

# Five County Association of Governments

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## MINUTES

### FIVE COUNTY ASSOCIATION OF GOVERNMENTS FINANCE COMMITTEE MEETING MAY 20, 2024 - 1:30 PM FESTIVAL HALL CONFERENCE CENTER; COMBINED ROOMS 5&6; 96 N. MAIN ST., CEDAR CITY, UTAH

#### Committee Members in Attendance

Commissioner Paul Cozzens, Acting Chair	Iron County Commission Representative
Commissioner Jerry Taylor	Garfield County Commission Representative
Commissioner Celeste Meyeres	Kane County Commission Representative

(Commissioner Meyeres was participating via electronic means)

#### Five County AOG Staff in Attendance

Bryan Thiriot	Executive Director
Gary Zabriskie	Deputy Director/Chief Technology Officer

#### **AGENDA ITEM # I. WELCOME BY IRON COUNTY COMMISSIONER PAUL COZZENS, VICE-CHAIR AS ACTING CHAIR.**

This meeting was conducted by Commissioner Paul Cozzens, Vice-Chair of the Finance Committee who served as Acting Chair of this meeting due to the absence of Finance Committee Chair Commissioner Gil Almquist. There were two members of the Committee present in-person, and one member who was communicating via electronic means. Confirming that a quorum was present, Commissioner Cozzens called the meeting open at 1:43 p.m. It was noted for the record that while they were invited to attend in-person, no members of the public were in attendance.

#### **AGENDA ITEM # II. PLEDGE OF ALLEGIANCE.**

Commissioner Cozzens led everyone present in the Pledge of Allegiance.

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BEAVER

GARFIELD

IRON

KANE

WASHINGTON

**AGENDA ITEM # IIIA AND ITEM # IIIB. DISCUSSION ON FRINGE BENEFITS AND COST ALLOCATION PLAN FOR FY2025 (JULY 1, 2024 - JUNE 30, 2025).**

Mr. Bryan Thiriot explained the fringe benefits proposal. He said that approval of this helps Five County AOG build our overall budget for fiscal year 2025. He said that the AOG has a Social Security match on gross salaries at 7.65%, and then Utah State Retirement on gross salaries, and have broken down in the packet the percentages for the Utah Retirement System (URS) because the AOG has employees that have been around for quite a while that are grandfathered in previous tiers, and then there are newer employees. He said that there were no changes from the present budget for URS from this year to next year. He said that we are looking at doing the same thirteen paid holidays and pay for performance. He said for a Cost-of-Living Adjustment, for the past two years, a year ago 7% and 7% for this year. He explained that 3% is what is being proposed to the Finance Committee for the AOG employees for FY2025. He said that the Indirect Cost Rate has gone up just a little bit. He said that last year was 12.3%, this year will be 12.72%. He explained that the AOG is going to stay with the same healthcare company, United Healthcare. He said that they knew going in last year that the AOG would be staying with United Healthcare for our health insurance and are proposing to keep our employee share at 11%. He said that the increase in cost from last year for health insurance came in at 18% and the AOG was able to get that knocked it down to 12%. Mr. Thiriot said that was all he had to cover about the fringe.

Mr. Thiriot explained the Cost Allocation Plan. He said that the Five County AOG runs almost exclusively on federal, and state, and local grants, and from the money that comes in we take some cost to cover our overhead for like paying the lights, the building, rent, things like that, and it's just gone up slightly from 12.3% to 12.72%. Mr. Zabriskie explained that on page 10 of the Finance Committee packet the various grants have limits on how much can go to indirect administrative costs on there. He said that many of them are set by contract, but some are limited to like 10% of the total grant. He said that that is for overhead, anything that is not direct benefits. Mr. Thiriot said that helps to do our accountant and to do our financial audit. The Chair stated that basically this will require a motion approving a 3% COLA and the increase in insurance by 12% and will be the fringe approvals, and a separate motion to approve the Cost Allocation Plan. Mr. Thiriot said that is correct.

**AGENDA ITEM # IV. APPROVAL OF FRINGE BENEFITS FOR FY2025.**

The Chair asked if any of the members had any concerns or questions regarding fringe benefits package proposed for FY2025. Seeing there were none, the Chair called for a motion.

**Garfield County Commissioner Jerry Taylor moved to approve the fringe benefits package proposed for FY2025, as presented. Kane County Commissioner Celeste Meyeres seconded the motion.**

The Chair acknowledged that there was a motion and a second. And seeing there were no further questions or concerns, asked the members to say 'aye', if in favor.

**All three commissioners voted aye; thus the motion was approved unanimously.**

**AGENDA ITEM # V. APPROVAL OF COST ALLOCATION PLAN FOR FY2025.**

The Chair asked if any of the members had any concerns or questions regarding the Cost Allocation Plan proposed for FY2025. Seeing there were none, the Chair called for a motion.

**Kane County Commissioner Celeste Meyeres moved to approve the Cost Allocation Plan for FY2025, as presented. Garfield County Commissioner Jerry Taylor seconded the motion.**

The Chair acknowledged that there was a motion and a second. And seeing there were no further questions or concerns, asked the members to say 'aye', if in favor.

**All three commissioners voted aye; thus the motion was approved unanimously.**

**AGENDA ITEM # VI. DISCUSSION ON COUNTY LOCAL PARTICIPATION.**

Mr. Thiriot explained that included in the back of the packet was information in a spreadsheet for the county contributions for next year. Mr. Zabriskie said that at the top part of the spreadsheet is what each county was invoiced for in January 2024. He explained that at a previous Finance Committee, several years ago, the commissioners agreed that the county contribution would increase by \$5,000 each year to keep up with inflation, rather than coming back 20 years later and having a huge increase like we did several years ago, because the AOG went well over 20 years without increasing it. Commissioner Meyeres commented that this was nice. Mr. Zabriskie further explained that there is a base amount paid by all five counties and the remainder is based upon population. He said for the upcoming year are the estimates that were just released in March 2024. He said that the most current estimate shows that Washington County grew by about 5,000 people, and Iron County grew by about 2,000 people. He said that Beaver County actually lost population from 7,327 down to 7,233. He said that the Commissioners previously chose a base amount of \$17,500, and then the rest based on a percentage of the population. He said that with the \$5,000 increase the new total overall is \$52,500. He explained that at the far-right side, at the bottom, there is a column showing the annual increase over last year. He explained that by the formula Beaver County would pay an additional \$81, Garfield County \$77, Iron County \$1,100, Kane County \$147, and \$3,530 from Washington County. Mr. Thiriot said he has spoken with Washington County and the Commissioner is comfortable with that. Mr. Zabriskie explained that a majority of services take place in Washington County, where the majority of the region's population is, and they're paying their share for that.

**AGENDA ITEM # VII. DISCUSSION ON OTHER ITEMS, IF NEEDED.**

There were no items brought up to discuss.

**AGENDA ITEM # VIII. ADJOURN.**

The Acting Chair, seeing that all business had been taken care of, adjourned the meeting at 1:52 p.m.

**These minutes were prepared and typed by Mr. Gary Zabriskie, Deputy Director at the Five County Association of Governments.**