

Davis County Budget Committee

Meeting Minutes

May 29, 2025

The Budget Committee of Davis County met on May 29, 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 3:05 p.m.

Opening Roll Call

Committee members present were Curtis Koch, Controller; Commissioner John Crofts; Commissioner Lorene Kamalu; and Chris Bone, Human Resources Director. Commissioner Bob Stevenson and Jeff Hassett, Director of Information Systems, joined the meeting virtually. There was no public attendance.

Approval of Budget Meeting Minutes for 4/14/2025 (Minute 01:02)

The Committee voted to approve:

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

Judgment Levy for Heather Miller Case (Minute 01:34)

Curtis sent an email to each commissioner individually regarding the Heather Miller case. He came across a judgment levy flow chart and shared it with the commissioners to provide them with as much information as possible. [Civil Attorney] Mike Kendall looked at it and said the County is not under that timeline for this particular judgment levy. They believed that if the County wanted to do a judgment levy, it would go through the normal Truth-in-Taxation process this year. The Heather Miller case resulted in a \$10 million judgment, with \$5 million coming from the fund balance and \$5 million covered by UCIP.

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Commissioner Kamalu said for the record, “ ... it was unexpected because we thought we had a great case, and the appeal was really very disconcerting.” Curtis went on to say, “It’s an option but would not qualify it as a long-term solution, but it would be a way to explain to the public why you are taking a one-time, \$5 million tax increase.” The commissioners will need to work with the Attorneys if they choose that route.

(See Attachments A1-A2.)

Continued Discussion of 2026 Budget Methodology (Minute 03:48)

Curtis updated the Committee on the ongoing discussion of the new 2026 Budget Methodology after it was initially presented in the Director’s meeting. His office is collaborating with the Sheriff’s Office to identify efficiencies, and the Clerk has inquired about several budget-related questions as he seeks to “tighten the belt” where possible. However, no one else has reached out to him. Chris Bone added that HR has visited half of the departments regarding their 2026 personnel needs. He is finding that department heads are unsure of what to anticipate and what to do in general.

Commissioner Crofts thought it was important to communicate to staff the importance of “tightening the belt,” as it is no longer the status quo regarding spending with SLFRF [State and Local Fiscal Recovery Funds]. He wants everyone to look at ways to save money. Commissioner Kamalu stated that most of the departments she oversees are not funded through the General Fund, except for the Human Resources department. Commissioner Stevenson noted that the departments he has spoken to have questioned why they can’t control their own budgets. Curtis added that this new budget methodology proposes just that based on the money they are allotted. The Committee discussed the 2026 Budget Model at length, including what “tightening the belt” might look like, the services that may be affected, and the personnel aspect of such reductions.

Curtis said the Commissioners need to consider how they want to allocate the fund balance using this methodology. Jeff Hassett said the Commissioners need to collectively decide what their vision is as a County and then convey that vision to the departments to help them align their departmental vision with that of the County. Commissioner Kamalu said the Commission is highly dependent on departmental-level expertise, making it challenging to strike a balance in advising them on the direction to take because it can be so individual to each department. She said that figuring out those nuances and complexities is difficult when the time to give them direction is now. Curtis proposed giving departments a stress test. Various tax increase percentages were discussed and factored into the budget methodology. A 6% tax increase would provide the County \$2.5 million at an increase of \$19.86 per residential household and \$36.11 for commercial businesses. Commissioner Stevenson said a 6% increase over ten years (an incredibly conservative estimate) is hard to complain about. Chris brought up the savings that can be had from dropping the car registration fees through the Corridor Preservation Fund (which is perpetually growing). At a savings of \$10 per car per household, it could mitigate the amount of that tax increase.

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Next week, at the Director's Meeting on June 3, the Commissioners will instruct the departments to conduct a stress test using the new 2026 budget model. It will factor in a 6% tax increase (giving the County \$2.5 million), a \$3 million use of fund balance, and \$1.5 million held for appropriations. The Directors will present the results of that stress test in an all-day public Budget Committee Meeting on June 24. Curtis will send an email to all department heads and elected officials, instructing them to clear their schedules for that day and inviting them to attend. He will also schedule a time for them to present.

(See Attachment B.)

The meeting adjourned at 4:40 p.m.

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

A1-A2 Judgement Levy Timeline Email and Levy Flowchart
B 2026 Budget Methodology 5-29-2025

Minutes prepared by:

Shairise Bills

Deputy Auditor

Minutes approved on: 6/30/2025

/s/ Curtis Koch

Curtis Koch

Controller— Budget Officer