

Davis County Controller

2026 Budget Stress Test Presentation

June 24, 2025

Statute vs. Discretionary Duties

100% of Controller functions are required by statute and/or ordinance.

- **Finance Officer** – U.S.C. 17-36-3(13), 17-19a-205, Davis County Ordinance 2.16.030
- **Budget Preparation** – U.S.C. 17-36-8, Davis County Ordinance 2.16.030
- **Purchasing Agent** – U.S.C. 17-36-20, Davis County Ordinance 2.16.030
- **Audit** – U.S.C. 17-19a-204
- **Performance Audit** – U.S.C. 17-19a-206
- **Management of Financial Records** – U.S.C. 17-19-207
- **Financial Reporting** – U.S.C. 17-19-208
- **Clerk of the Board of Equalization** – U.S.C. 59-2-1001(1)

Reductions to Controller's Office

Requested Stress Test:

-.66% in 2026 vs. 2025 or **-\$15,052**

Reduction:

Personnel Reduction Beginning June 2025:

1 FT, Acct. Tech III: **-\$93,344**

(1/2 of this should be attributed to DCSO based upon the realignment of functions that allows for greater efficiency.)

Net savings attributable to the Controller's office \$31,620.

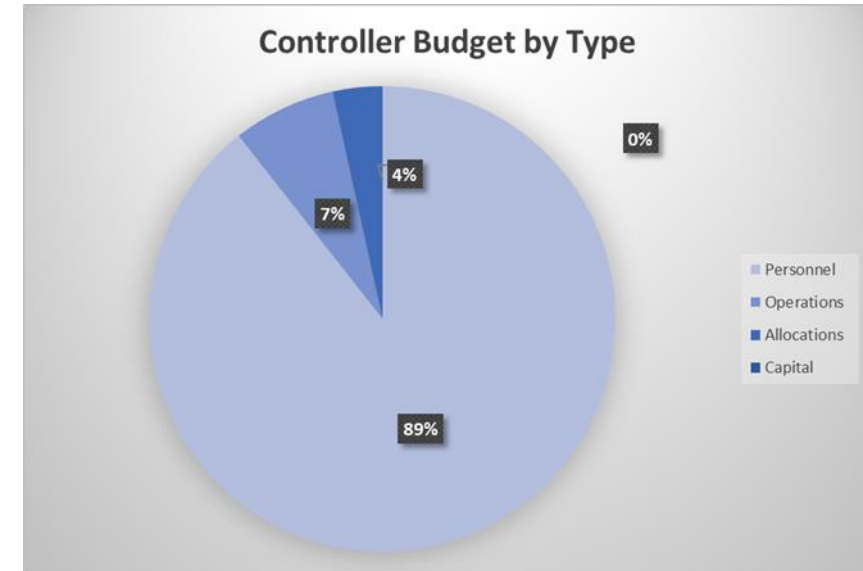
Other Considerations

Annual Personnel Growth:

- 2026 Merit Increase Projection: \$45,063
- Minus Remaining Savings: \$31,620
- Additional Reductions Needed: \$13,443

Operational Cuts:

- Travel/Education & Training: \$5,000 – Staff Certifications & Training Reduced
- Computer Equipment: \$2,000 – Slow rotation, implementation of tech in dept.
- Allocations Reductions: \$500 – Anticipate that cuts would be required of Internal Service Funds.
- Prof & Tech: \$3,500 – Hearing officers for Board of Equalization *(High variability 2022 -\$7K, 2023 - \$26K)*
- Remaining: Additional Personnel or benefit reductions



Other Considerations

- Controllers Office has reduced 2 FT's in the last 3 years.
- Cost of Living Increase
 - What is the County considering?
 - 1% in my department is roughly another \$20K in cuts
- Health Insurance Costs – Q1 Loss Ratio: 115%
 - 2024 3rd Quarter Loss Ratio ended at over 143%
 - Anticipate higher premium increase in 2026
- End of 2026, Purchasing/Grants Manager paid by 50% SLFRF will need to be funded 100% (approx. \$86K)
- 2025 Budget already had \$94K of attrition savings.

Davis County Non-Dept.

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Non-Departmental Discretionary

Organization	Object	Year	Line	Quantity	Amount	Description
1010150	540210	2025	70	1	\$300.00	SAMS CLUB MEMBERSHIP
1010150	555310	2025	50	1	\$525.00	ACFR PRINTING (25)
1010150	540220	2025	20	8	\$800.00	BUDGET OPENINGS
1010150	590940	2025	10	1	\$1,000.00	THON PROPERTY
1010150	555310	2025	60	1	\$1,150.00	GFOA DISTINGUISHED BUDGET AWARD SUBMISSION
1010150	540220	2025	10	1	\$2,000.00	MISC LEGAL NOTICES
1010150	555266	2025	10	2	\$3,000.00	CHARGE POINT SUBSCRIPTION FOR MCH CHARGING STATIONS
1010150	540210	2025	30	1	\$6,065.00	NATIONAL ASSOC OF COUNTIES DUES
1010150	540272	2025	10	1	\$7,000.00	EMPLOYEE RETIREMENT RECOGNITION
1010150	540203	2025	10	1	\$10,100.00	ANNUAL EXPENDITURE BY ORGANIZATION BASED ON \$1
1010150	540272	2025	30	1	\$15,600.00	Monthly Service Awards
1010150	540666	2025	20	1	\$20,000.00	CENTRALLY ASSESSED ATTORNEY FEES
1010150	540277	2025	10	1	\$25,000.00	EMPLOYEE GOLF PASS MATCH
1010150	555310	2025	30	12	\$30,000.00	BENNETT GROUP LEGISLATIVE CONSULTANT FEES
1010150	555310	2025	90	12	\$66,000.00	INVESTMENT ADVISOR FEES
1010150	540210	2025	50	1	\$83,393.00	UAC ANNUAL MEMBERSHIP FEE
1010150	540210	2025	40	1	\$85,182.00	WASATCH FRONT REGIONAL COUNCIL ANNUAL ASSESSMENT
1010150	540666	2025	10	1	\$100,000.00	COUNTY WIDE CONTINGENCY
1010150	590910	2025	10	1	\$190,000.00	COUNTY CONTRIBUTION TO CJC PROGRAM
1010150	590910	2025	30	1	\$200,000.00	XFR TO E-911

Total \$847,115.00

Non-Departmental Not As Discretionary

1010150	542243	2025	20	1	\$1,240.00	ANNUAL PO BOX FEE
1010150	590938	2025	10	1	\$1,660.00	ELECTRICITY - DMV & THON
1010150	590937	2025	10	1	\$2,100.00	GAS - DMV & THON
1010150	555310	2025	20	1	\$2,200.00	MUNI CODE - CIVICPLUS
1010150	590925	2025	20	1	\$2,222.00	ALLOCATION - COURTHOUSE
1010150	590930	2025	10	1	\$3,430.00	INSURANCE ALLOCATION
1010150	590936	2025	10	1	\$4,050.00	WATER - DMV & THON
1010150	590920	2025	10	1	\$4,220.93	TELEPHONE
1010150	540611	2025	10	1	\$5,000.00	EST. -ANNUAL WRITE OFF OF BAD DEBT
1010150	590925	2025	10	1	\$6,331.00	ALLOCATION - ADMIN BLDG
1010150	590939	2025	10	1	\$18,481.88	CONTRACT MAINTENANCE - DMV
1010150	545536	2025	10	1	\$30,000.00	EST. Bank Charges
1010150	590940	2025	30	1	\$47,039.45	DMV BUILDING MAINTENANCE
1010150	555310	2025	40	1	\$50,000.00	PERSONAL PROPERTY TAX AUDITS
1010150	555310	2025	70	1	\$50,000.00	EXTERNAL AUDITOR
1010150	542243	2025	10	1	\$120,000.00	POSTAGE EST.
1010150	542226	2025	10	1	\$480,000.00	DMV PRINTING
1010150	590910	2025	40	1	\$452,636.00	MCH DEBT SERVICE TO FUND 32
1010150	590910	2025	50	1	\$758,564.00	ADMIN BLDG DEBT SERVICE TO FUND 32
1010150	590910	2025	60	1	\$3,010,000.00	Xfr to 52 Inmate Services to cover the deficit of inmate med.
Total					\$5,049,175.26	