SALT LAKE COUNTY PARKS & RECREATION | Fiscal Primer

Parks and Rec 101

September 11, 2024

SALT LAKE COUNTY PARKS & RECREATION

Budget Basics

County is divided into organizations

e.g. Behavioral Health, Clark Planetarium, Recreation

Each organization may further subdivide into sub-departments

Similar accounts are grouped together into appropriations

e.g. Revenue, Salaries and Benefits, Capital Purchases, Debt Service

Council determines appropriations for each organization

Council may seek recommendations and guidance from boards and committees

Each organization/appropriation combination exists independently of others

Budget is set for one year at a time

Multi-year projects have a specific process, but are still approved one year at a time

Budget is formally adopted after a public hearing (December, June)

At the end of budget year, unused monies lapse back into source funds

SALT LAKE COUNTY PARKS & RECREATION

Fiscal Calendar (FY 2026)

April 2025: P&R develops 2026 capital project requests

May 2025: P&R develops 2026 operating budget requests

June 2025: P&R finalizes 2026 capital project requests

July 2025: P&R finalizes 2026 operating budget requests

August 2025: P&R presents to Community Services Department

September 2025: P&R presents to Mayor's Office

October 2025: Mayor presents to Council

November 2025: Council deliberates

December 2025: Council adopts 2026 budget at public hearing

January 2026: 2026 adopted budget goes into effect

April 2026: P&R reconciles multi-year projects' 2026 adopted budgets

May 2026: P&R submits mid-year 2026 budget requests

June 2026: Council adopts interim 2026 budget adjustments at public hearing

October 2026: P&R submits year-end 2026 budget requests

December 2026: Council adopts year-end 2026 budget requests at public hearing

January 2027: P&R makes final 2026 payments

February 2027: P&R enters final 2026 adjustments

March 2027: P&R submits Single Audit schedules

April 2027: External auditor begins fieldwork

June 2027: Audited financial statements available

Funding Sources

	Recreation Centers	Parks	Trails	Open Space	Golf
Sales and Use Tax - ZAP	x	x	x		
Sales and Use Tax - TRCC	x	x	x	x	
Sales and Use Tax - Transportation			x		
Property Tax - Greenbelt Rollback				x	
Grants, Contracts, and Contributions	x	x	x	x	
User Fees	x	x			x
General Fund	x	x	x		

References

ZAP: "County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities" UCA § 59-12-7

TRCC: "Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act" UCA § 59-12-6

Transportation: "Local Option Sales and Use Taxes for Transportation" UCA § 59-12-22

Greenbelt Rollback: "Farmland Assessment Act" UCA § 59-2-5