

Davis County Budget Committee

Meeting Minutes

September 29, 2025

The Budget Committee of Davis County met on September 29, 2025, at 8:30 a.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. Each presentation is recorded separately and labeled by the department's name unless indicated otherwise in the topic's title line. 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 8:32 a.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. Various County staff members were present throughout the presentations. Their names were not recorded unless a comment was made. The public in attendance was Kendalyn Harris, Bountiful City Mayor.

Approval of Budget Meeting Minutes for September 23, 2025

The Committee voted to approve after a spelling correction was confirmed to be made to the draft minutes:

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

8:30- 9:30 a.m. Health, Senior Services— Presented by Brian Hatch, Davis County Health Director

Brian to present the Health and Senior Services Department's 2026 budget. The department is facing a significant budget deficit of approximately \$575,000, primarily due to the expiration of federal COVID-19 relief funds and increased personnel and operational costs.

Key discussion points:

- **Personnel Costs:** A significant portion of the budget is allocated to personnel expenses. The department has already eliminated over 20 positions to cut costs, but rising salaries and benefits continue to strain the budget.
- **Operational Costs:** The department has managed to keep operational cost increases below 1% over the past five years. However, this has been at the expense of other needs.
- **Revenue Shortfall:** The loss of federal funds, which supported many programs and staff positions, is the primary driver of the current deficit. While some programs are supported by state and other federal grants, there is a significant reliance on County property tax revenue.
- **Impact on Services:** The budget shortfall is forcing the department to consider service reductions. For example, the Meals on Wheels program is already facing a waiting list, and other programs, such as medical transportation for seniors, are at risk of being cut.
- **One-Time Requests:** The department has several one-time capital requests, including the purchase of new vehicles for the fleet and technology upgrades.

The group discussed potential solutions, including a possible property tax increase to cover the deficit and maintain services. Brian emphasized the importance of its programs, particularly for vulnerable populations such as seniors and children, and warned of the long-term societal costs of cutting preventive health services. *(See Attachment A.)*

9:30- 10:00 a.m. Facilities—Presented by Lane Rose, Facilities Director

Key points from Lane’s presentation include:

- **Utility Costs:** A major topic of discussion was the allocation of utility costs. It was agreed that there needs to be more transparency in how these costs are billed and allocated to individual departments. The goal is to give departments more direct control and visibility over their utility consumption and expenses.
- **Capital Projects:** The department has several one-time capital requests, including the **\$15,000** purchase of three new ice machines for the Administration Building and the installation of new egress lighting.
- **Landscaping:** A **\$50,000** request was made for funds to continue a multi-year plan to replace and upgrade landscaping at County facilities with more water-wise and sustainable options.
- **Ongoing Maintenance:** The budget also includes funds for continuing maintenance and service contracts for facilities, including the new elevators at the Western Sports Park. *(See Attachment B.)*

10:00-10:30 a.m. Library—Presented by Josh Johnson, Library Director

Matt Goff, Ellen Peterson, and Lynette Mills, all Library Deputy Directors, were with Josh to present the Library Department’s 2026 budget. The Library’s budget is projected to be healthy, with a fund balance that can cover several years of operation.

Key points from the presentation include:

- **Financial Health:** The Library is in a strong financial position and does not anticipate requesting a tax increase for the upcoming year. The current fund balance is sufficient to cover any projected shortfalls for the next few years.

- **Partnerships:** The Library maintains a strong partnership with Weber County Library, enabling shared resources and cost savings.
- **Bountiful Branch Construction:** The project is moving forward, and the Library is working to select an off-site location to continue providing services during the construction period. This project is the primary financial focus for the upcoming year and is the culmination of a commitment made during the 2017 tax increase. All other expenses are expected to be covered within the existing budget structure.
- **Personnel:** The Library has no new personnel requests for the upcoming year.
- **Future Capital Needs:** The current capital plan shows that the fund balance will be significantly used for the Bountiful project through 2030. After that, the Library will need to focus on rebuilding its capital reserves to fund future long-term maintenance projects, such as roof replacements and parking lot repairs, for its other branches. *(See Attachments C-D.)*

10:30- 11:00 a.m. Assessor— Presented by Andy Hansen, Assessor

- **Modeling Services Budget:** The most significant item is for modeling services. The budget for this was \$75,000 for ten years, and has been \$90,000 for the last couple of years. The office is issuing an RFP for modeling services for the upcoming year. A \$20,000 increase is being requested for this line item to cover potential cost increases from the new contract. The office plans to transition from an outside modeling contractor to an entirely in-house data analyst team over the next two years. The goal is that by 2028, the external modeler will serve only as a consultant. Benefits of the transition include the ability to perform monthly model updates and continuously validate data, leading to greater efficiency. The RFP will require the winning bidder to provide final training for the in-house staff.
- **Education and Training Budget:** A request was made for an increase in the education and training budget. Every two years, all licensed and certified appraisers in the office are required to complete a course on the Uniform Standards of Professional Appraisal Practice (USPAP) update. The upcoming year will be a year of training for most office staff. A budget increase of \$2,300 (from \$9,700 to \$12,000) is requested to cover these costs.
- **Lagoon Tax Appeal Update:** Andy provided an update on the ongoing property tax appeal with Lagoon. The County completed a new appraisal and submitted it to Lagoon's representatives. A scheduled Board of Equalization hearing was postponed after the attorney representing Lagoon passed away. Both parties have now agreed to bypass the local board and proceed directly to a state hearing. The history of the dispute stems from a decision by a previous assessor to stop accepting Lagoon's self-reported values and instead conduct independent assessments. Should the County prevail at the state level, it will not have to reimburse taxes; however, it will not recoup the costs spent fighting the appeal.
- **2026 Goals:** Expand commercial property models to help stabilize commercial values year-to-year. Ensure a seamless data transfer from Puma to Cortax within the first full year of using the new system. *(See Attachments E1-E3.)*

11:00- 11:30 a.m. Public Works— Presented by Adam Wright, Public Works Director

Kori Moyer, Office Manager, was with Adam to present their 2026 budget. Adam Right outlined the core functions of the Public Works department, including flood control, roads, weeds, vehicle maintenance, and trails. For the 2026 budget, several large projects will be rolled over from the previous year's budget. The following new requests were made:

Flood Control (Fund 21):

- A request to match \$180,000 budgeted by the Mosquito Abatement District for a cooperative project to enclose a channel.
- Approximately \$200,000 for state-mandated repairs to several dam spillways.

B-Roads (Fund 24):

- A 315 excavator to replace an aging machine with high hours.
- One dump truck replacement as part of the fleet's regular replacement cycle.

Other Funds: No special requests or new equipment were requested for the general Roads (Fund 25) or Vehicle Maintenance (Fund 10) budgets, with needs limited to typical operating supplies. (*See Attachments F1-F6.*)

11:30- 12:00 p.m. Davis County Fleet Discussion

It was decided to discuss this during the wrap-up session, when more data would be available for review. This item was tabled.

12:00- 12:30 p.m. Human Resources, Risk Management—Presented by Chris Bone, HR Director

John Robison, Deputy HR Director; Ric Higbee, Deputy HR Director; Terri Devries, Risk Management Administrator; Mindy Adams, HR Business Partner; Dawn Tolson, Benefits Administrator; and Marina Brito, Compensation and Class Analyst, were with Chris to present the 2026 budget.

2025 Accomplishments & Key Activities

The department highlighted several key accomplishments from the current year:

- Completed a project to convert all employee files to an electronic format.
- Assisted the Sheriff's Office with a review and restructuring of their administrative office.
- Provided ongoing employee leadership, financial, and retirement training opportunities.
- Finalized an agreement to enhance surviving spouse insurance coverage for first responders at no additional cost to the County.
- Secured "wrap-around" cybersecurity insurance coverage with Olympus Insurance, restoring the County's total coverage to \$5 million.
- The County's Workers' Compensation E-Mod rating has improved, decreasing from 0.72 to 0.67, which will likely result in a decrease in the premium rate for the upcoming year.
- Convened the Risk Committee to discuss the County's liability following a recent jail death judgment and explore future coverage options.

2026 Initiatives & Projections

- **Poll Workers:** The department will collaborate with the Clerk's Office to transition poll workers from 1099 contractors to W-2 employees, thereby reducing risk and aligning with IRS guidance.
- **Health Insurance Premiums:** The County anticipates a **10.9% increase** in PHP (Public Health Plan) premiums for 2026.
- **Retirement:** A **0.49% increase** in the employer contribution rate is projected for employees in the URS Tier 2 Hybrid plan.

2026 Budget Requests & Changes

- **Risk Management Budget:**
 - The department's operational budget (e.g., office supplies) has been kept flat.
 - The **UCIP (Utah Counties Insurance Pool) premium** is projected to increase from approximately \$1.58 million to **\$1.78 million**.
 - The budget includes **\$80,000** for the new wrap-around cyber liability policy.
- **Human Resources Budget:**
 - Similar to Risk, the HR operational budget has been kept flat.
 - **Revenue:** The department is budgeting for **\$90,000** in revenue from the annual PHP dividend, based on guidance from the County's benefits broker, GBS.
 - **Employee Assistance Program (EAP):** It was noted that the EAP cost is paid entirely from the HR budget in Fund 10, though it is a service utilized by employees across all County departments and funds.
(See Attachments G1-G2.)

The meeting adjourned at 12:12 p.m.

All documents associated with this meeting are listed as follows:

A1-A9	Health and Seniors 2026 Department Budget and Difficulties Facing the Health Fund
B1-B5	Facilities 2026 Department Budget Summary and Additional Requests
C1-C5	Library 2026 Department Budget Summary_Additional Requests_5Yr Plan
D1-D5	Library 2026 Budget Slide Presentation
E1-E3	Assessor 2026 Department Budget Summary and Additional Requests
F1-F6	Public Works 2026 Budget Summary and Additional Requests
G1-G2	HR and Risk 2026 Department Budget Summary

Davis County Budget Committee

Meeting Minutes

September 29, 2025

Minutes prepared by:

Shairise Bills

Deputy Controller

Minutes approved on: _____

Scott Parke

Controller— Budget Officer