

# **SALT LAKE COUNTY**

2001 So. State Street  
Salt Lake City, UT 84114  
(385) 468-7500 TTY 711



## **Meeting Minutes**

**Tuesday, December 9, 2025**

**6:00 PM**

**Council Chambers, Room N1-110**

**County Council**

# Minute Book, County Council, Salt Lake County

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

**1.2 Public Hearing Concerning Salt Lake County's Intent to Levy a Tax Rate that Exceeds Salt Lake County's Certified Tax Rate as Required by Utah Code Ann. § 59-2-919(3)(a)(v), and Adoption of Salt Lake County's Final Budget for Fiscal Year 2026 as Required by Utah Code Ann. § 17-63-304**

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All interested persons have an opportunity to attend or participate either in person or remotely through electronic means and present oral testimony concerning Salt Lake County's intent to levy a tax rate that exceeds Salt Lake County's certified tax rate, and an opportunity to be heard for or against the estimates of revenue and expenditures and performance data or any item in any fund.

**Council Member Theodore** read the following statement:

*"Public hearing concerning Salt Lake County's intent to levy a tax rate that exceeds Salt Lake County's certified tax rate as required by Utah Code Ann. §59-2-919(3)(a)(v), and adoption of Salt Lake County's final budget for fiscal year 2026 as required by Utah Code Ann. §17-63-304."*

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the meeting due to health or transportation limitations, but they shared similar concerns. He recommended freezing property taxes on a senior's primary residence upon retirement.

**Mr. Casey Poe** spoke in opposition to the proposed property tax increase. Higher taxes would place an added burden on homeowners already facing rising cost of living, insurance, and utility costs. He is concerned about recent property value reassessments. His residential complex experienced a 25 percent year-over-year increase, which is unreasonable compared to typical appreciation rates and current market conditions. Many property owners had appealed their valuations and questioned whether the County Council coordinated with the Board of Equalization regarding property values.

**Mr. Jefferson Curtis** quoted Michael Green: "At \$40,000, you are drowning, but the state gives you a life vest. At \$100,000, you are drowning, but the state says you are a 'high earner' and ties an anchor to your ankle called 'market price.'" The childcare program amounted to a \$0.23 increase across the entirety of the budget, and the Council would not save a significant amount by cutting it entirely. Statewide data indicated a significant gap between childcare supply and demand, economic costs to employers due to inadequate childcare, and long-term economic returns associated with investing in childcare programs. The program served hundreds of families and had an existing waitlist, demonstrating a clear need.

**Ms. Kristin Johnson** spoke in opposition to the closure of County-operated daycare centers. Although she did not personally use many publicly funded services, paying taxes for schools, libraries, and community facilities is a shared community responsibility. The rationale that services should be eliminated because they were not available in every district, was inconsistent with how county government functions. Closing daycare centers in response to fiscal pressures would disproportionately impact working families who rely on those services, and the proposal is irresponsible budgeting. The decision reflected broader values about the type of county the Council was choosing to be, rather than a narrow budgetary issue.

**Mr. Bill Hirt** spoke in opposition to the closure of the Tenth East Senior Center. The County had already spent approximately \$3 million on a planned \$10 million project. Mr. Hirt questioned the rationale for closing the center after the project was partially underway. Alternative senior centers did not provide equivalent services or facilities and could not adequately replace the Tenth East location. The proposed remodel features were unnecessary. He urged the County to focus on maintaining existing services rather than closing the facility.

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average household would face an additional \$90 per year amid rising costs for housing, groceries, and utilities. He recognizes the challenges of inflation and population growth; however, the Council should explore all alternatives before raising taxes.

**Mr. David Galvan**, River District Business Alliance and West Side Homeowners, spoke in opposition to the proposed tax increase. The Council needs to reconsider the proposed 19.63 percent property tax increase. The average additional cost would be roughly \$87 per year. The west-side households and long-held properties are disproportionately affected, particularly amid speculative market valuations. Small businesses are experiencing pressures from rising utility costs, labor expenses, and reduced consumer spending. A tax hike could lead to closures or disinvestment. Thirteen to fourteen percent of county households face severe housing challenges, and even a modest cost increase could create crises. He recommended exploring alternatives, such as more modest increases, targeted relief, and phase implementation to reduce undue burdens on vulnerable communities.

**Ms. Keiko Jones** spoke in opposition to the proposed tax increase. The increase would effectively be higher due to rising property market values. The Council should continue funding senior centers and daycare services. The proposal is unreasonable. She hoped the Council would reconsider its decision in response to residents' feedback.

**Mr. Omer Carrothers** spoke in opposition to the closure of daycare and senior centers. He is willing to pay taxes when funds are directed towards services that benefit the community and is opposed to closing childcare facilities and senior centers in order to fund projects such as renovations to the Salt Palace. Public services support the broader community, and contributing through taxes is part of participating in a shared society.

**Ms. Ann (last name unknown)** spoke in opposition to the proposed property tax increase. Taxes had increased by \$1,000 over the past 14 years. The County needs to prioritize spending on essential services, such as public safety, crime reduction, and addressing homelessness, rather than funding art installations. Growth and increased density should contribute proportionally to improvements through property taxes.

**Ms. Carianne Jones** spoke in opposition to the proposed tax increase. She lives on a fixed income and has had to cancel various memberships and subscriptions to cover rising expenses. An increase will be a burden on households.

**Ms. Stephanie Gardner** spoke in opposition to the closure of the childcare centers. These centers provide high quality childcare. Her daughter, who has speech delays, has made significant progress due to the daycare's support. Children with special needs or learning challenges would experience setbacks if the centers were closed. Rather than eliminating essential services, the Council needs to explore alternatives.

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appearing disengaged during public comments. A \$66 million increase in one line item is excessive, and the proposed budget is unacceptable. Salt Lake County's management of resources is concerning.

**Ms. Susan Robbins** spoke in opposition to the proposed tax increase. She is concerned about rising property taxes despite no change in the personal values of her home. New, high-value construction in the neighborhood is contributing to higher property taxes, which is a burden on retirees with limited resources. Personal efforts are made to reduce expenses and property tax increases are unaffordable.

**Mr. Phill (last name unknown)** spoke in opposition to the property tax increase. Homeownership is becoming increasingly unattainable for his generation. He paid over \$2,000 in property taxes for services rarely used. There is excessive spending and waste.

**Mr. James Oden** spoke in opposition to the property tax increase, identifying it as theft. He urged the Council not to impose additional taxes.

**Mr. Blair Merritt** spoke in opposition to the proposed tax increase. The increase will put financial strain on residents who work long hours to make ends meet. Some County employees earn salaries far above what is necessary. Capping excessive salaries could generate \$10 million, enough to offset the proposed tax increase.

**Mr. Trenton Bytheway** spoke in opposition to the proposed tax increase stating his property taxes amount to over \$100 per month. This increase will force him to cut discretionary expenses, including his children's activities and groceries. County officials do not appear to face similar financial trade-offs.

**Mr. Walker Willie** spoke in opposition to the proposed tax increase, stating that median home values in Salt Lake County have risen 31 percent since 2020, generating higher tax revenue. He questioned the need for a nine-member County Council and a County Mayor with three Deputy Mayors to serve just 11,500 residents. The Council needs to examine spending and cut costs. Voters will hold officials accountable during elections for excessive taxation.

**Mr. Greg Gerdzen** spoke in opposition to the proposed tax increase. Funds may be better allocated to senior centers and childcare services rather than projects like the Salt Palace renovation and the Kearns Library expansion. Spending priorities need to be reassessed, and taxpayer money needs to be carefully evaluated on how it is being used.

**Mr. Chuck Ball** stated his home, purchased in 2006 for \$250,000, had increased in assessed market value to more than \$600,000, despite no improvements being made to the property. Nearby new construction, including a high value home now used as a short-

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Reduced capacity has left many people without adequate shelter and that rising taxes to fund new projects may be exacerbating the problem. The Council needs to consider impacts on lower-income residents.

**Mr. Benjamin Barlow** spoke in opposition to the proposed tax increase. The County is geographically smaller than in the past, but it now requires more funding. He supports the idea of dividing the County to better manage resources and reduce taxes.

**Ms. Doris Drury** spoke in opposition to the tax increase, stating she is living on Social Security and is experiencing significant financial hardship.

**Ms. Nanette Waters** spoke in opposition to the proposed tax increase. Her household income is limited. Her husband retired on \$2,300 per month Social Security and she earned \$48,000 annually. Due to rising taxes, health insurance, and mental health costs, there is no available means to cover additional expenses, which puts an extreme financial strain on residents.

**Ms. Angela Garside** spoke in opposition to the proposed tax increases, stating the Council needs to consider all residents when making decisions. Senior citizens and the younger populations face financial difficulties. She urged the Council to review the budget carefully to identify potential cuts or efficiencies to meet the County's needs without raising taxes.

**Mr. George Jones** spoke in opposition to the proposed tax increase. The County receives an automatic revenue increase from higher home values. The new cities now handle many services like building and zoning inspections. The budget needs to be cut rather than seeking additional funds and putting a strain on those living on fixed incomes.

**Ms. Marina Price** spoke in opposition to the proposed tax increase because of the difficulties it has on residents on fixed incomes. The Council needs to distinguish between needs and wants in the budget and present the information in a way that is understandable to the public.

**Ms. Jessica Ku** spoke in opposition to the proposed closure of the County childcare centers and senior center. At least 271 families and 93 employees would be directly affected by the closure of the childcare centers. The Council had not been transparent and there are errors and inconsistencies in the consulting firm's final report. There is failure to provide promised resources to support impacted families. The staff at the childcare centers have felt pressured into silence and feared retaliation from Council members. Parents, staff and private donors had attempted to collaborate on sustainable solutions, but the Council did not engage with them. The closures would push families

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**Mr. Matt Lowe** stated he had concerns about the lack of transparency in the County's budget. While the built-in inflationary increases tied to rising property values had been discussed, there was little information on total employee costs. Salaries, benefits, and related personnel expenses account for roughly a quarter of the \$1.6 billion budget, yet the budget documents did not provide a consolidated line item showing these costs. The fact that there is no way of seeing that consolidated line item is suspicious at best.

**Mr. Joseph Cowper** spoke in opposition to the proposed tax increase, stating he agrees with some of the proposed cuts, including daycare reductions. Additional budget cuts could be made, and alternative revenue sources could be explored. Families are experiencing financial strain. He urged the Council to reconsider the tax increases and offered to collaborate on solutions.

**Ms. Catherine Greene** spoke in opposition to the proposed property tax increase, stating that it would place unsustainable pressure on residents living on fixed incomes. Her income did not increase with inflation or rising property values, making additional taxes a significant financial burden. High housing costs in Salt Lake County had prevented her adult children from achieving independent housing nearby, which have limited their ability to establish independence within the community.

**Mr. Guy Webb** spoke in opposition to the proposed tax increase, stating taxes had increased every year since 2010. Rising costs would make housing unaffordable for younger residents. The Council must reduce spending rather than increase taxes.

**Ms. Jessica Earl** stated the County's role is to serve the people, including children and seniors, rather than political interests. She encouraged the Council to allow the private donor to fund the childcare and senior centers through 2026, providing time to develop sustainable solutions without harming families or increasing taxes. She criticized the Council for blocking the donor and failing to adequately consider constituent input.

**Ms. Leslie Blackham** spoke in opposition to the proposed tax increase. The Legislature and other representatives continue to make contradictory statements, citing claims of supporting affordable living, while simultaneously raising taxes and housing costs. She had tried to provide affordable housing through a rental property, but rising property taxes, utilities, and an overbuilt rental market had made it financially unfeasible to continue offering affordable housing.

**Mr. Larry Hinkles** spoke in opposition to the proposed tax increase. He asked the Council and Mayor if they ran on promises to raise taxes and asked how much revenue was enough. The Council is using the threat of closing senior and childcare centers to pressure voters into supporting tax increases. Property taxes have risen every year under the current administration.

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Construction of new apartments and condominium development is an additional source of tax revenue, and the budget does not appear to reflect that growth. He asked whether long-term residents were bearing a disproportionate burden and whether developers received tax relief or exemptions that reduced expected tax revenues.

**Ms. Winnie Kandolin** stated she is a retired librarian for the Salt Lake County Library. Many County employees earned modest incomes, and their wages did not keep pace with inflation. Proposed budget cuts should not be made at the expense of County staff who provided essential services. Senior centers are a vital resource for social connection, meals, and support, particularly for individuals experiencing food insecurity. There is value in partnerships between the County and cities.

**Ms. Katie Thompson** spoke in opposition to the proposed tax increase. Rising taxes would further strain families already struggling with the cost of living. Increased taxes would have long-term impacts on children and future generations, making it harder for families to afford housing and maintain quality of life. She asked the Council to reconsider the proposal, explore alternative funding sources, and prioritize constituents, families, seniors, and long-term community well-being.

**Ms. Kylie Jones** spoke in opposition to the proposed tax increase, stating that since she purchased her home five years earlier, monthly housing costs had increased significantly due to rising property taxes. There is value in learning from prior generations by being frugal and making do with existing resources. The County needs to focus on using current resources more efficiently, identify areas for reductions, and avoid creating new expenses while residents continued to face rising costs.

**Mr. Oscar Arvizu** spoke in opposition to the proposed tax increase, stating many residents were already experiencing economic strain from rising living costs, layoffs, slowing home sales, and increasing property taxes. The increase would further burden residents, while corporations continued to receive subsidies and tax incentives. He urged the council to prioritize constituents, reduce corporate welfare, and protect residents' financial well-being by rejecting the proposed tax increase.

**Ms. Bailey Workman** spoke in opposition to the proposed closure of the daycare facilities. She read a letter describing the impacts of losing access to affordable child care from the perspective of a child. Changing a child's daycare disrupted stability, limited parents' ability to work, and placed additional financial strain on families already struggling. Salt Lake County daycares helped keep parents employed, children safe, and families from entering crisis. The letter also noted a gap for families who did not qualify for subsidies, but who could not afford private care.

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**Mr. Thomas Wall** spoke in opposition to the proposed tax increase. The Council should seek efficiencies in county operations and run government in a manner similar to a corporation. Officials should face consequences if budgets were mismanaged. Tens of millions of dollars could potentially be reduced. County spending had outpaced inflation.

**Ms. Jolyn Alder** spoke in opposition to the proposed tax increase. The County could operate within its budget by managing funds responsibly.

**Ms. Mary Wenner** spoke in opposition to the proposed tax increase. Public officials have a responsibility to serve and listen to constituents. Each citizen at the meeting represented many others unable to attend. Residents struggling financially should not be overburdened by taxes. She described the County's 500-page budget as extravagant. The Council needs to listen to the public; it cannot tax people out of their homes.

**Mr. Jim Jeppson** spoke in opposition to the proposed tax increase. Government spending could be managed without raising taxes. A \$49 million tax increase is not affordable. Additional funds would simply be spent. The County could function on its current budget. He had left messages for four Council Members to discuss the reasoning behind the increase, but had not received a response.

**Mr. Devin (last name unintelligible)** spoke in opposition to the proposed closure of the daycare and senior centers. Government-support daycares help families, and it is important to maintain these services for current and future families. A property tax increase would disproportionately affect younger residents, who often cannot afford homeownership, and would increase costs for renters. These policies would not help the majority of people.

**Ms. Bertha Lopez** spoke in opposition to the proposed tax increase. Social Security income provides limited financial flexibility, and even a modest increase in taxes can be burdensome for seniors. Homeowners over a certain age, such as 65, should be exempt from property taxes or receive significant reductions to ease financial strain. The County does not need a new building, and citizens should not have to pay for the Salt Palace.

**Ms. Jane Louise Ballinger Estes** spoke in opposition to the proposed tax increase. Federal legislation had reduced financial flexibility, making additional tax increases unaffordable. The County needs to limit ambitious development and technical building projects and to seek alternative funding sources for the maintenance of expensive facilities, such as the Salt Palace. A 19 percent tax increase could negatively impact the County's economic standing.

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**Mr. Leland Stephens** spoke in opposition to the proposed tax increase. He encouraged the Council to listen to constituents rather than acting independently. The Salt Palace should be sold to a private corporation, and the proceeds used to fund daycare and senior center services long-term. That would be a practical alternative to raising property taxes.

**Mr. Robert Smith** spoke in opposition to the proposed tax increase. Over the past five years, general inflation has risen about 25 percent, while home values in Salt Lake County increased 50 to 55 percent, generating tax revenue well above inflation. Adding a property tax rate increase on top of that is excessive. The Council should consider a tax decrease instead.

**Mr. Paul Schmidt** spoke in opposition to the proposed tax increase. He lives in unincorporated Salt Lake County, which will soon be annexed into Sandy City, resulting in a loss of county property tax revenue. He asked if the County planned to implement a hiring freeze. He also asked where families were going to find childcare with the closure of the daycare centers, as daycare centers have a waiting list. Employee salaries are too high, and there are people willing to do these jobs for less pay.

**Mr. Bob Torres** spoke in opposition to the proposed tax increase. This increase will put a significant burden on long-time residents, retirees, and individuals on fixed incomes. He has had a substantial rise in his own property taxes over time, making housing costs, including insurance, unaffordable. Population growth in the county should have expanded the tax base enough to reduce rather than raise taxes. He questioned where tax funds were being spent, since road maintenance remains unresolved. The tax relief application process for seniors is complex and intrusive.

**Mr. John Tanner**, Sandy Hills Community Council, spoke in opposition to the proposed tax increase. The primary purpose of the government should be to provide citizen safety, health, and education, rather than funding recreational luxuries, such as golf courses or larger swimming pools. He encouraged the Council to approach the budget with empathy for residents facing financial strain. He submitted a letter outlining alternative funding suggestions.

**Mr. Monty Hawkins** spoke in opposition to the proposed property tax increase. Higher taxes would place additional financial burdens on homeowners and renters, especially those on fixed incomes or lower wages. Property values and tax revenues had already risen significantly in recent years. Natural growth in revenue makes further tax increases unnecessary and unfair. He encouraged the Council to respect the will of the residents by allowing voters to decide on any proposed increase.

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proposed tax increase had gone from nearly 20 percent to somewhere between 14 and 15 percent.

Council Member Winder Newton further explained that County operations like the Calvin C. Rampton Salt Palace Convention Center (Salt Palace), golf courses, and programs offered through Parks and Recreation are funded not through property taxes, but through TRCC funds. The Salt Palace brings in enough revenue to offset the property taxes paid by the average homeowner by an estimated average of \$1,700 a year, so it would not be to anyone's benefit to get rid of the Salt Palace. She explained that the County still plays a regional role and has statutory duties, even though many unincorporated areas have incorporated in the last few years. Also, while some constituents suggested splitting the County into two counties, this would result in building more buildings, electing additional elected officials, and would not save any money to taxpayers.

Council Member Winder Newton offered to stay after the meeting to answer questions. She also made additional information available at [tinyurl.com/slcbudget](http://tinyurl.com/slcbudget).

**Council Member Stewart** stated areas where property values are drastically increasing, such as his district, can pick up more of the tax burden due to how the mill rate (aka mileage rate) works, but he did not want to debate that. He would have liked to see further cuts using contra accounts, but the rest of the Council did not have the willpower to do that. Being the "no guy", he has proposed multiple cuts that the rest of the Council did not agree to, and he felt this was tragic. However, if he were to vote "no" to the resolution and it ended up failing, the budget would revert to the Mayor's proposed budget and all the tax cuts that the Council did agree upon over the past two months would be lost. This proposed budget was currently the best he could do for the people he represented.

**Council Member Harrison** stated she appreciated everyone taking the time to share their concerns. Times were tough for many, and she did not take tonight's decision lightly. The Council had been scrutinizing the Mayor's proposed budget for weeks. There were things she wanted that she did not get from this budget and that was the case for every member of the Council. However, to vote to not have a functioning budget would be irresponsible.

**Council Member Pinkney** stated she was grateful for all the residents who spoke and organized. She was familiar with Truth in Taxation and had voted no many times on budgets she felt were inflated. She had scrutinized the County budget and it made sense to her. What did not make sense to her was hurting families and senior citizens. She felt the County's budget reflected Utah's values of families and children and she did not know why so many had forgotten that. The Mayor's proposed budget addressed many

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**Council Member Moreno** stated he was no expert, but he felt members of the community could come up with solutions.

**Council Member Theodore** stated there had been some great conversations between the members of the Council. Some of the cuts made were very painful, and she regretted that. She was not happy about the proposed tax increase by any means. Her commitment was to push back on the proposed amount, and that is what she did. She had sympathy for the taxpayers. However, having served on the Council for several years now, she could honestly say that the Council was always looking for ways to make cuts. Many of her constituents wanted to make deeper cuts, while others strongly opposed losing services. She appreciated everybody's passion and comments, even the angry ones. She felt public safety should be the County's top priority. She commended Council Member Winder Newton for coming up with some very strategic and creative solutions.

## RESOLUTION NO. 6344

### A RESOLUTION OF THE SALT LAKE COUNTY COUNCIL LEVYING A TAX RATE THAT EXCEEDS SALT LAKE COUNTY'S CERTIFIED TAX RATE; ADOPTING A FINAL BUDGET FOR FISCAL YEAR 2026 FOR SALT LAKE COUNTY OFFICES, DEPARTMENTS, AND AGENCIES, INCLUDING PROPOSED TAX REVENUES, BUDGET APPROPRIATIONS, AND PERSONNEL ALLOCATIONS; ADOPTING COMPENSATION ADJUSTMENTS FOR COUNTY OFFICIALS AND EMPLOYEES; CERTIFYING COMPLIANCE WITH CERTAIN REQUIREMENTS OF UTAH STATUTE AND SALT LAKE COUNTY ORDINANCE; AND RELATED MATTERS

WHEREAS, Salt Lake County, as required by Utah Code Ann. § 17-63-305, shall adopt by resolution the final budget for fiscal year 2026 on or before December 31, 2025; and

WHEREAS, the Salt Lake County Council, as required by Salt Lake County's Budget Process Ordinance, Salt Lake County Code of Ordinances Chapter 2.95, is required to adopt by resolution a final budget for Salt Lake County on or before December 10 of each year for the following calendar fiscal year; and

WHEREAS, as part of the County's budget process, the Salt Lake County Mayor and the County Council have caused to be prepared the Mayor's proposed 2025 budget and the Council's recommended final 2025 budget, each of which have been reviewed and discussed in public meetings, and which have met all legal requirements; and

WHEREAS, as a part of the budget process and consistent with Utah Code Ann. § 59-2-919(3)(a), the Salt Lake County Mayor stated at a properly noticed public meeting of the

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WHEREAS, the Salt Lake County Council conducted the December 9, 2025, public hearing consistent with the more particular requirements of Utah Code Ann. § 59-2-919(8)(b)(ii), including stating the dollar amount of additional ad valorem tax revenue that would be generated each year by the proposed increase in the certified tax rate, and explaining the reasons for the proposed tax increase, including the intended use of additional ad valorem tax revenue; and

WHEREAS, at the December 9, 2025, public hearing the Salt Lake County Council received public comment on the recommended budget, and all interested persons had an opportunity to be heard for or against the estimates of revenue and expenditures and performance data or any item in any fund, as required by Utah Code Ann. § 17-63-304(4), as well as an opportunity to attend or participate either in person or remotely through electronic means and present oral testimony concerning Salt Lake County's intent to levy a tax rate that exceeds Salt Lake County's certified tax rate within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment, as required by Utah Code Ann. § 59-2-919(8)(b)(ii)(D); and

WHEREAS, the Salt Lake County Council timely informed the Utah Tax Commission and the Salt Lake County Auditor of the proposed date, time, and place of the December 9, 2025, public hearing, and to the best of the Salt Lake County Council's knowledge and understanding, the date, time, and place, and conduct of the December 9, 2025, public hearing met with all applicable scheduling requirements imposed by Utah Code Ann. § 59-2-919(8)(c)-(f); and 4

WHEREAS, the Salt Lake County Council finds it necessary to levy an ad valorem tax rate that exceeds Salt Lake County's certified tax rate and to budget additional ad valorem tax revenue as part of Salt Lake County's final budget for fiscal year 2026; and

WHEREAS, the Salt Lake County Council has reviewed the recommended budget, has considered any adjustments or revisions to that recommended budget, and now intends to adopt Salt Lake County's final budget for fiscal year 2026; and

WHEREAS, as part of the 2026 budget, the Salt Lake County Council has reviewed a financial plan for the expenditure of bond proceeds and funds for capital improvements projects and related matters, which plan includes reimbursement to the County from bond proceeds for expenditures made or incurred on those projects prior to the issuance of their related bonds; and

WHEREAS, the Salt Lake County Council also now finds it expedient to adopt a salary plan which will provide compensation adjustments to County employees and which will fix salary and compensation for County elected officials for the 2026 fiscal year, and

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County Clerk for inspection by the public during business hours and shall also be posted on the Salt Lake County website.

7) The Salt Lake County Council has provided for monetary assistance to certain non-profit entities in the community in exchange for which the County will receive fair and adequate consideration in that the assistance, individually and collectively, will contribute to the health, safety and welfare of the community at large through the preservation of its cultural heritage, the encouragement of economic development and tourism, the encouragement of the arts, the increase in capacity for services to the disabled, the disadvantaged, the needy, and those receiving social and human services from county supported agencies, and the development of resources to assist and mentor youth. All such assistance has been approved in a manner consistent with Utah Code Ann. § 17-60-203(3) and shall be administered in a manner consistent with Salt Lake County Ordinance and Countywide Policy.

8) The tables of revenues and expenditures and other budgetary data contained in Attachments A are hereby approved in substantially final form, subject to any revisions that may be necessary to correct purely technical inaccuracies, or to update and memorialize the votes of the Salt Lake County Council, including any votes taken at the public hearing held on December 9, 2025. County budget staff are hereby authorized to make any such necessary revisions prior to the final publication of the budget as described in paragraph 6, above.

9) The Salt Lake County Council certifies that it has, to the best of its knowledge, exercised due diligence in complying with all public notice and hearing requirements established by Utah Code, Title 59, Chapter 2, "Property Tax Act," Utah Code Title 17, Chapter 63, "Fiscal Authority and Process," and Salt Lake County's Budget Process Ordinance, Salt Lake County Code of Ordinances, Chapter 2.95. The Salt Lake County Council certifies additional documentation of Salt Lake County's compliance with the more specific legal requirements of Utah Code Ann. § 59-2-919 though the exhibits that are more specifically described in Attachment B to this Resolution. Attachment B is hereby incorporated into this Resolution by reference.

APPROVED and ADOPTED this 9<sup>th</sup> day of December, 2025.

ATTEST (SEAL)

SALT LAKE COUNTY COUNCIL

By /s/ DEA THEODORE  
Chair

By /s/ LANNIE CHAPMAN  
Salt Lake County Clerk