

The Budget Committee of Davis County met on November 18, 2024, at 10:00 a.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 10:01 a.m.

Opening Roll Call

Committee members present were Curtis Koch, Auditor; Commissioner Randy Elliott; Commissioner Lorene Kamalu; Commissioner Bob Stevenson; Chris Bone, Human Resources Director; and Jeff Hassett, Information Systems Director. Angie Nelson, Chief Deputy Auditor, was excused from the meeting. Other staff members were Todd Utzinger, Legal Defense Coordinator; Andy Hansen, Assessor; and Ric Higbee, Human Resources Deputy Director. Shairise Bills, Deputy Auditor, recorded the minutes of the meeting. There was no public attendance.

Lagoon Appraisal (Minute 00:43)

The Assessor came with a budget request regarding the Lagoon appraisal. The County has been battling them since 2017 but has never been to a hearing. The Assessor was asked to reduce his operational expenses by \$40,300 in the Tentative Budget. He is asking for it to be reconsidered because \$40,000 of that is the Lagoon Appraisal. Andy explained that the handout shows the taxable amounts since 2017 and the approximate yearly refund. Lagoon continues to appeal its valuations, but it has gone far too long, and Curtis said it must be done now. Andy said he would ensure it is settled in 2025 by scheduling a hearing for April 7, 2025, which would allow plenty of time to finish the appraisal.

(See Attachments A1-A2)

Legal Defender Contracts (Minute 13:46)

Todd Utzinger said they have traditionally done three-year contracts for continuity, which is the model around the state. They built an escalation clause of three percent to keep pace with inflation over the years. He thanked the Commission for the significant increases in the contract attorneys' salaries for 2025. Still, even with those increases, they are eight to ten percent behind the compensation rate for comparable attorneys in the County Attorney's Office. Todd said that was a conservative number. He wants something put into their contracts so that in 2026 and 2027, they don't continue to fall behind the market and the County Attorney's Office.

He requested a flat percentage or a percentage combined with the County's annual approved COLA, but he doesn't want to renegotiate contracts yearly. They will be doing a study to see if Davis County needs to change its format from contract defenders to a full-time program. He wants compensation rates to keep pace, making transitioning to a full-time program less painful. This was discussed. Jeff said there is some concern over automatic regularly scheduled increases without being tied to performance. Todd said they don't do performance appraisals, but Judges will provide feedback, and if they are underperforming or have poor conduct, they are terminated. The Commissioners favored giving them a four percent increase on top of COLA for 2026.

Budget Changes (*Minute 28:51*)

Curtis reviewed the Budget Final Page and noted the following changes:

- Tourism increased their revenues for the Western Sports Park (WSP).
- The land lease for WSP has been moved out of Fund 10 and into Fund 45 Capital Reserves.
- There was an expense error in the Attorney's budget, which did not have a negative in front of it (which meant they got more money), and that has been removed.
- A Special Litigation Support account has been created for the Attorney's Office. It has been taken out of operations and is a stand-alone account to be used only for litigation purposes.
- The Drug Testing System was found to be a duplicate expense. It is used by the Drug Court and administered by the Sheriff's Office.
- The Health Department requested their undercover vehicle not be part of the fleet. It is more like an asset and has been removed from the fleet.
- In Corrections, the RSUT has been updated.
- Tourism has requested some decreases. HR allocations are based on a point in time and are estimates. Curtis said he is not going to readjust those numbers with each change.
- In Fund 10, the Elected Official differential was added
- Information in Salary and Benefits was corrected
- Code Blue Winter Response for a part-time driver will reside in the Code Blue Department.
- A Lieutenant position will be moved out of Fund 10 into Fund 19

(See Attachments B1-B3)

A new SLFRF application came in from Layton City for \$500,000 for sewer water line improvement. It will be on the agenda for next week's Commission meeting for consideration. Curtis said another or other requests would have to be reduced by that much to allocate any for this project. All the money must be obligated by December 17, so the Commissioners must decide soon. Curtis will email the application to each of them separately. Curtis will hold off on sending out any obligation letters if it is considered.

(See Attachment C)

Davis County Budget Committee

Meeting Minutes

November 18, 2024

Curtis showed the Cost of County Government Report that came out today on the Utah State Tax Commission Website.

(See Attachments D1-D7)

The Committee moved into a closed session for reasons permitted under Utah Code Annotated §52-4-205(1)(c): strategy sessions to discuss pending or reasonably imminent litigation.

MEMBER	MOTIONED	SECONDED	AYE	NAY	ABSENT	ABSTAIN
Commissioner Elliott			X			
Commissioner Kamalu			X			
Commissioner Stevenson	X		X			
Curtis Koch			X			
Angie Nelson					X	
Jeff Hassett		X	X			
Chris Bone			X			

The committee reconvened the open meeting at 11:00 a.m.

Gun Range (Minute 51:34)

Curtis said there was an offer from someone willing to improve the public range on his own time. They will need to rent some equipment for him to use. With potential liability, there will need to be some volunteer agreements in place. Curtis asked if the Commission had any concerns with this. Blue Stakes will need to come to stake the property. A working group will meet later today to discuss the matter.

Jeff brought up the request to move the Data Privacy Officer Coordinator position under the Clerk's Office under Records Management. He indicated the Clerk seems adamant about keeping the position under his office. Commissioners Stevenson and Elliott were of the opinion it should stay in IS for now and look at it later. Jeff said there were comments made that indicated it would be attached to Records Management, but for now it will be in IS.

The meeting adjourned at 3:34 a.m.

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

A1-A2	Lagoon Appeal Parcels
B1-B3	Final Budget Page and Adjustments 11-18-2024
C	List of Potential Projects 11-18-2024
D1-D7	Cost of County Government

Davis County Budget Committee

Meeting Minutes

November 18, 2024

Minutes prepared by:

Shairise Bills

Deputy Auditor

Minutes approved on: 12/9/2024

/s/ Curtis Koch

Curtis Koch

Auditor— Budget Officer