

# Davis County Budget Committee

## Meeting Minutes

June 30, 2025

The Budget Committee of Davis County met on June 30, 2025, at 3:30 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 facilitate locating discussion points in the audio recording. 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 3:33 p.m.

### Opening Roll Call

Committee members present were Curtis Koch, Controller; Commissioner John Crofts; Commissioner Lorene Kamalu; Commissioner Bob Stevenson; Chris Bone, Director of Human Resources; and Jeff Hassett, Director of Information Systems. Shairise Bills, Deputy Controller, recorded the minutes of the meeting. There was no public attendance. Other staff present were Brian Hatch, Health Director; Rebecca Abbott, Chief Deputy Clerk; and Brian McKenzie, Clerk.

### Approval of Budget Meeting Minutes for 4/14/2025, 5/12/2025, and 5/29/2025 (Minute 00:32)

The Committee voted to approve:

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

### Personnel Requests (Minute 01:14)

Chris Bone presented the personnel requests. There were two requests from the Health Dept. The first request is to upgrade the WIC Bureau Manager from a grade 23 to a grade 25 based on market adjustment, which was not included in the last Countywide market adjustment and created an inequity. This would impact the remaining 2025 budget by \$1,996.50, resulting in an annual budget impact of \$3,903.00.

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The second request is to upgrade the WIC Nutrition Assistant III positions (5) from Grade 16 to Grade 17, with the same analysis applied as in the previous request. This would impact the remaining 2025 budget by \$3,987.00, resulting in an annual budget impact of \$7,975.00. Both of these requests would affect Fund 15.

Generally, this Committee makes recommendations to the Commission, but a motion was made and accepted to approve these requests because they were not General Fund requests:

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

The following personnel request came from the Clerk's office asking for a new Confidential Secretary (grade 18) to provide additional administrative support. Elected officials are entitled to have a Confidential Secretary, and the Clerk's office has operated without one since its inception when it split from the Auditor's office.

Clerk Brian McKenzie has thoughtfully considered the budgetary impacts of this request. He has sufficient attrition savings this year to cover the cost, so no additional budget is needed at this time. The difference in funding is \$58,289.00, resulting from converting a full-time Deputy Clerk I position, currently vacant, to a part-time position. The vacancy savings across several positions are currently at \$35,500.00, and the cost of the new position would be \$26,144.00 for the remainder of 2025.

Clerk McKenzie added that he is considering increasing fees, a revenue source for his front office, and that he needs additional staff to facilitate this even during busy election seasons. He figured that would increase revenues by \$ 35,000 to \$ 45,000, which would offset most of the additional ongoing costs of this request. The remainder would come from the General Fund.

Commissioner Crofts explained why he is not in favor of this request and had more questions about it. Clerk McKenzie explained further that he had explained the need during the previous Budget Committee meeting in the stress test presentation. He went on to say that three years ago, when the office was split, he was told he was entitled to a secretary, but he opted not to add any additional staff while considering the right size for his office. He stated that the Auditor's office had been assisting with administrative and financial tasks for a considerable period. Additionally, many things have fallen by the wayside and been put on hold due to the lack of extra staff. He has run lean by cross-training staff to move people around based on need, but it is no longer enough, as it affects revenue when he has to pull staff and move them to other priority areas.

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Commissioner Kamalu acknowledged the lengths that the Clerk's office has gone to make things work for as long as they have and said she doesn't know how he has managed without an assistant for as long as he has, recognizing the importance of the administrative support in her own office.

Generally, this Committee makes recommendations to the Commission, but a motion was made and accepted to approve this request:

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

### **Prop 1 Equipment Purchase—Presented by Curtis Koch, County Controller (Minute 18:05)**

Curtis explained that the Planning Department (CED) wants to purchase a Bobcat for trail maintenance, but they don't have any funds in their Capital Equipment account. They asked if they could move \$94,000.00 between accounts, by reducing the contribution to Interlocal Contributions (Prop 1) and increasing the Capital Equipment. Still, Curtis told them it had to be reviewed and approved by the Commission.

He went on to say that if it were part of the fleet program, CED would rent out the equipment for trail maintenance instead of owning it themselves. For now, they should be following procurement policies. This request will be in the next budget opening for the Commissioners to consider.

### **Valuation Notice Increase (Minute 25:27)**

Postage for Valuation Notices is up \$12,000.00 over last year, based on the changes in the postage rates (it went up three times last year). The cost has been covered under the Controller's current operating budget, out of necessity, but Curtis asked to use some of the contingency funds to make his operating budget whole. This request will be included in the next budget opening on July 8<sup>th</sup>.

Curtis also asked to have the cost of postage for Valuation Notices removed from his department's budget because it is so variable, and move it into Non-Departmental.

### **Stress Test and Commission Discussion on 2026 Budget** *(Minute 28:11)*

The Fund 10 departments presented their stress tests in a Budget Committee Meeting held on June 24, 2025. They were asked to perform a hypothetical test (reflecting the current situation) if they were funded with the projected amount of money as revenue, with the same percentage of budget as they received on average over the last two years, to describe what that would look like to them and the potential effects.

Looking at the 2026 Budget Model presented at the Administrative Officer's Meeting, \$2.5 million was the hypothetical projected revenue used for this stress test. Departments were asked to consider the impact of those reductions, also with the caveat that the Commission would be examining what a 5-year long-term strategic plan would entail. This discussion is in follow-up to that stress test.

The Committee explored the projected revenues and engaged in lengthy discussions about several hypothetical scenarios. These hypotheticals did not include any Merit or COLA increases. Curtis said the unique challenge is that last year was the first year we spent down our fund balance; otherwise, it would have grown. You can't have an elevated fund balance if you go out for a tax increase. He said the goal is to stay between \$30 million and \$40 million. If you don't take a tax increase (or increase revenues), then the spenddown is so steep that you would need to take a significant tax increase, which is much harder on the citizens. Curtis continued that the spenddown should be strategic while rightsizing the tax increase or increased revenue. This was discussed at length along with various hypothetical tax increases, and the cost of Personnel was at the core of this discussion.

Curtis said that everyone is looking to the Commission for leadership. He encouraged them to look for the right size of a tax increase and convey it to their constituents and department heads. He said he will help however he can, but time is of the essence.

Commissioner Stevenson took a straw poll and said he believed they should go for \$4.5 million, which would last two or three years before another tax increase would be necessary. Commissioner Kamalu agreed based on her observations of the Criminal Justice System regarding public safety. Commissioner Crofts said he didn't know what options they have given the position they are in because of the decisions that have already been made up to this point (he wouldn't have approved the new Animal Shelter). Still, he didn't think \$4.5 million was unreasonable. Commissioner Stevenson said that this amount is just a starting figure to work with and is not set in stone, but will be helpful for the new incoming Controller.

*(See Attachment A.)*

*(Minute 1:11:23)* Curtis took a point of personal privilege to acknowledge what the County has given him over the past 20 years. He expressed gratitude for Shairise Bills [his assistant], the staff in the Controller's office, and the staff in the Clerk's office, who have carried him through some dark times and allowed him to grow.

The meeting adjourned at 4:47 p.m.

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

A      2026 BUDGET MODEL

Minutes prepared by:

Shairise Bills

Deputy Controller

Minutes approved on: 9/3/2025

/s/ Scott Parke

Scott Parke

Controller— Budget Officer