COMMISSIONERS' MINUTES – DAVIS COUNTY

COMMISSION MEETING MINUTES
Tuesday, October 24, 2023

The Board of Davis County Commissioners met for their regularly scheduled meeting at 10:00 AM on Tuesday, October 24, 2023, in room 303 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Required legal notice of this meeting was given.

All documents from this meeting are on file in the Davis County Clerk's Office. The agenda for this meeting is incorporated into the minutes as item headers.

PRESENT ON THE DAIS
Chair Lorene Miner Kamalu
Commissioner Randy B. Elliott
County Clerk Brian McKenzie
County Auditor Curtis Koch
Chief Deputy Civil Attorney Neal Geddes

EXCUSED
Vice Chair Bob J Stevenson

OPENING

The meeting convened at 10:02 AM and Commissioner Kamalu excused Commissioner Stevenson, who was attending another meeting. Chief Deputy Taylor West led the Pledge of Allegiance.

RECOGNITION, PRESENTATION AND INFORMATIONAL ITEM

1. #1120/2023. **Davis County Auditor's Filing of the 2024 Tentative Budget** — ***presented by Curtis Koch, County Auditor***

Auditor Curtis Koch read from the first nine pages of the of the 2024 Tentative Budget, which included the tentative budget message and the 2024 Outlook. He noted that the entire document has more than 300 pages. [See Attachment A1-A9.]

During the budget process, it was requested that departments provide summaries that meet statutory guidelines; the summaries are included in the budget document. Also include are histories of department expenses and revenues, a variance report that was used in the budget committee, and a tabular compilation that came directly out of the County's financial system. In accordance with Utah Code, the document can be reviewed by members of the public at the Auditor's Office front desk during normal operating hours. The Auditor's Office will email the entire document to anyone interested in reviewing it. The 2024 Tentative Budget has been officially filed with the Board of Commissioners.

Commissioners thanked the Auditor's Office, and the departments, for being very thoughtful and very thorough in their work. Commissioner Kamalu stated that Davis has been financially wise over many years.

Commissioner Kamalu pointed out that the County does not yet have a balanced budget. The Auditor explained that there is still roughly $12 million to spend down in Fund 10. A presentation outlining how the spend-down will look over the next three to five years was scheduled for the Budget Committee meeting on Oct. 24, 2023. The Auditor said his office is committed to working with the Commissioners to make the necessary cuts.

Commissioner Kamalu said the Auditor's Office worked hard before turning over a tentative budget; however, the first paragraph of the Budget Message states that no reductions have been made to the departmental requests, so there's more work to do. County leaders pay great attention to fund balances. Departments that have their own line item for property tax with a specific amount of revenue, such as the Library, Health, and Flood Control/Public Works, are used to agonizing over fund balances. Sales tax is not going to be as projected for this year – there has been a downturn and adjustments must be made. Commissioner Kamalu said she recently attended a homelessness conference where Salt Lake County Mayor Jenny Wilson said they have seen the same sobering reality of sales tax revenue looking quite recessionary. You never know how long that lasts, and how deep it will go, so you have to be wise and conservative.

PUBLIC COMMENTS

Commissioner Kamalu invited comments from members of the public; no comments were made.

BUSINESS/ACTION

AUDITOR'S OFFICE

2. #1122/2023. **Sub-award Agreement with West Point City for sewer line and lift station construction — *presented by Curtis Koch, County Auditor***

The agreement awards West Point City with State and Local Fiscal Recovery Funds to move forward with construction of a sewer line buildout and lift stations. This award is an additional $22 million. West Point has been working with architects to lay out a design for the project for the last two years, and $2 million was previously awarded for those purposes. It's hoped the project can be done by Nov. 30, 2026, before the ending date of Dec. 31, 2026. The Scope of Work was approved by the Commission about two years ago.

Financial Information:
- Type: Pass-Through
- Amount: $22,000,000.00
- GL Account #: 8010888-473100
- Davis County Match Required: No
- Additional Financial Information: n/a

Terms:
- Beginning Date: 10/24/2023
- Ending Date: 12/31/2026

VOTING

Motion to Approve Item 2: Randy B. Elliott. **Second:** Lorene Miner Kamalu. All present voted aye.

COMMISSIONER'S OFFICE

3. #1093/2023. **Approve the cancellation of the regular Commission Meeting scheduled for Tuesday, November 14, 2023 — *presented by Commissioner Kamalu***

The meeting is being cancelled because Commissioners will be at the annual conference for the Utah Association of Counties.

VOTING

Motion to Approve: Lorene Miner Kamalu. **Second:** Randy B. Elliott. All present voted aye.

COMMUNITY & ECONOMIC DEVELOPMENT

4. #1065/2023. **Contract with Simple Treasures for a Craft Boutique Show — *presented by Kent Andersen, Director***

Financial Information:
- Type: Receivable
- Amount: $6,900.00
- GL Account #: 1810172-455000
- Davis County Match Required: N/A
- Additional Financial Information: N/A

Terms:
- Beginning Date: 03/11/2024
- Ending Date: 03/16/2024

5. #1078/2023. **Contract with Simples Treasures for a Craft Boutique Show — *presented by Kent Andersen, Director***

Financial Information:
- Type: Receivable
- Amount: $6,900.00
- GL Account #: 1810172-455000
- Davis County Match Required: N/A
- Additional Financial Information: N/A

Terms:
- Beginning Date: 05/06/2024
- Ending Date: 05/11/2024

6. #1076/2023. **Contract with New Life Consignment for Children's Clothing and Accessories — *presented by Kent Andersen, Director***

Financial Information:
- Type: Receivable
- Amount: $4,826.15
- GL Account #: 1810172-455000
- Davis County Match Required: N/A
- Additional Financial Information: N/A

Terms:
- Beginning Date: 04/16/2024
- Ending Date: 04/20/2024

7. #1090/2023. **Contract with Sportsman For Fish and Wildlife for a Banquet — *presented by Kent Andersen, Director***

Financial Information:
- Type: Receivable
- Amount: $2,138.61
- GL Account #: 1810172-455000
- Davis County Match Required: N/A
- Additional Financial Information: N/A

Terms:
- Beginning Date: 02/02/2024
- Ending Date: 02/5/2024

8. #1092/2023. **Requesting approval to reclassify PCN (Position Control Number) 10564 from Economic Development Specialist grade 20 to Economic Development Coordinator grade 22 — *presented by Kent Andersen, Director***

Director Andersen noted that this item was presented at the Oct. 4 Budget Meeting. When there is a turnover in a position, it's a great opportunity to look at the job description. The primary responsibility for this position is the administration of the Council of Governments (COG), in particular the Davis Loan Fund. Language relating to the loan fund administration was lacking, so the recommendation of Human Resources was to modify the position's grade. Staff approached the Council of Governments to ask for an additional participation in their annual contract, which they agreed to up by $15,000.00. This would have an estimated annual impact of $9,250.00 which the COG participation helped cover. Budget is available in 2023, so an amendment won't be required for the current year.

Financial Information: N/A

Terms: N/A

VOTING

Motion to Approve Items 4-8: Lorene Miner Kamalu. **Second:** Randy B. Elliott. All present voted aye.

FACILITIES

9. #1094/2023. **Agreement with Voda Landscape Planning LLC for the Health Department Landscape remodel project — *presented by Lane Rose, Director***

Facilities Management Director Lane Rose said the project will further Davis County's efforts to be water-wise.

Financial Information:
- Type: Payable
- Amount: $9,725.00
- GL Account #: #4610930-630730
- Davis County Match Required: N/A
- Additional Financial Information: N/A

Terms:
- Beginning Date: 10/24/2023
- Ending Date: 12/31/2024

VOTING

Motion to Approve Item 9: Randy B. Elliott. **Second:** Lorene Miner Kamalu. All present voted aye.

HEALTH

10. #1087/2023. **Safe Kids Utah grant for support of the Davis County Health Department's child passenger safety program — *presented by Brian Hatch, Director***

Financial Information:
- Type: Receivable
- Amount: $9,500.00
- GL Account #: 1530311-474507
- Davis County Match Required: N/A
- Additional Financial Information: N/A

Terms:
- Beginning Date: 10/01/2023
- Ending Date: 09/30/2024

11. #1088/2023. **License and Service Agreement, Addendum to same, and RFP (Request for Proposal) with CureMD, the new Electronic Health Record Management System — *presented by Brian Hatch, Director***

There is not an ending date associated with this item, but there is an annual service charge.

Financial Information:
- Type: Payable
- Amount: $29,265.00
- GL Account #: 1530311-640741
- Davis County Match Required: N/A
- Additional Financial Information: N/A

Terms:
- Beginning Date: 10/24/2023
- Ending Date: N/A

VOTING

Motion to Approve Items 10-11: Lorene Miner Kamalu. **Second:** Randy B. Elliott. All present voted aye.

SHERIFF'S OFFICE

12. #1070/2023. **Standard Professional Services Contract between Davis County and Holbrook Service, LLC to remove and replace 10 evaporative coolers at Davis County Correctional Facility — *presented by Chief Deputy Taylor West on behalf of Kelly Sparks, County Sheriff***

Financial Information:
- Type: Payable
- Amount: $88,704.00
- GL Account #: 6310862-620720
- Davis County Match Required: N/A
- Additional Financial Information: Davis County will pay $44,352.00 within 30 days after contract is effective and $44,352.00 within 30 days after Holbrook has satisfied all of its obligations under this contract

Terms:
- Beginning Date: Upon final signature
- Ending Date: Upon satisfaction of respective duties by both parties under this contract

13. #1073/2023. **Standard Professional Services Contract between Davis County and Holbrook Service, LLC to remove and install new Makeup Air Unit — *presented by Chief Deputy Taylor West on behalf of Kelly Sparks, County Sheriff***

Financial Information:
- Type: Payable
- Amount: $329,252.73
- GL Account #: 6310862-620720
- Davis County Match Required: N/A
- Additional Financial Information: Davis County will pay $164,626.37 within 30

Terms:
- Beginning Date: Upon final signature
- Ending Date: Upon satisfaction of respective duties by both parties under this contract

days after contract is effective and $164,626.37 within 30 days after Holbrook has satisfied all of its obligations under this contract

14. #1089/2023. **Addendum to Contract 2021-233 between Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) and the Davis County Sheriff's Office regarding Body Worn Cameras — *presented by Chief Deputy Taylor West on behalf of Kelly Sparks, County Sheriff***

The addendum is in regard to the use of body-worn cameras by Davis County's participating members of the Task Force. The County wants them to wear cameras, so the contract had to be amended. The agreement ending date is indefinite.

Financial Information: N/A

Terms:
- Beginning Date: Upon final signature
- Ending Date: N/A

15. #1117/2023. **Summary List for Sheriff's Office High School Interns - Fall 2023 — *presented by Chief Deputy Taylor West on behalf of Kelly Sparks, County Sheriff***

Commissioner Kamalu asked whether the program is a good new opportunity for recruitment. Chief West answered that the Sheriff's Office has hired several graduates of that program as Jail Operations Specialists or Clerks.

Financial Information: N/A

Terms: N/A

16. #1123/2023. **Training Reimbursement Agreement with Luke Michael Reardon for SFO & BCO certification — *presented by Chief Deputy Taylor West on behalf of Arnold Butcher, Chief Deputy***

The training reimbursement agreement between the County and one of the Sheriff's Office deputies, Luke Michael Reardon, is to get him certified as a Special Functions Officer and also as a Basic Corrections Officer through POST (Peace Officer Standards and Training Academy).

Financial Information:
- Type: Payable
- Amount: $16,496.00
- GL Account #: 1020230-495200
- Davis County Match Required: N/A
- Additional Financial Information: This contract begins on the day that trainee is hired and runs for two years from that date. This becomes a receivable if at any time trainee defaults on the contract.

Terms:
- Beginning Date: Date of hire
- Ending Date: Two years from the beginning date

17-30. Agreements for individuals to participate in the 24/7 SCRAM continuous transdermal alcohol monitoring program — *presented by Chief Deputy Taylor West on behalf of Kelly Sparks, County Sheriff*

17. #1095/2023
18. #1096/2023
19. #1097/2023
20. #1098/2023
21. #1099/2023
22. #1100/2023
23. #1101/2023
24. #1102/2023
25. #1104/2023
26. #1113/2023
27. #1114/2023
28. #1115/2023
29. #1116/2023
30. #1118/2023

Financial Information:
- Type: Receivable

Terms:
- Beginning Date: Upon final signature

- Amount: See additional financial information
- GL Account #: 1020230-472000
- Davis County Match Required: N/A
- Additional Financial Information: $30.00 enrollment fee, $10.00 per day continuous alcohol monitoring fee, $2.00 per intoxilyzer test, and $6.00 per liquid drug screen test
- Ending Date: Until the individual is no longer under court order to participate in the program

VOTING

Motion to Approve Items 12-30: Randy B. Elliott. **Second:** Lorene Miner Kamalu. All present voted aye.

Motion to recess to Board of Equalization: Lorene Miner Kamalu. **Second:** Randy B. Elliott. All present voted aye.

BOARD OF EQUALIZATION

31. #1124/2023. **Property Tax Register 10-24-2023 — *presented by Curtis Koch, County Auditor***

Auditor's Adjustments

Appeals

- A report with various appeals totaling $2,288,613.00
- One Large Balance difference of $3,559,008.00
- An Appeals Hearing Finding Report with various findings

Abatements

- A Late Abatement Report with various abatements recommended for approval, totaling $10,860.37

Corrections

- One Veteran Tax Exemption for the year 2022
- Thirty-two items that reflect exempt entities that have either purchased or sold property in 2023

Assessor's Adjustments

Assessor-Initiated Corrections

- A report with various corrections recommended, totaling $7,978,874.00

VOTING

Motion to Approve: Lorene Miner Kamalu. **Second:** Randy B. Elliott. All present voted aye.

Motion to reconvene Commission Meeting: Lorene Miner Kamalu. **Second:** Randy B. Elliott. All present voted aye.

CONSENT ITEMS

32. #1125/2023. **Abatement Register 10-24-2023 — *presented by Commissioner Kamalu***

A motion was made to approve the one item on the Abatement Register for Oct. 24, 2023.

VOTING

Motion to Approve: Lorene Miner Kamalu. **Second:** Randy B. Elliott. All present voted aye.

CLOSING REMARKS

Commissioner Elliott commented on two ribbon cuttings scheduled for Oct. 24, 2023. The first, at the new trailhead at Mueller Park in Bountiful, is for the completion of the [Bonneville Shoreline Trail] from North Salt Lake into Bountiful. The other ribbon cutting is for the new Agricultural Heritage Center in Kaysville. The Heritage Center features an indoor/outdoor equestrian riding arena plus things to do for 4-H and the community. Those are two great projects accomplished in Davis County.

Commissioner Kamalu commented that Commissioners had the opportunity to attend an event organized by Commissioner Stevenson, on October 20, regarding the Big League Utah initiative to bring a Major League Baseball expansion team to Utah. Those in attendance heard from the Miller group and Davis County's Tourism division. Commissioner Kamalu noted that the Salt Lake Bees team are moving to a new location in South Jordan. The proposed location for the major league team is in a Salt Lake City area called the Power District, where Rocky Mountain Power has an administration building. The idea of bringing a Major League team to Utah is gaining support, she said. She also noted that the area is considered by the United States Department of Agriculture to be a food desert, and building a stadium could transform that area into something vibrant and help those who live there.

MEETING ADJOURNED
Commission Meeting was adjourned at 11:33 AM.

ATTACHMENTS
All publicly distributed materials associated with this meeting are noted as the following attachments:

A. 2024 Tentative Budget Message, pages 1-9

Minutes Prepared by:

Becky R. Wright
Deputy Clerk

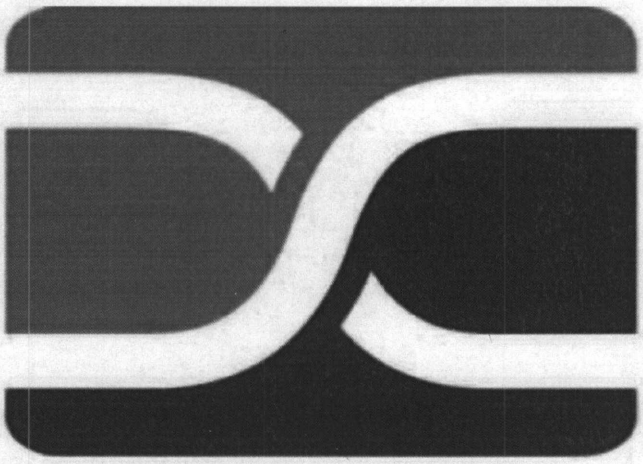
Minutes Approved on:

11/21/2023

Brian McKenzie
Davis County Clerk

Lorene Miner Kamalu
Commission Chair

STATE OF UTAH DAVIS COUNTY



Davis

COUNTY

2024 Tentative Budget

Filed with the Davis County Board of Commissioners

by the Davis County Auditor

October 24, 2023

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2024 TENTATIVE BUDGET MESSAGE

Pursuant to Utah Code Annotated 17-36-10 the Tentative Budget shall be prepared by the County Auditor and filed with the Legislative Body of the County by November 1, 2023. Adoption of the final budget shall occur no later than December 31, 2023. This document is intended to meet the requirement of the Uniform Fiscal Procedures Act for Counties in regards to the Tentative Budget. It has been developed based upon the requests received by the Auditor's Office from all departments within Davis County Government. In an effort to provide the County Commission with the best information possible, the Auditor's office has worked to clean up the data by: removing duplicate requests, entering clarifications and modifications received from departments provided during the week of Budget Committee meetings held October 2nd – 6th, inputting reasonable transfers of appropriate funds, and a general review of the data to make sure that it was entered accurately. No reductions have been made to the departmental requests.

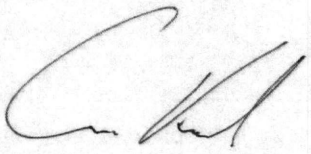
The Legislative Body can now make all modifications to the 2024 Tentative Budget that they deem appropriate. Please keep in mind that you must make the Final Budget available for inspection and comment to the public before adoption by resolution. A hearing for this purpose has been tentatively scheduled for Tuesday, December 5, 2023, at 6:00 pm.

The final adopted budget is a permanent record of the County and serves as a policy document, financial plan, communication device, and an operations guide reflecting the goals, programs, and service priorities of the Davis County Board of Commissioners.

The Tentative Budget is broken out into the following sections:

- 2024 Outlook
- Fund Summaries
    - Departmental Summaries associated with the Fund
        - Departmental Summary – Prepared by Dept.
        - Department Revenue/Expense History
        - Department Variance Report
- 3 Year Capital Plans for all Funds with a Capital Reserve Fund
- Entire County Budget in tabular format per U.C.A 17-36-10 (4)

Respectfully,



Curtis Koch
Davis County Auditor

2024 OUTLOOK

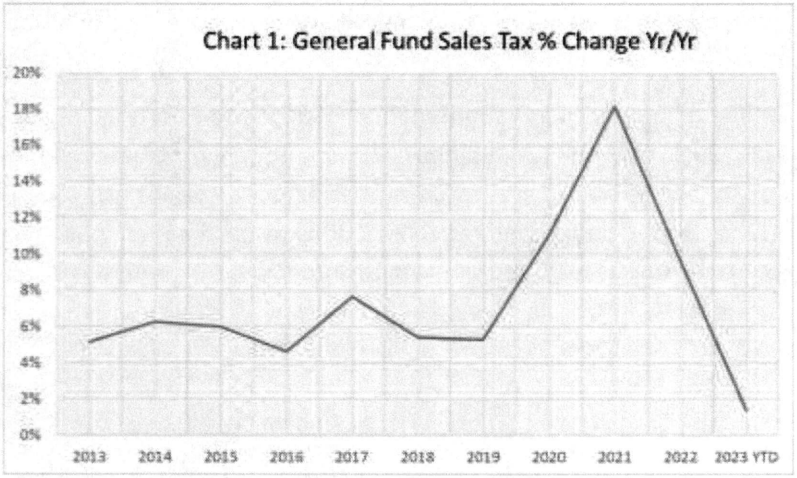
In preparing the 2024 Tentative Budget, economically dependent revenues were discussed with the Budget Committee and estimated conservatively so as not to overcommit them to ongoing operating expenditures. With the economic uncertainty brought on by rapid inflation, supply chain disruptions, labor shortages, wage pressures, and an affordable housing crisis, Davis County anticipates a continued and sustained period of economic uncertainty.

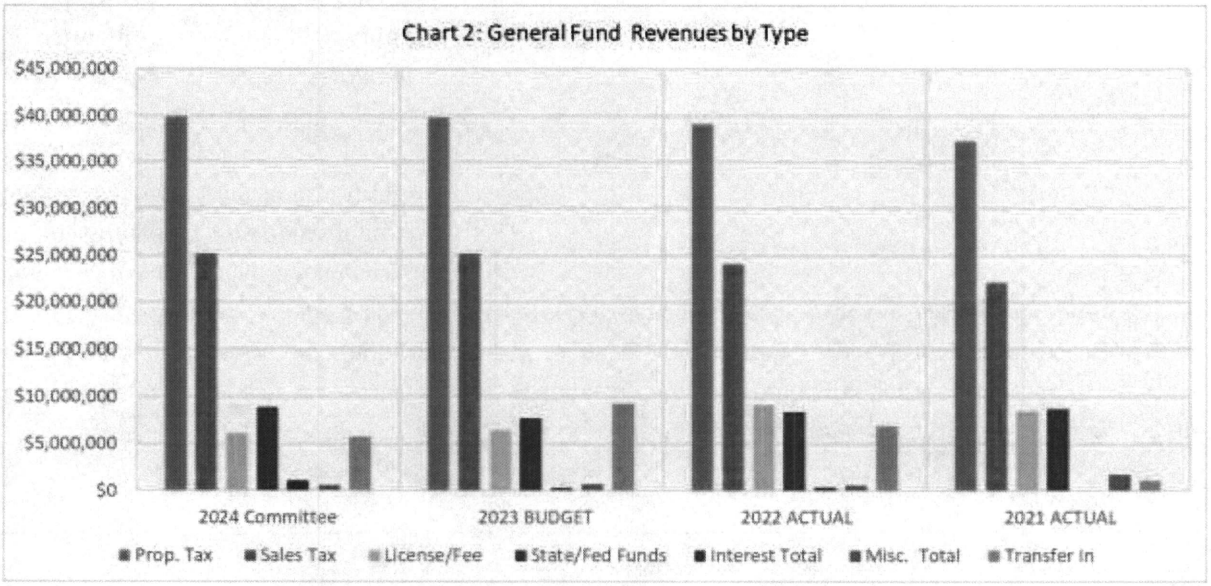
Table 1 shows the projected beginning balances of all county funds as well as the projected ending balances after all requested transactions have occurred. If all requests by departments are granted, a significant spend down of General Fund and total fund balances will occur.

Table 1: 2024 Budget Final Page: Tentative Budget

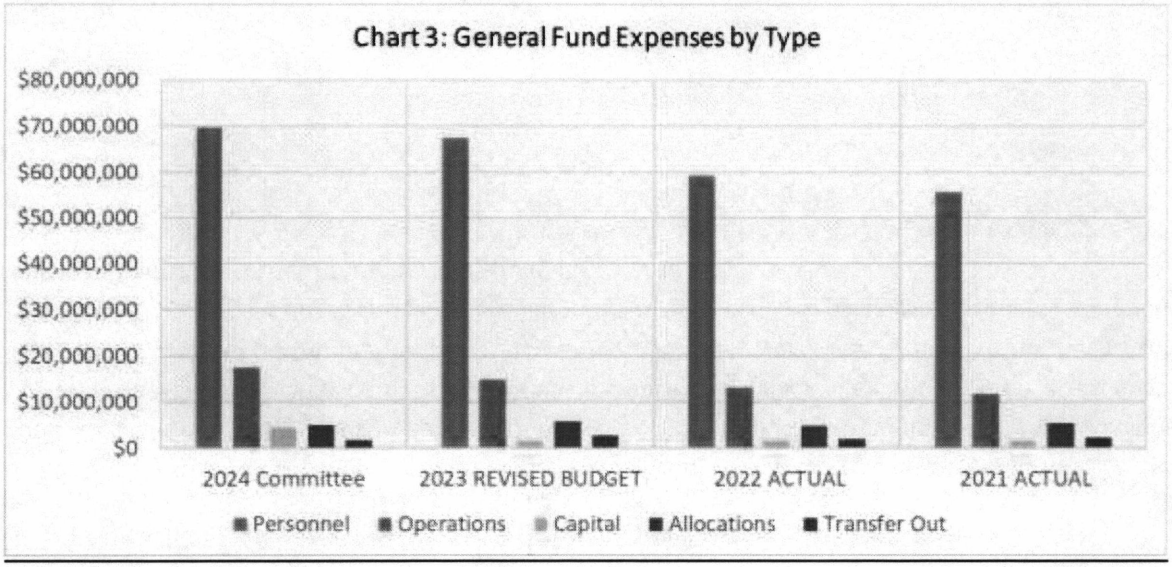
Fund Bal at Dec 31, 2023	Fund	2024 REVENUES	2024 EXPENDITURES	2024 TRANSFER IN	2024 TRANSFER OUT	Proj Fund Bal at Dec 31, 2024
$ 33,693,056	10 - GENERAL FUND	$ 81,110,657	$ 96,549,729	$ 4,746,001	$ 1,643,203	$ 21,356,782
$ 2,888,587	11 - OPIOID SETTLEMENT	$ 1,223,016	$ -	$ -	$ -	$ 4,111,603
$ 341,550	12 - HOUSING ASSISTANCE	$ -	$ 138,419	$ -	$ -	$ 203,131
$ 507,309	13 - ANIMAL CARE	$ 2,951,424	$ 11,188,006	$ 8,200,000	$ -	$ 470,727
$ 0	14 - PARAMEDIC	$ -	$ -	$ -	$ -	$ 0
$ 9,285,820	15 - HEALTH	$ 21,644,452	$ 21,804,430	$ -	$ 4,000,000	$ 5,125,843
$ 11,921	17 - CJC	$ 387,778	$ 625,129	$ 229,000	$ -	$ 3,569
$ 7,792,006	18 - TOURISM	$ 11,578,016	$ 5,935,495	$ -	$ 9,667,700	$ 3,766,827
$ 320,581	19 - 911 EMERGENCY	$ 2,096,285	$ 3,061,312	$ 200,000	$ -	$ (444,446)
$ 402,922	20 - MBA SPECIAL REVENUE	$ 160,910	$ -	$ -	$ 160,910	$ 402,922
$ 5,118,235	21 - CLASS B ROADS	$ 1,670,000	$ 1,692,108	$ 400,000	$ 25,000	$ 5,471,128
$ 16,098,639	22 - PROP 1 TRANS.	$ 19,463,796	$ 24,451,861	$ -	$ 141,297	$ 10,969,277
$ 5,685,151	23 - LIBRARY SERVICES	$ 9,847,545	$ 8,694,835	$ -	$ 1,090,847	$ 5,747,015
$ 5,438,333	24 - PUBLIC WORKS	$ 4,318,954	$ 4,069,125	$ 141,297	$ 2,151,825	$ 3,677,634
$ 2,363,157	25 - MUNI. TYPE SERVICES	$ 1,923,186	$ 1,252,386	$ 25,000	$ 625,000	$ 2,433,957
$ 18,710,909	26 - TRANSPORTATION TAX	$ 36,580,000	$ 33,500,000	$ -	$ -	$ 21,790,909
$ 0	27 - RDA PASS THROUGH	$ 2,800,000	$ 2,800,000	$ -	$ -	$ 0
$ 33,022,850	28 - 3RD QTR TRANS. TAX	$ 18,180,000	$ 44,601,447	$ -	$ -	$ 6,601,403
$ 95,847	29 - CDBG/SSBG	$ 634,000	$ 650,275	$ -	$ -	$ 79,573
$ 0	31 - GEN. OBLIGATION DEBT	$ -	$ -	$ -	$ -	$ 0
$ 5,814	32 - MUNICIPAL BLDG AUTH.	$ -	$ 1,456,500	$ 1,454,500	$ -	$ 3,814
$ 1,151,667	33 - SALES TAX REV. BOND	$ -	$ 5,873,075	$ 6,072,575	$ -	$ 1,351,167
$ 21,229,443	42 - DEBT SERVICE CONST.	$ -	$ 19,460,000	$ -	$ -	$ 1,769,443
$ 19,985,356	45 - CAPITAL PROJECTS	$ 50,000	$ -	$ -	$ 8,350,000	$ 11,685,356
$ 5,852,121	46 - HEALTH CAPITAL PROJ.	$ 50,000	$ 1,045,000	$ 4,000,000	$ -	$ 8,857,121
$ 11,708,692	47 - TOURISM CAPITAL PROJ.	$ 25,000	$ -	$ 6,000,000	$ -	$ 17,733,692
$ 2,741,773	48 - LIBRARY CAPITAL PROJ.	$ 5,818,470	$ 6,923,425	$ 222,500		$ 1,859,318
$ 6,342,066	51 - GOLF COURSES	$ 4,388,650	$ 4,344,237	$ -	$ -	$ 6,386,479
$ 497,405	52 - INMATE SERVICES	$ 876,000	$ 647,976	$ -	$ 250,000	$ 475,429
$ 857,069	61 - INSURANCE	$ 1,429,682	$ 1,694,143	$ -	$ -	$ 592,608
$ 1,219,446	62 - INFORMATION SYSTEMS	$ 547,083	$ 771,195	$ -	$ -	$ 995,335
$ 134,662	63 - FACILITIES	$ 6,787,680	$ 7,248,689	$ -	$ -	$ (326,347)
$ 1,636,788	74 - DENTAL INSURANCE	$ 837,000	$ 650,000	$ -	$ -	$ 1,823,788
$ 2,300,001	80 - DAVIS CARES	$ 12,054,964	$ 7,332,737	$ -	$ 3,585,091	$ 3,437,137
$ 217,439,178	Grand Total	$ 249,434,549	$ 318,461,533	$ 31,690,873	$ 31,690,873	$ 148,412,194

During this period of economic uncertainty, it is difficult to predict the exact timing and how extreme the economic changes will occur. Davis County has largely been able to avoid raising property taxes in recent years because of the extraordinary growth in sales tax and one-time monies received from the Federal Government related to the COVID-19 pandemic. That being said, a slowing of year-over-year growth in sales tax received into the General Fund has occurred over the past year. In addition, income related to the America Rescue Plan Act (ARPA) – State and Local Fiscal Recover Funds (SLFRF) has been substantially expended (to the extent that it can be used for general government services) and will be completely expended in 2025. Chart 1 shows the growth of sales tax year-over-year for the last 10 years. Chart 2 is a combination of all revenues received in the General Fund over the last 3 years as compared to 2024 projections. The Auditor's office anticipates that there will be a continued slowing of revenues through sales taxes and fees during the 2024 budget year.

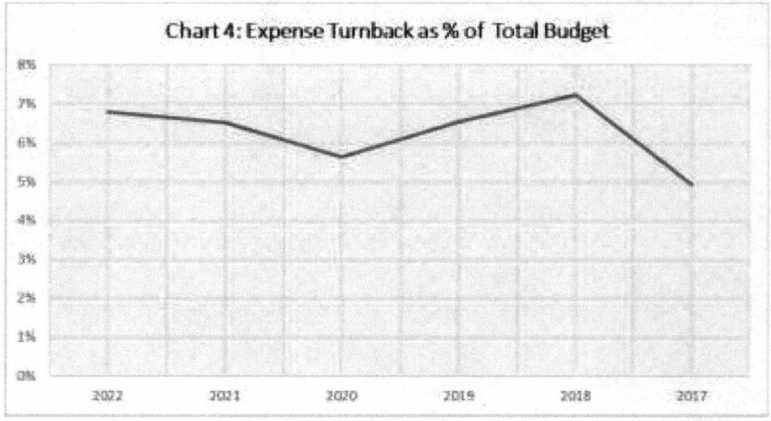




In addition to stagnate revenues, inflationary pressures continue to drive up expenses. In the General Fund, departments are requesting approximately $6.2M of additional funding over the 2023 Budget. Capital requests have increased by 294% ($2.9M increase) over 2023. Personnel expenses account for just under 71% of departmental requests increasing by $2.3M over 2023. Chart 3 shows a history of expenses in Fund 10. As noted above, no reductions have occurred in departmental requests. Reductions will need to occur in order to temper the spend down of fund balances.



There are some mitigating factors that should be considered when reviewing the spend down of the General Fund balance in Table 1. Historically, departments have not expended all budgeted expenses in prior years. Primarily, personnel costs tend to have a significant turnback due to position attrition throughout the year. Chart 4 illustrates the total expense turnback over the past 6 completed budget years. From a dollar perspective, this has ranged from approximately $3.9M to $6.7M That being stated, turnback will likely be lower than the historical averages due to the 2023 mid-year salary market adjustment that were implemented in July. In addition the overall inflationary pressures for goods and services utilized by the County throughout the year will likely reduce non-personnel turnback.



The second potential mitigating factor is the interest received from SLFRF funds. These funds are not restricted to SLFRF spending constraints and can be used to support general operations of the County. No transfer of interest has been input into the Tentative Budget at this time. It is projected that by the end of 2023, there will accumulate approximately $2,000,000. Caution should be taken when using these funds. They are one-time funds and any application toward ongoing operations will have to be made up in future years.

Finally, revenues have traditionally come in above department projections. Unfortunately, significant decreases in recording fees and sales tax will likely negatively impact this "unanticipated revenue". These impacts are functions of the market and are not in control of the County or any single department. As of the August sale tax distribution, the County is behind projections for 2023 by over $700,000. It is not

anticipated that this will be made up and will most likely continue to slide to at least a $1,000,000 shortage. Any gains in other revenue sources will likely be absorbed by these losses.

Transfers Between Funds

Transfers between funds are made to ensure that expenses incurred are charged to the appropriate funds. Table 2 outlines all transfers for the 2024 Tentative Budget.

Table 2: 2024 Transfer In & Out: Tentative Budget				
Fund	Desc	Xfr In	Xfr Out	Reason
10 - GENERAL FUND				
1710169	CJC		229,000	GF Xfr to Balance Rev Shortfall
1920219	E-911		200,000	Property Tax Contribution
2010412	MBA Revenue	160,910		Transfer In DMV Rent (2006-135a)
2510190	Special Service Area	300,000		Admin Services
2510190	Special Service Area	300,000		Law Enforcement Services
3250726	MBA 2020 Refunding		760,445	2020 MBA -Admin Bldg Debt Service - 62.65% of 83% fund 10 obligation
3250726	MBA 2020 Refunding		453,758	2020 MBA -MCH Debt Service - 37.35% of 83% fund 10 obligation
8010188	SLFRF	3,500,000		Xfr to General Fund for 2023 Wage increases
8010888	SLFRF	85,091		Xfr to General Fund for 50% SLFRF Contracts & Grant Mgr
5280682	Inmate Services	250,000		Xfr to GF to offset cost of running Corrections Facility
4510910	Capital Projects - General Gov	150,000	-	Xfr to GF for Election Equip. Poll Pad
	FUND 10 TOTALS	**4,746,001**	**1,643,203**	
13- Animal Care				
4510910	Capital Projects - General Gov	8,200,000		Xfr to Animal Care for construction of the new shelter.
	FUND 13 TOTALS	**8,200,000**	**-**	
15 -PUBLIC HEALTH & SENIOR SERVICES				
4610930	Capital Projects - Health		4,000,000	Xfr to Fund 46 for future capital project
	FUND 15 TOTALS	**-**	**4,000,000**	
17 - CJC				
1010150	General Fund	229,000		GF Xfr to Balance Rev Shortfall
	FUND 17 TOTALS	**229,000**	**-**	
18 - TOURISM/EC DEV				
3350748	2022 Stax Western Sports Park		3,667,700	Xfr to 2022 Debt Service Pmt- Event Center
4710940	Capital - Tourism		6,000,000	Xfr to Capital Reserves
	FUND 18 TOTALS	**-**	**9,667,700**	
19 - E911				
1010150	General Fund	200,000		GF Xfr to Balance Rev Shortfall
	FUND 19 TOTALS	**200,000**	**-**	
20 - MBA SPEC REV				
1010150	General Fund		160,910	Transfer In DMV Rent (2006-135a)
	FUND 20 TOTALS	**-**	**160,910**	
21 - CLASS B ROADS				
2440410	Flood	375,000		Xfr for equipment rental from 24 Flood
2540420	Roads	25,000		Xfr for equipment rental from 25 SSA Roads
2540420	SSA	-	25,000	Xfr for equipment rental to 25 SSA Roads
	FUND 21 TOTALS	**400,000**	**25,000**	
22 - PROP 1 TRANSPORTATION				
2440410	Flood		91,297	Xfr to Fund 24 - Flood to fund Trail Maintenance Tech
2440410	Flood		50,000	Xfr to Fund 24 - Flood to fund Trail Maint. Tech Equipment & Supplies
	FUND 22 TOTALS	**-**	**141,297**	
23 - LIBRARY				
3250726	2020 MBA XO Ref & LR Bonds		240,297	HQ Lib Debt Service - 17% of 2020 MBA Bond Series
3350750	2019B Clearfield Library		390,550	2019B Debt Service Pmt - Clearfield Lib
4810950	Capital - Library		222,500	Balance of 2017 Tax Inc. for Debt Service to be used on South Project.
3350751	2019B Clearfield Library		237,500	2024 Debt Service Pmt - South Project (1/2 yr)
	FUND 23 TOTALS	**-**	**1,090,847**	
24 - FLOOD				
2140430	Class B		375,000	Equipment Rental
3350733	2019A Refunding		1,776,825	Xfr for Annual Debt Service Pmts 2019A Crossover Refunding
2215435	Prop 1 Transporation	91,297		Xfr to Fund 24 - Flood to fund Trail Maintenance Tech
2215435	Prop 1 Transporation	50,000		Xfr to Fund 24 - Flood to fund Trail Maint. Tech Equipment & Supplies
	FUND 24 TOTALS	**141,297**	**2,151,825**	

Table 2: 2024 Transfer In & Out: Tentative Budget				
Fund	Desc	Xfr In	Xfr Out	Reason
25 - SSA/ROADS				
2140430	Class B	25,000		Xfr Equipment Rental from 21 B Roads
2140430	Class B		25,000	Xfr Equipment Rental by 21 B Roads
1010150	General Fund		300,000	Xfr for Admin Services
1010150	General Fund		300,000	Xfr for Law Enforcement Services
	FUND 25 TOTALS	**25,000**	**625,000**	
32 - MBA				
1010150	General Fund	760,445		2020 MBA -Admin Bldg Debt Service - 62.65% of 83% fund 10 obligation
1010150	General Fund	453,758		2020 MBA -MCH Debt Service - 37.35% of 83% fund 10 obligation
2310580	Library	240,297		Xfr for HQ Debt Service
	FUND 32 TOTALS	**1,454,500**	**-**	
33 - DEBT SERVICE				
2310580	Library	390,550		Xfr for 2019B Debt Service Pmt - Clearfield Lib
2310580	Library	237,500		2024 Debt Service Pmt - South Project (1/2 yr)
2440410	Flood	1,776,825		Xfr for Annual Debt Service Pmts 2019A Crossover Refunding
1810170	Tourism	3,667,700		Xfr for 2022 Debt Service Pmt- Event Center
	FUND 33 TOTALS	**6,072,575**		
45 - CAPITAL PROJECTS - GENERAL GOV'T				
1010150	General Fund		150,000	Xfr to GF for Election Equip. Poll Pad
1320253	Animal Care	-	8,200,000	Xfr to Animal Care for construction of the new shelter.
	FUND 45 TOTALS	**-**	**8,350,000**	
46 - CAPITAL PROJECTS - HEALTH				
1530311	Health Dept	4,000,000		Xfr to Fund 46 for future capital projects
	FUND 46 TOTALS	**4,000,000**	**-**	
47 - CAPITAL PROJECTS - TOURISM				
1810170	Tourism	6,000,000		Tourism Capital Reserve for 2024
	FUND 47 TOTALS	**6,000,000**	**-**	
48- CAPITAL IMPROVEMENTS - LIBRARY				
2310580	Library	222,500		Balance of 2017 Tax Inc. for Debt Service to be used on South Project.
	FUND 48 TOTALS	**222,500**	**-**	
52 - INMATE SERVICES				
1010150	General Fund		250,000	Xfr to General Fund to offset cost of running Corrections Facility
	FUND 63 TOTALS	**-**	**250,000**	
63 - FACILITIES				
	FUND 63 TOTALS	**-**	**-**	
80 - STATE AND LOCAL FISCAL RECOVERY FUNDS				
1010150	Auditor		85,091	Xfr to General Fund for 50% SLFRF Contracts & Grant Mgr
1010150	General Fund		3,500,000	Xfr to General Fund for 2023 Wage increases
	FUND 80 TOTALS	**-**	**3,585,091**	
		31,690,873	**31,690,873**	

Government Wide Personnel

Current personnel projections include all department requested positions and a 1.5% cost of living adjustment (COLA). The COLA is a place holder for the Tentative Budget. It should not be construed as finalized for the 2024 budget year. The 1.5% COLA has been entered as a point of information for the Board of Commissioners to see the budgetary effect. A breakout of dollar impact by fund is contained in Table 3. All other benefits remain projected as unchanged from prior year levels.

Table 3				
Fund	1.5% COLA		Fund	1.5% COLA
10	$ 852,235		28	$ 1,674
13	$ 28,866		29	$ 1,120
15	$ 182,299		51	$ 26,515
17	$ 5,522		52	$ 4,233
18	$ 22,620		61	$ 2,419
19	$ 32,986		62	$ 1,965
23	$ 82,835		63	$ 43,292
24	$ 30,239		80	$ 12,864
25	$ 2,382			
	Grand Total	**$**		**1,334,066**

Departmental Summaries

Per Utah code, a department for which a county appropriates funds shall file budget forms and information with the Auditor's office before October 1st. The following departmental summaries are broken out by fund and are comprised of the information submitted to the Auditor by departments. A complete tabular budget can be found on page 270.