

The Budget Committee of Davis County met on April 10, 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. 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 8:02 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 (Controller's Office) recorded the minutes of the meeting. Other staff present were Ric Higbee (HR), Marina Brito (HR), and Cindi Garrick (Controller's Office). The public in attendance was Bountiful City Mayor Kendalynn Harris.

- **Proposed Approval of Budget Meeting Minutes:**

The Committee agreed to table the approval of the meeting minutes from September 26, 29, and 30, 2025, to allow for additions and corrections to be made.

Review 2025 Budget Amendments Summary List

Controller Park presented the 2025 Budget Amendments Summary List, noting one significant change. The West Davis Corridor commitment was increased from \$10 million to \$12 million for the current year, with the total commitment remaining at \$20 million. The remaining \$8 million is scheduled for the following year. A budget opening and public hearing for the amendments is scheduled for Tuesday, October 14. *(See Attachments A1-A2.)*

2026 Budget Noticing Requirements

- A Truth-in-Taxation hearing is scheduled for December 2, 2025, to discuss a potential property tax increase of no more than \$12,675,000, or 29.97%.
- The official notice will be read verbatim at the upcoming Tuesday meeting.
- A dedicated webpage for the Truth-in-Taxation information has been created and will be populated with content by Tuesday, October 14. *(See Attachments B1-B3.)*

2026 Budget Wrap-up

- **Recap of Recommendations:**

- **Termination Pool:** Establish a termination pool with a one-time interest earning of \$1 million. This will centralize retirement and OPEB benefit payouts.
- **Phase out OPEB and Sick Leave Payout:** Grandfather sick leave as of December 31, 2025. New sick leave will not be paid out upon termination, and OPEB will be phased out over 10 years.
- **Offer Personal Leave:** Introduce 3 days of personal time off per year, which will not carry over or be paid out.
- **Change Compensation Plan:** Reduce the merit increase from 3.0% to 2.0%, decrease the 401(k) match from 4% to 2%, and provide a 3% COLA to offset these changes.

- **Financial Overview:**

- The 2026 operating deficit before requests is \$9,173,394.
- With all new spending requests approved, the deficit would increase to \$16,125,013, requiring a 38.13% tax increase.

- **Discussion on Tax Increase Scenarios:**

- **29% Tax Increase:** This scenario includes funding for a 2% merit increase, a 1% true COLA, a 401(k) swap, health insurance increases, and SLFRF-funded positions. However, it denies all new position requests and other discretionary increases. (The Sheriff would still be allowed unfunded positions.)
- **20% Tax Increase:** To achieve this, all compensation increases (merit and COLA) would be denied. The Opioid Settlement Funds would cover the SLFRF-funded positions, and the \$1.8 million from the Western Sports Park lease would help cover those costs.
- A 30% tax increase is \$12.75 million, a 20% increase is \$8.5 million, and a 10% increase is \$4.25 million.
- The Committee discussed the implications of each scenario, including the impact on employee morale, service levels, and long-term financial stability.

- **Communication Plan:**

- The Commissioners agreed to move forward with a 29% tax increase proposal for the purpose of public notice and discussion. (The target increase will be 24.9%.)
- A meeting with AOs will be scheduled for the following Wednesday to present the proposed changes and answer questions.
- The primary message will be that these changes are necessary to address the County's structural imbalance and ensure long-term financial health. (See Attachments C-D.)

Davis County Budget Committee

Meeting Minutes

October 10, 2025

Adjournment: The meeting was adjourned at 9:58 a.m.

All documents associated with this meeting are listed as follows:

A1-A2	Budget Amendments to the 2025 Operating and Capital Budgets
B	2026 Truth-in-Taxation Public Hearing Notice
C1-C6	2025 State of Finance Wrap-up Slides
D	Additional 2026 Budget Requests

Minutes prepared by:

Shairise Bills

Deputy Controller

Minutes approved on: 10/27/2026

/s/ Scott Parke

Scott Parke

Controller— Budget Officer