



SALT LAKE COUNTY GOVERNMENT

Understanding the purpose, structure, and funding for county programs and services.

HISTORY OF SALT LAKE COUNTY

ESTABLISHED CITIES

Evolved many times since 1850



- Salt Lake City (1850)
- Sandy (1893)
- Murray (1902)
- Midvale (1909)
- South Jordan (1935)
- South Salt Lake (1938)
- West Jordan (1941)
- Riverton (1948)
- Town of Alta (1970)
- Draper (1978)
- Bluffdale (1978)
- West Valley City (1980)

1990's WAVE OF INCORPORATIONS

Wanted input on planning, zoning & services



- Taylorsville (1996)
- Herriman (1999)
- Holladay (1999)
- Cottonwood Heights (2005)
- Town of Brighton (2020)

COMMUNITY PRESERVATION PROJECT

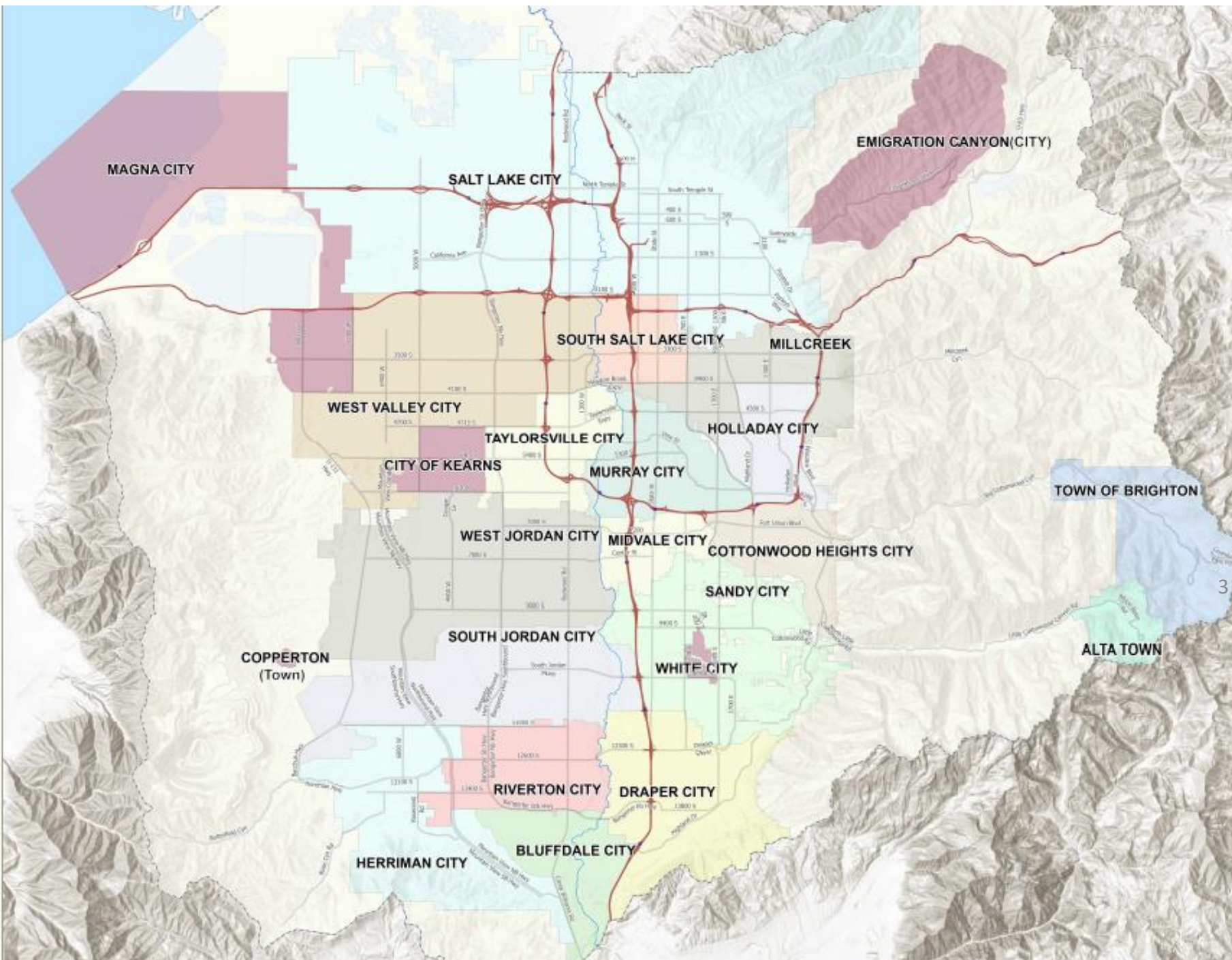
Resulted in 23 incorporated cities



- Millcreek (2016)
- Kearns (May 2024)
- Magna (May 2024)
- White City (May 2024)
- Emigration Canyon (May 2024)
- Town of Copperton (May 2024)

*** H.B. 330 (2024) now requires all "islands" to annex or incorporate by July 2027*

WILL WALL-TO-WALL CITIES REDUCE THE NEED FOR THE COUNTY?



- ✓ Counties are political subdivisions of the state per Utah Constitution Article XI, Section 1.
- ✓ Counties deliver state-mandated services.
- ✓ **State law differentiates the roles of cities and counties.**
- ✓ Cities handle municipal services—counties focus on regional functions.
- ✓ Consolidation into cities reduces duplication and allows counties to maximize efficiency across jurisdictions.

EXAMPLES OF SERVICES THE COUNTY PROVIDES



CRIMINAL JUSTICE / PUBLIC SAFETY

Jail and other criminal justice services, prosecution and indigent defense.



CULTURE & THE ARTS

Administers grants and manages cultural facilities: Abravanel Hall, Capitol Theater, Eccles Theater, etc.



ELECTIONS

Runs the general election by statute. Contracts with municipalities for municipal elections.



CONVENTIONS & TOURISM

County-owned convention centers bring in out-of-state conventions that generate sales tax.



HEALTH DEPARTMENT

Provides immunizations, safety protocols for restaurants and businesses, clean up homeless camps and other unsafe environments.



REGIONAL PARKS & RECREATION

Maintains regional parks, trails, and open spaces. Operates recreation centers and sports complexes.



AGING & ADULT SERVICES

Provides Meals on Wheels and runs senior centers.



LIBRARY SERVICES

Salt Lake County Library system serves most of the county, with access to Salt Lake City and Murray libraries.



BEHAVIORAL HEALTH

Manages mental health/substance abuse services. Partners with providers. Designated by the state to be mental health & substance abuse authority.



PROPERTY TAX ADMINISTRATION

Collects property tax for all entities, most of which are not part of Salt Lake County, and distributes funds.

CITIES CAN'T DO WHAT THE COUNTY DOES



Multiple jails? Multiple health departments?

Multiple clerk's offices?

Salt Lake County delivers **regional services** on a scale best served by county government.

Duplicating these services would be expensive, inefficient, and create confusion across city boundaries.



MAYOR-COUNCIL FORM OF GOVERNMENT

Clear separation of powers, administration and oversight.

Council Members



MAYOR
Jenny Wilson



COUNCIL
Laurie Stringham
At-Large A



COUNCIL
Suzanne Harrison
At-Large B



COUNCIL
Natalie Pinkney
At-Large C



COUNCIL
Jiro Johnson
District 1



COUNCIL
Carlos A. Moreno
District 2



COUNCIL
Aimee Winder Newton
District 3



COUNCIL
Ross Romero
District 4



COUNCIL
Sheldon Stewart
District 5



COUNCIL
Dea Theodore
District 6, Chair



INDEPENDENT ELECTED OFFICIALS

Operate independently within their constitutional and statutory authority but in coordination with the Mayor and Council.



ASSESSOR

Chris Stavros

Establishes the fair market value of real and personal property ensuring assessments are accurate, fair, and compliant with Utah law.



DISTRICT ATTORNEY

Sim Gill

Responsible for legal work, including prosecution of all felony criminal matters in Salt Lake County as well as civil government litigation.



SURVEYOR

Bradley Park

Provides quality surveying and mapping services to protect, preserve, and perpetuate property boundary rights.



AUDITOR

Chris Harding

Financial integrity through audits, annual financial report, certifying property tax rates, and ensuring compliance with budgeting and fiscal policies.



RECORDER

Rashelle Hobbs

Maintains public land records, relating to real estate, liens, mining, and subdivision plats, to ensure transparency in real estate transactions.



TREASURER

Sheila Srivastava

Collects, safeguards, and disburses county funds, including property tax payments, and manages the county's investments.



CLERK

Lannie Chapman

Oversees elections, marriage licenses, passports, and maintains official records for the County Council.



SHERIFF

Rosie Rivera

Runs the jail operations, manages search and rescue teams, and law enforcement for the unincorporated areas including the canyons.



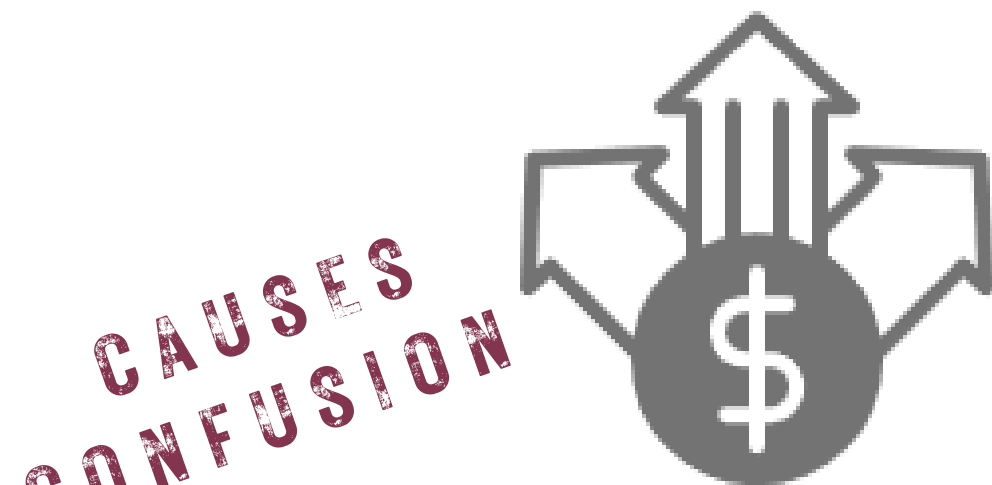
Justice Court Judge

Shauna Graves Robertson

The Salt Lake County Justice Court handles small claims, misdemeanors, and traffic cases

****This will dissolve June 2027.**

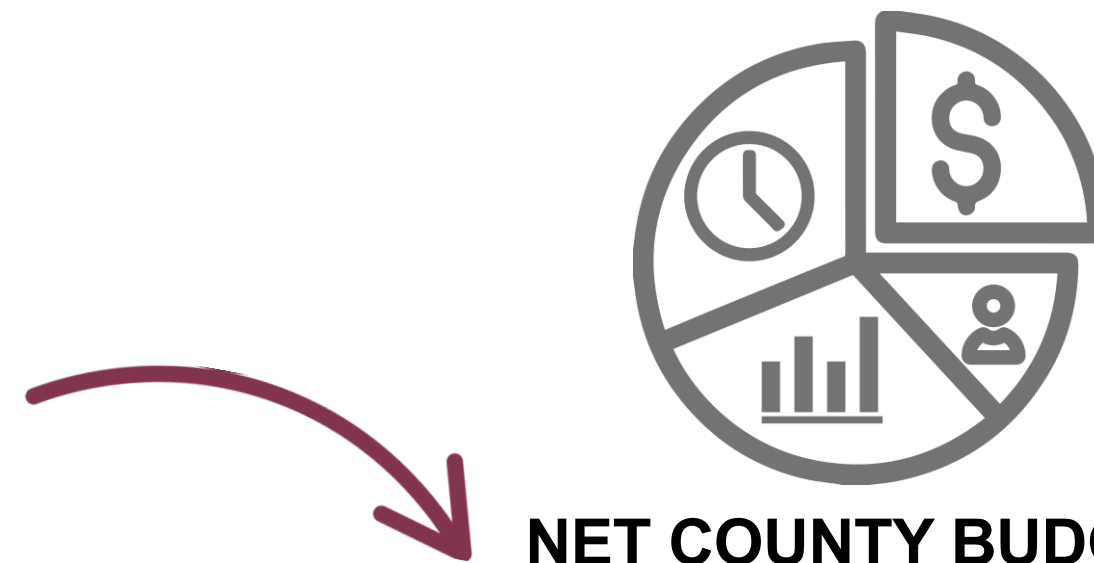
WHAT IS THE ESTIMATED 2025 SALT LAKE COUNTY BUDGET?



TOTAL BUDGET

\$2 Billion (Approx.)

While this reflects the total amount adopted, **only a portion of it falls under the County Council's discretion--some are “pass through” taxes.**



NET COUNTY BUDGET

\$1.5 Billion (Approx.)

The net budget represents total revenues **minus “pass through” taxes.** This is the portion that falls under the County Council's discretion.



WHAT ARE PASS THROUGH TAXES?

- Appear in the budget for transparency, but don't impact county operations.
- County is middleman. Receives funds and forwards to other agencies.
- Not truly county funds.
- Examples: Cities, service providers, federal or state grants, UTA.

→ Council has NO DISCRETION over how these funds are used.

LEAST UNDERSTOOD
BUDGETARY ITEM

2025 Mayor's Proposed June Budget PASS THROUGH TAXES

RDA Property Tax	33,616,073
Property Tax-RDA- Pass Thru	
Transportation sales tax	
Mass Transit Pass Thru to UTA, cities & state	455,735,500
New Sales Tax for Public Safety & Public Transportation (aka 5th 5th)	
0.15% beginning July 1, 2025 ~\$29M	
Visitor Promotion	5,854,588
Sandy Soccer Stadium Transient Room Tax	
State & General-Tax Administration	3,099,840
Multi County Pass Thru Revenue	

Grand Total \$498,306,001





SPECIAL REVENUE

- Source: County controlled funds from taxes or fees.
- Libraries, TRCC, Behavioral Health, etc.
- HIGHLY RESTRICTED USE
- Council has **some discretion** over use but can only fund certain things within certain funds.



GENERAL FUND

- Source: Primarily property taxes, sales tax, etc.
- Core government services—public safety, elections, public health, and administration.
- Most flexible.
- Only fund the council has **full discretion**.

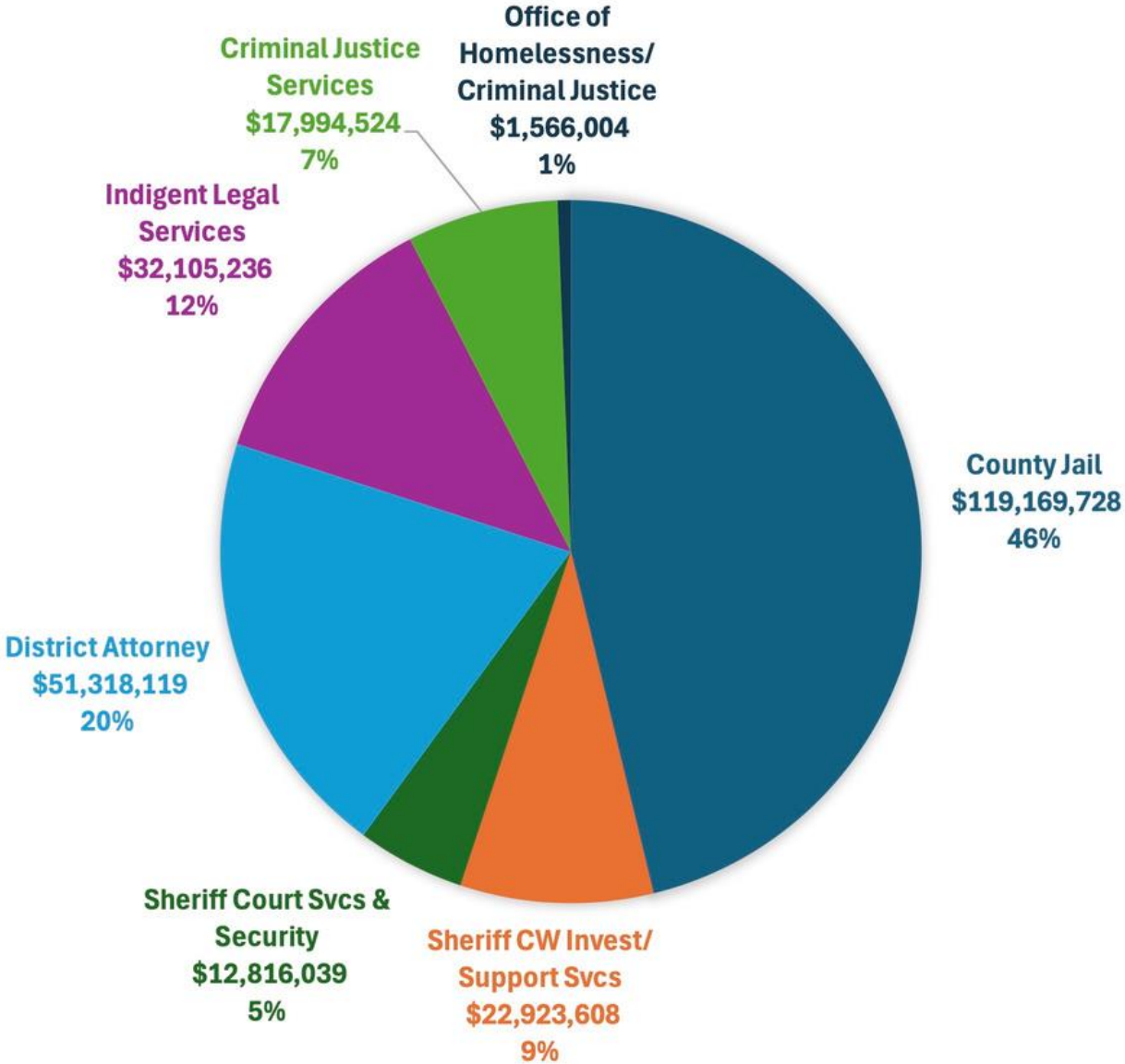


ENTERPRISE FUNDS

- Source: Fees charged to users through paid services—not taxes.
- These funds operate like businesses.
- Golf Courses, Landfill, Public Works
- Council has **limited discretion** over how this is used.

WHAT IS THE COUNTY'S LARGEST RESPONSIBILITY?

CRIMINAL JUSTICE NET COST
(EXPENDITURES LESS REVENUES)



PUBLIC SAFETY

Public Safety accounts for the largest portion of the budget. More than **74% of the county's general fund is allocated to public safety** including law enforcement, corrections, and prosecution.



HOW PROPERTY TAXES WORK IN UTAH



State law limits property tax revenue increases to only “new growth” (e.g., new construction or additions).



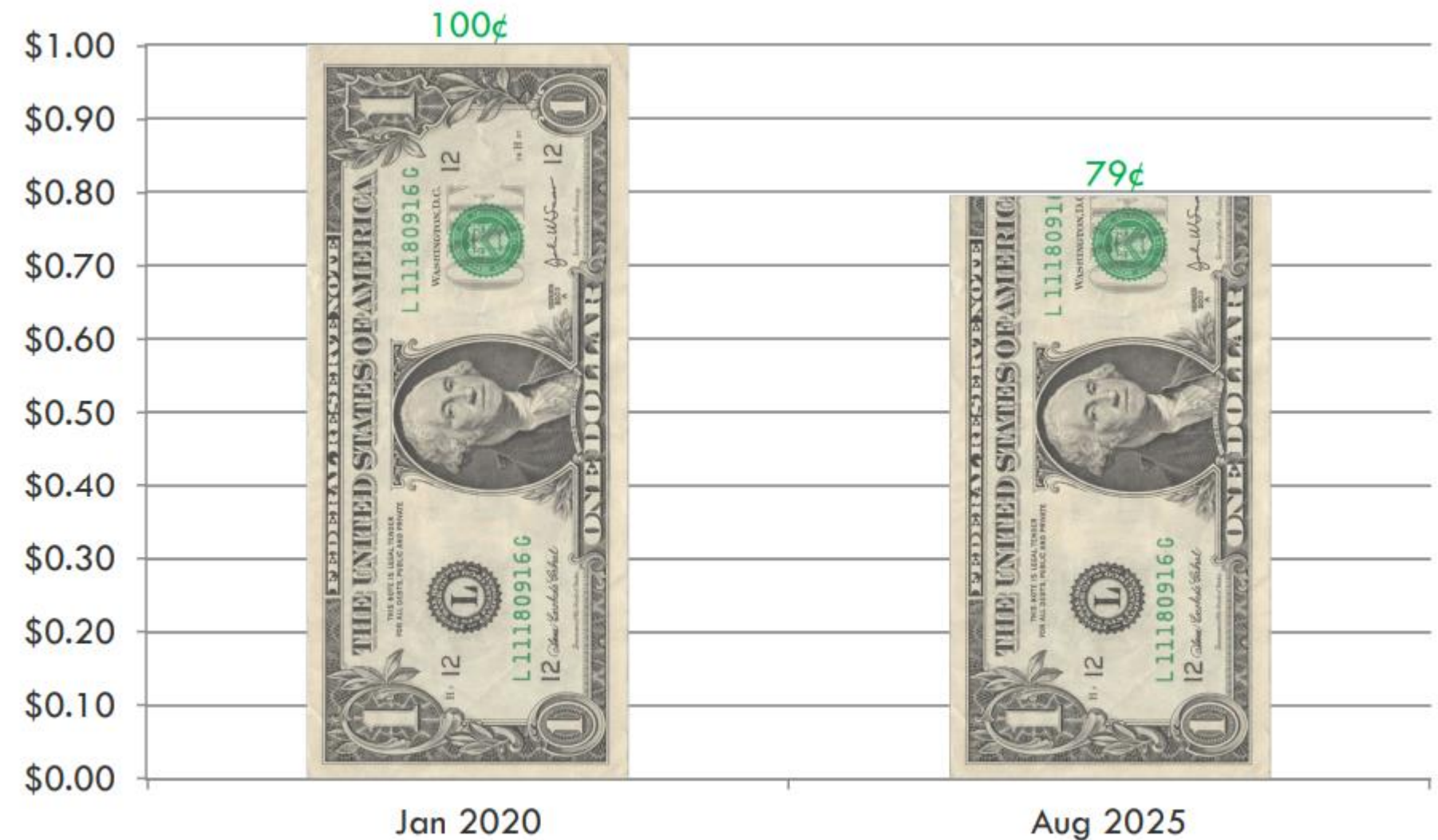
Inflation in property values does not increase revenue—rates are adjusted downward to keep revenue flat.



Population growth increases demand for county services.



This creates a budget gap, averaging about 1% or \$5M per year.



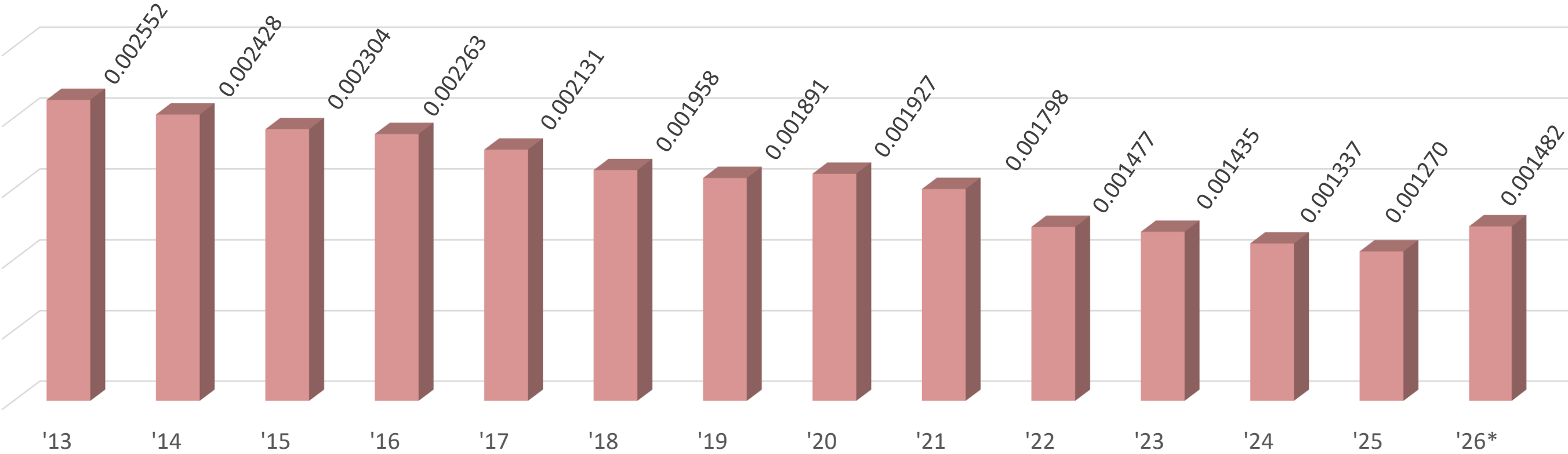
INFLATION INDEX: WEST URBAN CONSUMER PRICE INDEX - ALL URBAN CONSUMERS

Purchasing Power Erosion Due to Inflation

DECLINING TREND IN PROPERTY TAX RATES

Countywide and Assessing & Collecting

Excluding Bond Debt Service and Judgment Levies



* Projected rate based on projected taxable value with new growth. Advertised rate for 2026 is .001519.

What portion of property taxes goes to the county?

Service Provider	Tax Rate	¹Judgment Levy	Amount
GRANITE SCHOOL DISTRICT	0.003705	0.000000	1120.56
GRANITE SCHOOL DEBT SVCE	0.000634	0.000000	191.75
STATE BASIC SCHOOL LEVY	0.001379	0.000000	417.07
UT CHARTER SCHOOL-GRANITE	0.000142	0.000000	42.95
SALT LAKE COUNTY	0.001134	0.000000	342.96
SL COUNTY BOND INT/SINK	0.000119	0.000000	35.99
TAYLORSVILLE CITY	0.000820	0.000000	248.00
SL COUNTY LIBRARY	0.000425	0.000000	128.54
SOUTH SL VALLEY MOSQUITO	0.000008	0.000000	2.42
JORDAN VALLEY WATER CONS	0.000340	0.000000	102.83
TAYLORSV BENN IMPROVEMENT	0.000073	0.000000	22.08
CENTRAL UT WATER CONSERV	0.000400	0.000000	120.98
UNIFIED FIRE SVCE AREA	0.001650	0.000000	499.03
MULTI COUNTY ASSESS/COLL	0.000014	0.000000	4.25
COUNTY ASSESS/COLL LEVY	0.000136	0.000000	41.13
	.010979	.000000	\$3,320.54

When my property values go up, does my property tax automatically go up?

No - it does not. Utah's system is designed so that rising property values alone do not automatically raise your property tax bill. Each year, the County Auditor calculates a *certified tax rate* for every taxing entity (county, city, school district, etc.). That rate is adjusted downward so the entity collects the same total revenue as the prior year—plus new-growth revenue from new construction.

HOW HAS THE COUNTY RESPONDED?



The Council has consistently exercised **fiscal discipline**, cut spending while preserving Salt Lake County's top tier **AAA bond rating**—the highest available.

As part of its commitment to fiscal responsibility, the Council has **regular stress testing** in each agency to identify financial needs and **manage spending**.

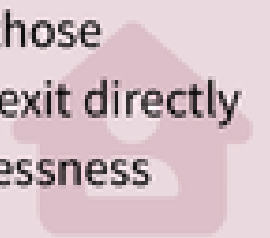
PUBLIC SAFETY NEEDS

OVERVIEW

- **Not a single new bed has been built since 2001**, even as the county's population has grown by nearly 300,000 and is expected to grow to 1.4 million by 2040.
- **Approximately one-fifth of the jail's beds are in Oxbow**, a failing facility that urgently needs to be replaced.
- At the same time, homelessness and mental illness have increased, and **our jail has become the state's default mental health provider**.
- Over the past ten years, the average person booked into the jail has been **booked seven times prior**, driving up costs while leaving underlying needs unmet.

34%

percent of those
leaving jail exit directly
into homelessness



80%

of the jail
population has
prior offenses

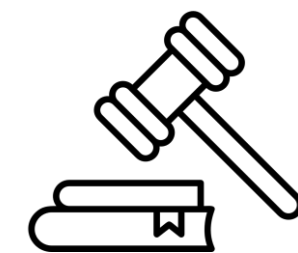


PUBLIC SAFETY NEEDS

JAIL REMAINS AT CAPACITY

Although beds have increased after opening Oxbow's third pod, the jail continues to **operate at or near capacity every day.**

Reopening the third pod at Oxbow added 184 individuals, placing **additional pressure on aging infrastructure and maintenance systems.**



Increased enforcement due to SLC Public Safety Plan has meant an **increase in bookings and individuals with multiple charges** is placing greater demands on judicial processing.

PUBLIC SAFETY NEEDS

GOALS:

- ✓ Rebuild capacity from Oxbow Jail (552 beds) at main facility
- ✓ Add new beds to meet growth and safety demands
- ✓ Expand mental health treatment from 88 → 160 beds
- ✓ Create a stepdown unit (100 beds) for re-entry support
- ✓ Look at a lower-security facility to save on costs to provide mental health, substance use, job training and wraparound services for low-level offenders in order to reduce recidivism.

