

On Mon, Jun 9, 2025 at 5:22 PM Curtis Koch <ckoch@co.davis.ut.us> wrote:

As outlined in the Directors' Meeting on June 4, 2025, the Commissioners is requesting a "Stress Test" of General Fund operations. In order to do so, **hypothetical** budget reductions were proposed in Fund 10 and Fund 63 departments in conjunction with a \$2.5M tax increase and \$3M spend down of fund balance. This process is intended to help inform the Commission on the current fiscal and operational status of Fund 10. This is the beginning of the budget process and not the final product. The Commission recognizes that the model presented is uniform in reductions, but that uniformity may not be practical in the final 2026 budget.

Please plan your presentation to address the following items:

- What reductions would your department have to make. Please indicate by % what reductions are related to personnel, operations, allocations and capital items.
- Please explain how the reductions would impact the operations of your department, including estimates of what % of your functions are required by statute and what % are discretionary in nature.
- Please address the cost of turnover on your operation. For instance, if positions were reduced and then brought back in future budget seasons, what would be the impact of retraining positions.
- What statutory functions are currently being impeded or not taking place due to budgetary constraints?

As we move forward in the budget process, the Commission asks that **all departments, regardless of fund**, begin to analyze what a 5 year budget plan would look like. Items to consider are:

- What are the upcoming challenges that your department may face?
- Are there ways to leverage technology to improve service and efficiency?
- Are there any large one-time or on-going increases that you can foresee in the next 5 years?

More time and attention is required to develop a strategic 5 year plan. Please start to consider this plan, **but do not address the 5 year plan in the June 24th Directors' Meeting**. Additional direction will be coming regarding this ask.

Shairise will be reaching out to you in the next couple of days to schedule your presentation time. Presentations will be limited in time to a range of 10 to 30 minutes dependent upon the size of the department. All department heads are welcome to attend all presentations, but are not required to do so.

Please let me know if I can be of assistance.

Respectfully,

Curtis Koch
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