

Davis County Budget Committee

Meeting Minutes

August 11, 2025

The Budget Committee of Davis County met on August 11, 2025, at 3:00 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 3:08 p.m.

Opening Roll Call

Committee members present were Scott Parke, 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. Other staff present were Ric Higbee, Human Resources Deputy Director; Andy Hansen, Assessor; Sheriff Kelly Sparks; and Chief Deputy Sheriff Arnold Butcher. There was no public attendance.

Approval of Budget Meeting Minutes for June 9, 2025, and June 24, 2025 (Minute 00:51)

The Committee voted to approve:

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

Controller Parke abstained from voting because he was not in office at the time those meetings were held.

HR Requests

1. Assessor-Conversion of Two Part-time Positions to One Full-time Position (*Minute 01:11*)

Background: The position became vacant when a personal property appraiser resigned. The Assessor's Office is looking to convert the two part-time roles into a single full-time position with benefits.

Cost: The ongoing annual cost of this conversion is approximately \$16,500, which is not currently included in the budget and would require an appropriation from the General Fund. The Assessor's office has some existing attrition savings that can cover the cost for the current year.

Rationale: The Assessor explained that part-time employees often leave for full-time work with benefits, leading to a lack of continuity and institutional knowledge. A full-time position would help retain a long-term employee, provide full-time coverage for both personal property and green belt tasks, and improve overall efficiency. He noted that a current part-time employee is seeking full-time employment and is an excellent fit for the position.

Discussion: Commissioner Stevenson expressed his belief that decisions should be based on the best interests of the County and not on a specific individual's situation. He suggested placing the request in the upcoming budget for the start of the following year.

Chris Bone explained that the department's goal is to create a structure that is good for the office regardless of who fills the role.

Commissioner Crofts noted the County's past challenges with retaining assessors due to low pay compared to other agencies, which this change could help mitigate.

Commissioner Kamalu and Jeff Hassett agreed that while the cost is small, it's important to consider it within the full budget mix.

Jeff Hassett suggested increasing the current part-time employee's hours to a maximum until a final decision is made in the next budget cycle. This would help the County retain her while also providing more data on the combined workload.

(See Attachments A1-A2.)

2. Sheriff- Conversion of Three Part-time Positions to one Full-time Position (*Minute 30:17*)

The Committee considered a request to convert three part-time positions in the Sheriff's Office into one full-time deputy position.

Cost: This conversion would cost approximately \$12,195.00 per year on an ongoing basis. The Sheriff's Office's existing budget has enough attrition savings to cover this cost for the current year.

Rationale: The Sheriff's Office is facing staffing challenges because potential part-time deputies are choosing to work overtime at their full-time jobs instead of taking on part-time roles with the County. The three part-time positions are currently vacant and have been for some time. Converting them to one full-time position would enable the department to hire a fully functional, on-duty deputy who can be placed on a regular rotation.

Discussion: The Sheriff's Office noted that there is an existing pipeline of applicants, including some who are already certified or are undergoing reciprocity and reactivation training, making them ready to work more quickly than a new hire.

The Committee discussed the challenges of retaining law enforcement officers, especially during times of heightened public criticism, and agreed that this is a critical need and that it's more efficient to hire one full-time employee than to continue to have three part-time roles that are difficult to fill. The Committee members expressed strong support for law enforcement and commended the Sheriff and his staff for their leadership.

Decision: The Commissioners all agreed that HR should move forward with the Sheriff's Office request.

Budget Amendment Policy and Pending Budget Changes—Presented by Scott Parke, County Controller (Minute 54:36)

The Controller clarified the process for various types of budget amendments using some real examples of pending budget requests. The goal was to ensure the Commissioners were aligned with the policy and to make a few proposed changes. *(See Attachments B1-B9 and C.)*

- **Transfer within the Same Department/Category:** This type of transfer moves funds between line items in the same department and budget category.
 - **Decision:** It was agreed that this type of transfer would not require Commission approval and would be handled at the department head or administrative officer level, with the Budget Officer (County Controller) simply verifying the change.
- **Transfer between Categories within the Same Department:** This involves moving funds from one budget category to another within the same department (e.g., from Operations to Capital). *(See Attachment D.)*
 - **Decision:** It was agreed that this change would also be handled at the Budget Officer level without requiring commissioner approval.
- **Transfer between Approved and Unbudgeted Capital Items:** This amendment is for reallocating funds from a capital project that came in under budget to a new, unbudgeted capital project.
 - **Decision:** It was agreed that this type of change, even if it is a net-zero impact to the budget, requires a formal vote and approval from the Commissioners. This will be changed in policy.

- **Example:** A request from the Sheriff's Office to use \$40,000 in savings from their card reader system to purchase a 30-yard trash compactor was presented as a real-world example requiring commission approval. *(See Attachment E.)*
- **Transfer from One Department to Another in the Same Fund:** This amendment involves moving funds between different departments.
 - **Decision:** It was agreed that this action requires a public hearing and a formal resolution from the Commissioners.
 - **Example:** The transfer of two accounting staff positions from the Sheriff's Office to the Controller's Office was presented as a pending action item that would require this formal process. *(See Attachment F.)*
- **Increasing Expenditures with no Offsetting Decrease:** This involves increasing the overall budget and requires a public hearing and a resolution.
 - **Decision:** It was confirmed that this type of budget amendment must go through a public hearing and be passed by a resolution.
 - **Example:** The potential purchase of the Code Blue building in Clearfield by the Health Department *(See Attachment G.)*

Pending Budget Changes Cont'd *(Minute 1:10:35)*

IT Allocation: A new method for allocating IT costs, particularly for computer hardware and software, was proposed. *(See Attachments H1-H2.)*

Proposed Method: Instead of departments having separate budgets for computer hardware, IT would manage a centralized fund. IT would then charge departments an annual allocation for computer use, providing a more stable and predictable expense for departments and allowing for better planning and bulk purchasing by IT.

Decision: The Commissioners were in favor of this proposed change, noting it would lead to a more efficient and well-managed IT infrastructure.

Budget Process for 2026 *(Minute 1:19:52)*

The Controller proposed a change to the budget meeting schedule and format for the upcoming budget cycle as follows:

- **Methodology:** He explained a new budget process focused on "Additional Requests" beyond the base budget. This would involve departmental requests being submitted in a standard format that includes detailed line items for review. The Commission would review all Additional Requests and discuss how to allocate available funds in a single meeting, which allows for the best overall decisions.

These Additional Requests would be entered in a spreadsheet, allowing the Commissioners to see those changes and the financial impact of their decisions in real time. *(See Attachments I1-I3 and J1-J2.)*

- **Meeting Structure:** The Controller suggested a more condensed meeting schedule to improve efficiency. This would involve presenting condensed summary information to the Committee and providing the detailed data as a supplemental reference document.

Decision: The Commissioners were receptive to the idea of a more condensed schedule and a new methodology. They expressed their support for this more efficient approach. It was decided that the Controller's Office would work with Commission Staff to adjust the schedules to condense them and spread them out a bit more.

- **Other Future Points of Discussion to Address :** *(Minute 1:32:10)*
 - **Tax Increase:** The discussion briefly touched on the possibility of a future tax increase. It was noted that a decision to pursue a truth in taxation hearing would have to be made and publicly announced by September 1st. A 6% tax increase would generate approximately \$2.5 million, while a 7% tax increase would generate around \$3 million.
 - **Other Post-Employment Benefits (OPEB):** The Committee briefly discussed the approximately \$24 million unfunded liability for other post-employment benefits. It was agreed that this is an essential topic for future discussion.
 - **Composition of the Budget Committee**

The Committee discussed the formal composition and chairmanship of the Budget Committee. The existing policy designates the County Controller as the chairperson.

Discussion: The Commissioners raised the point that since the final decisions on the budget are their responsibility, the chairmanship of the Budget Committee should fall to one of the Commissioners. The Committee agreed that this would more accurately reflect the chain of command and would prevent the perception that the Controller's office has final say over the budget. The other members of the Committee, such as Human Resources, Information Systems, etc., would be considered technical advisors and would attend meetings when their expertise is required.

Action: The Committee will discuss a more formal change to the policy at a future meeting.

The meeting adjourned at 5:06 p.m.

Davis County Budget Committee

Meeting Minutes

August 11, 2025

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

A1-A2	Assessor Request to Combine Part-time Positions
B1-B9	Departmental Budget Policy
C	Budget Change Summary
D	Shooting Range Request
E	B&G West Budget Amendment form_Yard Compactor
F	Controller Payroll Budget Amendment
G	Health Capital-Building Purchase Northern UT Counseling \$1,600,000
H1-H2	IS Switches
I1-I3	New Additonal Request Form
J1-J2	Wrap-up Example
K	Budget Schedule

Minutes prepared by:

Shairise Bills

Deputy Controller

Minutes approved on: _____

Scott Parke

Controller— Budget Officer