Davis County Budget Committee
Meeting Minutes

August 12, 2024

The Budget Committee of Davis County met on August 12, 2024, 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 3:04 p.m.

Opening Roll Call

Committee members present were Curtis Koch, Auditor; Angie Nelson, Chief Deputy Auditor; Commissioner Bob Stevenson; Chris Bone, Human Resources Director; and Jeff Hassett, Information Systems Director. Commissioner Lorene Kamalu joined via Google Meet, and Commissioner Randy Elliott joined the meeting at 3:36 p.m. Other staff present: Ashleigh Young, Animal Care Director. Shairise Bills, Deputy Auditor, recorded the minutes of the meeting. There was no public attendance.

Approval of Budget Meeting Minutes for July 8, 2024 *(Minute 00:39)*

The Committee voted 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			

New Veterinarian Technician Position—*Presented by Ashleigh Young, Animal Care Director (Minute 00:54)*

Ashleigh said that the position would partially be funded by the $215,000 private donation they received from Mr. Davis. The cost for this year would be $28,728, and next year, it would be $86,185, and this position was asked for through the tax increase. It is being requested due to the need to do spay/neuter surgeries in-house (which is much less expensive), which takes about 30 hours. Ashleigh is seeking approval from the Budget Committee to hire for this position. Ashleigh said despite how much of a tax increase is approved, the position is still necessary, and a priority for them.

(Minute 58:23-Discussion Continued)
Curtis brought Commissioner Elliott up to speed on the initial discussion had in his absence. Commissioner Elliott agreed on hiring a new Vet Tech, which will be voted on in the Commission meeting during the next budget opening.

Davis County Career Service Council Stipend Schedule—*Presented by Chris Bone, HR Director (Minute 16:15)*

Chris said the Career Service Council is designed to hear employee appeals and consists of two people, and a third will be added soon. There have been no hearings held in the past four years. The County Personnel Management Act requires a system of payment. There is no infrastructure in place to do so. He proposed creating the infrastructure to establish the payment schedule, which outlines how each member will be paid based on assignments. If agreeable, Chris will run this through a Commission Meeting. He added that it will not require a budget line item, and if there are a lot of hearings, they will come back to ask for a budget amendment.
(See Attachment A.)

Curtis Koch, County Auditor, presented the following:

- **New Jail Medical Contract Budget Amendment** *(Minute 23:21)*
  On August 6, the Wellpath contract for the Jail Medical was ratified. The costs were just under $4.5 million, including $1.5 million in new expenses. On top of that, they need a half million to finish out the project. Curtis updated the audited budget numbers and revised budget requests today. Before they were balanced, with all the new budget requests approved since January 1, Fund Balance has decreased from just under $41 million to $39.7 million. *(See Attachment B.)*

- **2025 Budget Prep** *(Minute 28:42)*
  Departments are currently entering their budgets for 2025. Curtis asked the commissioners if they wanted to send a message giving guidance to departments on how to submit their 2025 budgets (i.e., flatlining operations or allowing a percentage increase, holding personnel positions, etc.) if departments would submit entire budget requests and the Commission would make the cuts later, is the Auditor's office making the cuts in the tentative budget, or if they want Curtis to make recommendations. Curtis said how the budget process was handled last year was not the preferred method.

  Commissioner Stevenson said it is a fact that things are tight, and when CARES money came in, eventually, the County would pay for it, and that time has now come. He is against increasing personnel and supports a 1% increase or less in operational costs. He said if the County seeks a tax increase, it needs to do everything possible to mitigate increasing expenses. Commission Elliott said everything would be tighter and that budgets should remain flat. Commissioner Kamalu said Davis County is always careful about adding new positions; people are its best assets. She thinks departments need guidance, and a suggested percentage increase of 1% in operational costs would be a good idea and allow department directors to decide where to make those cuts. Commissioner Kamalu wants a more modest COLA and expects data-driven decisions

regarding COLA increases. She recognizes that it burdens some departments independent from the General Fund. Curtis asked for their opinions on capital items like fleet. Commissioner Stevenson said he wanted to see what departments are requesting.

- **State Courts Project** *(Minute 40:07)*
  Curtis said the state is asking for a just under $6.7 million contribution from the County for a parking structure in the Justice Center that the County would use. They need a memo of understanding that the County will commit the funds to the state in 2028. It will need to expressly state that the County is restricting its fund balance to guarantee those funds, which needs to be done quickly. Curtis said it would have a significant impact on our operations. Commissioner Kamalu said the lobbyists may be able to help find funding for it without using money from the General Fund. The Commission agreed the MOU needs to be submitted. Curtis will contact the Attorney's office to draw it up and get it on the Commission agenda no later than August 27.

- **Budget Opening for 8/27/2024** *(Minute 1:02:47)*
  Curtis reviewed the list of budget opening items. Curtis clarified that the Sheriff's office had $533,000 they wanted to take out of payroll because they knew they would have turnback. Still, he did not want to set a precedent for using payroll turnback for operational expenses. This keeps the record clean and transparent. This will add $781,000 in additional expenses to Fund 10, even after recognizing the new revenue (just under $200,000) from Certified Tax Rates. This is not yet the final list, but more items will be added before the budget opens on August 27.

The meeting adjourned at 4:24 p.m.

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

A	Davis County Career Service Council (CSC) Stipend Schedule
B	2025 Budget Projected Start Point 8-12-2024
B1-B3	4 18 2023 Budget Opening

Minutes prepared by:

Shairise Bills
Deputy Auditor

Minutes approved on: 9/10/2024

/s/ Curtis Koch
Curtis Koch
Auditor— Budget Officer