Davis County Budget Committee

Meeting Minutes

July 10, 2023

The Budget Committee of Davis County met on July 10, 2023, at 3:00 p.m. in room 306 of the Davis County Administration Building, 61 South Main Street, Farmington, UT. Notice of this meeting was given under the requirements of Utah Code Annotated §52-4-202.

Disclaimer: The meeting was an open dialogue. Agenda items appear in bold and are only briefly summarized. The reader may refer to the audio recording and the attachments for further content clarification. Timestamps have been noted in the minutes to aid in locating discussion points in the audio record. The audio recording is available based on the County's current retention schedule.

Note: The Budget Committee is not a governing body but makes recommendations. These recommendations must then go through the Commission for formal action.

The meeting commenced at 3:00 p.m.

1. **Opening Roll Call**
   Committee members present were: Curtis Koch, Auditor; Angie Nelson, Chief Deputy Auditor; Commissioner Lorene Miner Kamalu; Commissioner Randy B. Elliott; Commissioner Bob J Stevenson; Chris Bone, Human Resources Director; and Mark Langston, Information Systems Director. Shairise Bills, Deputy Auditor, recorded the minutes of the meeting. Other Davis County staff present were: Ric Higbee, Human Resources Deputy Director; Chanel Flores, Community and Economic Development (CED) Deputy Director; and Kent Andersen, CED Director.
   There was no public attendance.

2. **Approval of Budget Meeting Minutes for 5/8/2023 and 6/2/23** *(Minute 00:31)*
   Committee vote to approve:

MEMBER	MOTIONED	SECONDED	AYE	NAY	ABSENT	ABSTAIN
Commissioner Elliott			X			
Commissioner Kamalu			X			
Commissioner Stevenson	X		X			
Curtis Koch			X			
Angie Nelson			X			
Mark Langston		X	X			
Chris Bone			X			

3. **Personnel Requests** *(Minute 00:51)*

a. Housing Coordinator Position in CED

Kent Andersen presented his proposal for a Housing Coordinator whose primary role would be administering homeownership assistance. This request stems from the State Local Fiscal Recovery Funds (SLFRF) request for a Homeownership Assistance Program that the County Commission approved [in April 2023.] There was a set aside of $300,000-$400,000 for personnel expenses for the program's administration. Funding would support this position until the end of 2025 or 2026. At that point, it could be covered by a combination of Community Development Block Grant Homeownership Assistance Program, Social Services Block Grant administrative costs, the HOME Program (if available), and the 1% interest that will be recouped when the homeowner sells. There is still a risk of using General Funds if other funding is not available and if the County chooses to keep the position. Since funds are available now, Kent wants to start onboarding to get the program going instead of waiting until next year. *(See Attachment A.)*

Committee recommendation vote:

MEMBER	MOTIONED	SECONDED	AYE	NAY	ABSENT	ABSTAIN
Commissioner Elliott		X	X			
Commissioner Kamalu	X		X			
Commissioner Stevenson			X			
Curtis Koch			X			
Angie Nelson			X			
Mark Langston			X			
Chris Bone			X			

b. Auditor's Office *(Minute 22:51)*

Curtis said they had to RIF a position as he looked at succession planning in his office and transitioned this year from the Clerk/Auditor to the Auditor's Office. They discovered a large gap between the three Accountant II's at grade 22 and the next grade level, 28. He wants the ability to promote individuals for succession planning based on experience, professional accreditation, and initiative to Senior-Level Accountants, which will be a grade 25. He requested that two current Accountant II positions be converted to Senior-Level Accountants based on their professional expertise and performance of higher-level accounting functions. This position would take on some of the current sole responsibilities of the Auditor and Chief Deputy Auditor. They have money in the budget to cover the conversion this year.

Committee recommendation vote:

MEMBER	MOTIONED	SECONDED	AYE	NAY	ABSENT	ABSTAIN
Commissioner Elliott			X			
Commissioner Kamalu	X		X			
Commissioner Stevenson			X			
Curtis Koch			X			
Angie Nelson			X			
Mark Langston			X			
Chris Bone		X	X			

4. **Market Survey Adjustments—***Presented by Chris Bone, HR Director (Minute 28:50)*

Chris Bone explained the salary increases resulting from the total compensation study examining salary and benefits. The unbiased, third-party vendor, NFP, who conducted the study, congratulated the County for establishing and maintaining managing a meaningful compensation plan and keeping up with it. Despite the excellent work, some positions are still lagging. Chris explained what those were and how the increases were calculated. The total annual cost of the salary adjustments was $1,070,986.63, including wages and associated taxes and benefits. The prorated amount for this year would be $535,493.31 if it were to start in the current pay period. Chris sought approval from the Committee to make that change this year and would be funded by turnback. Curtis explained that there was a higher turnback than was projected. He said [the County] can show good faith to take care of employees during challenging economic times by doing it now. Chris said that all positions would not receive an adjustment.
(See Attachments B and C.)

Committee recommendation vote to implement in the current pay period:

MEMBER	MOTIONED	SECONDED	AYE	NAY	ABSENT	ABSTAIN
Commissioner Elliott			X			
Commissioner Kamalu		X	X			
Commissioner Stevenson	X		X			
Curtis Koch			X			
Angie Nelson			X			
Mark Langston			X			
Chris Bone			X			

Curtis Koch presented the following:

a. **Revenue Projections** *(Minute 45:09)*

Curtis briefly explained the sales tax revenue projections for 2024. He said the County has become more dependent on sales tax revenue. They were projecting 105% growth.
(See Attachment D.)

b. **Budget Opening Items for 7/11/2023** (*Minute 1:06:06)*

Curtis presented the list of budget-opening items, including recognizing budgeted revenues from certified tax rates in the Library, Public Works/Flood, Special Services Area, and Health Administration.
(See Attachment E.)

c. **Write-Off Policy Review** (*Minute 1:09:27)*

Curtis briefly explained it is a new policy and said it was created to help establish when it is appropriate to write off uncollectible aging accounts receivables.
(See Attachment F.)

The meeting adjourned at 4:22 p.m.

All documents associated with this meeting are listed as the following attachments:

A	Housing Coordinator Position in CED
B	Salary Survey Adjustments
C	Budget Final Page 2023 Projections
D	2024 Sales Tax Projections - Fund 10
E	Budget Opening List for 7 11 2023 Budget Hearing
F	Write-Off Policy

Minutes prepared by:

Shairise Bills
Deputy Auditor

Minutes approved on: 8/14/2023

/s/ Angie Nelson for Curtis Koch
Curtis Koch
Auditor— Budget Officer