



Davis County

2025/26 State of County Personnel Administrative Overview Presentation

September 2025

2025 UAC – HR Group Presentation



Economic Insights **An Economy in Transition**

September 10, 2025

INFORMED DECISIONS™

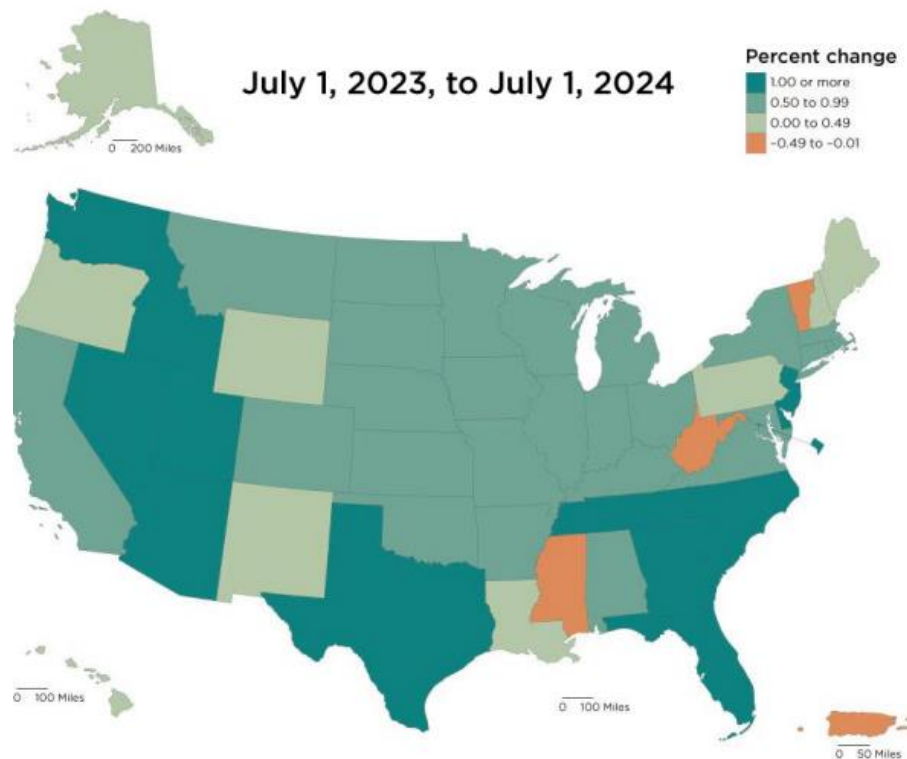


Economic Insights:

The New Utah and Shifting Trends

OLD		NEW
Growing Small State	➡	More Populous Mid-Sized State
Internal Growth	➡	External Growth & Much Lower Fertility
Less Multicultural	➡	More Multicultural
Young	➡	Getting Older
Strong Economy	➡	Elite Economy
Affordable Housing	➡	Unaffordable Housing

Mountain Region and South Continue to Lead Population Growth



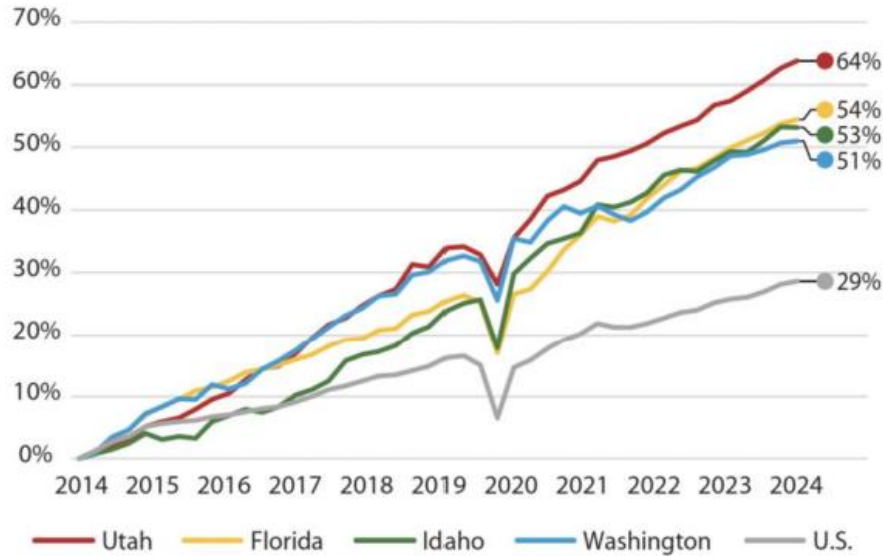
State/District	Population Growth Rate
DC	2.2
Florida	2.0
Texas	1.8
Utah	1.8
South Carolina	1.7
Nevada	1.7
Idaho	1.5
North Carolina	1.5
Delaware	1.5
Arizona	1.5

Source: U.S.
Census Bureau

Higher Ground

Utah GDP Growth Led the Nation Over Past Decade

Figure 4: Real GDP Growth, U.S. and Top Four States, Cumulative Percent Change, 2014-2024



Note: Estimates adjusted to 2024 dollars.

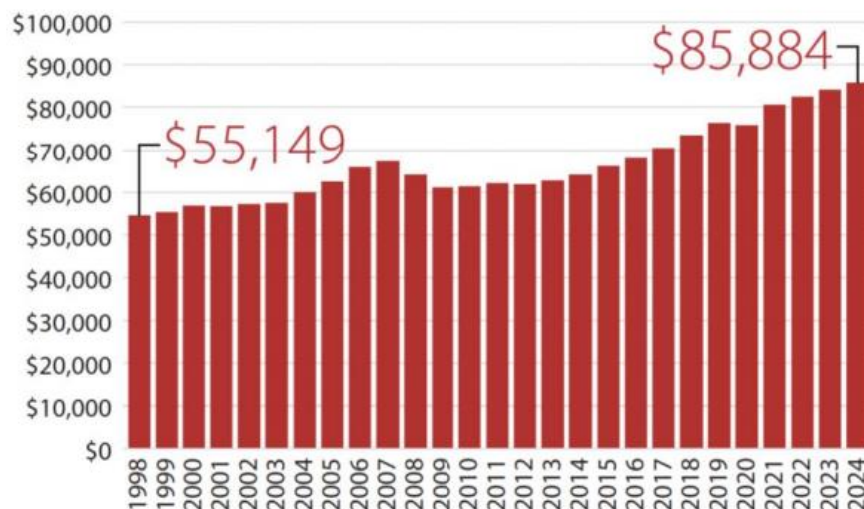
Source: Kem C. Gardner Policy Institute analysis of U.S. Bureau of Economic Analysis data

Grow as We Go

Utah Inflation-adjusted Per Capita GDP Up Over 55% Past 25 Years

Figure 5: Utah Real Per Capita GDP, 1998-2024

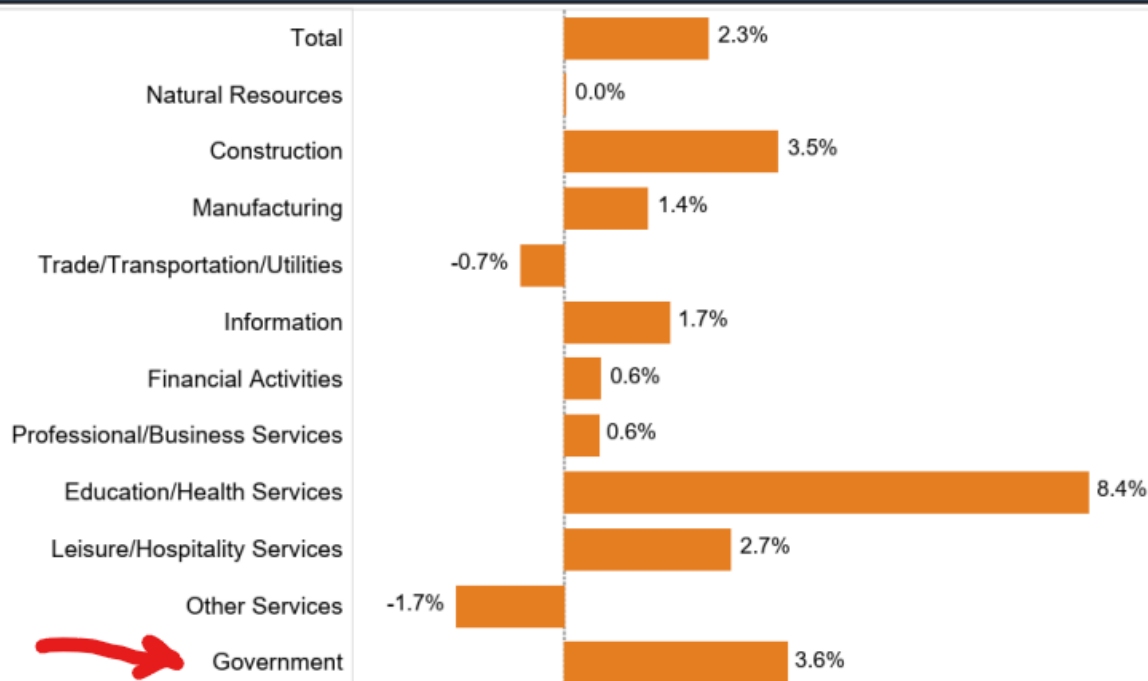
2024 Dollars



Source: Kem C. Gardner Policy Institute analysis of U.S. Bureau of Economic Analysis and U.S. Bureau of Labor Statistics data

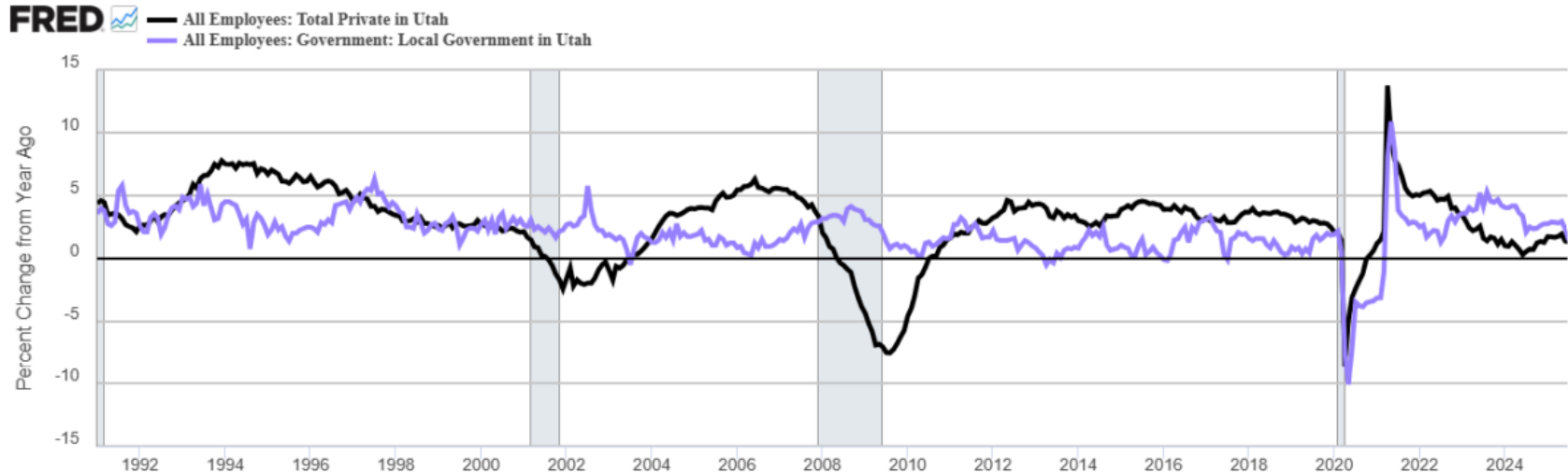
Construction and Health Care Industry Jobs Growing Fast

Utah Nonfarm Industry Profiles July 2024 - 2025 Percent Change



Source: Utah Dept. of Workforce

% Change: Utah Local Govt Employment

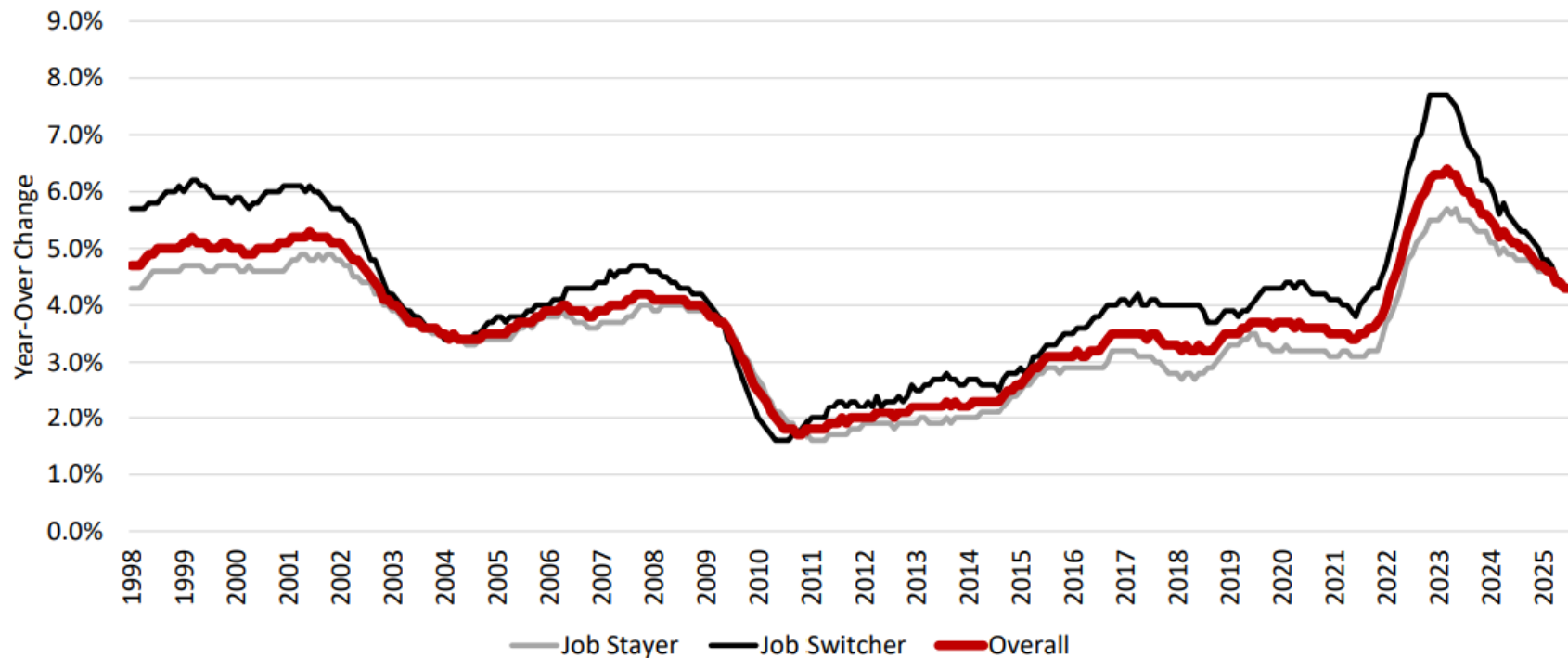


Sources: Federal Reserve Bank of St. Louis; U.S. Bureau of Labor Statistics via FRED®
Shaded areas indicate U.S. recessions.

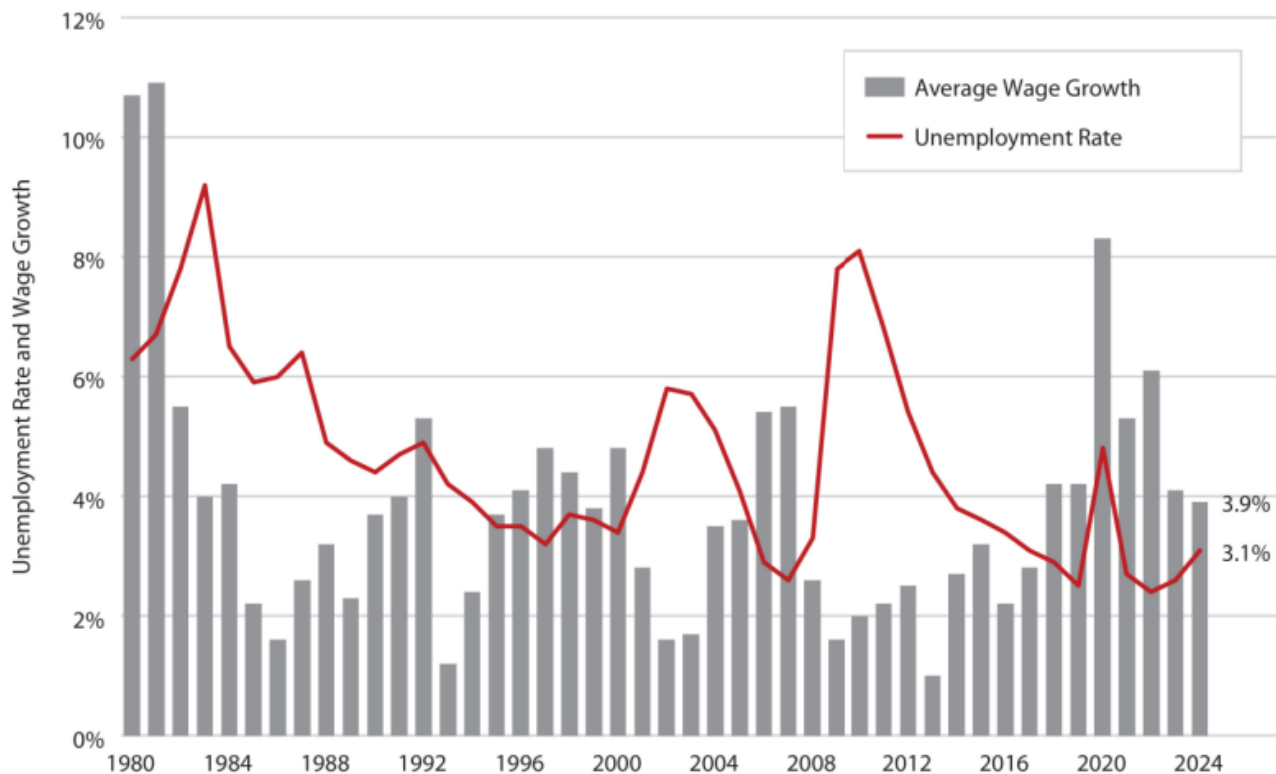
fred.stlouisfed.org

Money, Money, Money

U.S. Wage Growth Rate



Wage Growth Strong, Utah Unemployment Up From Historic Lows



What Incentives Employees to Work?



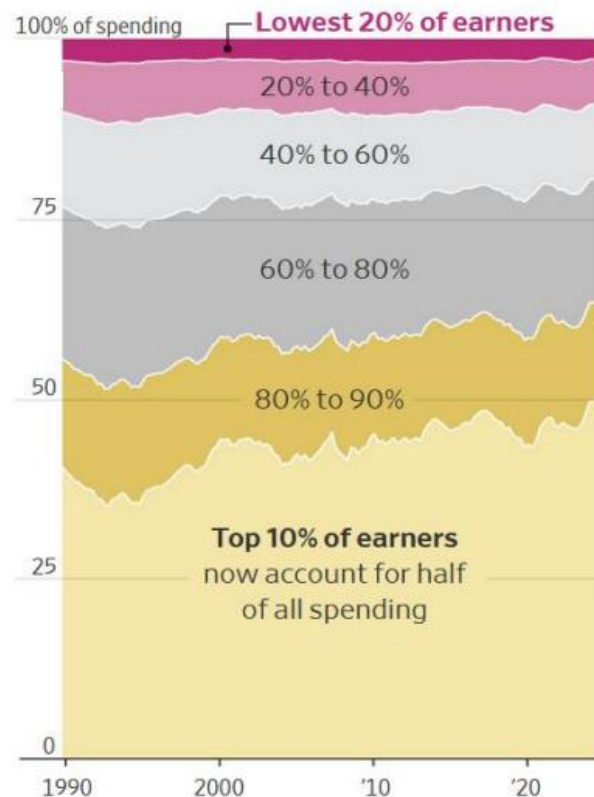
- The days of always having cheap, readily available labor are over!
- If needed, change your business model to strategically plan to attract and RETAIN great employees using:
 - Wages
 - Other Financial Benefits
 - Non-Financial Benefits

Spending Share by Income Category

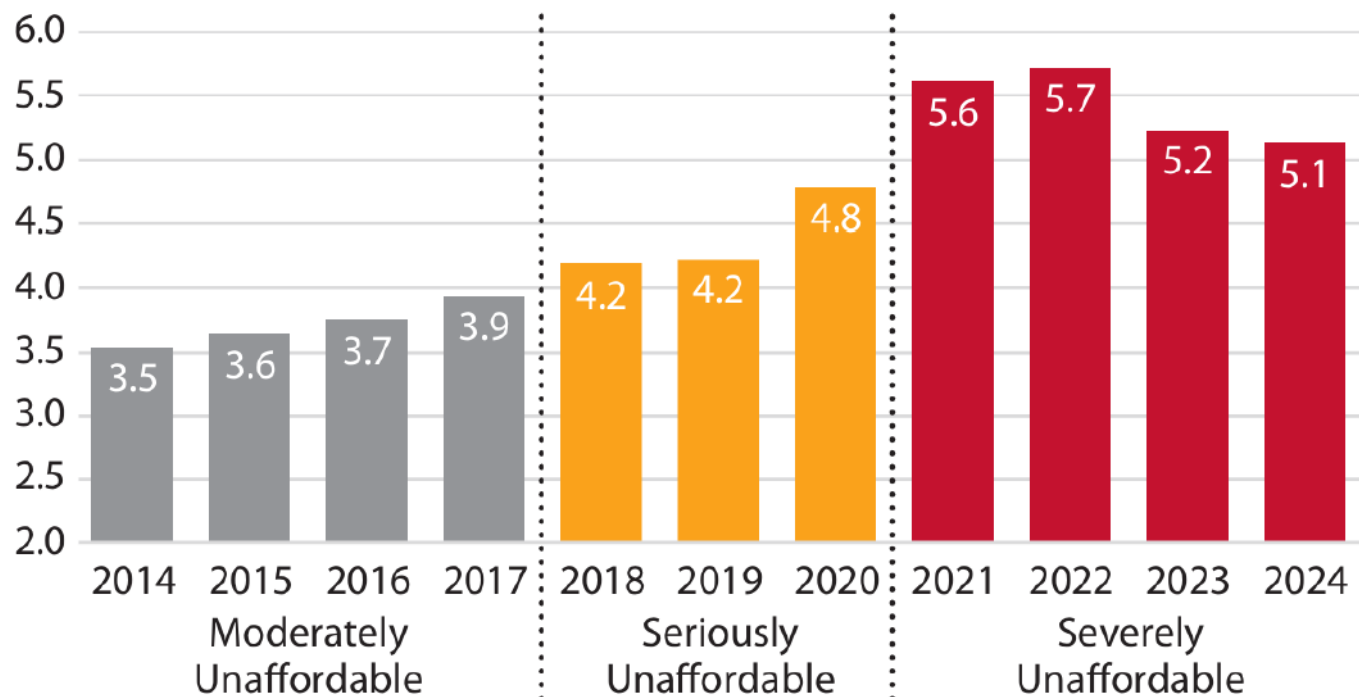
Share of spending, by income group

Source: Moody's Analytics

Upper income
households drive
overall household
spending



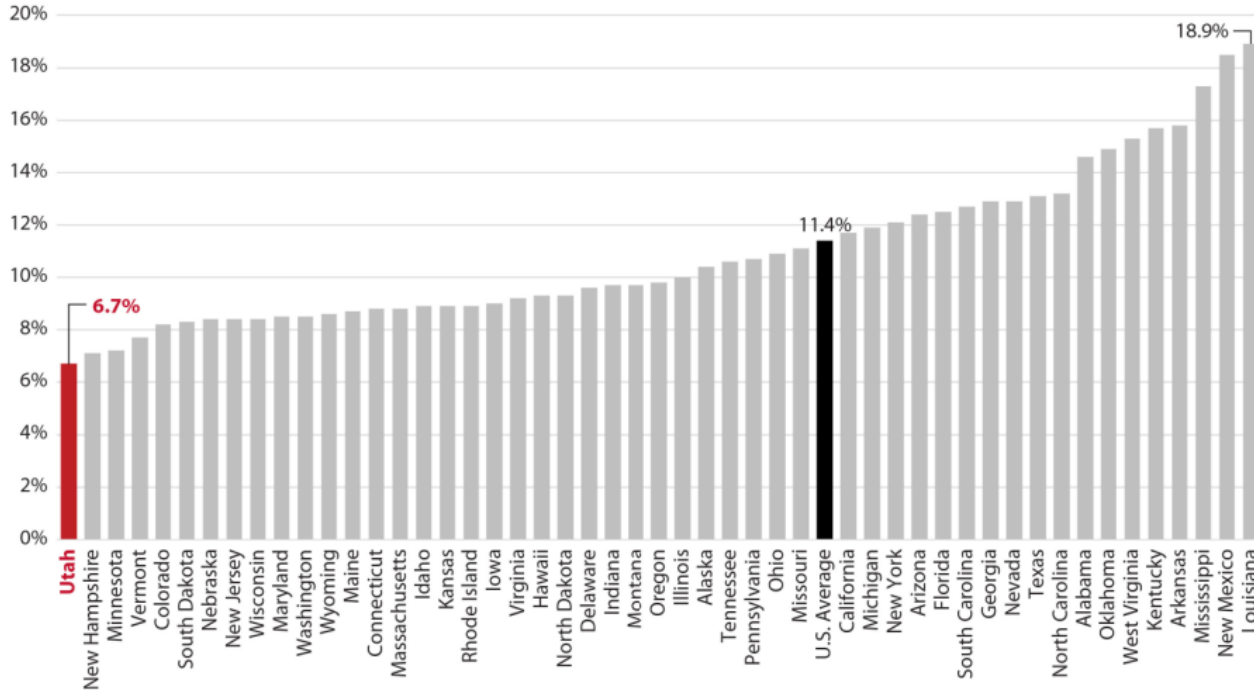
Median Multiple – Utah More Unaffordable for New Buyers



Source: U.S. Census Bureau, American Community Survey and UtahRealEstate.com

Must Be Doin' Something Right

The Lowest Official Poverty Rate in the Nation (2021-23 avg)



Source: U.S. Census Bureau

2025 Forecast

Economic Council Member Survey

Percent indicating
current recession

0%

Median probability
of recession in 2025

Utah

U.S.

30%

35%

Median probability
of recession in 2026

Utah

U.S.

35%

40%

Utah

Primary Economic Strengths

- Labor market strength
- Strong fundamentals
- Business-friendly environment

Primary Economic Risks

- High housing costs and general affordability
- Slowing population growth/migration
- Policy uncertainty

U. S.

Primary Economic Strengths

- Consumer resilience
- Labor market strength
- Stock market rebound

Primary Economic Risks

- Trade policy uncertainty
- Geopolitical instability
- High interest rates

2025 Summary



Market Update

Low unemployment continues; but available workforce is increasing
Inflationary concerns persist.

Legislative Changes

OBBBA impacts overtime, reporting, individual tax rates: HR will research and prepare for system changes.

Market Wage Adjustments

January 1, 2025 - Provided .5% COLA increase for all employees (non-seasonal)

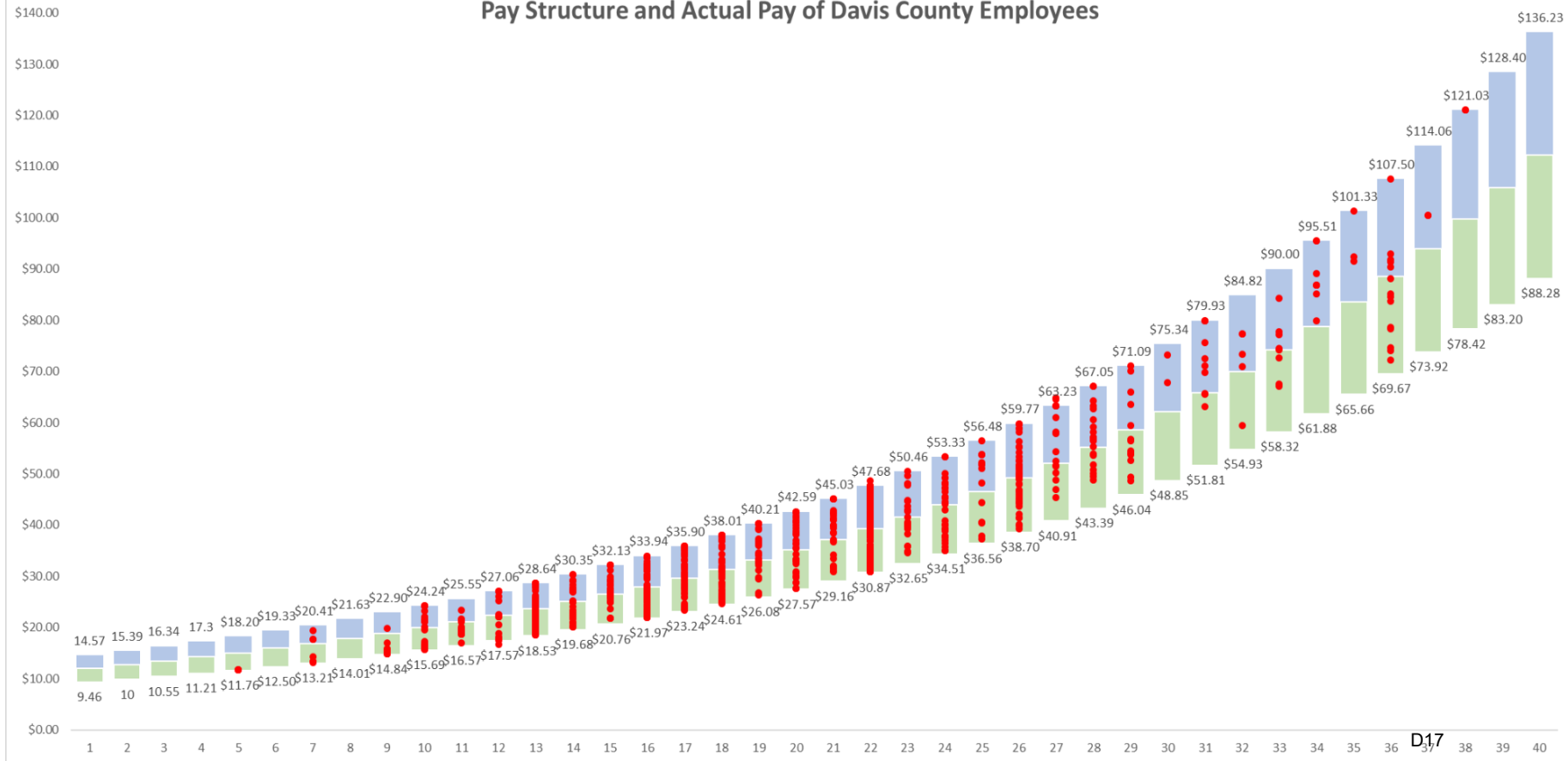
Pay Scale Adjustment, January 2025

Increased pay grade ranges by .5%; resulted in greater number of recommended benchmark adjustments for '26

Annual Turnover Rate

2025 at 17.1%; 2024 at 16.5% (full report in following slides)

Pay Structure and Actual Pay of Davis County Employees



Cost of Living Indexes



- **Social Security**
Estimate **2.7%** COLA (<https://money.usnews.com/money/retirement/articles/social-security-cola-raise>)
- **Producer Price Index**
3.3% for previous 12 months as of July (<https://www.bls.gov/news.release/pdf/ppi.pdf>)
- **Consumer Price Index**
2.7% previous 12 months as of July (bls.gov; U.S. Bureau of Labor Statistics
<https://www.bls.gov/news.release/cpi.nr0.htm>)
- **Personal Consumption Expenditures Price Index (PCEPI)**
2.6% (<https://www.bea.gov/data/personal-consumption-expenditures-price-index>)
- **Inflation**
annual average **2.7%** (<https://www.usinflationcalculator.com/inflation/current-inflation-rates/>)
- **Unemployment in July 2025**
3.3% in Utah; 4.2% U.S. (<https://jobs.utah.gov/wi/update/index.html>)
- **AVERAGE = **2.8%**** (SS, PPI, CPI, PCEPI, Inflation)

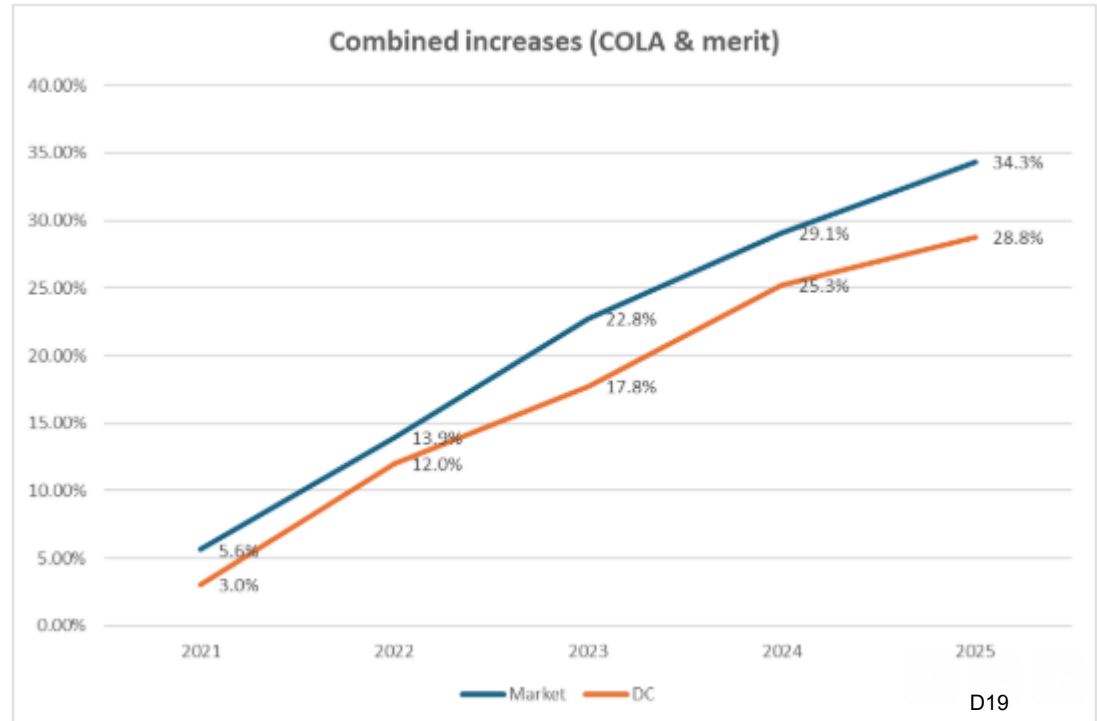
5 Year History of Increases

Public Organizations in Utah



Year	Market	DC
2025	5.3%	3.5%
2024	6.3%	7.5%
2023	8.8%	5.8%
2022	8.3%	12.0%
2021	5.6%	3.0%

COLA/Market adjustments and
Merit Increases Combined



Public Sector Market Adjustments/COLAs & Merit Increases in 2025-2026



Municipalities & State (July 1, 2025)	Market	Davis County
COLA/Market Adjustments (average)	2.96%	
Merit (average)	2.61%	
Total	5.57%	
Counties (fiscal year 2025)	Market	Davis County
COLA/Market Adjustment (average)	2.33%	0.5%
Merit (average)	2.62%	3.0%
Total	4.95%	3.5%

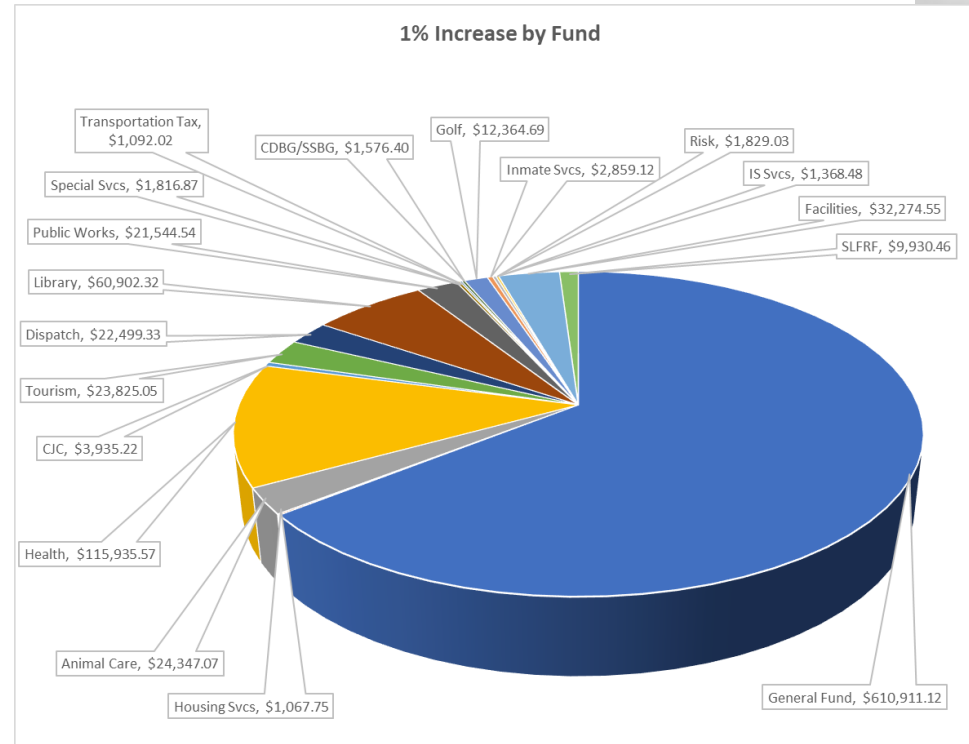
Cost for 1% Pay Increase

For COLA/Market Adjustment consideration



Does NOT include seasonal employees. DOES include 2026 base pay, taxes, WC, retirement, and elected officials.

Fund	\$
10-General Fund	\$ 610,911
12-Housing Svcs	\$ 1,068
13-Animal Care	\$ 24,347
15-Health	\$ 115,936
17-CJC	\$ 3,935
18-Tourism	\$ 23,825
19-Dispatch	\$ 22,499
23-Library	\$ 60,902
24-Public Works	\$ 21,545
25-Special Svcs	\$ 1,817
28-Transportation Tax	\$ 1,092
29-CDBG/SSBG	\$ 1,576
51-Golf	\$ 12,365
52-Inmate Svcs	\$ 2,859
61-Risk	\$ 1,829
62-IS Svcs	\$ 1,368
63-Facilities	\$ 32,275
80-SLFRF	\$ 9,930
Total	\$ 950,080

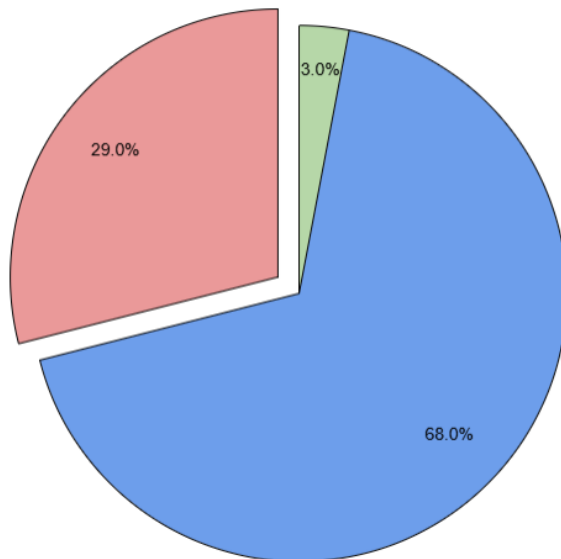


Benchmark Compensation Analysis



State of Current Benchmarks

- Above Market
- Meet Market
- Below Market



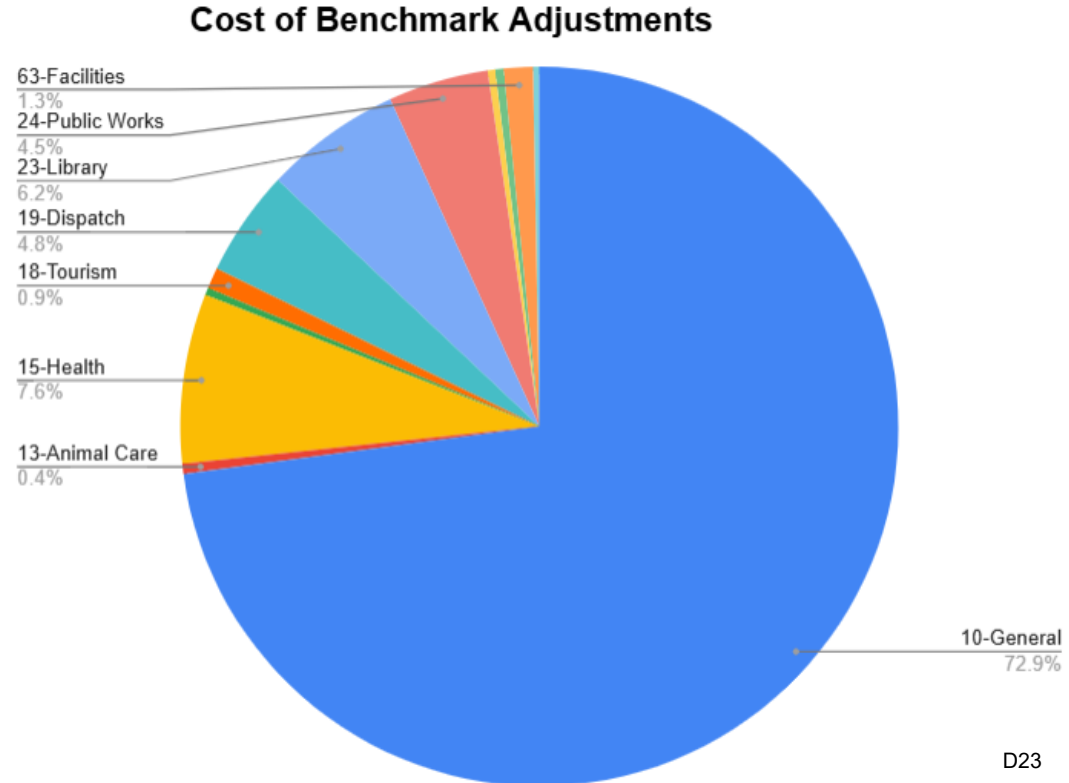
Status	# Benchmarks	# Employees
Above Market	3	7
Meet Market	68	552
Below Market	29	367
Total	100	926

Benchmark	% to Market Average
Director, Childrens Justice Center	71.90%
Operations Manager	90.35%
Office Manager	91%
Branch Manager	91%
Communications Manager, Health	91%
Lieutenant	92.44%
Civil Engineer	92.50%
HR Business Partner	92.50%
Dispatcher	92.94%
Tourism Marketing Manager	93%
Benefits Administrator	93.26%
Planning Manager	93.30%
Custodian	93.40%
Field Service Supervisor	93.40%
Equipment Operator	93.48%
Mechanic	93.79%
Senior Center Coordinator	93.80%
Accountant	93.90%
Accounting Technician	94%
Envmt Health Scientist	94.10%
Economic Development Coordinator	94.27%
Deputy Sheriff	94.50%
Paralegal	94.60%
Director, Libraries	94.60%
Deputy Director, Library	94.68%
Sergeant	94.73%
Network Services Engineer	94.90%
Driver	94.97%
Vehicle Maintenance Supervisor	94.98%

Cost of Benchmark Adjustments

Fund	\$
10-General	\$766,642
13-Animal Care	\$4,709
15-Health	\$80,198
17-CJC	\$3,355
18-Tourism	\$9,925
19-Dispatch	\$50,292
23-Library	\$64,851
24-Public Works	\$47,463
52-Inmate Svcs	\$3,534
62-IS	\$3,975
63-Facilities	\$13,792
80-SLFRF	\$2,994
Total	\$1,051,730

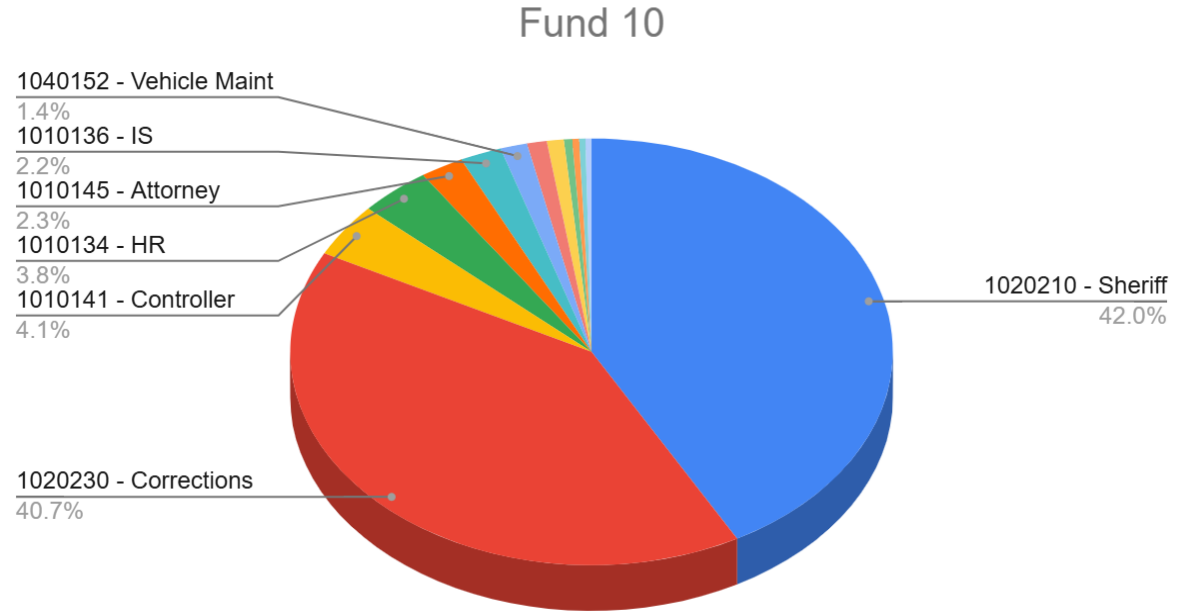
At projected rates for current employees and vacancies for 2026 (includes base pay, taxes, workers' compensation, URS; all employees except seasonal, temporary, and elected); 3% increase by policy.



Fund 10 Cost of Benchmark Adjustments



Org	\$
1020210 - Sheriff	\$321,788
1020230 - Corrections	\$311,773
1010141 - Controller	\$31,199
1010134 - HR	\$29,387
1010145 - Attorney	\$17,864
1010136 - IS	\$17,166
1040152 - Vehicle Maint	\$11,040
1010180 - CED	\$8,163
1010143 - Treasurer	\$6,967
1010140 - Commission	\$3,354
1010144 - Recorder	\$2,827
1010146 - Assessor	\$2,607
1010142 - Clerk	\$2,506
Total	\$766,642



At projected rates for current employees and vacancies for 2026 (includes base pay, taxes, workers' compensation, URS; all employees except seasonal, temporary, and elected); 3% increase by policy.

Different Methodology:

COLA before Benchmark Adjustments



**Benchmark Adjustments
after
1% COLA**

Fund	Total
10-General	\$120,483
13-Animal Care	\$3,731
15-Health	\$24,615
17-CJC	\$2,658
18-Tourism	\$7,863
19-Dispatch	\$39,845
23-Library	\$35,495
24-PW	\$35,486
63-Facilities	\$9,243
Total	\$279,419

**Benchmark Adjustments
after
2% COLA**

Fund	Total
10-General	\$82,120
13-Animal Care	\$1,663
15-Health	\$8,949
17-CJC	\$2,658
19-Dispatch	\$39,845
23-Library	\$35,495
24-PW	\$10,779
Total	\$181,510

**Benchmark Adjustments
after
3% COLA**

Fund	Total
10-General	\$29,223
13-Animal Care	\$1,663
15-Health	\$8,949
17-CJC	\$2,658
23-Library	\$35,495
24-PW	\$8,004
Total	\$85,992

- At projected rates for current employees and vacancies for 2026 (includes base pay, taxes, workers' compensation, URS; all employees except seasonal, temporary, and elected); 3% increase by policy.
- If the methodology was changed to applying COLA before Benchmark Adjustments
- 1% COLA = \$950,080
- Current cost of Benchmark Adjustments = \$1,051,730

Utah Code 17-16-14 Compliance



Benchmark Adjustments:

- 3 Library Deputy Directors -	\$12,698
- 1 Library Director -	\$5,342
Total:	<u>\$18,040</u>

Performance Evaluations in 2026 (up to 3.5%)*:

- Department Directors -	\$78,166
- Deputy Directors -	\$67,279
- Chief Deputies -	\$100,182
Total:	<u>\$245,628</u>

Justice Court Judge statutory increase** - \$6,765

All numbers include 3.5% base pay increase, FICA/MC, WC, and URS

*Already included in budget projections as 3% performance evaluations

**Current county-wide merit increase average is 2.98%



Elected Officials

Consider your intent for Elected Official's increase this year. 2025 most positions increased by 2.5%. Prior years have been COLA rate only.

2026 Compensation Structure



- Ongoing compensation strategy to match range midpoint to at least 95% of market average
- Benchmark Compensation Analysis completed in September, 2025
 - Increase 29 lagging benchmarks, \$1,051,730 (2024 - 15 lagging benchmarks (\$281,557))
- Increase 2026 ranges by same % as COLA/Market increase given
 - Helps maintain ranges within compensation strategy
- URS changes coming in July 2026
 - Tier I
 - Public Employee system employer rate: 15.97% to 14.97% (1% decrease)
 - Public Safety, employer rate: 33.04% to 32.54 (.5% decrease)
 - Tier II
 - Public Employee system employer rate: 14.19% to 13.19% (1% decrease)
 - Public Employee Hybrid plan, employees to pay additional .49% (1.3% total)
 - Public Safety system employer rate: 24.83% to 24.33% (.5% decrease, includes total 2.59% pickup)
 - Public Safety Hybrid plan, employees to pay 2.14% - no change
 - Pickup: Not allowed for Public Employees (+1.3%); Public Safety already picking up 2.59%
 - Employer Rate Decrease all plans = \$293,536 (over 6 months)

2026 Budget Projection



- Base pay
 - Includes prorated by eligibility month 3% performance evaluations (county average 2.98%) and 3% career ladder increases for current employees*
 - Vacancies at the 1st Quartile of the grade
- Benefits
 - Medical insurance: estimate 11-12% increase
 - Dental and vision rates: no change
 - URS rate employer: reduction in July, included in projections
 - Full time vacancies estimated at 75% of the most expensive health plan (Traditional, family)
- Other budget line items
 - Overtime, FTO, OIC, OnCall, shift differentials
 - Current retirees and upcoming retirements
- New requests
 - New positions, new job classifications
 - Conversions, reclassifications, funding changes, equity and retention adjustments

Total baseline (including new requests) 2026 personnel budget projection currently is \$114,305,599.

*Actual numbers may vary based on late performance evaluations, actual score of evaluations, other retro pay adjustments, and current personnel turnover

NPR +



Fund	\$
10 - General	\$1,868,700
19 - Dispatch	\$4,600
52 - Inmate Services	\$240
18 - Western Sports Park	\$366,200
Total	\$2,239,700

Recalculating new requests at the 1st Quartile of the range and 75% of health benefits generates a saving of \$305,770

STAFFING & RECRUITMENT

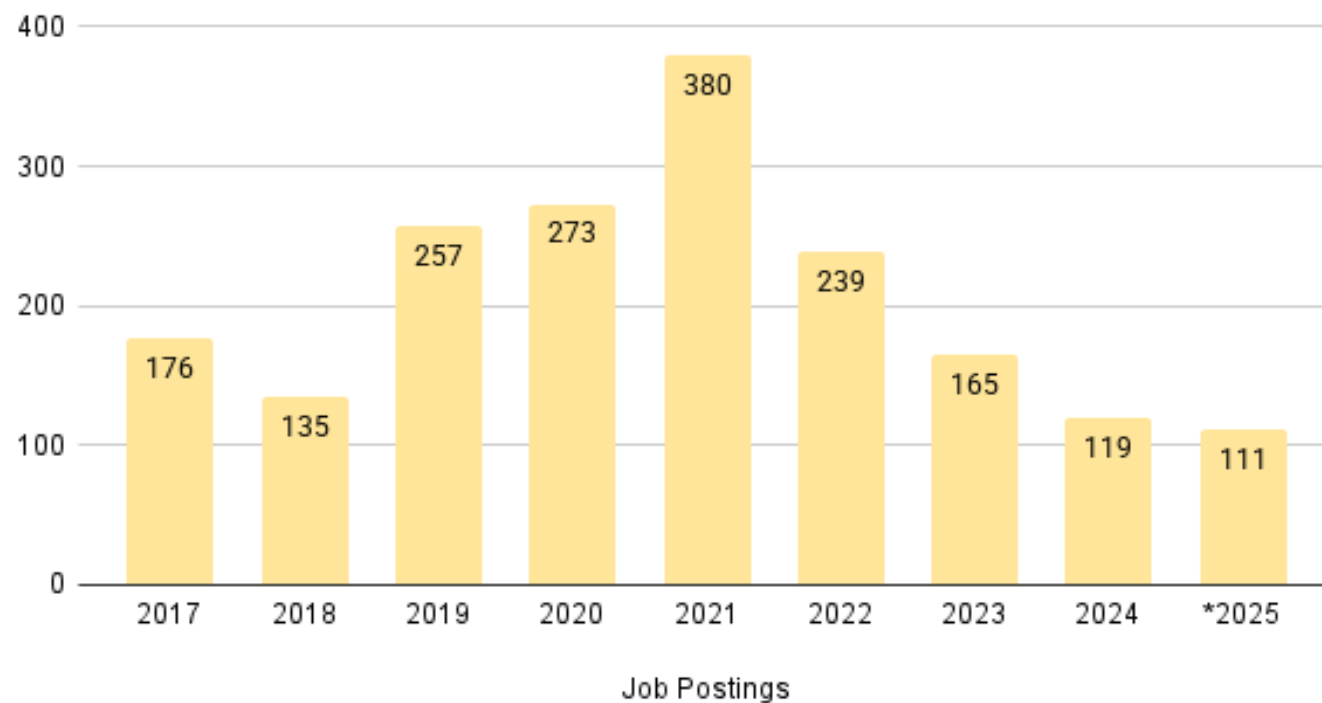
- Overview of Vacancies, Turnover & Recruitment
- In 2026 we will include hiring ~150 Limited PT Election Workers

Vacancies' Comparison



Org	Department	August, 2024	August, 2025
1010136	IS	2	2
1010140	Commission	0	1
1010141	Controller	1	3
1010143	Treasurer	1	1
1010144	Recorder	1	1
1010145	Attorney	5	3
1010146	Assessor	1	1
1010180	CED	1	1
1020210	Sheriff	3	4
	Deputy Sheriff-LE	12	11
1020230	Corrections	5	4
	Deputy Sheriff-CO	5	9
1320253	Animal Care	4	1
1530311	Health Admin	5	3
1810172	WSP	2	5
1920219	Dispatch	8	8
2310580	Library	12	13
2440410	PW	3	2
	Total	71	73

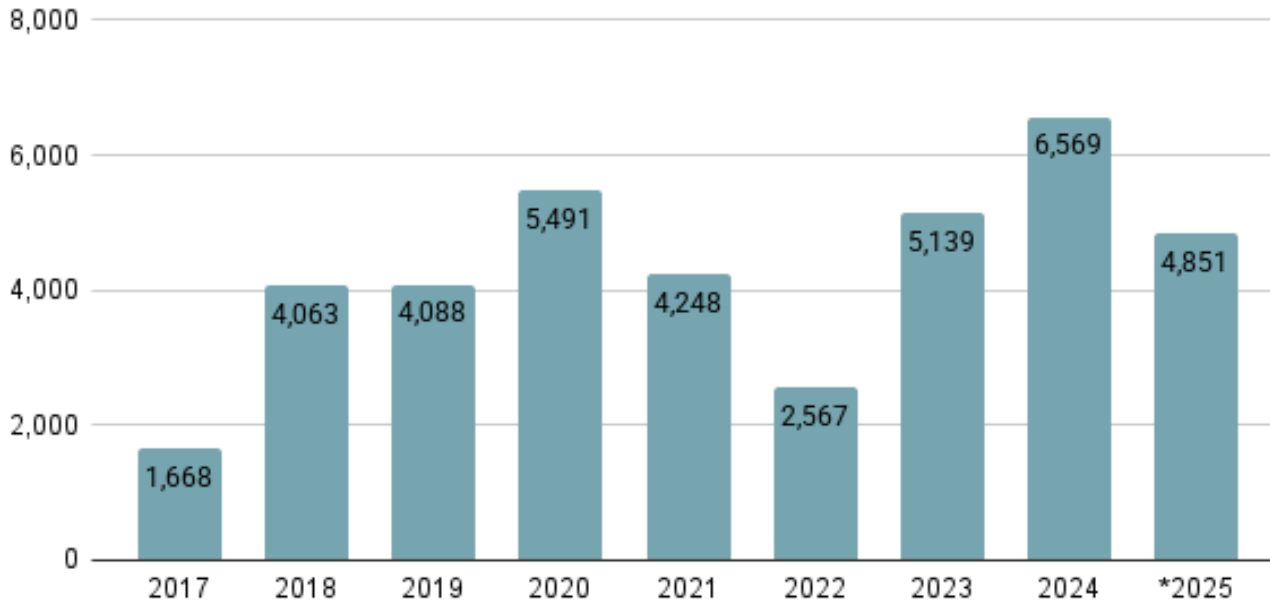
Number of Job Postings



* 2025 data is YTD, Jan – Aug '25

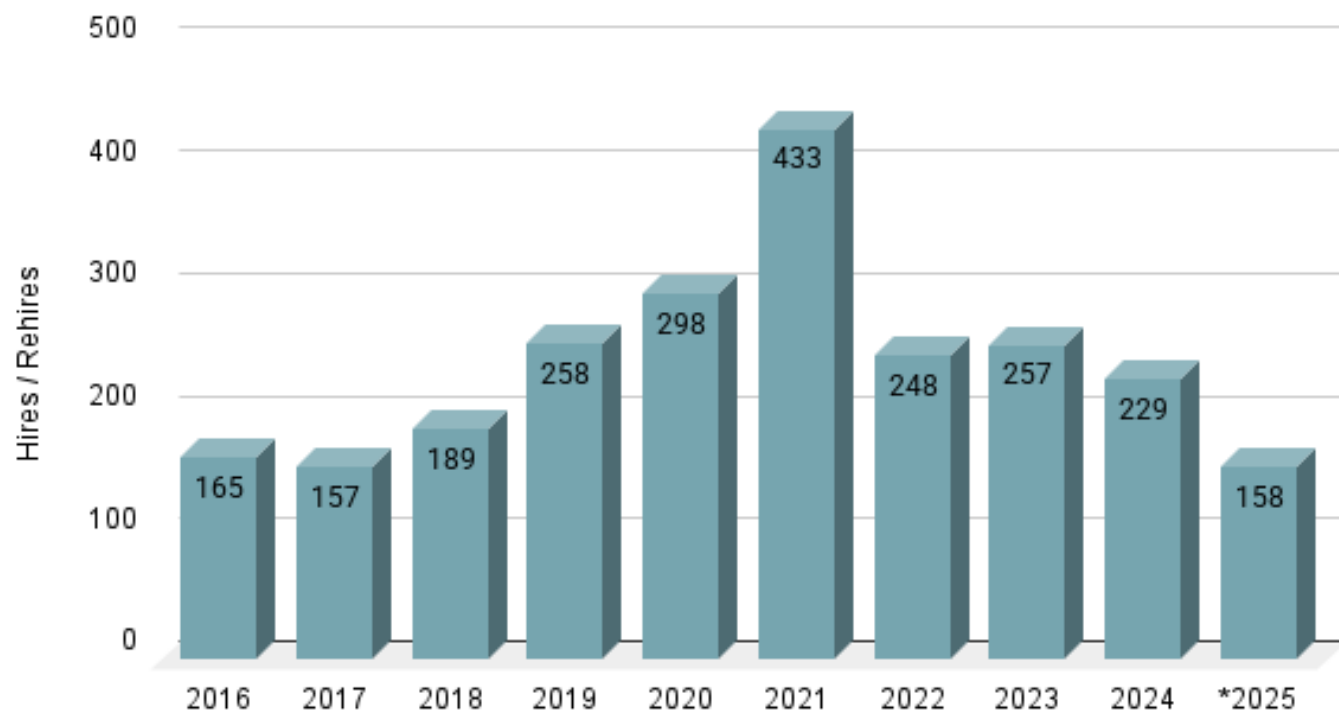
Recruitment / Staffing Summary

Number of Applications



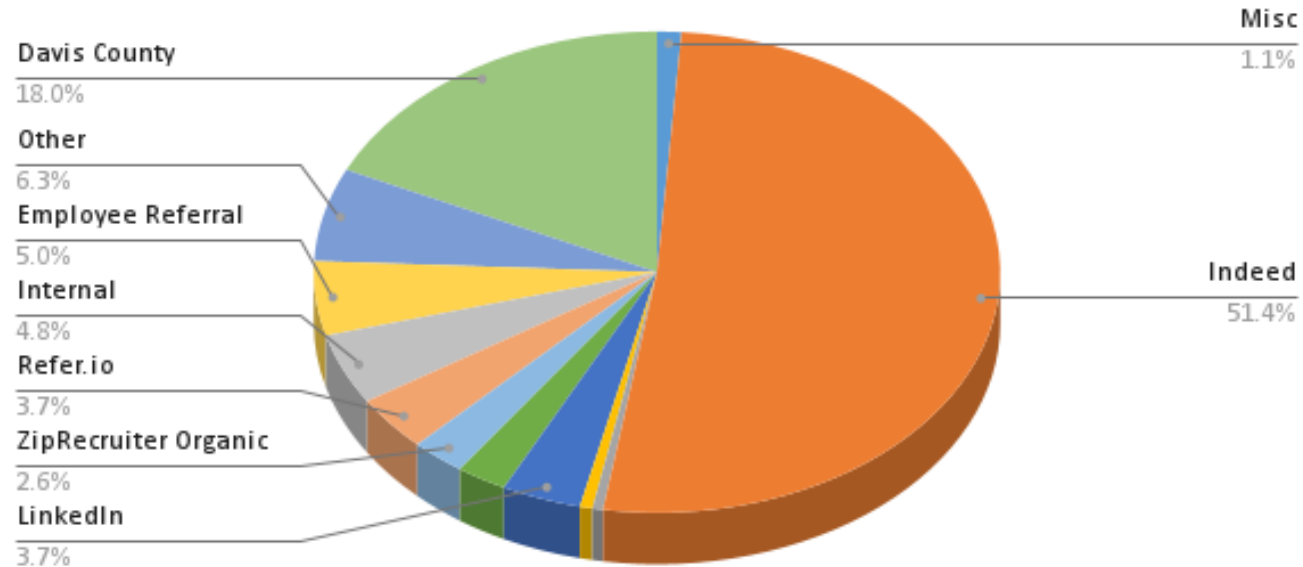
Number of Applications History

Davis County Hires & Rehires History

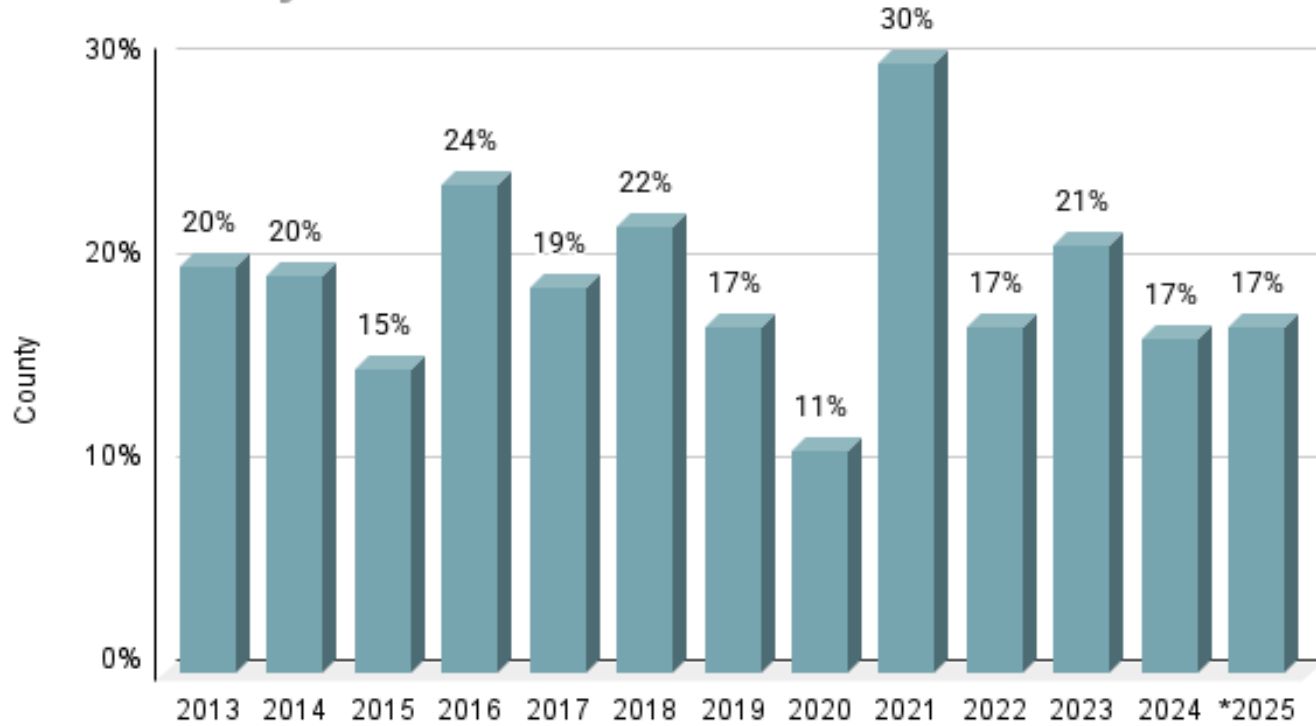


Recruitment / Staffing Summary

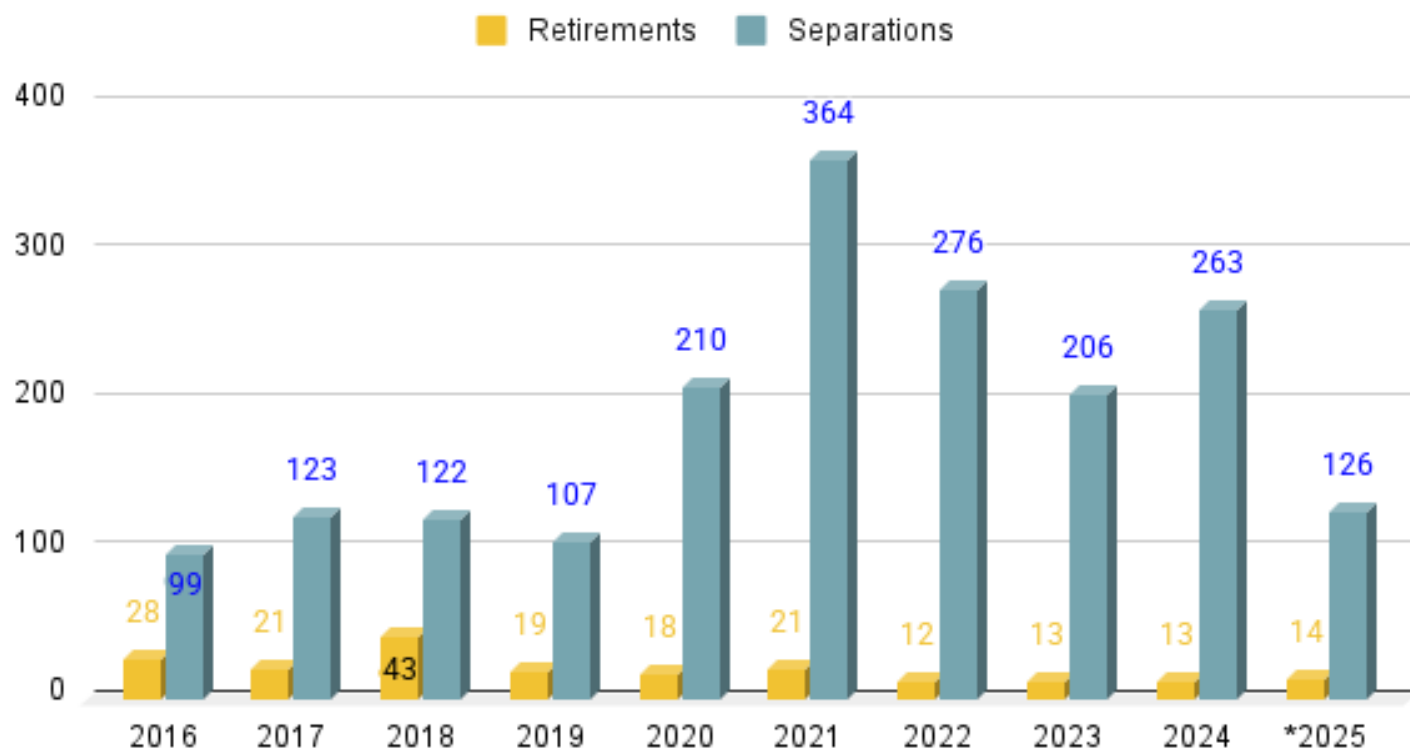
Job Posting Applicant Source September 2024 - September 2025



Davis County Historical Turnover Rates



Davis County Retirements & Separations



VIDEO INTERVIEWS ~ WEDGE

2,238 VIDEOS SENT

1,297 VIDEOS COMPLETED

- IMPROVES EFFICIENCY, SAVES TIME SAVER FOR HIRING MANAGERS AND APPLICANTS
- SCREENING TOOL, PROVIDES A COMPREHENSIVE VIEW
- ELIMINATES SCHEDULING CONFLICTS
- ENSURES A FAIR AND CONSISTENT PROCESS
- 95% OF HIRING MANAGERS ARE USING THIS WITH POSITIVE FEEDBACK

62%

COMPLETION RATE

JANUARY 2025-SEPTEMBER 2025



Davis County

2025/26 Benefits Plan

Administrative Overview Presentation

September 2026

Employee Demographics

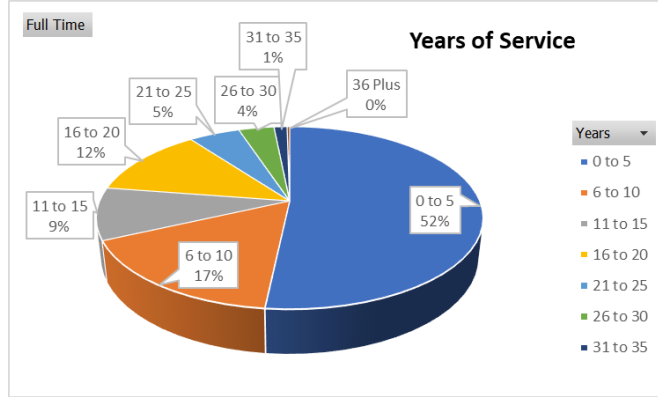
Status	Count
APPOINTED BY ELECTED OFFICIAL	20
DIRECTORS AND APPOINTEES	19
ELECTED OFFICIAL	11
FULL TIME	715
LIMITED TIME OR FUNDING FT	7
PART TIME	193
PART TIME (24-29 HRS/WK)	7
RETAINED BY ELECTION OFFICIAL	1
SEASONAL	3
TEMPORARY AND SEASONAL	1
VARIABLE	165
Grand Total	1142

Status	Count
Elected	12
Exempt	176
Non-Exempt	954
Grand Total	1142

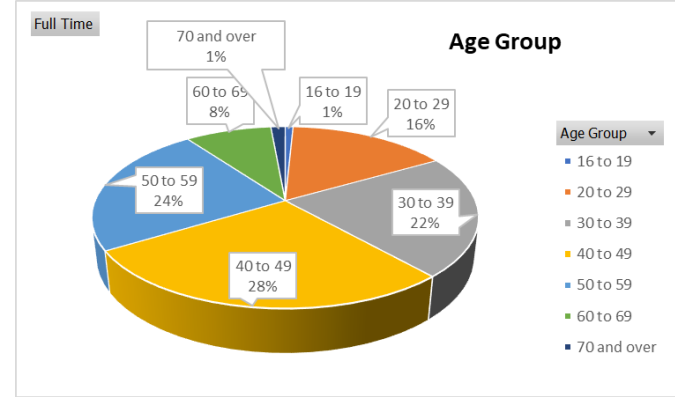
(Full-Time Total = 766)

Employee Demographics

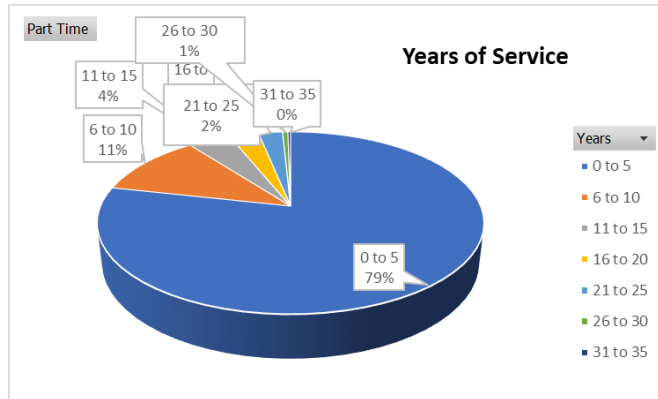
Years of Service	Full Time
0 to 5	396
6 to 10	126
11 to 15	71
16 to 20	95
21 to 25	39
26 to 30	27
31 to 35	10
36 Plus	2
Grand Total	766



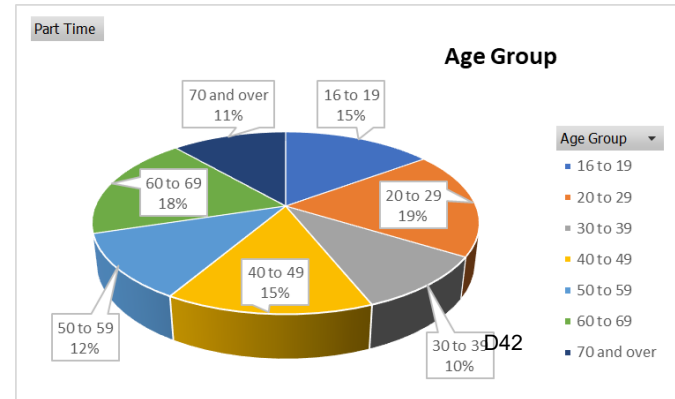
Age	Full Time
16 to 19	6
20 to 29	122
30 to 39	166
40 to 49	214
50 to 59	181
60 to 69	66
70 and over	11
Grand Total	766



Years of Service	Part Time
0 to 5	295
6 to 10	42
11 to 15	16
16 to 20	11
21 to 25	9
26 to 30	2
31 to 35	1
Grand Total	376



Age	Part Time
16 to 19	56
20 to 29	71
30 to 39	38
40 to 49	55
50 to 59	44
60 to 69	69
70 and over	43
Grand Total	376



URS Report – Employee Planning Sessions



206 Davis County

8/22/2025

8/22/2025

Number of Planning Sessions
148

Median Age of Attendees
53.10

Median Income Replacement
Ratio Before Social Security
87.60%

Median Years of Service
17.72

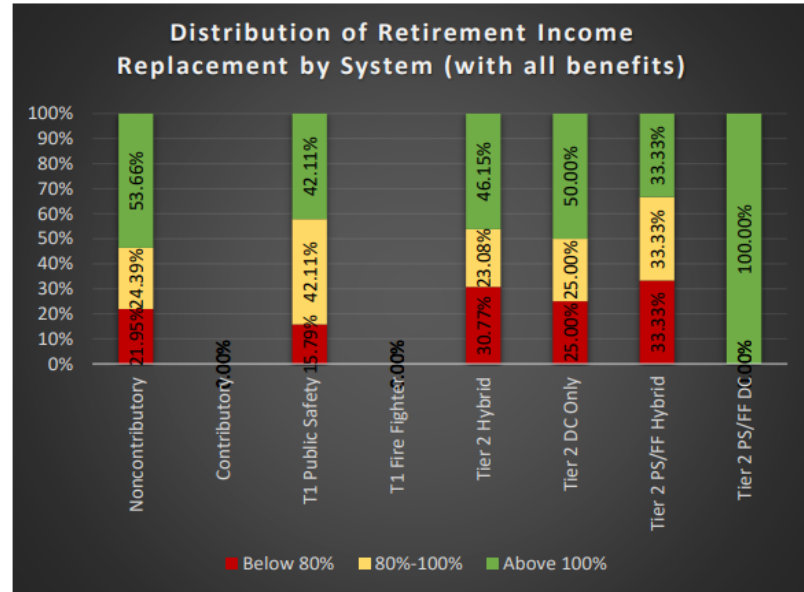
Median Income Replacement
Ratio After Social Security
100.95%

Median Years of Service at
Retirement
25.03

Planned Retirement Age
62.49

Median Age to Begin Social Security
65

Key Observations





Median Replacement Ratio <u>After Social</u>		# Attended
<u>Security</u> by System		
Noncontributory	106.64%	82
T1 Public Safety	100.52%	19
Tier 2 Hybrid	97.16%	26
Tier 2 DC	101.91%	8
Tier 2 PS/FF Hybrid	99.21%	3
Tier 2 PS/FF DC	134.40%	1

***Number attended since March '18; Large increase in previous year**

PEHP Medical

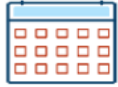
Current Plans: Jan-June 2025



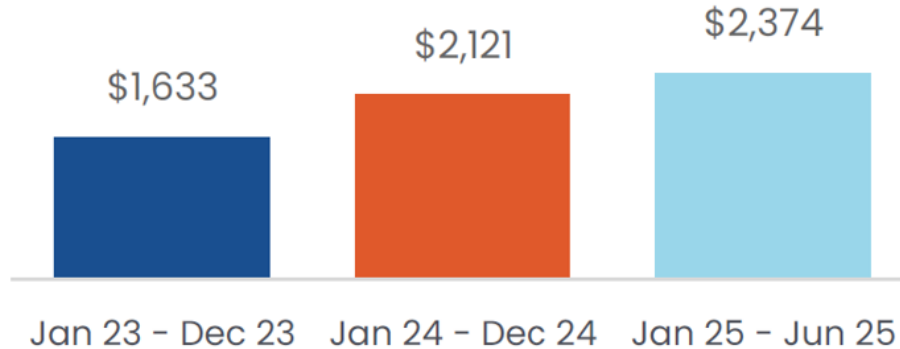
Current Plan Year: Jan 2025 - Jun 2025

Current Plan Year: Jan 2025 - Jun 2025		Plan Design	Premium/Funding	Plan Performance		
<div>Summit & Advantage</div> <div>Traditional</div>	Deductible	\$1,250 / \$2,500	Single	\$812.38	Subscribers	229
	OOP Max	\$3,000 / \$6,000	Two-Party	\$1,787.22	Premium/Funding	\$2.22M
	Coinsurance	20%	Family	\$2,437.10	Plan Expenses	\$3.27M
	Office Visits	\$15 / \$20			Loss Ratio	147%
	Pharmacy	\$10 / 25% / 50% / 20%				
<div>Star HSA</div> <div>QHDHP</div> <div> HSA Eligible</div>	Deductible	\$1,650/\$3,300	Single	\$627.18	Subscribers	484
	OOP Max	\$3,000 / \$6,000	Two-Party	\$1,379.78	Premium/Funding	\$4.04M
	Coinsurance	20%	Family	\$1,881.52	Plan Expenses	\$3.67M
	Office Visits	20% AD			Loss Ratio	91% D45
	Pharmacy	\$10 AD / 25% AD / 50% AD / 20% AD				

Traditional Annual Plan Expenses

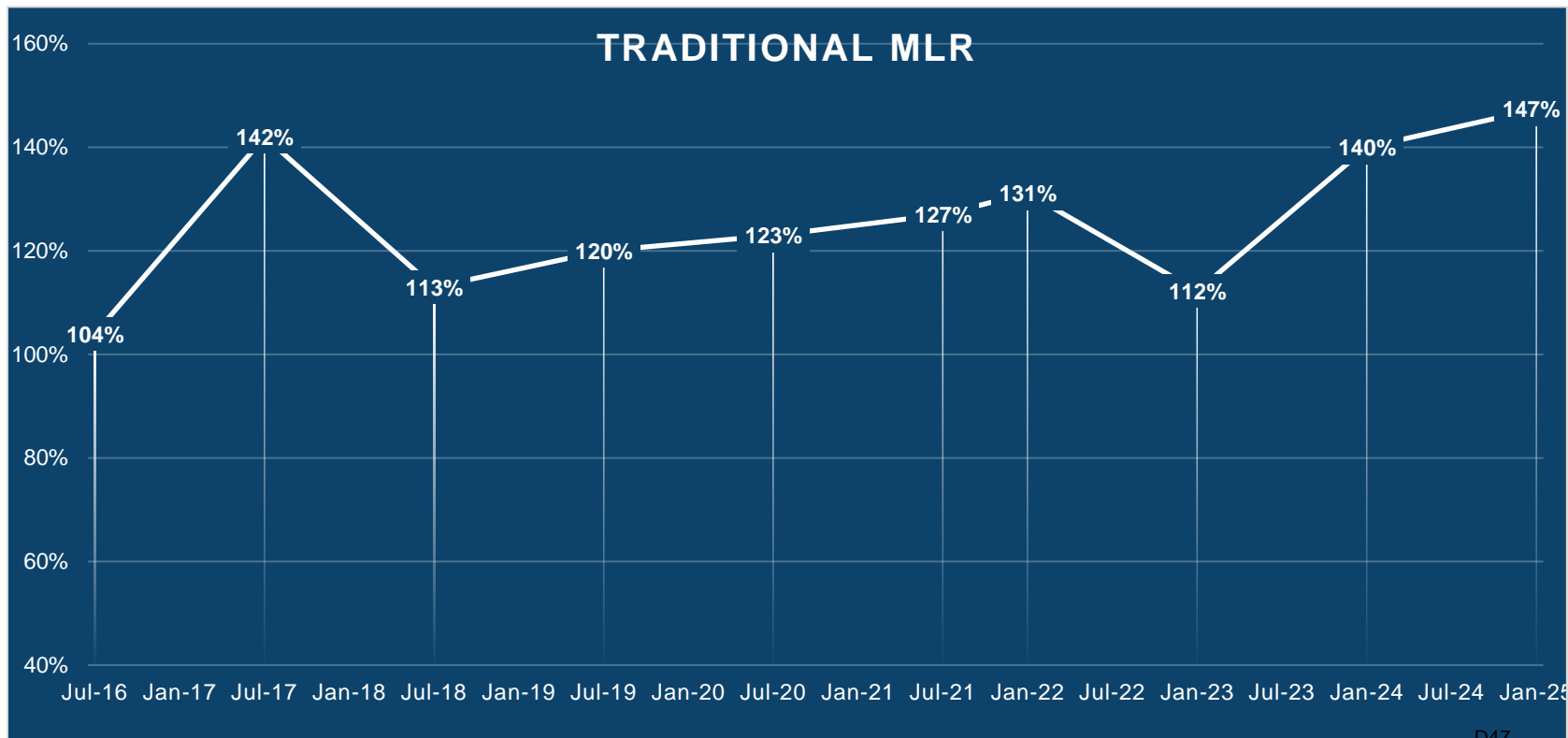


Historical Plan Expenses – PEPM



Subscribers	233	231	229
Expenses	\$4.56M	\$5.87M	\$3.27M
Loss Ratio	112%	140%	147%

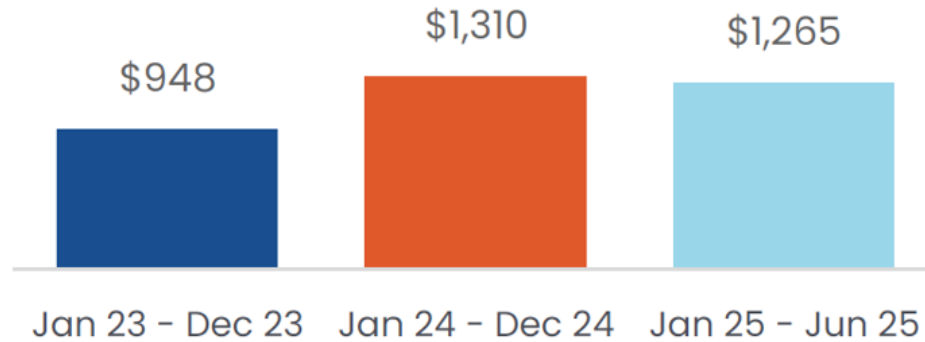
Traditional - Medical Loss Ratio



STAR Annual Plan Expenses

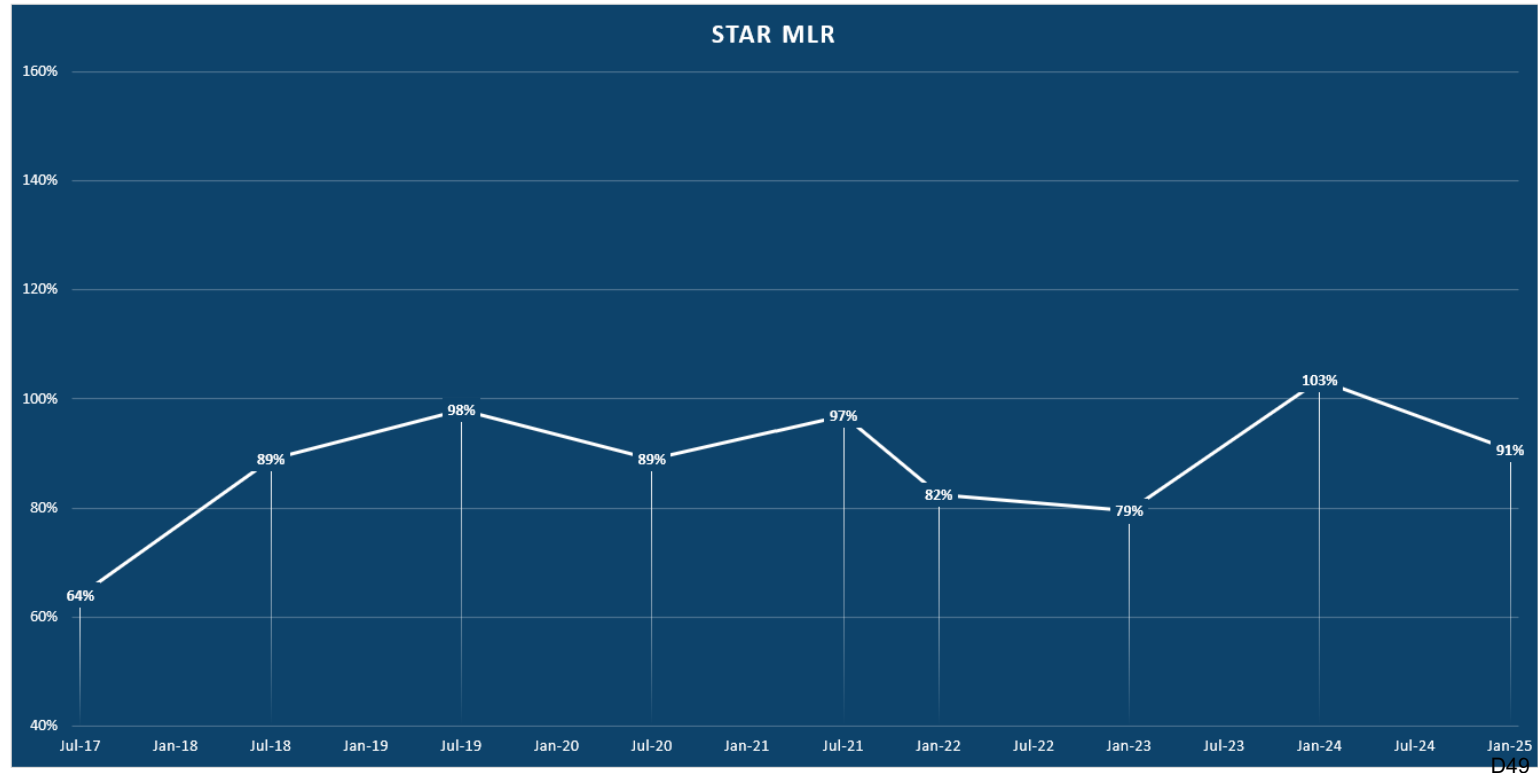


Historical Plan Expenses – PEPM

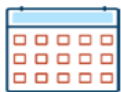


Subscribers	482	480	484
Expenses	\$5.49M	\$7.55M	\$3.67M
Loss Ratio	79%	103%	91%

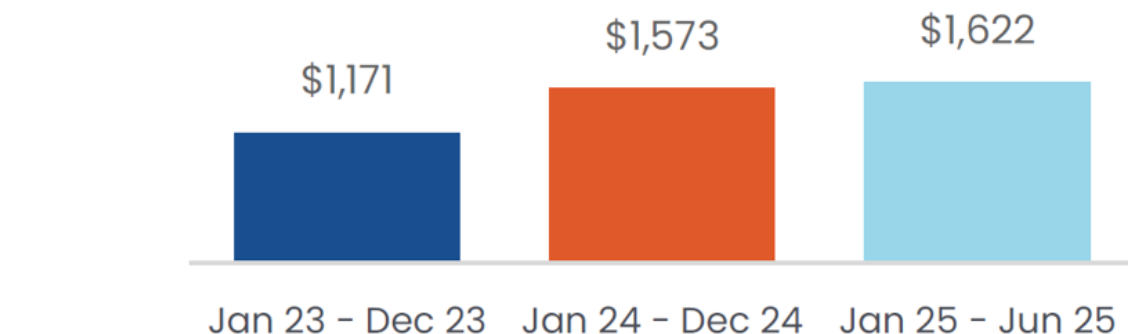
STAR/HSA Medical Loss Ratio



Total Annual Plan Expenses

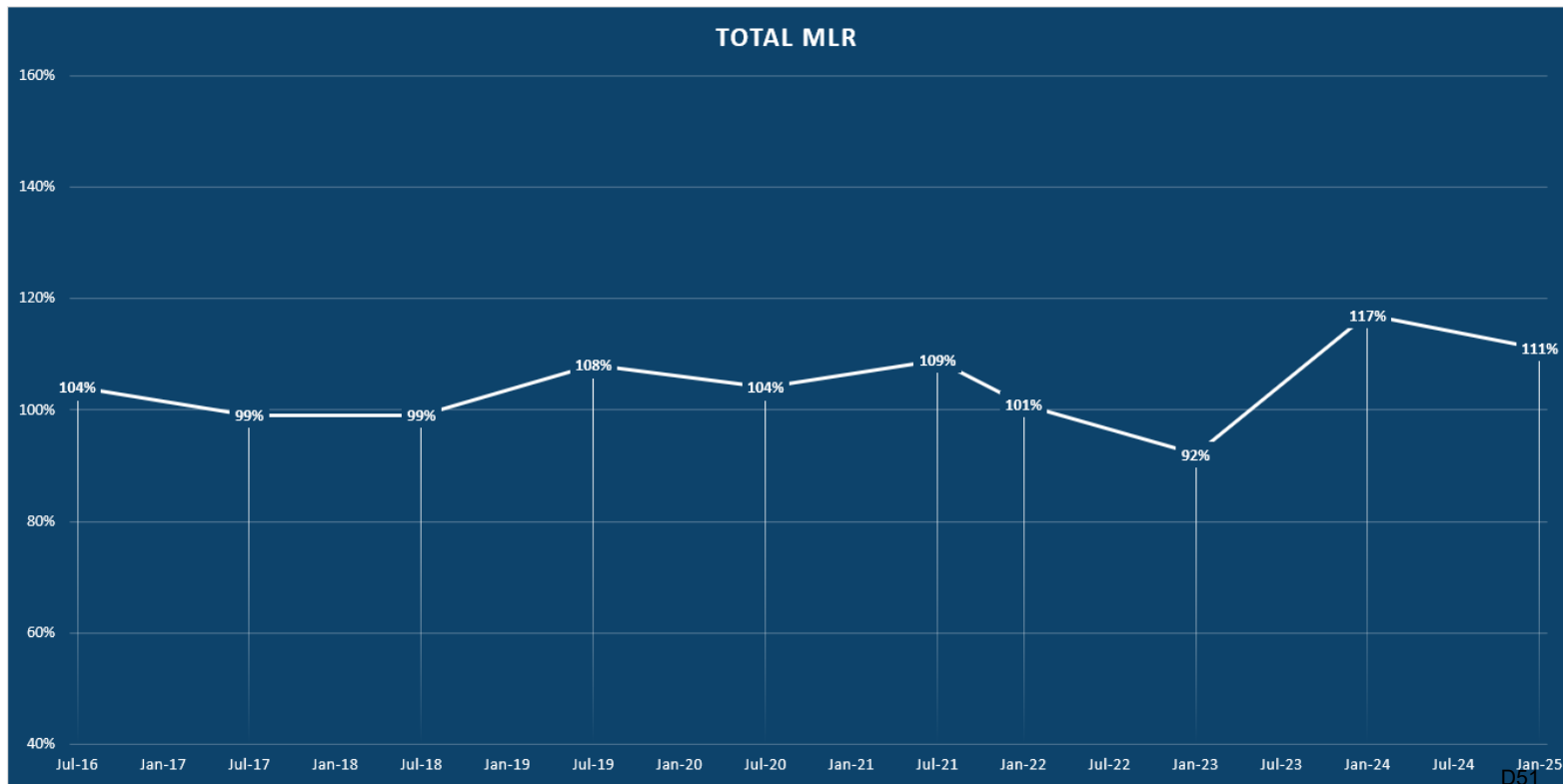


Historical Plan Expenses – PEPM



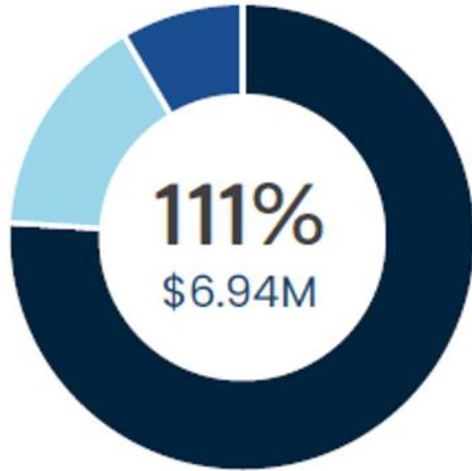
Subscribers	715	711	713
Expenses	\$10.05M	\$13.42M	\$6.94M
Loss Ratio	92%	117%	111%

Combined Total MLR



YTD Total January 2025 - June 2025

Current Plan Year: Jan 2025 - Jun 2025



Subscribers: 713

Premium/Funding

- Medical Claims
- Pharmacy Claims
- Admin & Taxes
- Other Carrier Fees

Total	PEPM
\$6.26M	\$1,464
\$5.27M	\$1,232
\$1.08M	\$252
\$585K	\$137
\$0K	\$0

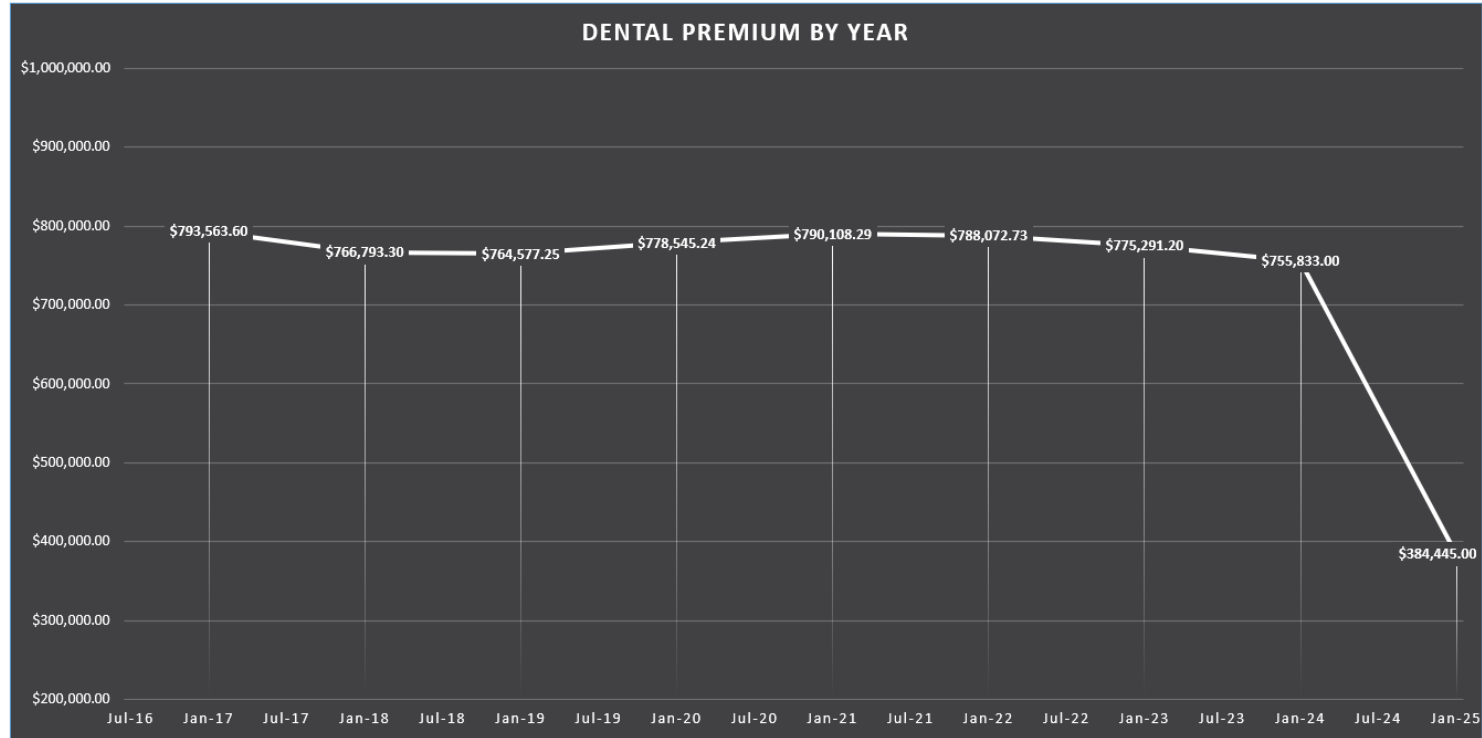
Total Plan Expenses

\$6.94M \$1,622

Est Surplus/(Deficit)

-\$674K -\$158

Dental Premium



Jan '24 we reduced Er contributions due to large fund balance

2026 Benefit Update



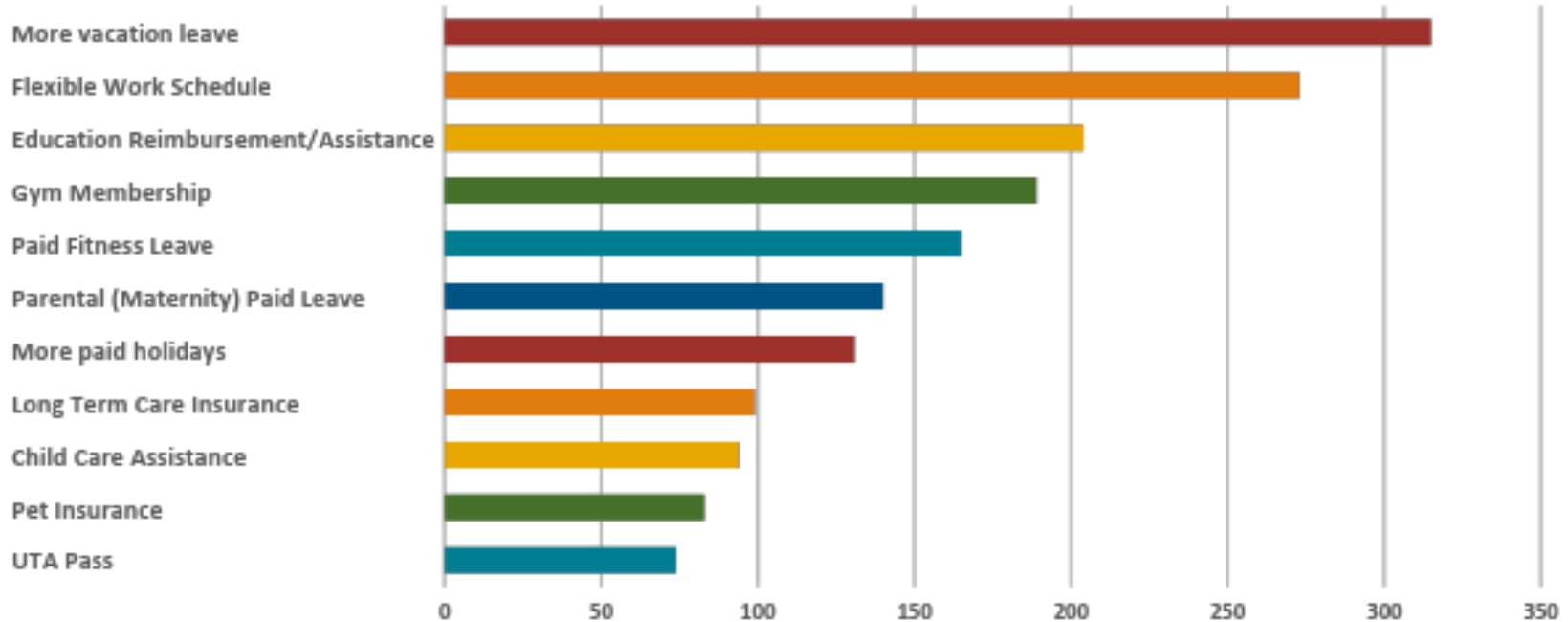
- Benefits Summary
 - Medical insurance = 11-12% increase
 - Dental and Vision = 0% increase (reduce fund balance)
 - URS rates changed
 - Tier I
 - Public Employees 15.97% to 14.97% (1% Er decrease)
 - Public Safety 33.04% to 32.54% (.5% Er decrease)
 - Tier II
 - Public 14.19% to 13.19% (1% Er decrease)
 - Hybrid Employees pay additional .49% (= total 1.3% Ee contribution)
 - Public Safety 26.92% (.5% Er decrease, includes total 2.59% pickup)
 - Public Safety Hybrid Employees - no change
 - Medicare Supplement rates - increase ?%; changes to Part D plans



HSA Contributions

- Annual employer HSA contribution amounts at \$825/\$1650 currently, based on \$1650/\$3300 HDHP deductible
- 2026 deductible increases to \$1700/\$3400; Per policy, HSA contribution to increase to \$850/\$1700
- HSA employer contributions to be paid in January & July, at \$425/\$850
- Health Assessment account remaining balance \$25,300; will consider how to distribute (approximately \$30 per FT employee)

Additional Benefits Desired (Change or Add)



Summary/Direction for '26



- We are in an evolving/expanding economic environment in the State of Utah and Davis County
- Labor Environment - Doing our best to be competitive in the market; cost of attrition is real
- Decisions will be needed on COLA/Benchmarks/NPR+ &
- Revised Total Compensation Strategy Concepts for 2026
 - Early Retirement (OPEB) phase out over 10 years
 - Sick Leave payout benefit (same accrual rate, different buckets)
 - Merit pay increase calculations
 - 4% Retirement contribution match (split up 2% and 2%)
 - Personal Preference Days offered

- Questions
&
• Direction

