Davis County Budget Committee

Meeting Minutes

December 4, 2023

The Budget Committee of Davis County met on December 4, 2023, at 1:30 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 1:38 p.m.

Opening Roll Call

Committee members present were Curtis Koch, Auditor; Commissioner Randy B. Elliott; Commissioner Lorene Miner Kamalu; Commissioner Bob J Stevenson; and Chris Bone, Human Resources Director. Angie Nelson, Chief Deputy Auditor, and Mark Langston, Information Systems Director, were excused. Shairise Bills, Deputy Auditor, recorded the minutes of the meeting. Other Davis County staff present were Chief Deputy Sheriff Arnold Butcher; Chief Deputy Sheriff Taylor West; Mitch Matern, Sheriff Buildings & Grounds West Maintenance Manager; and Sheriff Kelly Sparks. There was no public attendance.

Approval of Budget Meeting Minutes for 11/13/2023 *(Minute 00:39)*

Committee vote to approve:

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			

Changes Made from the 2024 Adopted Tentative Budget *(Minute 01:22)*

Curtis reviewed the list of changes made after the Adopted Tentative Commission Budget. He said it didn't look like the Recorder's Office would meet its $2.5 million revenue projections. Their new projection is $1.7 million, which will impact the fund balance for 2023. They also decreased their projected revenues for 2024 by

$198,000. There was a $1.2 million transfer from Fund 80 to Fund 10 to cover wage increases and lost Recorder fees and a $1.6 million transfer from Fund 80 to Fund 12 for the Home Buyer Assistance Program to fund loans. Curtis also listed all the projects funded by State and Local Fiscal Recovery Funds (SLFRF). When SLFRF goes away next year, $1.4 million in expenses will need to be figured out. There is approximately $50 million of SLFRF going out. The Commissioners did not want to make any other changes to this list. *(See Attachments A1-A4 and B.)*

NPR+ *(Minute 36:01)*

Curtis reviewed the New Positions Requests + Conversions and Reclasses for 2024, or the NPR+. This list was previously reviewed in the prior Budget Committee meeting and was part of the adopted 2024 Tentative Budget. It was brought up for discussion again following Commissioner Stevenson's recent meeting with the Sheriff's Office, where he agreed to hold off on most of their requests for new positions with the understanding they would be allowed to do a Budget Amendment in May of 2024, to be ready to hire by July. They will not relinquish the three part-time DS LE positions until approved for their new, full-time positions. Commissioner Stevenson said this should help take care of the overtime issue. The Commissioners did not make any other changes to this list. *(See Attachments C1-C3.)*

COLA *(Minute 1:01:40)*

The COLA has to be decided. At the last meeting, they agreed as a majority in favor of a two percent increase in January. Commissioner Stevenson dissented and wants a four percent increase to start in July 2024. There was some discussion on the matter. Commissioner Elliott sided with Commissioner Stevenson and agreed on a four percent increase in July. He commented that he agreed to the four percent increase due to the impending state increases for corrections. Commissioner Kamalu explained her dissenting opinion in great detail but summarized that salaries would increase by nearly seven percent in one year despite the challenge of looming revenue losses.

Sales Tax Projections *(Minute 1:17:00)*

Curtis presented the 2024 Sales Tax Projections. The average was projected at three percent but only reached about 1.84 percent. *(See Attachment D.)*

The meeting adjourned at 3:08 p.m.

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

A1-A4	2024 Changes from Adopted Tentative Commission to Final
B	List of SLFRF Projects and Budgets in FINAL BUDGET
C1-C3	NPR+ 2024 ALL
D	2024 Sales Tax Projections - Fund 10

Minutes prepared by:

Shairise Bills
Deputy Auditor

Minutes approved on: 1/8/2024

/s/ Curtis Koch
Curtis Koch
Auditor— Budget Officer