

# Davis County Budget Committee

## Meeting Minutes

September 3, 2025

The Budget Committee of Davis County met on September 3, 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 3:02 p.m.

### Opening Roll Call

Committee members present were Scott Parke, Controller; Commissioner John Crofts; Commissioner Lorene Kamalu; Commissioner Bob Stevenson; Chris Bone, Human Resources Director; and Jeff Hassett, Information Systems Director. Shairise Bills, Deputy Controller, recorded the minutes of the meeting. Other staff present were Lane Rose, Facilities Director; Terri Lazar, Facilities Accountant; and Josh Johnson, Library Director. There was no public attendance.

### Approval of Budget Meeting Minutes for June 30, 2025 (*Minute 00:32*)

The Committee voted to approve:

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

\*Controller Parke abstained from voting, as he was not in office yet, and did not attend the meeting.

### State of Davis County Facilities—Presented by Lane Rose, Facilities Director (*Minute 00:47*)

Lane presented on the state of Davis County Facilities. He noted that the annual building audits and walk-throughs conducted in June and July are a key source for capital project requests. He highlighted that this year's requests are

on the leaner side compared to previous years due to past successful capital projects, and many of the current requests are for enhancements rather than critical repairs.

A document outlining the requested 2026 capital projects was shared with the Committee. *(See Attachment A.)*

### Discussion of Specific 2026 Capital Projects

- **Library:**
  - **Kaysville Fireplace:** A proposal was made for a \$10,000 fireplace replacement. The existing unit is a specialized Scandinavian model that is expensive to maintain and difficult to find parts for. A quote to replace it with a similar gas unit was \$50,000. The proposed solution is to install a more cost-effective electric insert and re-tile the surround. This will preserve the fireplace as the library's architectural focal point.
  - **Centerville and Layton Libraries:** A request was made for a feasibility study to assess potential remodels of the Centerville and Layton Libraries. The goal is to evaluate if remodels could improve the buildings' function for public services and if it is possible to expand the Layton Library's auditorium, which is currently too small for the area's population.
  - **Landscape Upgrades:** A \$50,000 request was made to replace aging and dying landscaping at various libraries. This includes updating plants at the Headquarters Library. It was noted that a new landscaping standard for the County is being developed to ensure future plants are better suited to the local environment and are easier to maintain.
- **Health Department:**
  - **New Building:** Possession of the former Dee's Service Station building is scheduled for October. An architect has been hired to design a rebuild. It was noted that while there are no significant remodel costs currently planned, there will be ongoing operational costs for utilities and basic maintenance.
- **Admin Building:**
  - **The ice and water machines** on all three floors are 15 years old and due for replacement. The cost to replace the three units is \$18,000. It was noted that while this is a capital expense, it is a high-use, highly valued amenity for employees.
  - **Landscape Upgrades:** A \$50,000 request was also made to replace aging and dying landscaping at the Admin Building, following those same landscaping standards for the County as was mentioned before.
- **Animal Care:**
  - The new Animal Care facility is in the schematic design phase. The project includes a new access road.
- **Public Works:**
  - **Equipment Shed:** This is a lean-to design that will be built on the upper lot on the shared road with Animal Care. Public Works stores much of its equipment there. They want to enhance security with the new road going through there, but also cover the equipment so it is not exposed to the elements. Funds would be rolled over to next year to complete the design engineering. The hope is to finish the Animal Care project first. Lane will update the Commission on this project as it progresses.

- **Tourism:**
  - **Western Sports Park (WSP):** The grand opening is this month. They are still finishing some outstanding capital projects.
  - **Davis Conference Center (DCC):** The Davis Conference Center is currently undergoing a five-year plan to replace its HVAC systems, with a total cost exceeding \$1.5 million.
- **Valley View Golf Course:**
  - **Parking Lot:** An upgrade to the parking lot is currently in the design phase, with a hard bid expected by October. The project will cost between \$400,000 and \$600,000, and a request for an additional \$350,000 has been made. The upgrades will add 10 stalls, improve parking layout and traffic flow, and enhance the landscape.
  - **Main Entrance:** There will also be enhancements to the main pro shop entrance on the north side, including new landscaping and ADA-compliant accessibility.
- **Davis Park Golf Course:**
  - **Restrooms:** Davis Park needs an upgrade to its restrooms. The project cost of \$75,000 will include replacing floor tile, partitions, and countertops, which have been damaged by water and wear over time.
- **DMV Building:** The new DMV building is currently under construction in Farmington. It is anticipated that the existing DMV building will be vacant in early 2027. The Commissioners were asked to consider what they would like to do with the property in the future.

### Additional Discussions:

- **EV Charging:** The electric vehicle charging station at the Admin Building and Conference Center has been a success, though the State of Utah has recently added a 12.5% surcharge to all electric vehicle charging fees.
- **Flooring and Lighting:** The carpet and flooring throughout the Admin Building are aging. While not an immediate priority, they will need to be replaced soon. The Committee discussed the benefits of upgrading to LED lighting, noting that a past grant helped fund a similar project at the Conference Center, and it would be a good future project.

*(See Attachments B-T.)*

### Overview of Preliminary Revenues and Expenditures for 2026 Operating and Capital Budgets and Discussion of a Potential Need for Truth-in-Taxation—Presented by Scott Parke, County Controller (Minute 51:39)

Controller Parke opened the discussion by presenting the financial projections for the County. He noted that the County is projected to spend approximately 10% more than its ongoing revenues annually. Based on these projections, the County's General Fund Balance would be exhausted by the end of 2028 if no changes are made. He explained that Utah law prohibits the fund balance from dropping below 5%, which would be a risk as early as 2027.

The Controller outlined two potential solutions to address the projected \$14.2 million deficit for 2026, assuming no new services or full-time employees are added:

- A **22% tax increase** to maintain the current level of service (\$9.5 million shortfall).
- A **33-34% tax increase** to cover the full projected deficit (\$14.3 million shortfall).

He emphasized that balancing the budget through cuts alone would require a significant reduction in force, which would likely impact core County services. He stated that shifting revenues from dedicated funds, such as the Library or Health Department, to the General Fund would move the deficit to other areas and is not a sustainable, long-term solution.

The Controller said the Commissioners need to establish the maximum tax increase needed, clarifying that they can go lower, but can't go any higher than the established amount. He stated he had to notify the Treasurer today of what the intent for the tax increase is because it will be printed on the tax notices that will be sent out. Also, he has to notify the State by October 1<sup>st</sup>.

Commissioner Kamalu stated, for the record, "Scott, the Controller, took the time to do all the research, put it all together for us, meet with us individually, so that we could have time, which I am so thankful for, so we are not seeing it for the very first time right now."

The Commissioners discussed the options presented by the Controller. Commissioner Loraine expressed her appreciation for the detailed analysis and acknowledged the significant challenges facing the County. She noted that the County's buying power has been reduced by 30% due to inflation over the past ten years. She also voiced openness to revisiting employee benefit structures, such as sick leave policies and the 401(k) match, as a way to find savings.

Commissioner Crofts agreed with the concerns about the current financial model and expressed frustration that some departments are still requesting new positions despite the budget stress test. He raised concerns about the equity of the 401(k) match and also supported changes to travel and conference spending.

The Commissioners engaged in a discussion about the pros and cons of implementing a significant tax increase at once versus smaller, incremental increases over several years. It was noted that while taxpayers may be upset by a single large increase, a series of smaller ones could be more challenging to approve politically over time and would result in the County having less flexibility in the future. Ultimately, the Commissioners agreed that they had to decide to avoid a financial crisis in the years to come.

**Decision:** After a lengthy discussion, the Commissioners directed the Controller to move forward with plans for a **Truth-in-Taxation hearing**. The maximum proposed tax increase to be printed on the public notice will be **30%**. The Commissioners acknowledged that this is a ceiling and they are committed to working with departments to find additional savings to lower the final tax rate.

The meeting was adjourned at 4:41 p.m.

# Davis County Budget Committee

## Meeting Minutes

September 3, 2025

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

A	2026 Capital Project List
B1-B4	Admin. Building Audit
C1-C4	Animal Care Building Audit
D1-D4	Bountiful Library Building Audit
E1-E4	Centerville Library Building Audit
F1-F4	Central Davis Senior Center Building Audit
G1-G4	Children's Justice Center Building Audit
H1-H4	Clearfield Library Building Audit
I1-I4	Davis Conference Center Building Audit
J1-J4	Davis Park Golf Course Building Audit
K1-K4	Department of Motor Vehicles Building Audit
L1-L4	Farmington Library Building Audit
M1-M4	Kaysville Library Building Audit
N1-N4	Layton Library Building Audit
O1-O4	Memorial Courthouse Building Audit
P1-P4	North Davis Senior Center Building Audit
Q1-Q4	Public Works Building Audit
R1-R4	South Davis Senior Center Building Audit
S1-S4	Syracuse Library Building Audit
T1-T4	Valley View Golf Course Building Audit

Minutes prepared by:

Shairise Bills

Deputy Controller

Minutes approved on: 9/15/2025

/s/ Scott Parke

Controller— Budget Officer