583	*1,044*	-	*3,627*
601020 Lump Sum Vacation Pay	24	*7*	24	17	*7*	17	*7*	60	*(37)*
601025 Lump Sum Sick Pay	7	*2*	7	5	*2*	5	*2*	7	*0*
601030 Permanent And Provisional	4,794	*591*	4,847	4,204	*644*	4,313	*482*	2,699	*2,095*
601035 Perm And Prov-Public Safety	7,189	*759*	7,176	6,430	*747*	6,716	*473*	8,167	*(978)*
601040 Time Limited Employee	405	*1*	404	404	-	389	*16*	305	*100*
601050 Temporary,Seasonal,Emergency	230	*(2)*	230	232	*(2)*	232	*(2)*	70	*160*
601065 Overtime	824	*9*	848	816	*33*	807	*17*	765	*60*
601075 Civilian Environmental Pay	10	-	10	10	-	4	*6*	-	*10*
603005 Social Security Taxes	1,320	*171*	1,321	1,149	*172*	408	*912*	969	*351*
603006 FICA- Temporary Employee	17	-	17	17	-	17	-	-	*17*
603010 Soc Sec Taxes-Public Safety	-	-	-	-	-	744	*(744)*	-	-
603020 Unemployment	-	-	-	-	-	-	-	0	*(0)*
603025 Retirement Or Pension Contrib	761	*62*	797	698	*99*	716	*44*	457	*304*
603030 Retirement Cont-Public Safety	3,414	*421*	3,438	2,993	*445*	3,122	*292*	2,584	*830*
603040 Ltd Contributions	72	*9*	72	62	*9*	63	*9*	50	*22*
603045 Supplemental Retirement (401K)	170	*38*	166	133	*34*	124	*46*	155	*15*
603050 Health Insurance Premiums	3,692	*436*	3,706	3,256	*450*	3,618	*74*	2,226	*1,465*
603055 Employee Serv Res Fund Charges	263	-	263	263	-	263	-	211	*53*
603056 OPEB- Current Year	348	*32*	317	317	-	317	*32*	170	*179*
605030 K-9 Support Reimbursement	117	*20*	117	98	*20*	78	*39*	50	*67*
MATERIALS AND SUPPLIES	**6,891**	*569*	**7,010**	**6,322**	*688*	**6,367**	*524*	**4,309**	*2,582*
607005 Janitorial Supplies & Service	118	-	118	118	-	118	-	127	*(9)*
607010 Maintenance - Grounds	50	-	50	50	-	50	-	14	*36*
607015 Maintenance - Buildings	65	-	65	65	-	65	-	45	*20*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
607020 Consumable Parts	-	-	-	-	-	-	-	0	(0)
607030 Maintenance - Other	0	-	0	0	-	0	-	1	(1)
607040 Facilities Management Charges	159	-	159	159	-	159	-	149	10
609005 Food Provisions	0	-	0	0	-	0	-	-	0
609010 Clothing Provisions	-	-	3	-	3	-	-	8	(8)
609030 Medical Supplies	-	-	-	-	-	-	-	0	(0)
609035 Safety Supplies	-	-	-	-	-	-	-	1	(1)
609040 Laundry Supplies And Services	1	-	1	1	-	1	-	-	1
609045 Personal Provisions	1	-	1	1	-	1	-	-	1
609060 Identification Supplies	3	-	3	3	-	3	-	0	3
609070 Uniform and Equipment Contract	156	15	156	141	15	141	15	105	51
611005 Subscriptions & Memberships	81	1	81	81	1	81	1	76	5
611010 Physical Materials-Books	1	-	1	1	-	1	-	-	1
611015 Education & Training Serv/Supp	97	15	105	82	23	82	15	33	64
611025 Physical Material-Audio/Visual	-	(1)	-	1	(1)	1	(1)	-	-
613005 Printing Charges	6	-	6	6	-	6	-	0	6
613020 Development Advertising	81	(2)	81	83	(2)	83	(2)	55	26
613040 Maps And Plat Supplies	-	-	-	-	-	-	-	0	(0)
615005 Office Supplies	102	5	105	97	8	97	5	81	21
615010 Dept Central Stores	20	-	20	20	-	20	-	2	18
615015 Computer Supplies	-	-	-	-	-	-	-	5	(5)
615016 Computer Software Subscription	274	-	279	274	5	274	-	111	163
615020 Computer Software <$5,000	29	-	29	29	-	29	-	11	18
615025 Computers & Components <$5000	484	-	491	484	8	484	-	95	389
615030 Communication Equip-Noncapital	626	-	626	626	-	626	-	198	427
615035 Small Equipment (Non-Computer)	620	298	654	322	332	322	298	223	397
615040 Postage	8	1	8	7	1	7	1	5	3
615045 Petty Cash Replenish	45	-	45	45	-	45	-	20	25
615050 Meals & Refreshments	53	-	55	53	2	53	-	37	16
617005 Maintenance - Office Equip	31	1	31	30	1	30	1	5	26
617010 Maint - Machinery And Equip	23	(18)	23	41	(18)	41	(18)	8	15
617015 Maintenance - Software	126	-	126	126	-	126	-	-	126
617025 Parts Purchases	-	-	-	-	-	-	-	0	(0)
617035 Maint - Autos & Equip-Fleet	299	9	305	290	15	290	9	427	(128)
619005 Gasoline, Diesel, Oil & Grease	594	11	598	583	15	583	11	313	281
619015 Mileage Allowance	4	-	4	4	-	4	-	-	4
619025 Travel & Transprtatn-Employees	123	(6)	137	129	8	138	(15)	188	(65)
619030 Travel & Transprtatn-Clients	-	-	-	-	-	-	-	24	(24)
619035 Vehicle Rental Charges	4	-	9	4	5	4	-	-	4
619045 Vehicle Replacement Charges	752	27	752	725	27	761	(9)	793	(41)
621005 Heat And Fuel	19	-	19	19	-	19	-	41	(22)
621010 Light And Power	21	-	21	21	-	21	-	12	9
621015 Water And Sewer	6	-	6	6	-	6	-	16	(11)
621020 Telephone	263	-	266	263	3	263	-	61	202
621025 Mobile Telephone	347	-	350	347	3	347	-	168	179
633005 Rent - Land	41	-	41	41	-	41	-	34	7
633010 Rent - Buildings	161	-	161	161	-	161	-	135	26
633015 Rent - Equipment	33	(7)	33	39	(7)	39	(7)	19	13
639025 Other Professional Fees	969	220	991	749	242	749	220	662	307
OTHER OPERATING EXPENSE 1	**231**	-	**245**	**231**	14	**231**	-	**122**	109
641005 Shop,Crew,&Deputy Small Tools	13	-	13	13	-	13	-	13	1
641030 Ammunition,Explosives And Bomb	207	-	221	207	14	207	-	95	112
645005 Contract Hauling	11	-	11	11	-	11	-	14	(3)
OTHER OPERATING EXPENSE 2	**1,470**	0	**1,470**	**1,470**	0	**1,470**	0	**1,586**	(116)
657010 Notary,Surety &Fidelity Bonds	0	0	0	-	0	-	0	0	(0)
663010 Council Overhead Cost	97	-	97	97	-	97	-	84	12
663015 Mayor Overhead Cost	11	-	11	11	-	11	-	14	(4)
663025 Auditor Overhead Cost	78	-	78	78	-	78	-	62	16
663030 District Attorney Overhead Cos	465	-	465	465	-	465	-	858	(393)
663040 Info Services Overhead Cost	442	-	442	442	-	442	-	262	180
663045 Purchasing Overhead Cost	14	-	14	14	-	14	-	18	(4)
663050 Human Resources Overhead Cost	185	-	185	185	-	185	-	126	59
663055 Gov'T Immunity Overhead Cost	8	-	8	8	-	8	-	11	(3)
663060 Records Managmnt Overhead Cost	7	-	7	7	-	7	-	17	(10)

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
663070 Mayor Finance Overhead Cost	164	-	164	164	-	164	-	133	*31*
CAPITAL EXPENDITURES	**745**	*1*	**953**	**744**	*209*	**744**	*1*	**1,599**	*(854)*
679005 Office Furn, Equip,Softwr>5000	40	*1*	40	39	*1*	39	*1*	-	*40*
679015 Autos & Trucks	280	-	460	280	*180*	280	-	635	*(355)*
679020 Machinery And Equipment	285	-	312	285	*28*	285	-	223	*61*
681020 IT Subscription - SBITA	-	-	-	-	-	-	-	741	*(741)*
684020 Principal Payments- SBITA	140	-	140	140	-	140	-	-	*140*
INTERGOVERNMENTAL CHARGE	**-**	-	**-**	**-**	-	**-**	-	**50**	*(50)*
693010 Intrafund Charges	-	-	-	-	-	-	-	50	*(50)*
NON-OPERATING EXPENSE	**21**	-	**21**	**21**	-	**21**	-	**-**	*21*
LONG TERM DEBT	**21**	-	**21**	**21**	-	**21**	-	**-**	*21*
687001 Interest Expense- SBITA	21	-	21	21	-	21	-	-	*21*

CORE MISSION

The County Surveyor's Office safeguards the systems that define where boundaries exist. Delivering trusted, accurate, professional services that protect the public's ability to quietly enjoy property, support the county's infrastructure, and adapt to the needs of an evolving community.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
The Surveyor's Office supports the community by providing accurate and up to date survey information, which is the basis for all property in the County. We support our County agencies by providing accurate and cost-effective survey information for projects.				
• Measure the percentage of Records of Survey reviewed within 30 days of filing	-	-	-	95%
The Salt Lake County Surveyor's Field Office Operations revolve around monuments and permits, we maintain the Countywide PLSS by performing statutory observations.				
• Measure the percentage of our monuments processed within 60 days of final observation	-	-	-	80%
The Surveyor's Office delivers exceptional customer services while staying within budget, strengthening team knowledge, and supporting employee satisfaction.				
• Measure the percentage of positive feedback from constituent satisfaction in resolving County residents concerns promptly and professionally.	-	-	-	70%
The Surveyor's Office maintains GIS records with a high level of accuracy and completeness by routinely reviewing and updating datasets, correcting discrepancies, documenting changes, and ensuring records are properly organized and stored.				
• Measure the percentage of updates made to the Survey and Monument Search Interactive map within 10 business days	-	-	-	90%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	3,511	(5)	*(0.2%)*	3,505	71	*2.0%*	3,582
REVENUE	336	38	*11.3%*	374	38	*11.3%*	374
COUNTY FUNDING	**3,175**	**(43)**	*(1.4%)*	**3,132**	**33**	*1.0%*	**3,208**
FTE	20.48	-	*0.0%*	20.48	-	*0.0%*	20.48

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Surveyor	-	161	**161**	-	-	161	**161**	-	-	-	-	-
Administration	374	1,194	**820**	*4.48*	374	1,170	**796**	*4.48*	38	(5)	**(43)**	-
Field Survey	-	952	**952**	*8.00*	-	929	**929**	*8.00*	-	-	-	-
GIS	-	429	**429**	*3.00*	-	418	**418**	*3.00*	-	-	-	-
Office Survey	-	722	**722**	*5.00*	-	704	**704**	*5.00*	-	-	-	-
Building O&M-Govt Center	-	104	**104**	-	-	104	**104**	-	-	-	-	-
Building O&M-Midvale	-	20	**20**	-	-	20	**20**	-	-	-	-	-
SUBTOTAL	**374**	**3,582**	**3,208**	***20.48***	**374**	**3,505**	**3,132**	***20.48***	**38**	**(5)**	**(43)**	**-**
TOTAL SURVEYOR	**374**	**3,582**	**3,208**	***20.48***	**374**	**3,505**	**3,132**	***20.48***	**38**	**(5)**	**(43)**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**1,151** *(Yes)*
1	**[31-39942] REVENUE PROJECTION CHANGE Revenue True Up/Changes** Revenue projections for 2027 updating based on historical revenue trends from previous years and internal agency requests. Internal billing rates will be increased $5/hr to adjust for increased operating costs.	-	**-37,850**	**-37,850** *(Yes)*
2	**[31-40008] NEW REQUEST Operating budget increases** Request for increase to existing budget based on Fleet's levy increase and safety clothing and equipment for Field crews.	-	**6,363**	**6,363** *(Yes)*
3	**[31-40439] REDUCTION AMOUNT Operational Cuts for Future Savings** These cuts in the operations appropriation are for future savings to be used for possible personnel in grade advancements.	-	**-11,705**	**-11,705** *(Yes)*
4	**[32-40176] STRESS TEST REDUCTION Fall 2027 Stress Test Personnel** The 5% stress test should be approached holistically, combining both the General and Tax organizations as they operationally overlap one another. In the spirit of Mayor's Finance request to reduce each organization by 5%, a reduction of one Field Tech FTE, temps and intergovernmental liaison is required. This reduction is not realistic from an operation standpoint and negatively impact our statutory responsibilities.	*-0.63*	**-115,563**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**-43,192**	**-42,041**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	***-0.63***	**-115,563**	**-**

Funds Included	Organizations Included
110 - General Fund	94000000 - Surveyor

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**3,208**	*33*	**3,132**	**3,175**	*(43)*	**3,191**	*18*	**2,916**	*292*
REVENUE	**374**	*38*	**374**	**336**	*38*	**336**	*38*	**378**	*(4)*
OPERATING REVENUE	**374**	*38*	**374**	**336**	*38*	**336**	*38*	**378**	*(4)*
OPERATING GRANTS & CONTRIBUTIO	**-**	-	**-**	**-**	-	**-**	-	**12**	*(12)*
417005 Oprtg Contributions-Restricted	-	-	-	-	-	-	-	12	*(12)*
CHARGES FOR SERVICES	**218**	*40*	**218**	**178**	*40*	**178**	*40*	**192**	*26*
421025 Pub Land Corner Preservation F	50	-	50	50	-	50	-	48	*2*
421030 Public Surevey Monument Fees	150	*40*	150	110	*40*	110	*40*	110	*41*
421035 Surveyor Fees	18	-	18	18	-	18	-	34	*(16)*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	0	*(0)*
INTER/INTRA FUND REVENUES	**156**	*(2)*	**156**	**158**	*(2)*	**158**	*(2)*	**174**	*(18)*
431015 Interfund Revenue - Library	1	-	1	1	-	1	-	4	*(3)*
431030 Interfund Revenue-Class B	41	*15*	41	26	*15*	26	*15*	1	*40*
431040 Interfund Revenue-Fac Mgt	30	*(10)*	30	40	*(10)*	40	*(10)*	33	*(3)*
431050 Interfund Revenue-Flood Cntl	25	-	25	25	-	25	-	55	*(30)*
431055 Interfund Revenue-Health	-	*(2)*	-	2	*(2)*	2	*(2)*	0	*(0)*
431080 Interfund Revenue-Stat & Gen	2	-	2	2	-	2	-	-	*2*
431090 Interfund Revenue-Aging	0	*0*	0	-	*0*	-	*0*	-	*0*
431125 Interfund Revenue-Parks & Rec	50	-	50	50	-	50	-	69	*(19)*
433005 Intrafund Revenue-Dev Serv	-	-	-	-	-	-	-	1	*(1)*
433020 Intrafund Revenue-Real Estate	5	*(5)*	5	10	*(5)*	10	*(5)*	3	*2*
433025 Intrafund Revenue-Sheriff	-	-	-	-	-	-	-	0	*(0)*
433035 Intrafund Revenue-Dist Attrney	-	-	-	-	-	-	-	0	*(0)*
433040 Intrafund Revenue-Parks	-	-	-	-	-	-	-	6	*(6)*
433063 Intrafund Revenue-Clerk	1	-	1	1	-	1	-	1	*0*
EXPENSE	**3,582**	*71*	**3,505**	**3,511**	*(5)*	**3,527**	*55*	**3,294**	*288*
OPERATING EXPENSE	**3,582**	*71*	**3,505**	**3,511**	*(5)*	**3,527**	*55*	**3,294**	*288*
EMPLOYEE COMPENSATION	**3,008**	*77*	**2,932**	**2,932**	-	**2,947**	*61*	**2,743**	*265*
601005 Elected And Exempt Salary	471	*15*	456	456	-	457	*14*	452	*19*
601020 Lump Sum Vacation Pay	-	-	-	-	-	-	-	8	*(8)*
601030 Permanent And Provisional	1,571	*48*	1,522	1,522	-	1,519	*52*	1,324	*247*
601040 Time Limited Employee	-	-	-	-	-	3	*(3)*	133	*(133)*
601050 Temporary,Seasonal,Emergency	54	-	54	54	-	54	-	26	*28*
601065 Overtime	-	-	-	-	-	-	-	2	*(2)*
601095 Personnel Underexpend	-	-	-	-	-	(0)	*0*	-	-
603005 Social Security Taxes	155	*4*	151	151	-	151	*5*	143	*13*
603006 FICA- Temporary Employee	3	-	3	3	-	3	-	-	*3*
603025 Retirement Or Pension Contrib	227	*(2)*	229	229	-	216	*11*	191	*36*
603040 Ltd Contributions	8	*0*	8	8	-	8	*0*	8	*1*
603045 Supplemental Retirement (401K)	74	*2*	72	72	-	74	*(0)*	71	*3*
603050 Health Insurance Premiums	389	*7*	382	382	-	410	*(21)*	354	*35*
603055 Employee Serv Res Fund Charges	39	-	39	39	-	39	-	25	*13*
603056 OPEB- Current Year	13	*1*	12	12	-	12	*1*	6	*6*
605025 Employee Awards-Service Pins	3	-	3	3	-	3	-	-	*3*
MATERIALS AND SUPPLIES	**335**	*1*	**335**	**334**	*1*	**326**	*9*	**259**	*76*
607040 Facilities Management Charges	2	-	2	2	-	2	-	7	*(6)*
609010 Clothing Provisions	4	*1*	4	3	*1*	3	*2*	2	*2*
611005 Subscriptions & Memberships	4	-	4	4	-	4	-	3	*1*
611010 Physical Materials-Books	0	-	0	0	-	0	-	0	*(0)*
611015 Education & Training Serv/Supp	2	*(2)*	2	4	*(2)*	4	*(2)*	3	*(1)*
613005 Printing Charges	1	-	1	1	-	1	*(0)*	-	*1*
613040 Maps And Plat Supplies	5	-	5	5	-	7	*(2)*	3	*2*
615005 Office Supplies	2	-	2	2	-	2	*0*	0	*2*
615015 Computer Supplies	1	-	1	1	-	1	*(0)*	0	*0*

in thousands $	2027 Proposed Budget	Variance, Prop Bud. vs. Adj Base Bud, H/(L)	2027 Requested Budget	2027 Adjusted Base Budget	Variance, Requested Bud vs. ABB, H/(L)	2026 June Adjusted Budget	Variance, Prop Budget vs. 2026 B, H/(L)	2025 Actuals	Variance, Prop Budget vs. 2025, H/(L)
615016 Computer Software Subscription	-	(1)	-	1	(1)	1	(1)	-	-
615020 Computer Software <$5,000	4	-	4	4	-	4	-	1	3
615025 Computers & Components <$5000	11	-	11	11	-	11	-	5	6
615030 Communication Equip-Noncapital	2	-	2	2	-	2	-	1	1
615035 Small Equipment (Non-Computer)	2	(0)	2	2	(0)	2	(0)	1	1
615040 Postage	0	-	0	0	-	0	-	-	0
615045 Petty Cash Replenish	0	-	0	0	-	0	-	-	0
615050 Meals & Refreshments	1	-	1	1	-	1	1	1	0
617005 Maintenance - Office Equip	5	-	5	5	-	5	-	1	4
617010 Maint - Machinery And Equip	3	-	3	3	-	3	-	3	(1)
617015 Maintenance - Software	-	(1)	-	1	(1)	1	(1)	-	-
617035 Maint - Autos & Equip-Fleet	15	-	15	15	-	15	-	9	6
619005 Gasoline, Diesel, Oil & Grease	18	-	18	18	-	18	-	12	6
619015 Mileage Allowance	1	(1)	1	1	(1)	1	(1)	-	1
619025 Travel & Transprtatn-Employees	15	-	15	15	-	13	3	11	4
619035 Vehicle Rental Charges	-	-	-	-	-	1	(1)	-	-
619045 Vehicle Replacement Charges	38	4	38	33	4	33	4	1	37
621020 Telephone	7	-	7	7	-	7	-	8	(1)
621025 Mobile Telephone	7	-	7	7	-	8	(1)	5	2
633010 Rent - Buildings	103	-	103	103	-	103	-	103	0
633015 Rent - Equipment	1	-	1	1	-	1	-	-	1
639025 Other Professional Fees	85	-	85	85	-	78	7	79	6
OTHER OPERATING EXPENSE 1	**8**	1	**8**	**7**	1	**7**	1	**82**	(74)
641005 Shop,Crew,&Deputy Small Tools	3	1	3	2	1	2	1	21	(18)
643040 SurveyorS Monuments	5	-	5	5	-	5	-	61	(56)
OTHER OPERATING EXPENSE 2	**211**	(8)	**211**	**219**	(8)	**219**	(8)	**177**	34
657005 Insurance	-	(8)	-	8	(8)	8	(8)	-	-
663010 Council Overhead Cost	12	-	12	12	-	12	-	11	0
663015 Mayor Overhead Cost	1	-	1	1	-	1	-	2	(1)
663025 Auditor Overhead Cost	9	-	9	9	-	9	-	8	1
663030 District Attorney Overhead Cos	42	-	42	42	-	42	-	21	20
663040 Info Services Overhead Cost	91	-	91	91	-	91	-	72	19
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	2	(2)
663050 Human Resources Overhead Cost	31	-	31	31	-	31	-	35	(4)
663055 Gov'T Immunity Overhead Cost	1	-	1	1	-	1	-	3	(1)
663060 Records Managmnt Overhead Cost	3	-	3	3	-	3	-	-	3
663070 Mayor Finance Overhead Cost	20	-	20	20	-	20	-	22	(2)
CAPITAL EXPENDITURES	**-**	-	**-**	**-**	-	**7**	(7)	**12**	(12)
679005 Office Furn, Equip,Softwr>5000	-	-	-	-	-	-	-	12	(12)
679020 Machinery And Equipment	-	-	-	-	-	7	(7)	-	-
INTERGOVERNMENTAL CHARGE	**20**	-	**20**	**20**	-	**20**	-	**20**	(0)
693020 Interfund Charges	20	-	20	20	-	20	-	20	(0)

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OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
The Surveyor's Office supports the community by providing accurate and up to date survey information, which is the basis for all property in the County. We support our County agencies by providing accurate and cost-effective survey information for projects.				
• Measure the percentage of Records of Survey reviewed within 30 days of filing	-	-	-	95%
The Salt Lake County Surveyor's Field Office Operations revolve around monuments and permits, we maintain the Countywide PLSS by performing statutory observations.				
• Measure the percentage of our monuments processed within 60 days of final observation	-	-	-	80%
The Surveyor's Office delivers exceptional customer service while staying within budget, strengthening team knowledge, and supporting employee satisfaction.				
• Measure the percentage of positive feedback from constituent satisfaction in resolving County residents concerns promptly and professionally.	-	-	-	70%
The Surveyor's Office maintains GIS records with a high level of accuracy and completeness by routinely reviewing and updating datasets, correcting discrepancies, documenting changes, and ensuring records are properly organized and stored.				
• Measure the percentage of updates made to the Survey and Monument Search Interactive map within 10 business days	-	-	-	90%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	844	62	*7.4%*	906	82	*9.8%*	926
COUNTY FUNDING	**844**	**62**	*7.4%*	**906**	**82**	*9.8%*	**926**
FTE	6.00	-	*0.0%*	6.00	-	*0.0%*	6.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Surveyor Tax Administration	-	11	**11**	-	-	11	**11**	-	-	-	**-**	-
STA-Administration	-	144	**144**	-	-	143	**143**	-	-	62	**62**	-
STA-Field Survey	-	506	**506**	*4.00*	-	494	**494**	*4.00*	-	-	**-**	-
STA-GIS	-	186	**186**	*1.00*	-	180	**180**	*1.00*	-	-	**-**	-
STA-Office Survey	-	80	**80**	*1.00*	-	78	**78**	*1.00*	-	-	**-**	-
SUBTOTAL	**-**	**926**	**926**	***6.00***	**-**	**906**	**906**	***6.00***	**-**	**62**	**62**	**-**
TOTAL SURVEYOR - TAX ADMINISTRATION	**-**	**926**	**926**	***6.00***	**-**	**906**	**906**	***6.00***	**-**	**62**	**62**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**380** *(Yes)*
1	**[31-39754] NEW REQUEST Health and Insurance Request** Reversing a personnel underexpend established with a back to base adjustment, for health insurance changes within filled staff positions. We had a net position salary savings of $3,716.	-	**62,189**	**62,189** *(Yes)*
2	**[32-40179] STRESS TEST REDUCTION Fall 2027 Stress Test Operations** The 5% stress test should be approached holistically, combining both the General and Tax organizations as they operationally overlap one another. For the exercise, we used a lump sum amount for operations, which would need to be trued-up to the account level if the stress test cuts proceed to the Mayor's proposed stage or beyond.	-	**-3,455**	**-** *(No)*
3	**[32-40180] STRESS TEST REDUCTION Fall 2027 Stress Test Personnel** The 5% stress test should be approached holistically, combining both the General and Tax organizations as they operationally overlap one another. In the spirit of Mayor's Finance request to reduce each organization by 5%, a reduction of two FTEs is required. This reduction would have a negative impact on client services, operational functionality and meeting statutory duties.	*-1.00*	**-100,876**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**62,189**	**62,569**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	***-1.00***	**-104,331**	**-**

Funds Included	Organizations Included
340 - Tax Administration Levy	94010000 - Surveyor Tax Administration

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**926**	*82*	**906**	**844**	*62*	**847**	*80*	**704**	*222*
EXPENSE	**926**	*82*	**906**	**844**	*62*	**847**	*80*	**704**	*222*
OPERATING EXPENSE	**926**	*82*	**906**	**844**	*62*	**847**	*80*	**704**	*222*
EMPLOYEE COMPENSATION	**800**	*82*	**780**	**718**	*62*	**722**	*79*	**603**	*197*
601020 Lump Sum Vacation Pay	-	-	-	-	-	-	-	2	*(2)*
601030 Permanent And Provisional	531	*17*	514	514	-	518	*13*	436	*95*
601065 Overtime	1	-	1	1	-	1	-	1	*0*
601095 Personnel Underexpend	-	*62*	-	(62)	*62*	(10)	*10*	-	-
603005 Social Security Taxes	41	*1*	39	39	-	40	*1*	33	*7*
603025 Retirement Or Pension Contrib	81	*(0)*	81	81	-	64	*17*	53	*27*
603040 Ltd Contributions	2	*0*	2	2	-	2	*0*	2	*0*
603045 Supplemental Retirement (401K)	-	-	-	-	-	-	-	3	*(3)*
603050 Health Insurance Premiums	117	*2*	114	114	-	79	*38*	64	*53*
603055 Employee Serv Res Fund Charges	23	-	23	23	-	23	-	6	*17*
603056 OPEB- Current Year	4	*0*	4	4	-	4	*0*	2	*2*
605025 Employee Awards-Service Pins	1	-	1	1	-	1	-	-	*1*
MATERIALS AND SUPPLIES	**51**	-	**51**	**51**	-	**51**	-	**32**	*20*
611015 Education & Training Serv/Supp	1	-	1	1	-	1	-	-	*1*
615015 Computer Supplies	0	-	0	0	-	0	-	-	*0*
615016 Computer Software Subscription	2	-	2	2	-	2	-	-	*2*
615020 Computer Software <$5,000	1	-	1	1	-	1	-	-	*1*
615025 Computers & Components <$5000	1	-	1	1	-	1	-	-	*1*
615035 Small Equipment (Non-Computer)	0	-	0	0	-	0	-	-	*0*
617010 Maint - Machinery And Equip	-	-	-	-	-	-	-	2	*(2)*
617015 Maintenance - Software	44	-	44	44	-	44	-	28	*16*
619025 Travel & Transprtatn-Employees	2	-	2	2	-	2	-	2	*(0)*
621020 Telephone	-	-	-	-	-	-	-	0	*(0)*
621025 Mobile Telephone	1	-	1	1	-	1	-	0	*0*
OTHER OPERATING EXPENSE 1	**1**	-	**1**	**1**	-	**1**	-	**-**	*1*
643040 SurveyorS Monuments	1	-	1	1	-	1	-	-	*1*
OTHER OPERATING EXPENSE 2	**73**	-	**73**	**73**	-	**73**	-	**61**	*12*
663010 Council Overhead Cost	2	-	2	2	-	2	-	2	*0*
663015 Mayor Overhead Cost	0	-	0	0	-	0	-	0	*(0)*
663025 Auditor Overhead Cost	2	-	2	2	-	2	-	2	*0*
663040 Info Services Overhead Cost	59	-	59	59	-	59	-	48	*10*
663045 Purchasing Overhead Cost	0	-	0	0	-	0	-	0	*0*
663050 Human Resources Overhead Cost	5	-	5	5	-	5	-	4	*1*
663055 Gov'T Immunity Overhead Cost	0	-	0	0	-	0	-	0	*(0)*
663070 Mayor Finance Overhead Cost	4	-	4	4	-	4	-	4	*0*
667055 Miscellaneous Accrued Expenses	-	-	-	-	-	-	-	0	*(0)*
INTERGOVERNMENTAL CHARGE	**1**	-	**1**	**1**	-	**-**	*1*	**8**	*(7)*
693020 Interfund Charges	1	-	1	1	-	-	*1*	8	*(7)*

CORE MISSION

The mission of the Salt Lake County Treasurer's office is to efficiently and effectively fulfill the statutory duties of the office. The Tax Collection Division bills and collects the annual property tax assessment. The Accounting Division distributes collected property taxes to the various entities within the county. The Tax Relief Division administers the ten different tax relief programs. The Investment division professionally and prudently manages and invests funds waiting to be distributed to outside entities as well as those that will remain in the county funds.

OUTCOMES AND INDICATORS

	2025 Actuals	2026 Target	2026 YTD July Actual	2027 Target
Salt Lake County taxing entities receive the taxes that are due.				
• Maintain the total percentage of tax dollars collected during the current tax collection period at 98%.	97.5%	98%	97.3%	98%
Eligible Salt Lake County residents receive tax relief.				
• Increase the total number of tax relief applications approved and reported to the State Tax Commission, from 14,363 applications as of the end of February 2026 to 14,750 applications by end of February 2027.	0	14,000	14,363	14,750
Non PTIF performance				
• The average yield of Salt Lake County's investment portfolios exceeds the average yield for the Utah Public Treasurer's Investment Fund (PTIF) on a quarterly basis.	-	0.3%	0.32%	0.3%

BUDGET SUMMARY

in thousands $, except FTE

	BASE	REQUESTED			PROPOSED		
		ADJUSTMENT		TOTAL	ADJUSTMENT		TOTAL
OPERATING							
EXPENDITURES	9,067	102	*1.1%*	9,169	186	*2.1%*	9,253
REVENUE	190	-	*0.0%*	190	-	*0.0%*	190
COUNTY FUNDING	**8,877**	**102**	*1.1%*	**8,979**	**186**	*2.1%*	**9,063**
FTE	27.00	-	*0.0%*	27.00	-	*0.0%*	27.00

in thousands $, except FTE

ORG/PROGRAM	2027 Proposed Budget				2027 Budget Request				Budget Request vs. Adj Base Budget, H/(L)			
	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE	Revenue (Oper.)	Expend. (Oper.)	County Funding	FTE
Treasurer-Tax Administration	-	8,189	**8,189**	*26.00*	-	8,112	**8,112**	*26.00*	-	102	**102**	-
Accounting	-	99	**99**	-	-	97	**97**	-	-	-	**-**	-
Collection/Redemption	-	445	**445**	-	-	444	**444**	-	-	-	**-**	-
Cash Management & Investment	-	9	**9**	-	-	9	**9**	-	-	-	**-**	-
Administration	-	87	**87**	-	-	87	**87**	-	-	-	**-**	-
Tax Relief	-	77	**77**	-	-	76	**76**	-	-	-	**-**	-
Building O&M-Treasurer	-	113	**113**	-	-	113	**113**	-	-	-	**-**	-
CTAA Admin	190	234	**44**	*1.00*	190	232	**42**	*1.00*	-	-	**-**	-
SUBTOTAL	**190**	**9,253**	**9,063**	***27.00***	**190**	**9,169**	**8,979**	***27.00***	-	**102**	**102**	**-**
TOTAL TREASURER	**190**	**9,253**	**9,063**	***27.00***	**190**	**9,169**	**8,979**	***27.00***	-	**102**	**102**	**-**

NEW REQUESTS & STRESS TEST REDUCTIONS (prioritized with the most preferred at the top)

	Request ID and Description	FTE Request	Requested Net $ (Total Exp-Total Rev)	Mayor Proposed
0	**[33-40586] TECHNICAL ADJUSTMENT 2027 OPEB Adjustment** Budget adjustment reflecting a 10% increase to the OPEB charge for 2027, per Becky Timothy, Benefits Budget Administrator, Mayor's Financial Administration.	-	**-**	**4,441** *(Yes)*
0	**[33-40774] NEW REQUEST 2027 Comp GEN, TRD, PSP Redline Lump Sum** This request represents a one time 1% lump sum payment in 2027 for employees that are at the max of their pay range after the 2% salary structure adjustment. FUTURE YEARS ADJUSTMENT: -992	-	**-**	**992** *(Yes)*
1	**[31-40422] NEW REQUEST Reversal of Personnel Underexpend** Reversing the personnel underexpend due to increase in health and benefits. We had a salary savings of $24,495 which will be used for this increase in benefits.	-	**12,582**	**12,582** *(Yes)*
2	**[31-40405] NEW REQUEST Postage and Contracted Printing Increase** Postage rates have increased approximately 18% since the beginning of 2026 as have printing costs. This request is needed to meet our statutory obligation of mailing tax notices.	-	**62,500**	**62,500** *(Yes)*
3	**[31-40406] NEW REQUEST Operating Cost Increase** Supply costs have increased as well as technology needs. We are asking for funding of office computer software, tech maintenance, and other office resources needed in order to serve the people.	-	**26,800**	**26,800** *(Yes)*
4	**[32-40225] STRESS TEST REDUCTION Workforce Reduction** If we had to cut costs by 5%, we would have to reduce our workforce to a level that would drastically limit our ability to perform our statutory duty and could be detrimental to the collection of property tax payments. This would likely decrease the tax collection rate and could have an impact of higher taxes in the future.	-	**-229,640**	**-** *(No)*
5	**[32-40226] STRESS TEST REDUCTION Temporary Employee Reduction** To reach the 5% cost reduction, we could significantly reduce the use of temporary employees within our office. However, this reduction could impact the ability of the Treasurer's Office to serve the constituents in a timely manner during our busiest time. This would likely decrease the tax collection rate and could have an impact in higher taxes in the future.	-	**-75,981**	**-** *(No)*
6	**[32-40380] STRESS TEST REDUCTION Information Services** The Information Services Overhead allocation in the Treasurer budget includes a 100% indirect cost for the TORUS project, which upgrades technology that benefits the county. If we were required to implement a stress test reduction, we would need to reduce staff, which would drastically limit our ability to perform our statutory duty.	-	**-240,036**	**-** *(No)*
	TOTAL NEW REQUESTS (EXCLUDING BASE ADJUSTMENTS):	**-**	**101,882**	**107,315**
	TOTAL BASE BUDGET ADJUSTMENTS:	**-**	**-**	**-**
	TOTAL STRESS TEST REDUCTIONS:	**-**	**-545,657**	**-**

Funds Included	Organizations Included
340 - Tax Administration Levy	97000000 - Treasurer-Tax Administration

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
COUNTY FUNDING (Operating Expense less Operating Revenue)	**9,063**	*186*	**8,979**	**8,877**	*102*	**8,806**	*256*	**8,172**	*890*
REVENUE	**190**	-	**190**	**190**	-	**190**	-	**174**	*16*
OPERATING REVENUE	**190**	-	**190**	**190**	-	**190**	-	**174**	*16*
CHARGES FOR SERVICES	**190**	-	**190**	**190**	-	**190**	-	**174**	*16*
424000 Local Revenue Contracts	190	-	190	190	-	190	-	174	*16*
441005 Sale-Mtrls,Supl,Cntrl Assets	-	-	-	-	-	-	-	1	*(1)*
EXPENSE	**9,253**	*186*	**9,169**	**9,067**	*102*	**8,996**	*256*	**8,346**	*906*
OPERATING EXPENSE	**9,253**	*186*	**9,169**	**9,067**	*102*	**8,996**	*256*	**8,346**	*906*
EMPLOYEE COMPENSATION	**3,413**	*97*	**3,329**	**3,316**	*13*	**3,247**	*166*	**3,008**	*405*
601005 Elected And Exempt Salary	474	*15*	459	459	-	459	*15*	447	*27*
601020 Lump Sum Vacation Pay	4	-	4	4	-	4	-	9	*(5)*
601025 Lump Sum Sick Pay	1	-	1	1	-	1	-	2	*(0)*
601030 Permanent And Provisional	1,725	*51*	1,674	1,674	-	1,679	*46*	1,650	*76*
601040 Time Limited Employee	60	-	60	60	-	-	*60*	-	*60*
601050 Temporary,Seasonal,Emergency	149	-	149	149	-	149	-	18	*131*
601065 Overtime	-	-	-	-	-	-	-	1	*(1)*
601095 Personnel Underexpend	-	*13*	-	(13)	*13*	-	-	-	-
603005 Social Security Taxes	172	*5*	167	167	-	163	*9*	157	*15*
603020 Unemployment	2	-	2	2	-	2	-	-	*2*
603025 Retirement Or Pension Contrib	250	*(1)*	251	251	-	249	*1*	245	*5*
603040 Ltd Contributions	9	*0*	9	9	-	9	*1*	8	*1*
603045 Supplemental Retirement (401K)	76	*2*	73	73	-	73	*2*	57	*18*
603050 Health Insurance Premiums	396	*7*	389	389	-	370	*27*	361	*36*
603055 Employee Serv Res Fund Charges	43	-	43	43	-	43	-	27	*16*
603056 OPEB- Current Year	49	*4*	44	44	-	44	*4*	25	*24*
603070 WorkmenS Compensation	2	-	2	2	-	2	-	-	*2*
605026 Employee Awards-Gift Cards	-	-	-	-	-	-	-	1	*(1)*
MATERIALS AND SUPPLIES	**723**	*85*	**723**	**638**	*85*	**638**	*85*	**408**	*315*
607040 Facilities Management Charges	4	-	4	4	-	4	-	10	*(6)*
611005 Subscriptions & Memberships	3	-	3	3	-	3	-	1	*2*
611015 Education & Training Serv/Supp	7	*2*	7	5	*2*	5	*2*	6	*2*
613005 Printing Charges	5	-	5	5	-	5	-	6	*(1)*
613025 Contracted Printings	424	*59*	424	365	*59*	365	*59*	147	*277*
615005 Office Supplies	23	*3*	23	20	*3*	20	*3*	14	*9*
615016 Computer Software Subscription	18	*13*	18	5	*13*	5	*13*	3	*15*
615020 Computer Software <$5,000	0	-	0	0	-	0	-	-	*0*
615025 Computers & Components <$5000	18	-	18	18	-	18	-	15	*3*
615035 Small Equipment (Non-Computer)	4	-	4	4	-	4	-	2	*3*
615040 Postage	22	*4*	22	19	*4*	19	*4*	16	*6*
615045 Petty Cash Replenish	0	-	0	0	-	0	-	-	*0*
617005 Maintenance - Office Equip	4	-	4	4	-	4	-	3	*1*
617015 Maintenance - Software	46	*4*	46	42	*4*	42	*4*	48	*(2)*
619015 Mileage Allowance	1	-	1	1	-	1	-	-	*1*
619025 Travel & Transprtatn-Employees	5	-	5	5	-	5	-	1	*4*
619035 Vehicle Rental Charges	0	-	0	0	-	0	-	-	*0*
621020 Telephone	26	-	26	26	-	26	-	25	*1*
621025 Mobile Telephone	3	-	3	3	-	3	-	2	*0*
633010 Rent - Buildings	109	-	109	109	-	109	-	109	*(0)*
639025 Other Professional Fees	1	-	1	1	-	1	-	1	*0*
OTHER OPERATING EXPENSE 2	**5,090**	-	**5,090**	**5,090**	-	**5,090**	-	**4,890**	*201*
663010 Council Overhead Cost	43	-	43	43	-	43	-	41	*3*
663015 Mayor Overhead Cost	5	-	5	5	-	5	-	7	*(2)*
663025 Auditor Overhead Cost	35	-	35	35	-	35	-	30	*5*
663030 District Attorney Overhead Cos	64	-	64	64	-	64	-	30	*34*

in thousands $	2027 Proposed Budget	*Variance, Prop Bud. vs. Adj Base Bud, H/(L)*	2027 Requested Budget	2027 Adjusted Base Budget	*Variance, Requested Bud vs. ABB, H/(L)*	2026 June Adjusted Budget	*Variance, Prop Budget vs. 2026 B, H/(L)*	2025 Actuals	*Variance, Prop Budget vs. 2025, H/(L)*
663040 Info Services Overhead Cost	4,801	-	4,801	4,801	-	4,801	-	4,626	*174*
663045 Purchasing Overhead Cost	4	-	4	4	-	4	-	11	*(7)*
663050 Human Resources Overhead Cost	48	-	48	48	-	48	-	45	*2*
663055 Gov'T Immunity Overhead Cost	17	-	17	17	-	17	-	18	*(1)*
663060 Records Managmnt Overhead Cost	18	-	18	18	-	18	-	28	*(11)*
663070 Mayor Finance Overhead Cost	56	-	56	56	-	56	-	53	*3*
OTHER NONOPERATING EXPENSE	**25**	*4*	**25**	**21**	*4*	**21**	*4*	**29**	*(4)*
659005 Costs In Handling Collections	25	*4*	25	21	*4*	21	*4*	29	*(4)*
INTERGOVERNMENTAL CHARGE	**1**	-	**1**	**1**	-	**-**	*1*	**12**	*(11)*
693020 Interfund Charges	1	-	1	1	-	-	*1*	12	*(11)*

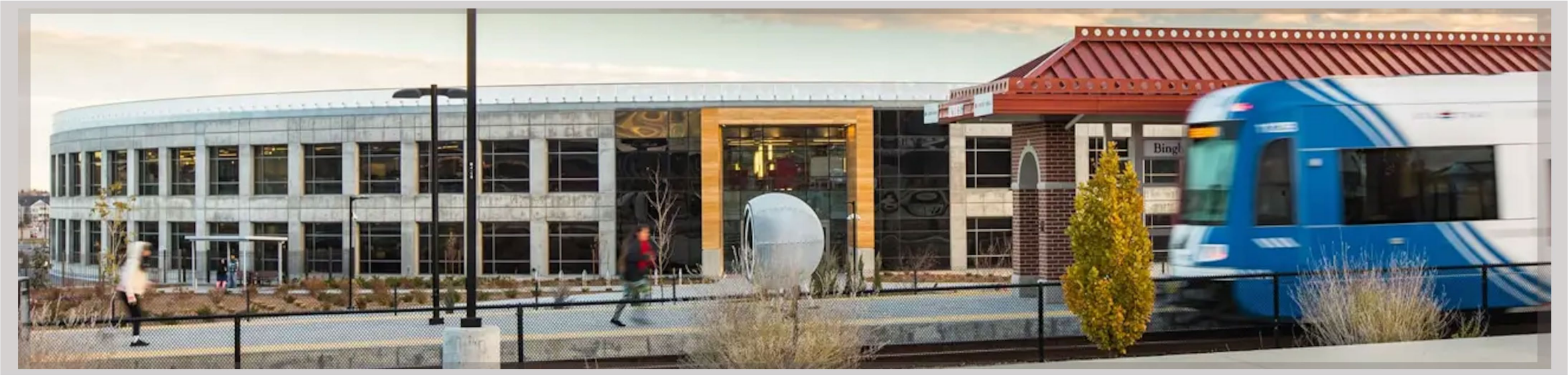
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SALT LAKE COUNTY

Mayor Jenny Wilson

Salt Lake County 2027 Proposed Budget

Presented by Darrin Casper, CFO





2027 Budget Goals

- Stay fiscally conservative
- Maintain structural balance in all funds
- Budget general fund and other funds at or above minimum reserve
- Fund Leifman study recommendations
- Fund Jail Construction



2027 Budget Direction

- New requests must be justified with outcomes meaningful to county residents
- Implemented Performance Based Budgeting for the Leifman Initiative, Opioid Settlement Funds, or certain General Fund requests over $500K.
- 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

Committees and Boards

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

Economic Highlights 2027

- Salt Lake County and Utah will continue to outperform the nation but not grow at historical rates.
- Unemployment strong at 3.4% in Salt Lake County
- Utah job growth of 1.2% in top 11 states, but below historical rates
- Upward presumption on Fed Funds rate
- Recognize both “uncertainty and resilience”

Structural Analysis



SALT LAKE COUNTY

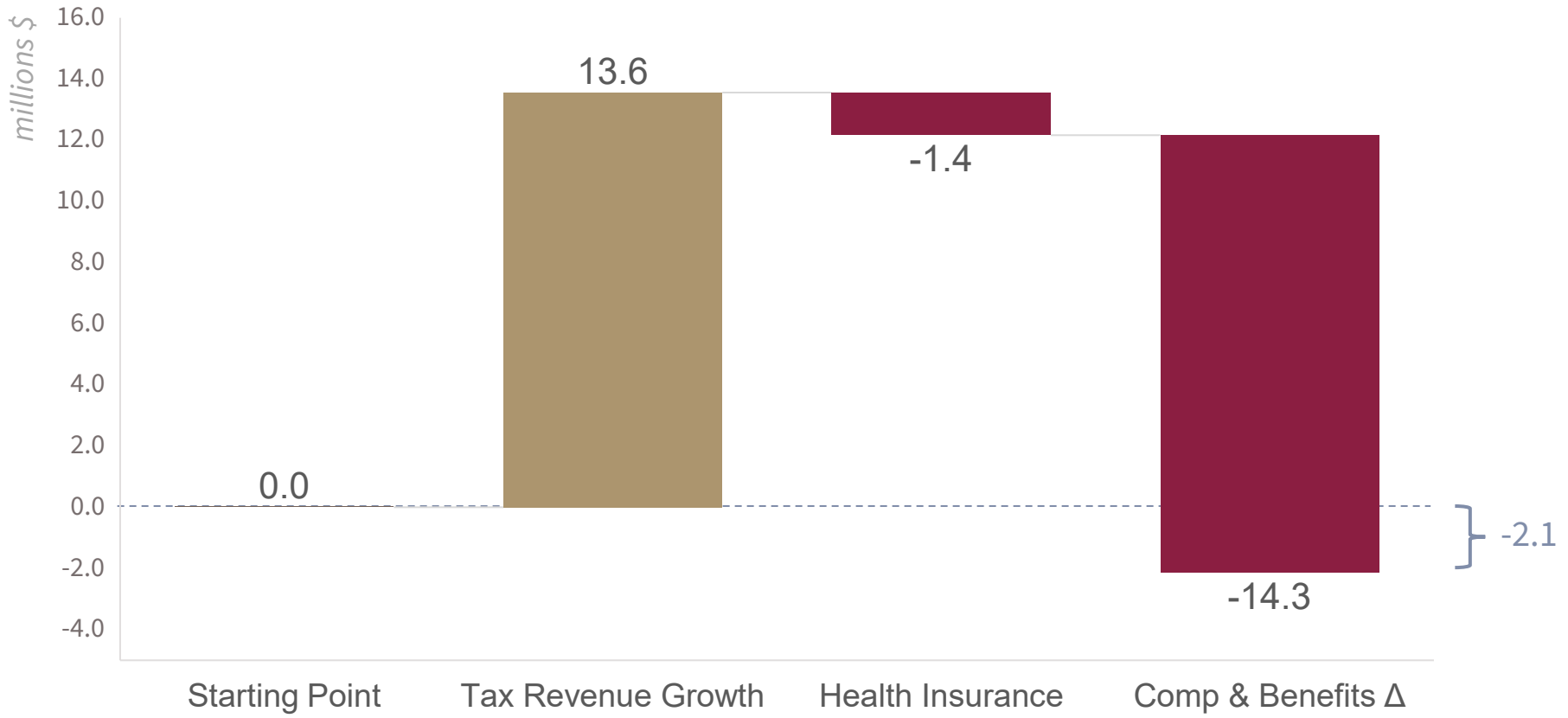
2027 New Growth

Select Funds—Compared to 2026 Adjusted Budget

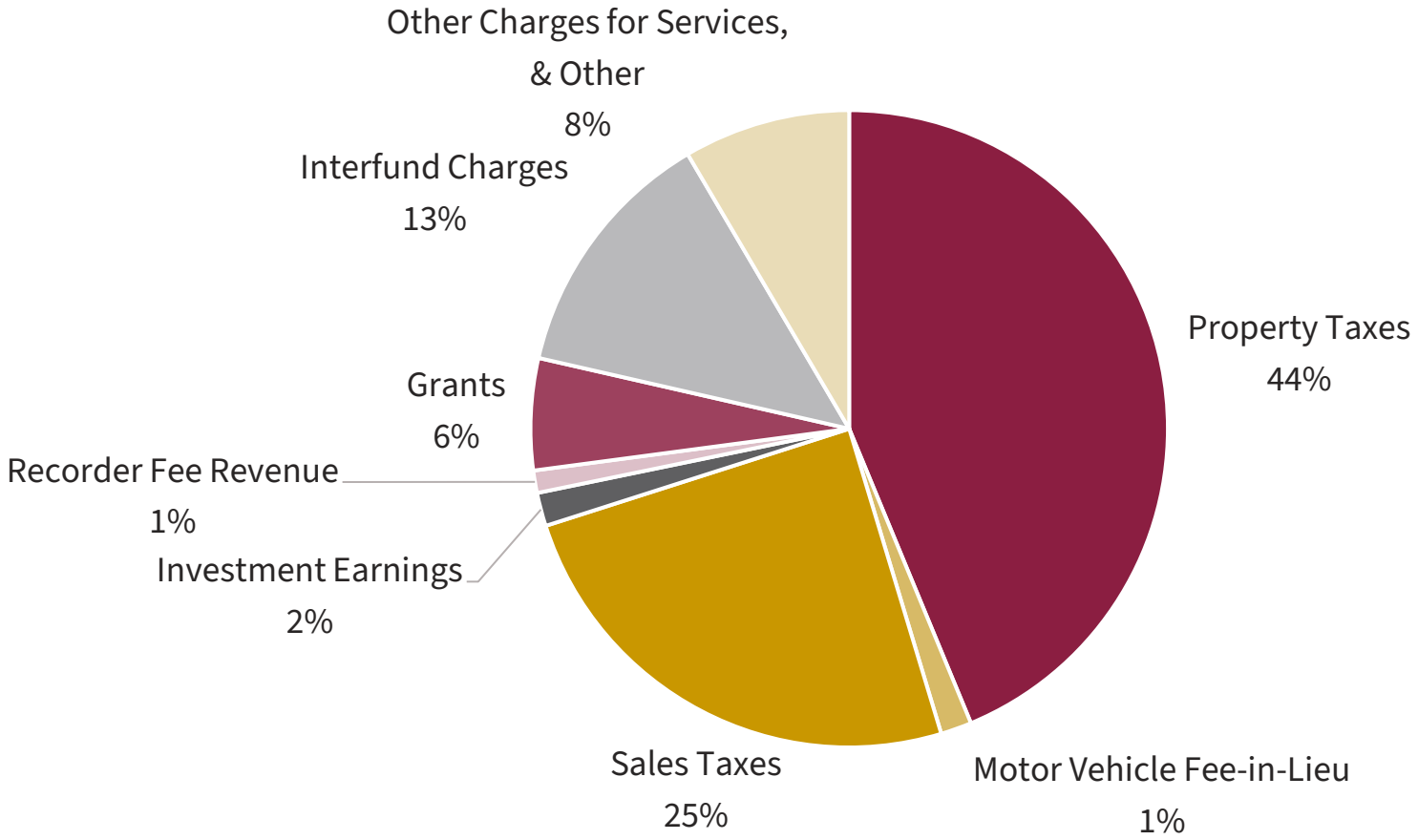
in millions $

Fund	Property Tax New Growth	Sales Taxes	Motor Vehicle Fees	Total Change
General Fund	2.64	7.80	0.90	**11.34**
Flood Control Fund	0.12	-	0.04	**0.16**
Health Fund	0.23	-	0.07	**0.30**
Planetarium Fund	0.04	-	-0.03	**0.01**
Tax Administration Fund	0.48	-	0.05	**0.53**
Library Fund	0.92	-	0.30	**1.22**
Total, funds shown	**4.43**	**7.80**	**1.33**	**13.56**

Tax Revenue Growth in Context

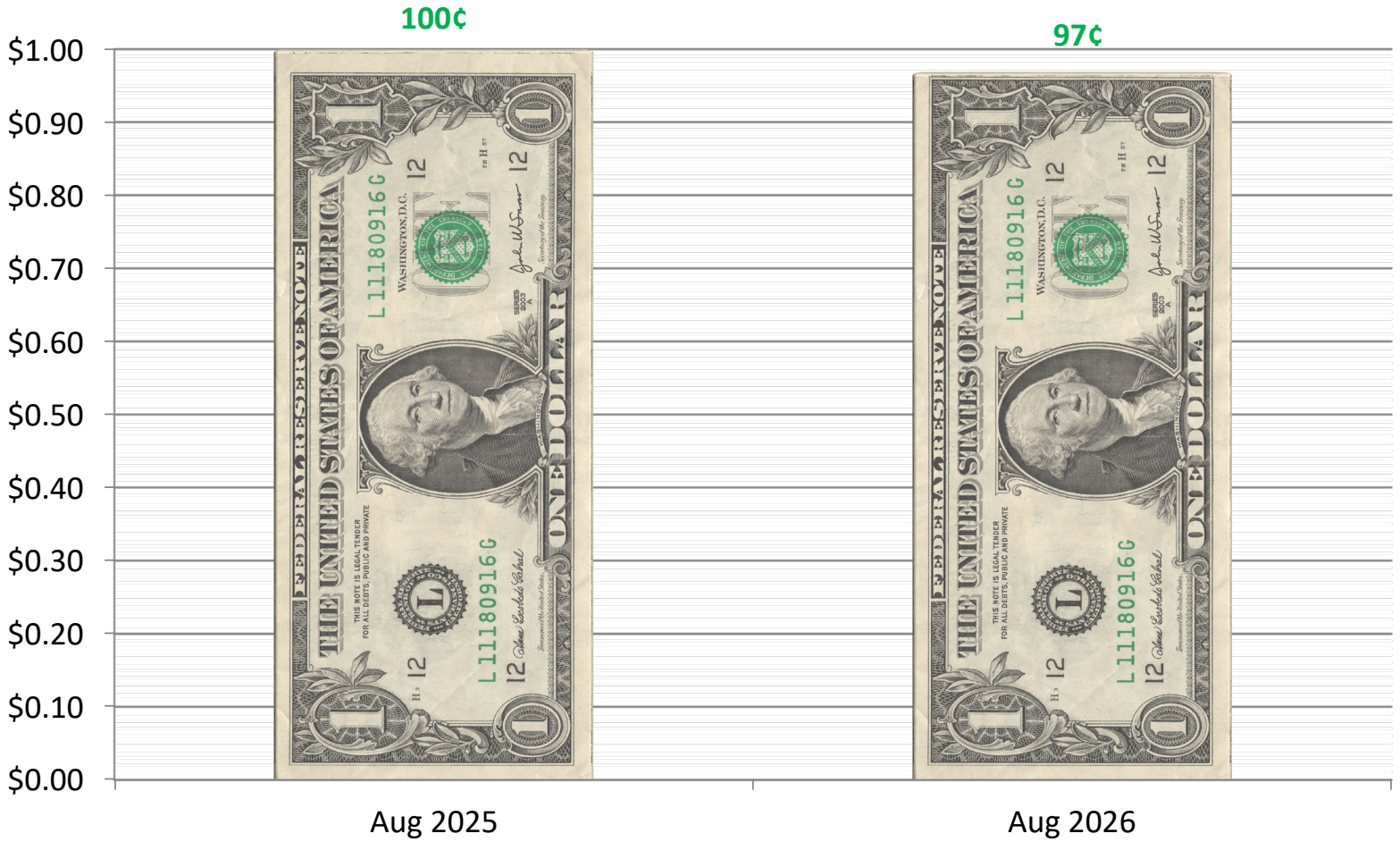


2027 Major Revenues
General Fund



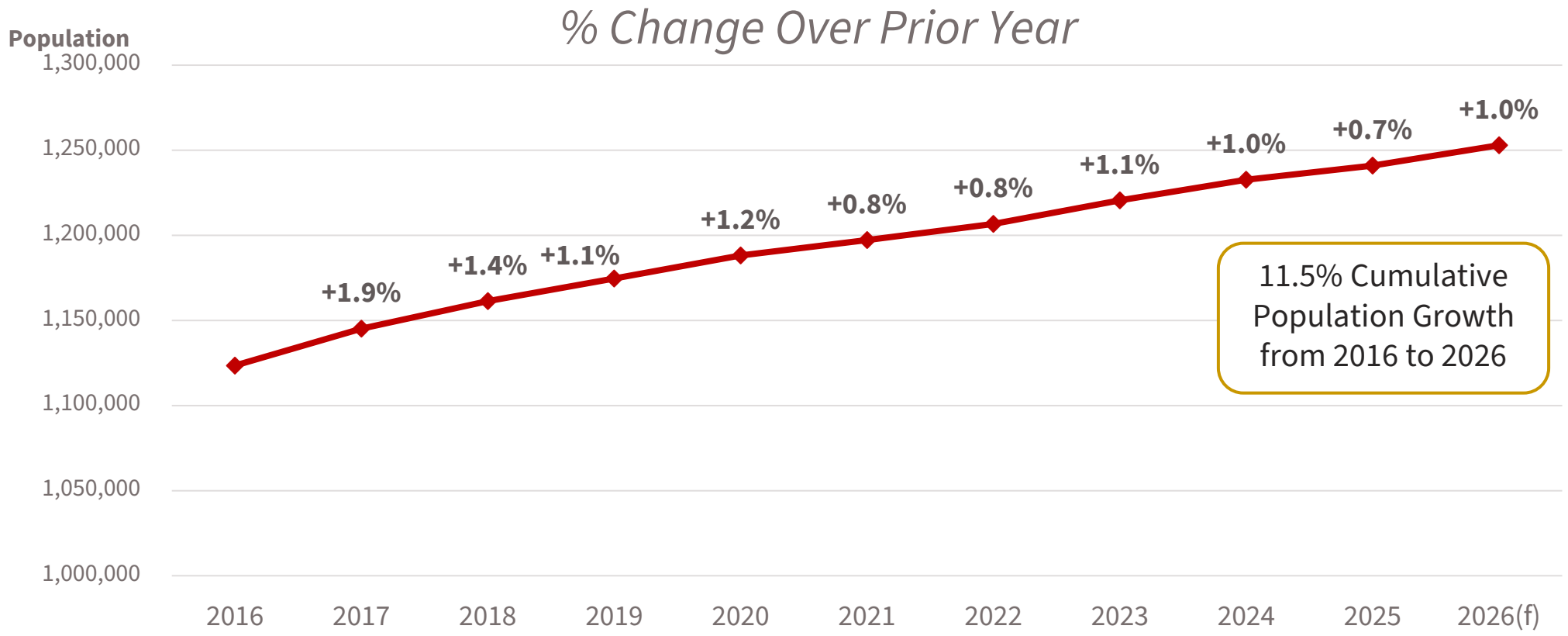
** Excludes fund transfers.*

Purchasing Power Erosion Due to Inflation



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

County Population Growth Trend

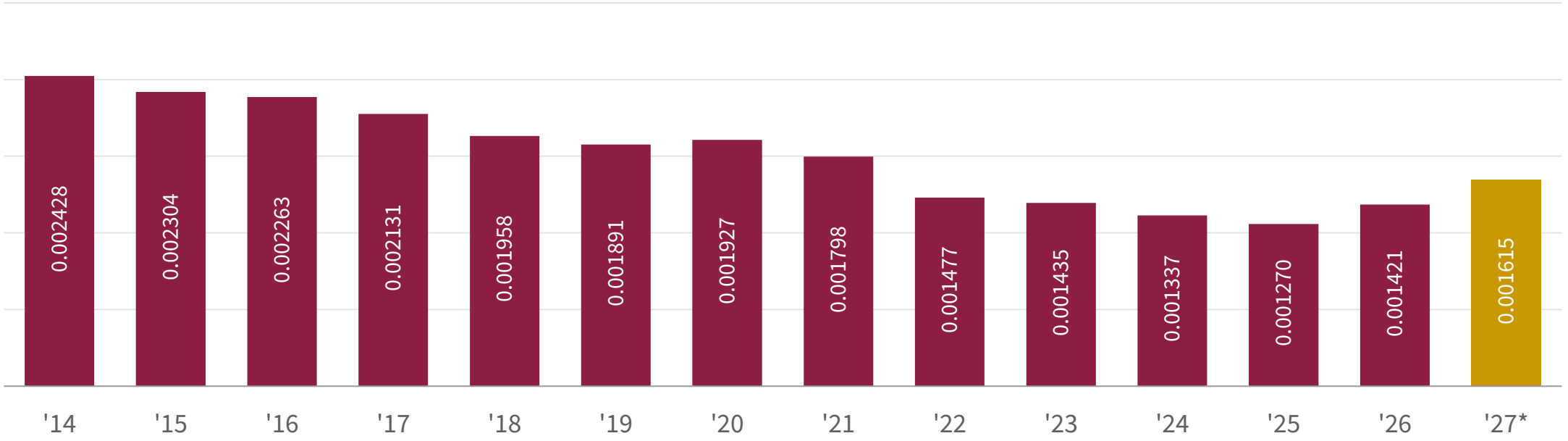


Source: Utah Population Committee, Kem C. Gardner Policy Institute, University of Utah

Declining Trend in Property Tax Rates

Countywide and Assessing & Collecting

Excluding Bond Debt Service and Judgment Levies



* Projected rate based on 2026 proposed taxable rate value.

Truth In Taxation Process

- On or before Oct 1 notify Auditor and Tax Commission:
  - Date, time and place of public hearing
    - Scheduled 12/8/2026 - 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 6/23/2026
- 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: 0.000194 (from 0.001421 to 0.001615)
- Percent increase: 13.53%
- Total dollar increase: $39,500,000
- Impact on average home/business with value of $658,000:
  - Per year: $70.21/$127.65
  - Per month: $5.85/$10.64

Purpose of Tax Increase Statement

The purpose of the tax increase is to pay for new jail construction and related criminal justice facilities and operations, accompanying debt service, as well as minor costs associated with tax administration.

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 will be sent to printer this week
- 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

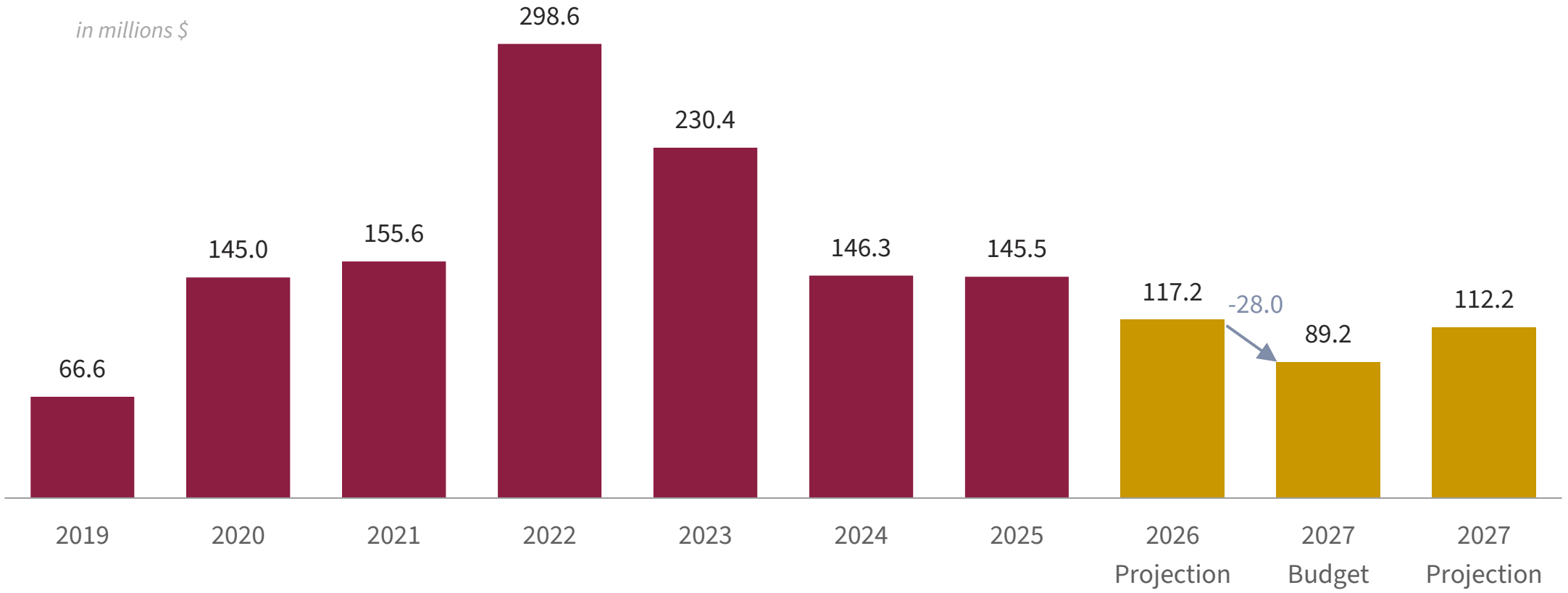
- Hold public hearing on 12/8/2026 at 6:00PM in Council Chambers
- A calendar year taxing entity may not adopt a final budget that budgets an amount of additional ad valorem tax revenue that exceeds the largest amount of additional ad valorem tax revenue **stated at a public meeting** 59-2-919 (9)(b)

Metro Jail Construction/Renovation

- Estimated cost of construction - $660M
  - Major renovation of beds at Metro Jail
    - Medical and Mental Health Unit beds
    - General Pop beds
    - Intake/Screening Hub
    - Vehicle Sally Port
    - Warehouse/Loading
    - Administrative Segregation
    - Surface Parking
    - New laundry
- New justice center contemplated
  - Possible real estate purchase of existing facility being explored
  - Minor renovation
- All covered with $39M of new revenues for either project costs or debt service
- MBA Lease Revenue bond to finance projects – tranche one in 2028

Ending Unassigned Fund Balance

General Fund



General Fund Structure Analysis

Reconciling the Draw Down

	in millions $
Budgeted draw on fund balance	($28.0)
Planetarium tax rate shifts in ‘28 and ‘29	2.0
One-time capital projects (net)	8.7
New government campus IT equipment	1.9
Clerk elections expense lower in ‘27	(2.0)
Other one-time reductions in expense	(2.1)
Budgeted structural deficit	(19.5)
Projected underspend & variances	23.0
Estimated structural surplus	$3.6

Fund Transfers

Significant Items in 2027

in millions $

Ongoing Transfers

- General Fund to Grant Fund – Operations (increase) $4.5
- Planetarium Operations from TRCC (increase) $1.0

One-Time or Temporary Transfers

- Transportation Fund to Downtown Renovation Fund (increase) $19.4
- General Fund to Facilities Fund – new campus IT equipment $1.9
- Capital Improv. Fund to Gen. Fund – Universal Screening Sys. $1.8
- Arts & Culture Capital Improvement from TRCC $2.5

Budget Highlights



Compensation & Benefits

Proposed 2027 Budget

Grade/structure/other pay increases effective 1/1/2027

- **Non-Sworn Employees**
  - 2.0% structure and pay increase
  - 1.25% merit increase, 1.0% lump sum payout for those at the top of the range
- **Sworn Employees (Sheriff & District Attorney)**
  - 3.0% structure and pay increase
  - 2.75% pay (step) increase on anniversary date, 1.0% longevity payout for those at the top of the range

in millions $

Item	2027
Non-Sworn Structure and Pay Increase	$9.3
Non-Sworn Lump Sum (1x 2027)	$0.4
Sworn Structure and Pay Increase (2027)	$4.0
Sworn Step Future Year Adjust (2028)	$0.6
Retirement Rate Changes	$(1.4)
Health Insurance Increase 2.0%	$1.4
Subtotal – County Organizations	**$14.3**
Indigent Legal/USU Pay Parity	$1.4
Total	**$15.7**

Health Insurance

- 2.0% 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 80% of employees are enrolled in the high-deductible plans

Other Post Employment Benefits

Proposed 2027 Budget

Item	2027 Proposed
Charges to organizations	10% increase
Contributions to the irrevocable trust	Increased contributions: $622K
Goal	Annual contributions equal the Actuarial Determined Contribution

FEMA Assignment

- FEMA has “de-obligated” $20.6M of COVID 19 Expenditures
- All assigned in General Fund balance and not included in budget
- Appeals filed for all denials
- Working with NACO
- De-obligation is major issue throughout the United States

New Requests



Leifman Recommendations: 2027 Budget Request

in thousands $

Recommendation	FTE	2027 Expense	2028 Change
Recs. 02–09: Crisis Response Coordination	1	$81	$78
Rec. 10: Universal Screening - Staffing	11	$621	$772
Rec. 10: Universal Screening - System	-	$1,800	($1,500)
Rec. 13: Systemwide Case Management	-	$580	$537
Rec. 16: Expand Post-Arrest Diversion	10	$1,648	$477
Rec. 21: Housing	-	$500	$500
General	-	$15	$0
Total	**22**	**$5,245**	**$864**

22

new positions (FTE)

$5.25M

total 2027 expense

+$864K

net change in 2028

Additional Mayor Departments

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Office of Homelessness & Criminal Justice Reform		
Continuation of Essential Time Limited Associate Director Position	1	$172
Leifman – Policy & Program Coordinator	1	$81
Grant True-Ups	(1)	$12
Mayor Administration		
Rape Recovery Center Contribution	–	$75
Reverse Personnel Underexpend	–	$49
Human Resources		
Learning & Development Facilitator Positions	2	$242
Applicant Tracking System Implementation (one-time)	-	$40

Human Services

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Opioid Treatment & Prevention		
2027 Revenues	–	$(5,410)
Prior Years Approved Projects Funding True-up	–	$2,368
1 FTE Transfer - HLT	1	$0
Health		
Grant True Ups - PHIG EVRAP One-time	(2.75)	$(251)
Bees & Weeds Program Transfer-out	(0.75)	$(176)
1 FTE Transfer- OSF	(1)	$0

Human Services (cont.)

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Aging and Adult Services		
10th East Senior Center Reopening	3.5	$330
Nutrition and RFW Program Donation Reduction	–	$200
Nutrition Program Expansion	–	$200
Grants True-up & West Jordan Revenue Contract	(1)	$(2)
Case Manager from 0.5 FTE to 1 FTE Expansion	0.5	$0
Youth Services Division		
DCFS $300K Addt'l Funding – Youth Workers & Nurse	2.5	$0
Behavioral Health Services		
Leifman Supportive Housing Expansion	–	$500

Human Services (cont.)

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Criminal Justice Services		
Leifman Universal Screening System	–	$1,800
Leifman Cross-System Case Management	–	$580
Leifman Universal Jail Screening Staffing	11	$576
Leifman Deferred Prosecution Phase I	5	$420
Community Supervision System Evaluation	–	$250
Staffing and Operational Needs	2	$113

Human Services (cont.)

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Indigent Legal Services		
Compensation	–	$1,471
Leifman Deferred Prosecution LDA Staffing	–	$631
LDA Line Attorneys	–	$523
LDA Conflict	–	$360
LDA Operations	–	$171
LDA Justice Text Subscription	–	$115
Legal Assistants	–	$80
Investigative Aid	–	$75

Community Services

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Parks & Recreation		
Parks and Recreation Participation Increases	–	$388
Inflationary Utility Rate Increase	–	$368
Bees and Weeds Program Transfer from Health	0.75	$176
Tree Maintenance Personnel	2	$164
South Jordan Competition Pool Program Coordinator	1	$75
Child Care and Early Head Start Annualization from 2026 Decision	(25)	$(1,180)
Sorenson Multicultural Center True-Up	(3)	$0
Equestrian Park		
Equestrian Services Funding Reduction	–	$(700)

Community Services (cont.)

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Arts & Culture		
Align Event Revenue & Expense	–	$(209)
Larry H. and Gail Miller Arts Center Ph 1	3	$152
Utilities Rate Increases	–	$130
UMOCA & Abravanel Hall Closure	–	$116
Public Arts Coordinator from Part Time to Full Time-Time Limited	1	$96
Clark Planetarium		
Transient Visitor Revenue Opportunity	–	$(118)
Laser Artist	1	$36
Fiscal Coordinator	0.5	$1

Community Services (cont.)

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Library Fund		
Set aside for Potential Land Purchase	–	$1,000
Reduction Kearns Lease Payment	–	$(383)
Cybersecurity Engineer	1	$202
Public Computer Mgmt & Print Cost Recovery System	–	$165
Applications Programmer	1	$130
Assistant Library Manager	1	$125

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
  - Increased funding for Sugarhouse Park
- TRCC Advisory Board recommended community projects
- TRCC bond debt svc - Miller Family Art Center $2.75M

New TRCC Capital Projects

Request Highlights

TRCC capital requests total $5.34M; $4.67M is TRCC-funded.

in thousands $

Project	Amount
NWRC HVAC Replacements*	$360
SLSC Security Camera System Upgrade*	$88
SLSC Electrical Room Repairs*	$200
SLSC Boiler Replacements*	$800
ACIC Replace AHU	$950
ACIC Compressor Replacements	$165
JSTR Riverton Bridge Repair	$45
RWPL Boiler Replacement	$195

Project	Amount
UNPK Restroom Roof Repair	$40
Parks: Replace Playground Surf	$100
ACIC Condensing Tower Rplcmt	$55
PAR Systemwide Playground Rpr	$400
Parks & Rec Equipment Rplcmt & OH	$1,941
Total	**$5,339**
Revenue from other funds/sources	($669)
TRCC Funded	**$4,670**

** Additional funding for existing projects.*

TRCC Contributions

Proposed 2027 Budget

in thousands $

Category	Recipient	Project	Amount
Cultural	Taylorsville City	Centennial Plaza - Permanent Public Art Installation	$115
Parks, Recreation, Trails	Central 9th Community Council	MeadUP	$200
	Holladay City	Spring Lane Park	$500
	Millcreek City	Millcreek Master Parks Plan	$170
	Murray City Parks and Recreation	Ninja Warrior Course	$300
	Rad Canyon BMX	Rad Canyon BMX Facilities Upgrade	$250
	Riverton City	Main Park All Abilities Playground	$340
	Salt Lake City	Guiding the Way: Storytelling and Rest Stops on the Jordan River Trail	$450
	Tracy Aviary	Indoor Bird Show at Tracy Aviary	$120
	USU Bastian Agricultural Center	Bastian Treehouse: An Accessible Outdoor Recreation Adventure	$100
	West Jordan City	Veterans Memorial Park Pickleball Complex	$300
Tourism	Herriman City	Butterfield Arena and Event Center Phase I	$150
	Murray Area Chamber Foundation	Magic Over Murray	$5
Total			**$3,000**

Public Works

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Emergency Services		
Reduce Canyons Contribution	–	$(1,001)
Maintenance and Capital on ECC	–	$155
Animal Service General Fund		
Request Ongoing Funding for Mobile Spay & Neuter Unit	3	$461
Increase Temp Employee Budget	–	$58
Request 1 Time-Limited FTE - Adoption Donation	1	$4

Office of Regional Development

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Office of Regional Development		
Housing Trust Fund Transfer	–	$711
Housing and Community Development Contributions (Housing Connect and Catholic Community Services)	–	$550
VW Settlement Funds, use of assigned funds, final year	–	$(102)
EPA Brownfield Revolving Loans		
EPA RLF Grant True Up	–	$188

Administrative Services

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Information Technology		
IT Data Governance, Privacy Program & AI Tools	–	$654
IT Replace Cuts Associated with UPD Revenue Loss	–	$600
IT Maintain Personnel Base Budget for approved advancement plans.	–	$120
IT Improvement Plan Program		
IT TIP Infrastructure Equipment Refresh	–	$700

Mayor's Financial Administration

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Mayor Financial Admin		
Double-fill two critical positions for retirements	2	$290
Re-Allocate share of Associate Deputy to Visitor Promotion	(0.4)	$(104)
General Fund-Statutory & Genl		
FEMA Funds Disputes Legal Services	–	$300
Communication & Postage	–	$200

Convention & Visitor Services

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Rampton Salt Palace Operations		
2027 Salt Palace Operating Budget	–	$975
South Towne Operations		
2027 Mountain America Expo Operating Budget	–	$1,217
Visitor Promotion Contract		
Eliminate Visitor Promotion Executive Director	(1)	$(261)
Re-Allocate share of MFA Associate Deputy to Visitor Promotion	0.4	$104

Assessor, Auditor & Clerk

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Assessor		
In-Grade and Grade Advancements for Licensing, Reclasses, Equity Adjustments	–	$344
Business Systems Analyst for PUMA System - New Position Request	1	$149
Auditor		
Postage Increase	–	$41
Clerk		
Election Equipment Replacement	–	$136
Insurance Increase	–	$15
Credit Card Readers	–	$4

District Attorney

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Gang Team Expansion	7	$1,175
Leifman Request DA – Post-Arrest Diversion System	4	$470
Revenue Reduction	–	$330
Investigator Adjustment	–	$138
Attorney Grade Advancement Request	–	$105
Transfer FTEs between General Fund & Tax Admin, and Promotion	–	$43
Benefit Increase Request	–	$54

Justice Courts & Recorder

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Justice Courts		
Justice Court Closing – Three Phases (revenue -$1,054; expense -$885)	–	$168
Judge Salary Payout – End of Term (+$104 in 2028)	–	$104
Vacation Leave Payout Related to Justice Court Operations Closure (one-time)	–	$80
Employee Retention Compensation (one-time)	–	$74
Recorder		
Reinstate Temp Budget for Digitization (one-time)	–	$20
Travel Investment	–	$20
Increase Overtime Budget for Digitization (one-time)	–	$12
Contractual Increases – Software and Storage	–	$8

Sheriff

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
US Marshal Grant Revenue True Up	–	$(1,070)
New FTEs for Medical Transport Security	3	$431
Leifman Deferred Prosecution	1	$127
Leifman Universal Screening	–	$45
Prisoner Paid Services	–	$(86)
New FTEs for Civil Unit	2	$276
Taser Replacement	–	$290
Valley Emergency Communications Center	–	$214
Ongoing Funding for 2 DEA Positions Previously Funded from OSF	–	$84
New FTE for 3rd District Court (funded by grants)	3	$0

Surveyor & Treasurer

Proposed 2027 Budget

in thousands $

Request	FTE	2027 Net
Surveyor		
Revenue True Up/Changes	–	$(38)
Health and Insurance Request	–	$62
Operational Cuts – net (potential future offset)	–	$(5)
Treasurer		
Postage and Contracted Printing Increase	–	$63
Operating Cost Increase	–	$27
Health and Benefits Increase (offset with salary/turnover savings)	–	$13

Enterprise Funds

Request Highlights

in thousands $

Request	FTE	2027 Net
Public Works Operations		
Increase in revenue from our contract cities	–	$(1,820)
Heavy Equipment Purchases - Heavy Equipment Restricted Fund Balance	–	$(233)
Increase in Cost of Services Sold – paid for by contract cities	–	$960
Increase in Fleet Expenses/Facilities Maintenance - Paid for with contract revenue	–	$513
PW Ops Admin. Reorganization Requests - from contract revenue	–	$498
Reduction in Interagency Revenue	–	$223
Eccles Theater		
Personnel True-Up	–	$329
Venue Manager	1	$109

Enterprise Funds (cont.)

Request Highlights

in thousands $

Request	FTE	2027 Net
Golf		
Golf Operating Increases	–	$514
New Golf Fiscal Coordinator	1	$86
Solid Waste Management Facility		
2027 Proposed Rate Increases (commercial soil, concrete, compost)	–	$(396)
Revenue Adjustments	–	$1,126
Owner's Distributions	–	$960
Expense Adjustments	–	$338

Internal Service Funds

Request Highlights

in thousands $

Request	FTE	2027 Net
Fleet Management		
Revenue Changes for 2027	–	$(627)
Facilities Services/Management		
New Project Manager Supervisor FTE	1	$197
Retain Personnel Base Budget	–	$171
Government Center Operations		
New Campus IT Equipment	–	$1,948

New Capital Project Funding

Totals by Fund

New and expanded capital projects total $48.4M across 15 funds, plus $1.22B of bond-funded projects.

in thousands $

Fund	Projects	2027 Net
Capital Improvements Fund	26	$13,624
General Fund	7	$1,608
Transportation Preservation	2	$3,673
TRCC	16	$4,670
Arts & Culture Fund	22	$5,308
Salt Palace Convention Center	4	$1,348
Mountain America Expo Center	3	$408
Planetarium Fund	6	$864
Eccles Theater Fund	14	$450

New Capital Project Funding (cont.)

Totals by Fund

Remaining funds, including the bond-funded jail, Salt Palace, and Parks & Recreation projects.

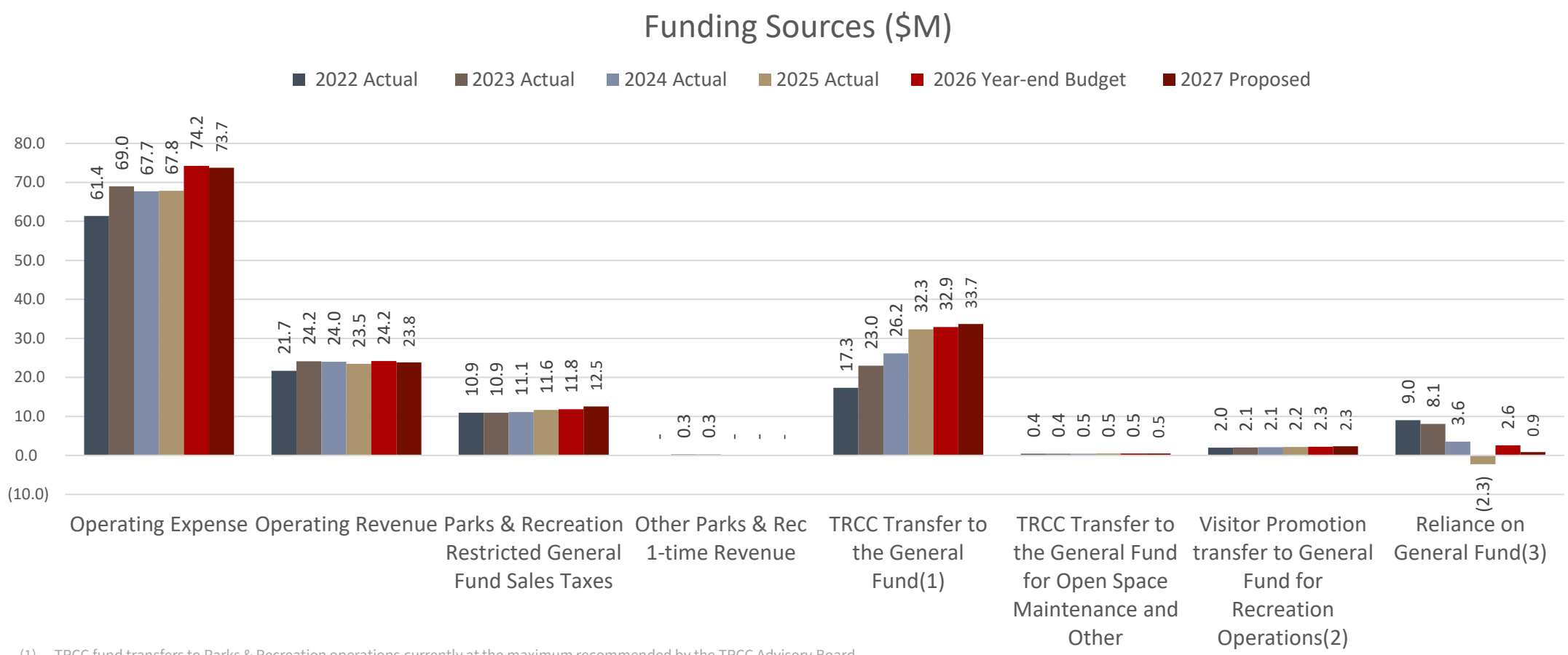
in thousands $

Fund	Projects	2027 Net
Library Fund	13	$2,641
Golf Courses Fund	15	$5,550
Flood Control Fund	9	$3,354
Public Works and Other Services (Animal Services)	10	$1,293
Tax Administration Levy	2	$950
Solid Waste Management Facility	1	$2,680
County Jail Construction (ADC Expansion)	1	$660,000
Salt Palace Renovation	1	$398,000
Parks & Recreation GO Bond	34	$119,244



Analytics

Parks & Recreation



(1) TRCC fund transfers to Parks & Recreation operations currently at the maximum recommended by the TRCC Advisory Board.
(2) Promotion fund transfer to the General Fund for Recreation operations subsidy.
(3) Of the amounts shown, ARPA funded $8.8M in 2022.

FTE Changes

Proposed 2027 Budget

Total FTE	FTE
2026 June Adjusted Budget	4,351.12
County funding	23.50
Grant or other funding	3.25
Proprietary funds	3.00
Net change in FTE	**29.75**
2027 Proposed Budget	**4,380.87**

FTE Changes by Organization

Proposed 2027 Budget

Organization	Net FTE
Criminal Justice Services	18.00
District Attorney	10.50
Sheriff (all divisions)	9.00
Arts & Culture	4.00
Aging and Adult Services	3.00
Library	3.00
Youth Services	2.50
Mayor's Financial Administration	1.60
Clark Planetarium	1.50

Organization	Net FTE
Animal Services	1.00
Assessor	1.00
Eccles Theater	1.00
Facilities Services	1.00
Golf	1.00
Opioid Treatment & Prevention	1.00
Visitor Promotion	(0.60)
Health	(4.50)
Parks & Recreation	(24.25)

Fund Summary

General Fund & Related

in millions $

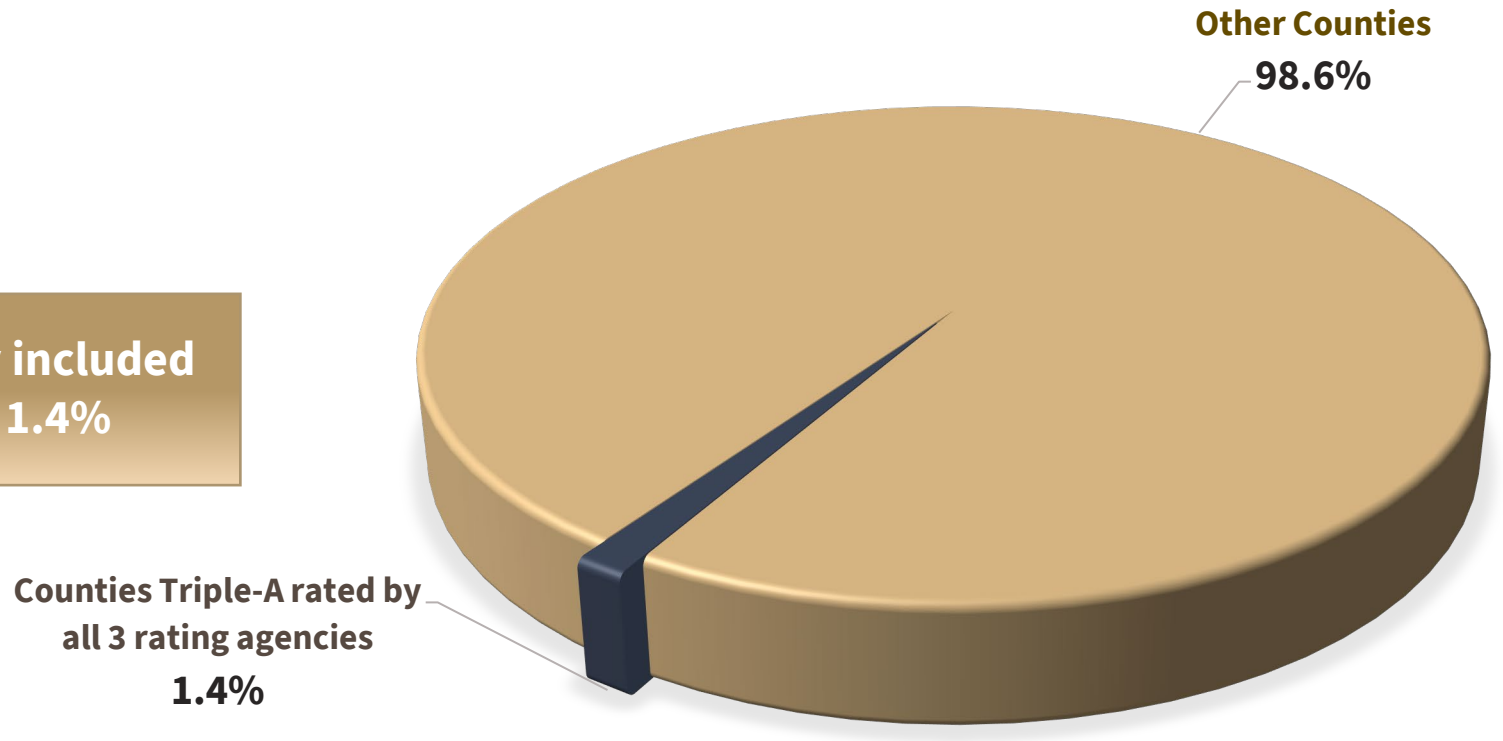
Budget Year 2027	Projected Beginning Balance	Budgeted Ending Balance	Projected Ending Balance
General Fund	117.2	89.3	112.3
Flood Control	9.3	1.1	8.7
Health	17.0	11.0	17.4
Planetarium	2.9	3.3	3.8
Grant	7.2	.05	5.5
Tax Admin	3.8	2.2	4.0

Financing Plans

- Visitor and Promotion Fund Sales Tax Revenue Bond for Salt Palace Renovation – $347M in 2026, may occur in two tranches
- GO Bond for Parks and Recreation to replace GO Bonds that mature in 2027 –$128M GO Bond question on the 11/3/2026 Ballot
- Municipal Building Authority Library Bonds – $34M in 2027
- 2027 TRCC bond for Larry H. and Gail Miller Family Art Center – final details being worked out – current estimate $39M
- Municipal Building Authority Public Safety/Jail Bond – $600M estimated for 2028

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

SL County included in top 1.4%



2027 Budget Recap

All Funds

- All funds are balanced
- Net appropriations at approximately $2.8B, excluding non-discretionary pass-through expenses of approximately $0.6B



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

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