SALT LAKE COUNTY

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Meeting Minutes

Tuesday, December 9, 2025

6:00 PM

Council Chambers, Room N1-110

County Council

CALL TO ORDER– WELCOME– PLEDGE OF ALLEGIANCE

Present: Council Member Laurie Stringham
Council Member Suzanne Harrison
Council Member Natalie Pinkney
Council Member Jiro Johnson
Council Member Carlos Moreno
Council Member Aimee Winder Newton
Council Member Ross Romero
Council Member Sheldon Stewart
Council Chair Dea Theodore

Mayor Jennifer Wilson led the Pledge of Allegiance to the Flag of the United States of America.

1. PUBLIC HEARING

1.1 Notice of Salt Lake County Council's Intent to Make a Statement as Required by Utah Code Ann. § 59-2-919(8)(b)(ii)(A) and (B), that Salt Lake County is proposing to levy $48,900,000.00 of additional ad valorem tax revenue that would be generated each year by a proposed increase in Salt 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 increase 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

Council Member Theodore read the following statement:

> *"Notice of Salt Lake County Council's intent to make a statement as required by Utah Code Ann. §59-2-919(8)(b)(ii)(A) and (B), that Salt Lake County is proposing to levy $48,900,000.00 of additional ad valorem tax revenue that would be generated each year by a proposed increase in Salt*

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 25-767

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."

A motion was made by Council Member Johnson, seconded by Council Member Stewart, to open the public hearing. The motion carried by a unanimous vote.

Mr. Maurice Wells spoke in opposition to the proposed tax increase. Individuals noted that property taxes have not been raised in six years. He recently paid his property taxes, which increased by approximately $200 from the previous year. His income from Social Security and his pension increases slightly each year; however, the cost of living is rising more quickly. He is active at the Sandy Senior Center, where others also expressed concern about rising taxes and encouraged identifying ways to reduce them rather than increase them.

Mr. Brent Nielsen spoke in opposition to the proposed tax increase. The increase was not feasible given the modest rise in Social Security benefits. He urged Salt Lake County to reduce redundancy in its operations, including the number of deputy mayors, and to limit the influence of special interest groups. Many services had already shifted to municipalities that have recently been incorporated. The remaining unincorporated areas are required to be incorporated by 2027, and the role of county government should be reviewed by the State Legislature. Additional services could be transferred to municipalities to allow for more direct financial control and to reduce duplication between the County and local governments.

Mr. Jerry Schmidt spoke in opposition to the proposed tax increase. He supports efforts to bring more humanity into the criminal justice system, as well as continued operation of the senior center and childcare services. The County's circuit breaker program, administered by the Treasurer's Office, provided partial assistance to eligible residents and is under threat from recent legislative proposals. A legislative committee had recently declined to advance the proposal and encouraged the public to follow related discussions during the upcoming legislative session.

Mr. Robert Woodruff spoke in opposition to the proposed tax increase. Recent and proposed property tax increases amounted to a compounded increase of more than 52 percent over several years. Mr. Woodruff described the impact as unsustainable for homeowners, renters, and individuals on fixed incomes. He encouraged the County to focus on cost reductions rather than continued tax increases. He questioned the use of taxpayer funds for entertainment venues and a new county office complex, and opposed exceeding statutory tax limits. He called for public assistance programs to emphasize self-sufficiency and encouraged the County to study ways to reduce taxes.

Mr. James Romero spoke in opposition to the proposed property tax increase. It will impact seniors living on fixed incomes. Property taxes on his home had more than doubled over the past 30 years, and rising costs for healthcare, insurance, and taxes were not matched by increases in Social Security benefits. Many seniors were unable to attend 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.

Mr. Phil Faber spoke in opposition to the proposed tax increase. He is concerned about County spending and recent budget growth. The County does not do charity; it does not have the money.

Mr. Mark Halladay spoke in opposition to the proposed tax increase. All entities that use public land and services, including nonprofit organizations, should contribute toward funding government services. Publicly funded employees should be accessible to the public and government offices should not be closed due to remote work practices.

Mr. Steve Hook spoke in opposition to the proposed tax increase. The postcard invitation included confidential information not typically shared by state or federal agencies. Mr. Hook suggested reviewing this practice. The tax rate presented for discussion was difficult to reconcile with individual tax notices, which contain multiple line items. He recommended presenting information from the taxpayer's perspective. The estimated rates are based on prior-year property values, which may not reflect actual increases. There are overlapping charges from cities, special districts, and services. The County needs to consider the overall fairness and clarity of property taxation.

Ms. Maleah Bliss spoke in opposition to the proposed property tax increase. She is a candidate for Senate District 11 and opposed the proposed 19.63 percent property tax increase. Fiscal responsibility should not come at the expense of the community. She supports keeping the County childcare programs open. Childcare is an essential infrastructure for working families and the local economy. Funding exists, but it is being misallocated to nonessential projects such as entertainment districts, consultants, and administrative expenses. The County needs to reduce waste, pause new capital projects, and redirect funds to protect essential services like childcare without raising taxes.

Mr. Michael Shell spoke in opposition to the proposed tax increase. He understands the need for funding County operations, but he urged the Council and Mayor to identify and eliminate wasteful spending.

Ms. Edith Miller spoke in opposition to the proposed tax increase. She opposes the continued property tax increases being justified under the banner of school improvements. Many schools in Murray are structurally sound and do not require costly repairs. These tax hikes unfairly burden middle-class homeowners while benefiting builders who profit from construction projects. There is an impact on families, including the risk of foreclosure. She criticized the use of schools as a pretext for raising taxes. The County needs to prioritize fiscal responsibility, transparency, and wise use of taxpayer funds to prevent unnecessary projects and protect residents from excessive taxation.

Mr. Scott Goodman, Council Member, Murray City, spoke in opposition to the proposed tax increase. The Council needs to consider the burden on families. The 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.

Mr. Dennis (last name unknown) spoke in opposition to the property tax increase. The County's ability to enforce payment gives it disproportionate control over property owners and repeated increases is punitive. Spending needs to be cut, and alternative funding methods need to be explored.

Mr. David Oman spoke in opposition to the closure of the senior and childcare centers. Senior centers provide social and emotional support that seniors need. The proposed closure is unfair and short-sighted, affecting hundreds of thousands of residents that rely on services. The Council needs to protect these programs. Cutting them on the backs of vulnerable populations was unjust and unnecessary for balancing the budget.

Mr. Kris Kopper spoke in opposition to the proposed tax increase. He supported freezing property taxes for residents aged 65 and older. A property tax increase will put financial strain on senior citizens. Rising home costs make homeownership increasingly unaffordable. Renters to do not directly pay property taxes, leaving property owners to cover the shortfall.

Mr. Lance Parker spoke in opposition to the proposed tax increase. There are challenges with living on limited Social Security income while facing rising property taxes. The Council needs to consider the taxpayers' perspectives and the risk of residents being unable to afford their homes. Other revenue sources should be explored, such as a state lottery.

Mr. Greg Pavich spoke in opposition to the proposed tax increase. He is a rental property and multi-family homeowner. Over the past five years, expenses have increased 35 percent. Tax increases cannot always be passed onto the tenants. The Council needs to examine efficiency and cost-saving measures rather than relying on tax increases.

Mr. Steven Decho spoke in opposition to the proposed tax increase. He is concerned with high salaries for the County Mayor and Deputy Mayors, with retirees living on limited Social Security and retirement savings. Public funds need to be managed with the same frugality expected of households.

Mr. Matt Kitchen spoke in opposition to the proposed tax increase. The Council would likely approve the tax increase despite public input. He encouraged residents to actively hold elected officials accountable by reminding everyone in their contacts who voted to raise taxes when reelection occurs. Voters need to remember those responsible for the increase.

Mr. Reed Garside spoke in opposition to the proposed tax increase. He expressed his frustration with the County budget process and criticized Council Members for 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 Gerdsen 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-term rental, was cited as contributing to the increased valuation. That resulted in a significant cumulative property tax increase over time. Income levels and cost-of-living realities were not adequately considered, particularly for residents on fixed incomes.

Mr. Rob Reynolds spoke in opposition to the proposed tax increase. Commercial properties and industries already face financial strains. There are inefficiencies in County operations, including overstaffing and high salaries at the County Landfill compared with private operations. Reduce excess spending rather than raise taxes.

Ms. Torri Matich stated churches and other nonprofit organizations should not all qualify for tax exemptions. Additional revenue should be generated from these landowners rather than placing additional burden on other taxpayers.

Ms. Amber Thacker spoke in opposition to the property tax increase and closure of the senior center and daycare programs. Her property taxes had increased by more than $1,060 over five years. She has personal experience with the challenges of raising children, including managing a child with ADHD. Early intervention and supportive community services are important. Compared with other professions, County salaries are excessive.

Mr. Ken Parr stated that his home's value had increased by approximately 43 percent over six years. He questioned how the County had used the additional revenue generated from rising property values while maintaining the same mill levy. Rather than addressing underlying spending issues, the County is shifting funds between departments. He opposes the tax increase and is dissatisfied with the County's administration and will hold elected officials accountable during future elections.

Mr. Clint Underwood stated programs expanded or funded during COVID may not have been a proper use of funds and should be eliminated. Increasing government funding tends to create inefficiency and bureaucracy. The practice of spending the full budget each year simply to secure the same allocation the following year is mismanagement of taxpayer money.

Mr. Richard Markosian spoke in opposition to the tax increase stating inflation on ordinary residents is a burden. The average household income in the country is around $95,000, yet many County administrators earn well over $189,000. The Council should consider whether these high-earning administrators should bear more of the fiscal burden instead of stretching Social Security recipients and other residents. Protecting seniors from undue financial strain should be a top priority.

Ms. Tracey Burkhart spoke in opposition to the proposed tax increase. The Salt Lake City Rescue Mission was closed despite prior investments in facilities for the homeless.

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 toward welfare programs and increase costs elsewhere. She urged the Council to work cooperatively rather than against community members.

Mr. Joel Wyner spoke in opposition to the proposed tax increase. Too many County employees make over $100,000. Citizens could perform these roles more efficiently without the extensive vacation and healthcare perks currently provided.

Ms. Bailey Kelsch stated government was founded to protect life, liberty, and the pursuit of happiness, not to guarantee it. Many items in the budget, such as golf courses and theaters, do not align with these core principles. The Council needs to reconsider the budget with these founding principles in mind.

Ms. Ella Manozuk expressed her frustration at repeated attempts to be heard. A simple solution to property tax issues is to assess taxes based on the size of the property unit rather than reassessing each year, maintaining a consistent rate tied to unit size.

Mr. Orin Kelsch spoke in opposition to the proposed tax increase. He requested a Department of Government Efficiency (DOGE) style audit.

Mr. Brandon Kelsch stated tax revenue comes from the hard work of residents, and solutions to reduce the budget or improve efficiency have not been implemented.

Ms. Tasha Cordova-Horst stated despite living in poverty and earning less than $12,000 last year, she strongly opposed the closure of childcare facilities. There is a minimal cost to taxpayers that could make a significant difference for families. Research shows that access to childcare improves outcomes for children throughout their lives. Senior centers need to remain open to help seniors' physical and mental health. She asked the Council to consider the long-term impact of these decisions on children and seniors. Tax funds should be used to support community well-being.

Mr. Stephen Bingham spoke in opposition to the proposed tax increase, stating rising expenses exceed his income. The Council needs to make hard decisions about what constitutes essential government functions versus nonessential programs. Daycare and other areas in the budget are not government functions. Administrative costs need to be reduced.

Mr. Glen Larson spoke in opposition to the proposed tax increase. A vote of this magnitude should be decided by residents. He urged the Council to find creative ways to find funding, and recommended reducing support for large private businesses and venues. Tax revenue from ticket sales could help offset residential taxes. He supports splitting the county if it helps address priorities.

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.

Mr. Grant Fairbanks spoke in opposition to the proposed tax increase, stating that a tax increase would place hardship on individuals with fixed incomes whose cost-of-living adjustments did not keep pace with the increase. The residents are not adequately represented in decisions to raise taxes. Inflation had already increased property values and county tax revenues, making additional increases unnecessary. There are consultants who can review expenses and identify cost savings.

Mr. Mike Carey, Chair, Salt Lake County Republican Party, stated he had previously expressed public support for the Tenth East Senior Center and childcare closures, but later reviewed the budget in detail. The General Fund was projected to have an additional $31 million above the required reserve by the end of 2026, compared to a requested $49.8 million increase. He suggested this indicated available flexibility. He reviewed several budget items, including $13.5 million requested for new diversion programs and $11.7 million in debt service for the Salt Palace and a new government center, these costs were unexpected for taxpayers. After accounting for surplus funds and proposed reductions, significant savings could be achieved. The public had identified potential reductions in mayoral staff overhead, health department efficiencies, alternative approaches to the Tenth East Senior Center, duplication of services between the District Attorney and Sheriff, and capital expenditures. These adjustments would leave remaining funds available without raising taxes.

Ms. Danielle Brown stated the Council must remove funding for the homeless super campus from the 2026 and 2027 budgets. The project would harm quality of life, further marginalize people experiencing homelessness, and cause environmental damage to wetlands and the Great Salt Lake, which is critical to wildlife. Locating a large facility away from services would limit access to health care, sobriety support, and food resources. Instead of concentrating people in a single large facility, existing vacant developments should be used to create smaller, more humane housing options. She encouraged the Council to collaborate with local organizations and faith-based groups that already provided services to unsheltered individuals.

Mr. Larry Thorpe stated taxes are continually increasing, and he questioned the need for several of the proposed expenditures. Residents have limited and fixed financial resources. It does not make sense that the District Attorney's Office needs a new building; the existing facility appeared to function adequately. Increased wages in recent years have attributed to rising costs. The County should reconsider spending priorities and avoid additional costs that would further burden taxpayers.

Mr. Nolan Merrill stated he is a certified public accountant, and after reviewing the budget figures, the numbers did not appear to align. Rising property values over several years should have resulted in increased revenues and a surplus rather than a shortage.

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.

Ms. Ann Ashton spoke in opposition to the proposed property tax increase, urging the Council to vote no. Many residents were already experiencing financial strain and even modest increases could create real hardship. Public offices are a matter of trust and service, not personal financial gain. Officials should not seek higher compensation as a rationale for increasing the budget. Public service positions should focus on serving constituents rather than personal enrichment.

Ms. Debbie Holt spoke in opposition to the proposed tax increases. Residents' input should be valued in the decision-making process. She hoped that the Council had not already decided to approve the increase and would take constituent perspectives into consideration.

Ms. Jessica Golden spoke in opposition to the proposed closure of the daycare centers. Her daughter relied on the current daycare for safe transportation to school because Ms. Golden's work in the medical field did not allow flexibility to leave work. Daycare fees had been increased by 20 percent and parents accepted the increase.

Ms. Silvia Lopez spoke in opposition to the proposed tax increase. Rising property taxes placed a financial strain on retired homeowners living on fixed incomes. She had to use retirement savings to pay a recent $4,000 tax bill, which has caused significant stress and health concerns. Additional tax increases would be unsustainable for many seniors who lack the ability to return to work. She urged the Council to consider the challenges faced by older residents relying on limited retirement funds.

Mr. Norm Farrer spoke in opposition to the proposed tax increase. He expressed frustration with the proposed budget and questioned certain expenditures, particularly the $55 million spent on the new county building. The building could instead be used to support senior services or childcare rather than housing additional County employees. The Council must reconsider its priorities, address pressing community needs, and move away from outdated approaches to budgeting and resource allocation.

Ms. Teresa Cheng spoke in opposition to the proposed tax increase. She has lived in the County since 1995, and her property taxes have tripled during that time. The inflation rate was approximately 3 percent, but her property tax had increased by approximately 37 percent, far exceeding inflation. Alternative sources of revenue should be considered.

Mr. Kim Poulsen spoke in opposition to the proposed tax increase. Property taxes were fundamentally unconstitutional, and the Council should reduce them. He suggested exempting seniors over the age of 65 from paying property taxes. There needs to be greater accountability in government spending. He encouraged the Council to consider Florida's proposal to eliminate taxes as a potential model for reform.

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.

Mr. MacKenzie Miller spoke in opposition to the proposed tax increase and the closure of county childcare programs. The impact of the tax increase affects seniors, working families, and younger residents alike, and current policies failed to serve residents across income levels. He is concerned about the long-term affordability of living in the county for younger generations and future families. Cutting programs, such as Women in Trades, does not support women becoming self-sufficient. When childcare is unstable, it is hard for families to plan effectively.

Mr. Courtney Curtis spoke in opposition to the proposed tax increase. Senior and daycare centers are critical services that directly impact families. Cutting these programs would harm current and future generations. Utah's declining birth rate reflects affordability challenges for families. The Council needs to tighten spending while maintaining support for both seniors and younger residents. Failing to support younger generations could have long-term consequences for programs like Social Security.

Mr. Jared McArthur spoke in opposition to the proposed tax increase. Property taxes should be eliminated entirely, while significantly increasing them for seniors who are over 65. Younger residents have been suffering and forced to subsidize those who no longer paying income tax. If seniors cannot afford the property tax anymore, they should move out of their empty five-bedroom house so young families can move into it and raise a family.

Mr. Aydan Williams spoke in opposition to the proposed tax increase. Everyone who has spoken so far has voiced opposition, and there are real hardships caused by center closures and the proposed tax increase. Raising property taxes, while cutting services like daycares and senior centers, would make the area unaffordable for children, single parents, seniors, and younger generations, effectively driving residents away. She encouraged the Council to listen to constituents, who overwhelmingly opposed the budget.

Mr. Luke Maynes argued that being able to reduce the Mayor's proposed tax increase was not a good enough reason to cut valuable programs utilized by seniors, working parents, and women in trades. Taxes were meant to fund these types of services, as well as necessary raises for County employees. The money saved resulting from these cuts would be negligible for the average taxpayer, but keeping services in tact would make a very noticeable difference in the lives of the residents who utilize them.

Ms. Tenille Taggart stated she is not a parent or a senior, but she cares deeply about supporting the community and maintaining a high quality of life. If a property taxes increase is inevitable, cutting so many programs to slightly reduce the overall proposed increase is not worth it to her. She encouraged the Council to accept the philanthropic funding to keep daycares open for a year.

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 reducerather 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.

A motion was made by Council Member Johnson, seconded by Council Member Pinkney, to close the public hearing. The motion carried by a unanimous vote.

2. DISCUSSION ITEM

2.1 Consideration of 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 25-768

Attachments:
1. Final 2026 Budget Resolution 12.9.25

Council Member Stringham stated many of the commenters at the public hearing seemed to be under the impression that as property values rise, the County receives increased revenue. This is not the case. She explained that Truth in Taxation laws state the County can only collect what it collected the previous year on the current inventory of houses. Every year, the County must adjust its property tax values across the board. If a property owner's tax bill has increased since 2019, it was because of a taxing entity other than Salt Lake County. The County can only receive increased revenue through growth and newly built properties. Every Salt Lake County taxpayer's property tax bill includes a pie chart that shows how their tax dollars were spent.

Council Member Winder Newton stated property tax revenue is the only tax revenue the County is allowed to increase. The one fund in the budget that affects taxes is the General Fund. About $225 million of the budget comes from property taxes, and 74 percent of the General Fund goes to public safety-related expenses. This includes expenses related to the jail, prosecution, and criminal justice services. For this reason, it can be very difficult to find enough cuts to avoid a necessary tax increase resulting from inflation. Despite this, the Council had managed to cut $12.4 million in ongoing expenses from the General Fund. It did this by freezing the salaries of elected officials, limiting pay increases for merit employees, reducing positions in the Mayor's Office, deciding to use Tourism, Recreation, Culture, and Convention (TRCC) funds to fund the Clark Planetarium, and cutting the Child Care program. Because of this hard work, the 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/slcobudget.

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 of the needs of families and she hoped for a return to those values. The proposed budget also addressed ways of getting to the root causes of public safety costs, which would continue to increase if unaddressed. Cutting childcare and golf courses would not stop people from committing crimes and being apprehended. She understood most of tonight's attendees were angry, but she asked them to continue to bring forward their suggestions.

Council Member Johnson stated it was a Republican who said "Taxes are the price we pay for a civilized society." Society pays for essential public services and infrastructure, moving beyond mere survival to a shared state of well-being and progress. That was the long-term vision of government he believed in; not one where people were forced to choose between helping one population at the expense of another, but one where everybody who had fallen could receive help. Council Member Johnson acknowledged he was probably the only politician on the Council who advocated for raising taxes. This was because taking care of "the least of us" would require money. However, he stood by his convictions, and if he lost his seat because of his long-term vision, he would accept that. Short-term thinking would not provide long-term solutions. He assured his constituents that they would always get a straight and transparent answer from him about what he believed.

Council Member Romero stated he had personally reviewed all the emails and messages he received, even though he had not had time to respond to all of them. It was disappointing to him that on his first year on the Council, he had to weigh in on a significant tax increase. However, the resolution made sense to him, considering that there had not been an increase since 2019. He would have rather that the County had implemented a modest increase every year since 2019, as that would have been less painful for taxpayers. However, the current proposed budget was where the Council had landed after much scrutiny, and he would vote in favor of it.

Council Member Moreno stated most of the attendees did not want a tax increase. He totally opposed the tax increase and the budget. When he lived in Venezuela, the government felt it could take care of everybody's problems, but throughout his life, he had learned that the government was not the solution, but the problem. People needed to take care of themselves. He feared Salt Lake County would become like larger counties, such as Los Angeles or New York.

Council Member Winder Newton stated that while Council Member Moreno had completely opposed the budget, he had not proposed a single cut throughout the last two months of conversations. She asked if he had anything to offer before the Council voted.

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

Salt Lake County Council held on October 21, 2025, – which meeting occurred 14 or more days before the 2025 general municipal election – each of the following items: that Salt Lake County intends to levy a tax rate that exceeds Salt Lake County's certified tax rate; that the dollar amount of additional ad valorem tax revenue that would be generated by the proposed increase in Salt Lake County's certified tax rate is $48,900,000.00; that the purpose for additional ad valorem tax revenue that would be generated by the proposed increase in Salt Lake County's certified tax is "to address inflationary pressures and rising operational costs associated with essential county services, including tax administration, information technology, data security, and general government operations. The additional revenue will also support investments in public safety to meet increased caseloads and growing demands on the county jail, the District Attorney's Office, and programs that provide alternatives to incarceration. Furthermore, the County must fund several new state-mandated programs that are currently unfunded. Finally, a portion of the increase will be allocated to debt service on bonds issued for the new government center campus, as well as a small share of the debt service related to the renovation of the Salt Palace Convention Center"; and that the approximate percentage increase in ad valorem tax revenue for Salt Lake County based on the proposed increase is 19.63%; and

WHEREAS, the Salt Lake County Council provided timely public notice for a public hearing concerning Salt Lake County's intent to levy a tax rate that exceeds Salt Lake County's certified tax rate on December 9, 2025, at the hour of 6:00 p.m., and also provided all necessary additional public notices and legal advertisements concerning the public hearing, including the timely delivery and publication of the more specific mailed notice and advertisements required by Utah Code Ann. § 59-2-919(3)(a)(iv) and § 59-2-919(6); and

WHEREAS, the Salt Lake County Council provided timely public notice for a public hearing on the adoption of Salt Lake County's final budget for fiscal year 2026 on December 9, 2025, at the hour of 6:00 p.m., as required by Utah Code Ann. § 17-63-304, which hearing is allowed to occur in conjunction with the public hearing concerning Salt Lake County's intent to levy a tax rate that exceeds Salt Lake County's certified tax rate consistent with the provisions of Utah Code Ann. § 59-2-919(3)(a)(v); and

WHEREAS, on December 9, 2025, beginning at the hour of 6:00 p.m. and following the conclusion of the Salt Lake County Council's earlier, entirely separate meeting to address general business items, the Salt Lake County Council held a public hearing that conformed with all necessary requirements of Utah Code Ann. §§ 17-63-304 and 59-2-919(8)(b)(i), with no items on the agenda other than discussion and action on the Salt Lake County's intent to levy a tax rate that exceeds its certified tax rate, and Salt Lake County's 2026 budget,; and

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 which plan is and has been a part of the budget discussion and public hearings and notice; and

WHEREAS, as part of the 2026 budget, the Salt Lake County Council desires to make contributions to certain non-profit entities to assist those entities in providing services to Salt Lake County residents; and

NOW, THEREFORE, be it resolved by the Salt Lake County Council, acting as the County Legislative Body for Salt Lake County, that:

1) Salt Lake County hereby levies a tax rate that exceeds Salt Lake County's certified tax rate. The dollar amount of additional ad valorem tax revenue that is being levied by Salt Lake County is **$36,500,000.00**, exclusive of new growth. This amount of additional ad valorem tax revenue does not exceed the proposed increased dollar amount and percentage increase that were previously announced and legally noticed by Salt Lake County.

2) The Salt Lake County Council hereby adopts an overall final budget for fiscal year 2026 for Salt Lake County offices, departments, and agencies, as more specifically described in Attachment A to this Resolution, including specific budgets for fiscal year 2026 for Salt Lake County's particular funds and accounts, and also adopts proposed tax revenues for fiscal year 2026 for the funds and accounts indicated above. Attachment A is hereby incorporated into this Resolution by reference.

3) The Salt Lake County Council hereby adopts personnel allocations for County offices, departments, and agencies, effective for fiscal year 2026 as more specifically provided in Attachment A.

4) The Salt Lake County Council hereby adopts salary compensation adjustments for County employees and fixes salaries for Salt Lake County elected officials, effective for fiscal year 2026, as more specifically provided in Attachment A.

5) The Salt Lake County Council hereby approves and adopts fee changes presented and approved during its budget meetings and hearings, and as reflected in the revenue totals set forth in Attachment A.

6) The 2026 budget adopted as provided in paragraph 1, above, shall be in effect for the next fiscal year, 2026, subject to further amendments as provided by law, and the County Mayor is directed to file, with the Utah Auditor not later than thirty (30) days after final adoption, certified copies of these final budgets and amendments. Copies of these budgets shall be available at the offices of the County Council, County Mayor, and

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 9th day of December, 2025.

SALT LAKE COUNTY COUNCIL

ATTEST (SEAL)

By /s/ DEA THEODORE
Chair

By /s/ LANNIE CHAPMAN
Salt Lake County Clerk

A motion was made by Council Member Winder Newton, seconded by Council Member Romero, to approve the resolution, which reflected the reduction to $36.5 million for the property tax increase. The motion carried by an 8 to 1 vote, with Council Member Moreno voting "Nay."

ADJOURN

THERE BEING NO FURTHER BUSINESS to come before the Council at this time, the meeting was adjourned at 9:59 PM until Tuesday, December 16, 2025.

LANNIE CHAPMAN, COUNTY CLERK

By______________________________
DEPUTY CLERK

By_______________________________
CHAIR, SALT LAKE COUNTY COUNCIL