



DRAFT MINUTES

Finance Committee Meeting

Thursday, May 22, 2025, AT 9:00 A.M.

Hosted at the Five County AOG Office Via Zoom Video Conference

Members In Attendance

Commissioner Paul Cozzens, *Chair*
Commissioner Wade Hollingshead, *Vice Chair*
Commissioner Gil Almquist
Commissioner Jerry Taylor
Commissioner Celeste Meyeres

Representing

Iron County Commission
Beaver County Commission
Washington County Commission
Garfield County Commission
Kane County Commission

Others In Attendance

V. Lowry Snow
Bryan Thiriot
Jen Wong
Allison McCoy
Cody Christensen
JayCee Finicum

Representing

Legal Counsel
Five County Executive Director
Five County HR Director
Five County Chief Financial Officer
Five County Associate Planner
Five County Admin. Assistant

1. Welcome and Introductions of all in attendance. -Commissioner Paul Cozzens, Chair

Chair Commissioner Paul Cozzens called the meeting to order at 9:09 AM and welcomed all in attendance. Attendees were welcomed, roll was taken, and a quorum was confirmed.

2. Pledge Of Allegiance. Led By Commissioner Paul Cozzens, Chair.

3. Discussion Of Fringe Benefits and Cost Allocation Plan for FY 2026 (July 1, 2025-June 30, 2026). -Allison McCoy, CFO

- Fringe Health insurance premium increase of 12% through United Healthcare; employee contribution remains at 11%.
- 2% COLA for employees.
- Minor rate adjustments in retirement, workers comp, and unemployment insurance.
- Fringe benefits and indirect cost rate of 13.5% reviewed and explained.

4. Approval Of Fringe Benefits for FY 2026 – Commissioner Paul Cozzens, Chair

Motion to approve the FY2026 Fringe Benefits and Cost Allocation Plan was made by Commissioner Gil Almquist. Seconded by Commissioner Jerry Taylor. The motion passed unanimously.



5. Discussion Of County Local Participation. -Bryan Thiriot, Executive Director

A proposed \$5,000 increase to county local participation. Commissioner Gil Almquist proposed a \$20,000 increase instead to better account for rising operational and grant-matching costs. As part of this increase, Commissioners would like to be extensively involved throughout the in discussions of which programs are kept and which programs are ending. Motion to approve a \$20,000 increase in local county participation was made by Commissioner Gil Almquist. Seconded by Commissioner Celeste Meyeres. Motion passed unanimously.

6. Discussion Of Other Items, If Needed. Commissioner Paul Cozzens, Chair

No other items were discussed.

7. Closed Session

Motion to enter a closed session for personnel matters was made by Commissioner Wade Hollingshead. Seconded by Commissioner Jerry Taylor.

Upon returning to open session, the Committee acknowledged the resignation of Executive Director Bryan Thiriot.

Motion to initiate the search process for a new Executive Director was made by Commissioner Gil Almquist and seconded by Commissioner Wade Hollingshead. The job posting will be open for 14 days. Each commissioner will contribute interview questions, and notices will be widely shared. Bryan Thiriot agreed to remain in the role during the hiring process, workload permitting. Commissioners verbalized their gratitude and support for him.

8. Adjourn.

These minutes were transcribed, typed, and edited by JayCee Finicum, Administrative Assistant at the Five County Association of Governments.

COUNTY LOCAL PARTICIPATION



COUNTY LOCAL PARTICIPATION FUNDING FOR FY2025 (This will be invoiced to counties in January 2025)

Beaver	7,233	2.51%	\$17,500	\$1,320	\$18,820	\$2.60	\$81
Garfield	5,314	1.85%	\$17,500	\$970	\$18,470	\$3.48	\$77
Iron	64,211	22.32%	\$17,500	\$11,720	\$29,220	\$0.46	\$1,165
Kane	8,425	2.93%	\$17,500	\$1,538	\$19,038	\$2.26	\$147
Washington	202,452	70.39%	\$17,500	\$36,952	\$54,452	\$0.27	\$3,530
Regional Total:	287,635	100.00%	\$87,500	\$52,500	\$140,000	\$0.49	\$5,000

** Citation: U.S. Census Bureau, Population Division: Annual Estimates of the Resident Population for Counties in Utah: April 1, 2020 to July 1, 2023 (CO-EST2023-POP-49).
Release Date: March 2024

COUNTY LOCAL PARTICIPATION FUNDING FOR FY2026 (This will be invoiced to counties in January 2026)

\$17,500 Base		Percent of Region's		Proportion of \$57,500			Annual \$ Increase Above
County	Population **	Total Population	Base Amount	by % of Population	Total Per County	\$'s Per Capita	Current Participation
Beaver	7,339	2.50%	\$17,500	\$1,440	\$18,940	\$2.58	\$120
Garfield	5,115	1.75%	\$17,500	\$1,003	\$18,503	\$3.62	\$34
Iron	67,897	23.17%	\$17,500	\$13,320	\$30,820	\$0.45	\$1,600
Kane	8,364	2.85%	\$17,500	\$1,641	\$19,141	\$2.29	\$103
Washington	204,386	69.73%	\$17,500	\$40,096	\$57,596	\$0.28	\$3,144
Regional Total:	293,101	100.00%	\$87,500	\$57,500	\$145,000	\$0.49	\$5,000

Source: 2024 Kem C Gardner County Population Estimates

7,339
5,115
67,897
8,364
204,386

FIVE COUNTY ASSOCIATION OF GOVERNMENTS
FRINGE BENEFITS
FY 2026

	<u>Present</u>	<u>FY 2026</u>
A. Social Security Match on Gross Salaries	7.65%	7.65%
B. Utah State Retirement on Gross Salaries		
Contributory System	19.96%	17.96%
Tier 1 Non-Contributory System	17.97%	15.97%
Tier 2 Non-Contributory System	16.19%	14.19%
Hybrid (14.19% Employer and 0.81% Employee)		
DC Plan (4.19% Employer and 10.0% 401K)		
Tier 1 Post Retired	6.11%	5.87%
D. Worker's Compensation/Industry Rate & Effective Rate (for budgeting purposes)		
County Employee	.0155	.0110
Clerical Employee	.0011	.0070
E. Unemployment Insurance		
Utah Dept. of Workforce Services on first		
\$48,900 gross salaries x .005 = \$235.00	.005	.003
F. Salary Deferral Program		
Utah State Retirement – 457, 401K, and IRA Programs voluntary to post-1995 employees		
1.25% 401K contribution to pre-1995 employees (Janeil)		
G. Holidays		
13 Paid Holidays		
H. Vacation and Sick Leave (4 hours per pay period for full-time benefited employees 0-5 yrs, 5 hours per pay period for full-time benefited employees 5-10 yrs, 6 hours per pay period for full-time benefited employees)		
2. Pay for Performance		
J. COLA (Cost of Living Adjustment)		

July 1, 2026	2% Proposed
July 1, 2025	3% COLA
July 1, 2024	7% COLA

k. Indirect Cost Rate	12.72	13.51
-----------------------	-------	-------

INSURANCE BREAKDOWN
(prior to employee share)

		<u>Present</u>	<u>FY 2026</u>
UHC	EMPLOYEE	791.70	891.20
UHC	EMPLOYEE/SPOUSE	1781.32	2005.19
UHC	EMPLOYEE/CHILD/CHILDREN	1702.16	1916.09
UHC	FAMILY	2454.28	2762.73
UHC HSA	EMPLOYEE	562.26	630.96
UHC HSA	EMPLOYEE/SPOUSE	1265.08	1419.66
UHC HSA	EMPLOYEE/CHILD/CHILDREN	1208.86	1356.57
UHC HSA	FAMILY	1743.01	1955.98
HSA CONTRIBUTION	EMPLOYEE	195.00	195.00
HSA CONTRIBUTION	EMPLOYEE/SPOUSE	450.00	450.00
HSA CONTRIBUTION	EMPLOYEE/CHILD/CHILDREN	430.00	430.00
HSA CONTRIBUTION	FAMILY	630.00	630.00
Dental	EMPLOYEE	55.02	59.97
Dental	EMPLOYEE + 1	75.26	82.03
Dental	FAMILY	113.93	124.18
ULGT Vision/EMI Vision	SINGLE	6.40	6.40
ULGT Vision/EMI Vision	DOUBLE/EE + Spouse	14.00	14.00
ULGT Vision/EMI Vision	EMPLOYEE/CHILD/CHILDREN	14.80	14.80
ULGT Vision/EMI Vision	FAMILY	21.50	21.50
PHEP Life (base rate adjusted with age)	SINGLE	8.41	8.41
EAP	GROUP	3,600.00	3,600.00

Monthly Cost Breakdown (Medical PPO Plan, ULGT Vision, Life, and Dental combined):

MONTHLY TOTALS	Total Cost	ER Cost	EE Cost
Employee Only	\$965.98	\$859.98	\$106.00
Employee + Spouse	\$2,109.63	\$1,877.54	\$232.09
Employee + Child(ren)	\$2,063.48	\$1,836.03	\$227.45
Family	\$2,916.82	\$2,595.44	\$321.38

Monthly Cost Breakdown (Medical HSA Plan, HSA Contribution, EMI Vision, Life, and Dental combined):

MONTHLY TOTALS	Total Cost	ER Cost	EE Cost
Employee Only	\$900.74	\$823.37	\$77.37
Employee + Spouse	\$1,974.10	\$1,806.41	\$167.69
Employee + Child(ren)	\$1,933.96	\$1,768.06	\$165.90
Family	\$2,740.07	\$2,507.43	\$232.64

** Individual contribution is 11% of the total insurance premium.