

The Budget Committee of Davis County met on October 13, 2025, at 1:00 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 1:00 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 Todd Utzinger, Legal Defender Coordinator; Marino Brito, HR Comp & Class Analyst; Ric Higbee, HR Deputy Director; and Cindi Garrick, Accounting Manager (Controller's Office). The public in attendance was Kendalynn Harris, Bountiful City Mayor. Commissioner Stevenson left the meeting at 1:55 p.m., and joined virtually for the remainder of the meeting.

### 2026 Budget Wrap-Up Continued

#### Fund Balance Forecasts

- **Health Fund:**

The fund is projected to be financially stable through 2030. It can sustain all its additional budget requests without issue.

- **Library Fund:**

The Library can operate within its means through 2030. Spending is slightly outpacing revenue, which may necessitate future adjustments to spending on materials, staffing, or revenue.

- **911 Fund:**

The 911 fund is projected to run out of money at the end of 2026. To mitigate this, six positions have been frozen. While the fund will not be negative in 2026, it will be in 2027 without intervention. The committee discussed the need for additional revenue from cities or other sources. The long-term plan is to transfer the service, hopefully by January 1, 2027, which would resolve the funding issue. This fund will need to be revisited during the year.

- **Municipal Services Fund:**

This fund, serving approximately 2,500 residents of the unincorporated county, is being depleted rapidly. While the fund balance trajectory is negative and will dip below the minimum threshold by 2030, it will remain positive. This is considered a "yellow priority" because the unincorporated area is shrinking as land is annexed into cities. A change in the spending slope after 2026 is due to one-time projects scheduled for that year, which are not projected to continue.

- **Animal Care Fund:**

A prior tax increase was implemented to fund the construction of a new building, which has not yet been built. As a result, the fund is currently accumulating a balance. The new facility is estimated to be operational around 2027 or 2028. The forecast includes future lease payments from Animal Care to the County for the new building, starting at \$25 per square foot.

*(See Attachments A1-A10.)*

### **General Fund Additional Requests (Minute 07:42)**

To create the most conservative budget possible, Controller Parke initially denied all requests that were not contractually or legally required. This included:

- **Legal Defenders:** A request for an additional \$7,500 for education and professional/technical expenses was denied. However, a 4% contractual increase was approved as it was part of a signed agreement.
- **Various Departments:** Requests from Davis Behavioral Health, USU Extension, and others were denied because they were not classified as mandatory expenditures.
- **New Full-Time Employees (FTEs):** All requests for new FTEs were denied, except for the Code Blue positions that were already hired during the current year.
- **NUEA Contract:** A requested \$30,000 increase was denied. The current contract amount is \$150,000. It was noted that this funding is tied to state matching funds, and a decision was made to revisit this item.
- **Sheriff's Office:** A request to shift funds between line items was approved, as it resulted in a zero net increase to their budget. A plan was also discussed to allow the Sheriff's Office to hire unfunded positions to reduce overtime costs, with the understanding that this would decrease attrition savings.
- **Uniform Allowance:** Requests for uniform allowances for the Sheriff's Office, Corrections, and Inmate Benefits were initially denied. The Committee discussed the importance of this for morale and agreed to reconsider this item, which totals just over \$50,000 across the departments. *(See Attachments B1-B6.)*

**Action Item:** Commissioners will review the list of denied requests and provide feedback on any items they feel are essential to fund.

### **Other Fund Additional Requests (Minute 22:57)**

The approach for these was to approve requests from departments that could afford them within their own fund balances, allowing department heads to manage their own budgets.

- **Opioids:** A revised plan for \$846,000 in spending for the first year was approved.

- **Animal Care:** A 12% increase for medicine and operating supplies was approved, as well as a \$400,000 lease payment to the County for the new building.
- **Senior Services:** Requests were approved, with the acknowledgement that their fund is projected to run out of money in the near future.
- **Health Department:** Requests were approved because their fund balance forecast indicated they could afford the costs.
- **Tourism:** Funding for four new positions for the new Western Sports Park was approved.
- **911:** All additional requests were denied due to the fund's lack of money.
- **Prop 1:** All requests were funded.
- **Public Works:** Individual project requests were approved with the understanding that if the money is not available, the projects will not proceed.
- **Crime Lab Design:** A request for over \$1 million for the architectural design of a new crime lab was denied, as there is currently no funding in the Capital Projects fund to build the facility. The Committee discussed the long-term need and the possibility of a feasibility study to look at all space needs in that complex.
- **Jordan River Commission:** A request was initially approved, but the Committee decided to revisit it after an upcoming Work Session. *(See Attachments C1-C4.)*

### **Updated Opioid Settlement** *(Minute 35:10)*

Todd Utzinger presented a revised proposal for the use of the Opioid Settlement Funds. The plan avoids a permanent endowment and instead spends down the funds over time, with a projected fiscal cliff around 2047. The 2026 budget proposal includes an expenditure of \$846,000 from the Opioid Settlement Fund, including:

- A body scanner and Narcan for the jail.
- An attorney for the Attorney's Office.
- A screening position to replace a previously held position.
- \$100,000 for pre-stabilization efforts like drug testing and evaluations.
- \$70,000 for post-sentencing stabilization services.
- \$80,000 to cover a shortfall in Davis Behavioral Health's funding for opioid-targeted treatment.
- A \$50,000 pool for smaller grants, such as providing Narcan kits to fire departments.

The funding for a re-entry deputy will be sourced from the Inmate Benefit Fund rather than the Opioid Settlement Funds. The Committee agreed to budget the full \$846,000 for 2026, with the exact start date of the new positions to be determined by the Commissioners. *(See Attachments D-F.)*

### **Truth in Taxation Website** *(Minute 59:41)*

IS Director Hassett presented a draft of the 2026 **"Truth in Taxation fact page"** for the County website (<https://www.daviscountyutah.gov/truth-in-taxation>). The website is being built to reflect a proposed 29.9% tax increase, which would generate an additional \$12.5 million. The site will be adjusted if the final number is lower.

The page includes:

- An explanation of why property tax revenue does not automatically increase with property values.

# Davis County Budget Committee

## Meeting Minutes

October 13, 2025

- Data showing that County costs have risen by \$20 million annually since 2020, while revenues have only increased by \$10 million.
- Examples of cost increases in various departments.
- Information on budget cuts already made, including the elimination of 17 positions in the 2025 budget.
- A comparison of Davis County's tax rates to those of other counties shows it has the lowest tax rate per \$1,000 of income in the state.
- Information about the Western Sports Park and why those funds cannot be used for general County operations.
- Details for the upcoming public open houses.
- The Commission decided to change the "Ask a Question" feature to a prompt, directing citizens to bring their questions to the open houses.

**Action Item:** Commissioners will provide feedback on the website content. The link to the Utah Taxpayers Association report will be relocated to better align with the property tax information section.

The meeting adjourned at 2:17 p.m.

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

A1-A10	Fund Balance Forecast
B1-B6	General Fund Additional Requests
C1-C4	Other Fund Additional Requests
D1-D2	Updated Opioid Settlement Fund Proposal for 2026
E1-E3	Opioid Projections-Endowment
F1-F5	Opioid Projections-Revised

Minutes prepared by:

Shairise Bills

Deputy Controller

Minutes approved on: 10/27/2025

/s/ Scott Parke

Scott Parke

Controller— Budget Officer