Davis County Budget Committee

Meeting Minutes

November 13, 2023

The Budget Committee of Davis County met on November 13, 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 met to continue discussing the 2024 budget requests. This meeting facilitated the need to work through the budget process more transparently. These Committee discussions help narrow the decisions for budget cuts and approvals during budget consideration. They should not be assumed to be final until the final budget is approved through formal action by the Commission.
The meeting commenced at 3:03 p.m.

Opening Roll Call

Committee members present were Curtis Koch, Auditor; Angie Nelson, Chief Deputy Auditor; Commissioner Randy B. Elliott; Commissioner Lorene Miner Kamalu; Chris Bone, Human Resources Director; and Mark Langston, Information Systems Director. Commissioner Bob J Stevenson joined the meeting at 3:14 p.m. Shairise Bills, Deputy Auditor, recorded the meeting minutes. There was no public attendance.

Approval of Budget Meeting Minutes for 10/9/23, 10/24/23, and 11/6/23

The Committee voted to approve:

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			

2024 Annual Budget Discussion

The Commissioners are still working on budget cuts. Curtis reviewed the Commission budget, and they decided to decrease their travel budget slightly.

Budget Final Page (*Minute 9:27)*

Curtis showed the 2024 Final Budget Page as of right now and reviewed each fund balance. The General Fund (10) starts at $33.5 million and is projected to end at $26.13 million. All vehicles have been cut out of the budget. *(See Attachment A.)*

2024 Transfers (*Minute 23:39)*

Curtis explained the 2024 Transfers In and Out across all funds. A $3.5 million transfer was made from SLFRF, Fund 80, into the General Fund to cover the 2023 wage increases. It is the last year to use this amount; next year, it will go down to approximately $1.7-$1.8 million and completely disappear in a couple of years. There was a transfer from Capital Reserves, Fund 45 into Animal Care, Fund 13 of $8.2 million for the construction of the new Animal shelter. *(See Attachments B1-B2.)*

Commission Operations Reductions (*Minute 31:52)*

Curtis reviewed the Operational cuts made by the Commission. He said that these are usually left to departments to make, so the Commission will need to have departments make them based on the Commission's decisions. The total expense reductions totaled nearly $500,000. *(See Attachments C1-C2.)*

Commission Capital Reductions (*Minute 39:07)*

Curtis reviewed the Capital cuts made by the Commission. A handful of Capital Building Improvements were not funded, including the Johnson Controls upgrade for the HVAC system in Corrections, the four front Pyramid Canopy Skylights in the Sheriff's office, and the replacement RAB LED parking lot lights in the Sheriff's office. There were several other cuts in Computer Equipment and Capital Building Improvements. All Vehicles and Vehicle Equipment were cut. *(See Attachments D1-D6.)*

CLOSED SESSION (*Minute 52:57)*

The Committee voted at 3:57 p.m. to move into a closed session for reasons permitted under Utah Code Annotated (UCA) 52-4-205(1)(a) for discussion of the character, professional competence, or physical or mental health of an individual. An affidavit was signed in place of recording the closed session.

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

The Committee reconvened the open meeting at 4:26 p.m. and continued their budget discussions. Curtis discussed the timeline needed to finish making changes to finalize the budget before the Public Hearing. He will not be reading any budget message, so the Commission can prepare statements of their own to read into the record if they choose or make any comments they would like. Curtis felt obligated to say the County is okay for 2024 based on turn back, but there is a significant problem for 2025 and 2026. He said sales tax numbers come out in seven days and that we will have to see how things play out over the next six months.

Commissioner Stevenson gave an update on the Fleet Management Program that Enterprise offers. This is not a leasing program but a buyback program so that the County would retain the asset's value. It should also decrease vehicle maintenance costs for the County. Commissioner Stevenson said they are only looking at light-duty vehicles for now but understand that is the goal, although no final decisions have been made yet. Curtis asked to be involved in the decision-making and said the County needs to include heavy vehicles, not just light-duty cars. He said it has to be all-in to run a proper fleet, not piece-mealed. It is the only way to run an efficient fleet.

The meeting adjourned at 5:01 p.m.

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

A	Final Budget Page 11-13-2023
B1-B2	2024 Transfers 11-07-2023
C1-C2	Commission Reductions for Operations
D1-D6	Commission Reductions for Capital

Minutes prepared by:

Shairise Bills
Deputy Auditor

Minutes approved on: 12/4/2023

/s/ Curtis Koch
Curtis Koch
Auditor— Budget Officer