

BOARD OF DAVIS COUNTY COMMISSIONERS MINUTES

Board of Davis County Commissioners - Work Session Minutes Tuesday, February 17, 2026

The Board of Davis County Commissioners met for a scheduled meeting at 8:25 AM on February 17, 2026, in room 306 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Required legal notice of this meeting was given.

All documents from this meeting are on file in the Davis County Clerk's Office. The agenda for this meeting is incorporated into the minutes as item headers.

Following the approved Davis County policy, artificial intelligence (AI) was utilized in the preliminary creation of these minutes. The final minutes were edited and completed by Davis County Clerk's Office staff.

ROLL CALL

Chair John Crofts

Vice Chair Bob Stevenson

Commissioner Lorene Kamalu

County Clerk Brian McKenzie

County Controller Scott Parke

Chief Deputy Civil Attorney Neal Geddes

Human Resources Director Shawn Choate

Civil Attorney Chris Preston

Health Director Brian Hatch

Health Division Director Jay Clark [left at 8:46 AM]

Health Deputy Director Dave Spence [left at 8:46 AM]

Community and Economic Development Deputy

Director Jessica Merrill [arrived 8:32 AM]

Deputy Clerk Solana Guest

AGENDA ITEM

1 8:27 - 8:46 AM

#2026-199. A Work Session to Discuss Vehicle Emissions - *recommended by John Crofts, Davis County Commission Chair, Commissioners' Office*

Commissioner Crofts welcomed everyone and then turned the time over to Brian Hatch, Health Department Director, to introduce the item. Director Hatch explained that the Vehicle Admission Program is administered by the Health Department but governed by County Ordinance, requiring Commission action.

[02:00] Jay Clark, Division Director of Environmental Health Services, provided an update on a mobile emissions pilot program initiated 18 months prior, involving a vendor who travels to customers to perform tests [see Attachment A3-4]. This vendor has successfully met all requirements, including using lane cameras, uploading photos to the State database immediately, submitting to covert audits, and verifying that the inspection took place in Davis County. Jay presented a new request from a second business owner who has retrofitted an ambulance with ramps, permanent cameras, and internet connectivity to perform mobile inspections as an additional service to his existing business [see Attachment A5-8]. The Health Department requested that the Commission grant a variance to the fixed-location requirement to allow this new vendor to join the pilot program [see Attachment A9]. Commissioner Kamalu expressed comfort with the variance, and Commissioner Crofts noted its convenience and service to busy residents. Commissioner Stevenson asked about pricing, to which Jay responded that costs are determined by convenience, and Director Hatch said it's driven by fair-market, so the competition keeps the pricing stable. Commissioner Crofts asked for confirmation that it's a Davis County business, to which Jay affirmed, saying the requester is an experienced inspector in the vehicle emissions program and used to have a location in Bountiful. Commissioner Stevenson asked if he would be able to provide the sticker for the license plate, and Jay answered that on-the-spot renewals are done through the State and not the County, but this individual could pursue that if desired. Commissioner Stevenson stated his approval of granting the variance, and Commissioner Kamalu noted how interesting it is that the idea came from an individual in the market, that they were willing to put in the work to see if the idea would pan out, which it has. Director Hatch noted that once a precedence is set for these variances, an ordinance change should be considered, so these variances aren't continually having to be considered and approved.

[10:25] Brian McKenzie, County Clerk, asked Neal Geddes, Chief Deputy Attorney, how this variance would be documented, whether through a Resolution or by some other means. Chief Deputy Geddes responded that it

should pass through a Commission Meeting for approval.

[11:05] Jay then presented a request from a vehicle owner for an emission test exemption for a 1987 Porsche [see Attachment A10-11]. Under State statute, the County Legislative Body may exempt vehicles over 30 years old that are driven less than 1,500 miles a year and primarily used for exhibitions or club activities. The owner provided documentation that the car was driven only 1,200 miles and is part of a Porsche Club. Jay noted that, pending State legislation likely to start in October, House Bill 22 will exempt all vehicles 1995 and older from passing an emissions test, making this exemption a temporary necessity for the next six months. All three Commissioners agreed to the exemption. Chief Deputy Geddes noted that formal action is likely required in this scenario and would be helpful for the individual and the Health Department. A procedural change was discussed that would allow the Health Department to handle these specific exemptions administratively for the next six months without bringing each one to a Work Session for Commission purview [see Attachment A12]. The Commission approved this, and Chief Deputy Geddes said the decision would still pass through a Commission Meeting for approval. Commissioner Stevenson asked if appeals could go through Commission after a request is denied, to which Director Hatch affirmatively confirmed.

[17:45] Finally, Jay proposed updating Chapter 10.12 of the County Ordinance to incorporate the incoming State law changes and to allow for the mobile emissions program, removing the location verbiage in the ordinance and thus negating the need for future variances [see Attachment A13]. The Commission voiced support for these updates.

2 8:46 - 8:51 AM

#2026-190. A Work Session to Discuss Approval for Davis County Tourism & Events to Solicit Promotional Items and In-Kind Donations from Partners for Use as Giveaways, Gifts, Etc. -

recommended by Jessica Merrill, Deputy Director, Community & Economic Development - Tourism

[19:35] The second item was presented by Jessica Merrill, Community and Economic Development (CED) Deputy Director of Tourism, regarding a policy on soliciting donations. She requested formal permission for the Tourism Department to solicit in-kind donations, such as gift cards or local products, to be used as giveaways or baskets for events, like the "Antelope by Moonlight" bike ride. Deputy Director Merrill explained that while sponsorships involving contracts are used for larger giveaways, smaller items are either donated or purchased by the County. She specified that nothing is kept in-house, and that it is all used for various events. Commissioner Stevenson asked if a log is kept accounting for whom the giveaways go to, and Deputy Director Merrill clarified that while most items are tracked, not everything can be. Commissioner Kamalu praised the effort for promoting local businesses. Deputy Director Geddes explained that since the County's policy requires formal action, he would work with Deputy Director Merrill to write a request to be presented for approval in a Commission Meeting. Deputy Director Merrill also noted that the "Antelope by Moonlight" event is scheduled for July 31 to align with the moon cycle; the theme is still being decided on, and e-bikes are allowed this year.

3 8:51 - 9:42 AM

#2026-149. A Work Session to Discuss Proposed Policy Revisions - recommended by Scott Parke, County Controller, Controller's Office

[25:00] The third item involved a presentation on financial and administrative policies by Scott Parke, County Controller. He presented several policy concepts to modernize County operations, seeking direction before drafting redline versions for approval.

First, Controller Parke addressed Asset Management [see Attachment B1-4 and Attachment D3]. He proposed raising the capitalization threshold for financial reporting for equipment from \$5,000.00 to \$10,000.00 to match federal standards. Additionally, he proposed raising the reporting threshold for building and land improvements from \$5,000.00 to \$50,000.00, arguing that small repairs, such as a \$22,000 boiler fix, should be expensed immediately rather than tracking the expense and depreciating it over 30 years. To demonstrate how many small asset changes the County documents, Controller Parke explained that, if these changes had been implemented 10 years ago, the County's asset count would have lowered by 40%, and the value by 3%. The Commissioners supported the change, and Controller Parke said he would have the red-line version reviewed by the Attorney's Office and then presented to the Commission in another Work Session.

[28:15] Next, Controller Parke discussed the Alcohol Purchase Policy [see Attachment C and Attachment D4]. The update clarified that alcohol purchases must be approved by both the Administrative Officer (AO) of the department and the Liaison Commissioner, removing the ability for a single official to approve such purchases

unilaterally. The Commission agreed to this added control.

[28:55] Controller Parke then moved to Purchasing Cards (PCards). He proposed changing the policy that currently prohibits paying sales tax on PCards, noting that staff spend excessive time trying to recover small amounts of tax from vendors like Walmart [see Attachment D5]. He suggested allowing the tax payment when necessary, coding it separately, and having the County request reimbursement from the State on the back end, either monthly or quarterly. Commissioner Stevenson inquired about procedural safeguards to ensure staff continue to prioritize obtaining tax exemptions at the point of sale, rather than defaulting to the backend reimbursement process and inadvertently increasing the administrative burden on the Controller's Office. Controller Parke responded that since his office runs audits to determine which transactions were posted correctly, queries are already returning purchases where sales tax is included. He stated that an increase in the amount would not add to his burden, but emphasized that the policy would still encourage employees to take the sales tax off at the point of sale, if it can be easily done. Clerk McKenzie asked if it is feasible to change all transactions to the proposed method, and Controller Parke responded that some vendors, such as Amazon, can easily set the County as a tax-exempt entity, eliminating the need to code those roughly 400 transactions. All three Commissioners agreed that the change made sense.

[31:40] Controller Parke also proposed removing the prohibition on using PCards for professional services or invoices, as the County receives a rebate of over 1% on card spending, which saves money, provided there are no credit card fees. The Commission supported both PCard updates.

[32:55] Controller Parke turned the conversation to the County's cell phone policy [see Attachment D6-7] and asked the Commission to define the purpose of cell phone allowances: are they a "business tool" meant for reimbursement, or a "compensation strategy" serving as a perk? Commissioner Kamalu responded that since employees can either choose to obtain a County-issued phone if needed, or receive a reimbursement for County business use on their personal phone, it is her understanding that it is a business tool. Chief Deputy Geddes said he is in agreement and that his understanding is that it is intended to be used as a tool, and that employees can choose to carry one or two phones. Controller Parke noted that the current policy is not designed this way, that allowances are taxed as wages, costing both the employee and the County an additional 7.65% in payroll taxes. He presented the current obsolete policy; it currently features a sliding scale ranging from \$5.00 to \$85.00 based on minute usage—a metric Controller Parke noted is no longer relevant in an era of unlimited plans, and is also not actually being tracked or enforced. He argued that to comply with IRS rules established around 2011, the County should reclassify these allowances as non-taxable business tools, provided the employee can justify a legitimate business need, such as being available for emergencies, speaking with clients while away from the office, or requiring data for email and GIS applications.

[35:48] To modernize the system, Controller Parke proposed eliminating the minute-tracking method in favor of a simple two-tier system: \$30.00 per month for voice-only needs and \$60.00 per month for voice and data users [see Attachment D8]. He presented a rough financial analysis showing that the County currently pays \$135,000.00 annually to 182 employees for these allowances. Even if every employee currently receiving a small \$5.00 allowance were bumped up to the proposed \$30.00 tier, the County would still save approximately \$31,000.00 annually due to the elimination of the payroll tax burden on these payments. However, Controller Parke emphasized that this new model would require strict justification; departments would need to verify that each recipient actually requires a phone for their job duties. Director Hatch noted that this would increase his department's cost since many of his employees are under the \$30.00 threshold, and Controller Parke countered that if an employee's usage is that low (previously justifying only \$5.00), their work usage is likely minimal enough to not justify an allowance at all. Director Hatch asked if the phone allowance is taken away, if the employees are no longer expected to answer their phones after work hours, to which Controller Parke explained that he believes the County should take a reasonable approach and will discuss the proposed policy revisions with the Human Resources (HR) department and department heads, to ensure that this new policy will be easier and appropriately managed.

The discussion also touched on the technological and privacy implications of using personal devices for County business. Commissioner Stevenson inquired about the possibility of forwarding office landlines to cell phones, suggesting that the County could potentially save significantly more money by eliminating desk phones. Controller Parke confirmed this is possible, citing a neighboring county that utilizes a system where employees can answer and place calls from their work number via their personal phone, preserving their privacy while maintaining professional contact. The Commission was unanimously in favor of the proposed policy changes, and Controller Parke agreed to draft a policy for future presentation.

[42:24] Controller Parke introduced a proposal to simplify the County's current five categories of

transportation reimbursement down to three: mileage reimbursement, vehicle allowance, and fleet vehicle assignment [see Attachment D9-12]. The first category, mileage reimbursement, would remain unchanged and applies to employees who only occasionally use their personal vehicles for County business. These employees would submit a reimbursement request for specific trips when a fleet vehicle was unavailable, and their personal car was used.

Controller Parke proposed redefining the vehicle allowance to cover "local travel," specifically suggesting a radius of 60 miles, though he noted one Commissioner had previously suggested 75 miles. Under this new model, an employee receiving an allowance would be expected to cover all travel costs within that radius (a 120-mile round trip) using their allowance. Reimbursement would only be available for mileage traveled beyond that radius. This differs from the current policy, which allows reimbursement for any travel outside Davis County. Controller Parke argued that the allowance is substantial enough to cover this radius, using himself as an example: he receives an allowance of roughly \$7,000.00 annually but has driven less than 100 miles for work purposes in his seven months of employment at the County. He contrasted that with the Commissioners, who drive constantly and for whom the allowance functions as a true reimbursement.

[45:32] Controller Parke again brought up the distinction on whether the allowance is being used as a "business tool" (reimbursement) or as "compensation" (perk). Controller Parke argued that for many positions, the allowance has become a form of hidden compensation rather than a reimbursement for actual driving. He proposed that for positions that do not meet the driving threshold, the allowance should be rolled into their salary and taxed as wages, with the "auto allowance" line item eliminated. While this would not save money immediately—as current employees would be grandfathered in to maintain their total compensation—it would generate savings over time; as staff turnover occurs, new hires would be brought in at the same salary grade but without the additional auto allowance. Shawn Choate, HR Director, asked if the auto allowances would then meet the IRS criteria for a tax-exempt business expense, to which Controller Parke answered he's not sure if that argument would stand, since the proposed change is intended to provide the allowance for only those who need it, and to utilize the normal mileage reimbursement for all others. Commissioner Stevenson asked if this is how Weber County functioned when Controller Parker worked there, and Controller Parker confirmed that when he left, only the three Commissioners plus the CED Director had the allowance, and everyone else had it rolled into their salary. Commissioner Crofts emphasized that this would not be punitive to any County employees, and Controller Parke confirmed that this would not decrease anyone's pay. He clarified that the translation from allowance to salary wouldn't need to be equal, to account for the retirement benefit that is added when the money comes in the form of a salary, but explained that those details can be fine-tuned. Drawing on her two decades of business experience, Commissioner Kamalu commended the proposed policy's exactness and clear differentiation regarding mileage tracking. However, she emphasized the importance of accounting for vehicle wear and tear to ensure employees are properly compensated for personal vehicle use.

[54:00] The third category discussed was the assignment of fleet vehicles, which Controller Parke explained should be reserved for high-mileage users, those requiring specialized equipment, or those needed for emergency response. He cited IRS rules regarding vehicles, noting that staff with fixed work locations (such as administrative officers) generally should not qualify for tax-free take-home vehicles. He acknowledged there are some grey areas, such as a Corrections Officer who is responding to an emergency at the Jail, but does not need specialized equipment, and the location is always a fixed point. However, Controller Parke explained that giving these individuals a vehicle would be a taxable event and would have to go on the employee's W2, and suggested they instead take their personal car and submit a reimbursement request if they are called in after hours. Director Hatch brought up that the County loses money when a fleet vehicle is sitting unused, and requested that employees use an available fleet vehicle before driving their own car for reimbursement.

[57:38] A major point of emphasis was eliminating "double-dipping," where employees receive a vehicle allowance but can also submit a reimbursement. Commissioner Stevenson said he believed some details still need to be worked out, and suggested adding the policy to the agenda at a director's meeting for discussion. Commissioner Crofts agreed to "looping in" the AOs but expressed support for the changes. Commissioner Kamalu agreed that being presented with a working draft for review would be highly beneficial, and asked if the Commissioners should submit requests or reimbursements as well. Controller Parke said that since their cars are used often, they clearly qualify for an allowance, and it would be very inconvenient to track every mile. Director Hatch noted that "gray areas" in policy often lead to passive costs that accumulate over time, highlighting the administrative burden of tracking mileage, noting that cutting a check costs the County approximately \$12.00, so reimbursing small mileage claims for everyone is inefficient.

[01:02:00] Chris Preston from the Attorney's Office presented an interim Resolution designed to address the

rigidity of the County's current procurement policy while a comprehensive rewrite is being finalized. He explained that the existing policy restricts staff to specific, often inefficient processes—such as requiring a full Request for Proposals (RFP) for anything over \$75,000.00 or a strict three-bid process for items between \$5,000.00 and \$75,000.00. This lack of flexibility has led to situations where the mandated process is neither cost-effective nor time-efficient for the specific item being acquired. The proposed resolution serves as a "stopgap" measure, authorizing the Purchasing Manager to exercise discretion in selecting the most appropriate procurement method immediately, rather than waiting months for the new policy to be formally adopted.

Under this new Resolution, the Purchasing Manager would be permitted to utilize various procurement methods for anything over \$5,000.00 that are already authorized by State code. These methods are not yet explicitly included in the County's current policy, but may be integrated in future revisions. These methods include cooperative purchasing, requests for statements of qualifications, professional services processes, and approved vendor lists. To ensure accountability and transparency, the resolution requires the Purchasing Manager to formally memorialize the justification for using any alternative method. Furthermore, the manager must report back to the Commission on a periodic or monthly basis, providing a list of procurements made and explaining which methods were used and why. The stopgap is expected to be in place until the policy is changed. Controller Parke and Chief Deputy Geddes said they want to ensure the policy is thoughtfully modified to provide a benefit to all departments.

[01:09:33] Controller Parke strongly supported the proposal, illustrating the inefficiency of the current system with a recent example of a software purchase. He noted that because the "old hammer" of an RFP was required, staff spent over 500 hours evaluating proposals; had they been able to use a method allowed under the new proposal, the process might have taken only 15 hours. The Commissioners expressed enthusiasm for the proposed changes.

[01:13:26] In conclusion, Controller Parke said he would present the updated Capital Asset Policy and the Alcohol Purchase Policy for approval at the next Commission Meeting. He would also create a red-line draft of the other policies for Commission and AOs approval before the next steps are taken. Since time is out, Controller Parke mentioned he would discuss the Travel and Training portion in an undetermined future Work Session.

MEETING ADJOURNED

The meeting adjourned at 09:42 AM.

ATTACHMENTS

All publicly distributed materials associated with this meeting are noted as the following attachments:

1. A1-15: Davis County Vehicle Emissions Program
2. B1-4: Asset Management
3. C1: Purchase of Alcohol
4. D1-15: Proposed Policy Changes

Minutes Prepared by:

Solana Guest
Deputy Clerk

Minutes Approved on:

03/03/2026



Brian McKenzie (Mar 11, 2026 10:24:18 MDT)

Brian McKenzie
Davis County Clerk



John Crofts (Mar 10, 2026 21:08:32 MDT)

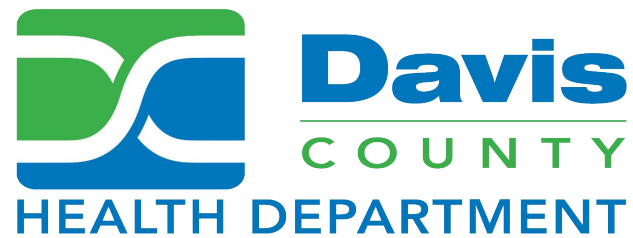
John V. Crofts
Commission Chair



Davis County Vehicle Emissions Inspection/Maintenance (I/M) Program




Commission Work Session
February 17, 2026



Vehicle Emission I/M Program Discussion Items

1  **Report on Mobile Emissions Pilot Program**

2  **Review 2nd Pilot Program Proposal / Variance Request**

3  **Review Request for Emission Test Exemption**

4  **Vehicle Emissions Ordinance Update**

Item 1: Pilot Program Report - Utah Mobile Emissions

- All inspections must be conducted in view of a designated lane camera. ✓
- Pictures must be taken of emissions components and tampering. ✓
- All inspections must be immediately uploaded to the State to enable the motorist to register their vehicle. ✓
- The Department needs to be able to conduct station, inspector, and covert audits. ✓
- The Department needs to be able to verify that all inspections are completed within Davis County. ✓
- One free re-inspection is required if a vehicle fails an emissions inspection. ✓
- Permits are only valid for the station and location to which it is issued. **Variance Granted**

○ Agenda Item #708/2024

Pilot Program Findings

Aug 2024 - Feb 2026

Utah Mobile Emissions has demonstrated compliance.

-  Lane Camera
-  Pictures of Emissions Components
-  Immediate Upload of Inspection Results
-  Geofencing
-  Free Re-Test

Regulatory oversight in-line with other stations.

- 
-  Station Audits
-  Covert Audits
-  Inspector Audits
-  No Complaints Received



Item 2: Proposal - Mercenary Auto

✓ All inspections must be conducted in view of a designated lane camera.



Proposal - Mercenary Auto

✓ Pictures must be taken of emissions components and tampering. ✓



✓ Inspections must be immediately uploaded to the State to enable the motorist to register their vehicle. ✓



Proposal - Mercenary Auto

- ✓ The Department needs to be able to conduct station, inspector, and covert audits.
- ✓ The Department needs to be able to verify that all inspections are completed within Davis County.
- ✓ One free re-inspection is required if a vehicle fails an emissions inspection.

Proposal - Mercenary Auto

- All inspections must be conducted in view of a designated lane camera. ✓
- Pictures must be taken of emissions components and tampering. ✓
- All inspections must be immediately uploaded by the State to enable motorist ability to register vehicle. ✓
- The Department needs to be able to conduct station, inspector, and covert audits. ✓
- The Department needs to be able to verify that all inspections are completed within Davis County. ✓
- One free re-inspection is required if a vehicle fails an emissions inspection. ✓
- Permits are only valid for the station and location to which it is issued. **Variance Needed**

Question for the Commission

- ✓ Would the Commission support a variance to section 10.12.070(2) of the Davis County Code for Mercenary Auto, and allow them to join the pilot program?

10.12.070 Station And Inspector Permits

2. A permit is non-transferrable and is valid only for the person and location to which it is issued.

Item 3: Review Request for Emission Test Exemption

- A vehicle owner requested an exemption to the emission test requirement based on criteria set in state statute.
 - The vehicle is model year 1987, with documentation proving less than 1500 miles driven in previous year. The vehicle is used as participation in the Porsche Car Club.

Effective 10/14/2025

41-6a-1642. Emissions inspection -- County program.

(15) A county legislative body described in Subsection (1) may exempt a motor vehicle from an emissions inspection if:

- (a) the motor vehicle is 30 years old or older;
- (b) the county determines that the motor vehicle was driven less than 1,500 miles during the preceding 12-month period; and
- (c) the owner provides to the county legislative body a statement signed by the owner that states the motor vehicle:
 - (i) is primarily a collector's item used for:
 - (A) participation in club activities;
 - (B) exhibitions;
 - (C) tours; or
 - (D) parades; or
 - (ii) is only used for occasional transportation.

Item 3: Review Request for Emission Test Exemption

1) H.B. 22 Vintage Vehicle Amendments (2026 - Legislative General Session)

~~(15) A county legislative body described in Subsection (1) may exempt a motor vehicle from an emissions inspection if:~~

~~(a) the motor vehicle is 30 years old or older;~~

~~(b) the county determines that the motor vehicle was driven less than 1,500 miles during the preceding 12-month period; and~~

~~(c) the owner provides to the county legislative body a statement signed by the owner that states the motor vehicle:~~

~~(i) is primarily a collector's item used for:~~

~~(A) participation in club activities;~~

~~(B) exhibitions;~~

~~(C) tours; or~~

~~(D) parades; or~~

~~(ii) is only used for occasional transportation.~~

(4) The following vehicles are exempt from an emissions inspection program and the provisions of this section:

(b) a vehicle with a model year of 1995 or older;

~~(j) a motor vehicle with a model year of 1967 or older;~~

Questions for the Commission

- 1) Would the Commission support this request from a motorist for an exemption to the emission test requirement?
- 2) If other similar situations come up, would the Commission approve the Health Department to grant these exemptions?

Item 4: Question for the Commission

- 1) Assuming that HB 22 is signed into law, would the Commission approve the Department to update Chapter 10.12 Vehicle Emissions Inspection / Maintenance Program to incorporate:
 - a) Changes to emission testing requirement as prescribed in the revised statute; and
 - b) the removal of the requirement for a station permit to be valid only for a specific location, and effectively end the pilot program.

Thank You!



Healthy Choices. Healthy People. Healthy Communities.

Chapter 03.03 Capital Assets

Section 03.03.0100 Asset Management

Section 03.03.0100 Asset Management

Subsection 03.03.0101 Definitions

Subsection 03.03.0102 Introduction To Policy

Subsection 03.03.0103 Auditor Responsibilities

Subsection 03.03.0104 Department Responsibilities

Subsection 03.03.0105 Purchasing And The Trade In Of Assets

Subsection 03.03.0106 Inventory And Tagging Of Assets

Subsection 03.03.0107 Transfer, Surplus, Disposal Of Assets

Subsection 03.03.0101 Definitions

- A. Single Item Cost – All required components of a purchase (including delivery & labor) that are necessary for an item to go into County service.
- B. Pilferable Item - Any transportable item with a value under \$500, that may be enticing enough to be taken from the County without proper authorization. Examples would include, but are not limited to cameras, cell phones, radios, and hand tools.
- C. Consumable Supplies – Supplies that have a low dollar cost per unit, have a limited shelf life, and through the natural course of work are expended. These are not considered assets.
- ~~D. Department Asset - Any item deemed pilferable or that has a single item cost of less than \$500 to~~
- ~~E.D. \$49,999.99. Items under \$500 may be deemed pilferable by the Department Head or the Auditor Department. These items should be paid for out of the 690 Department accounts. Consumable supplies are not considered a department asset.~~
- ~~F.E. Capital Asset - Any single item that has a single item total cost greater than or equal to \$105,000. Consumable supplies are not considered a capital asset. The Controller's office may set a separate capital asset threshold for financial reporting purposes. These items should be paid for out of a 7XX account.~~
- ~~G.F. Asset ID - A number assigned to the asset through the Access: Inventory program for tracking purposes.~~
- ~~H.G. Tag - Label attached to assets designating them as Davis County property.~~

Subsection 03.03.0102 Introduction To Policy

In order to ensure the proper use and accountability of tax payer dollars and assets, the following Asset Management policies are to be followed. Compliance with the policy is the obligation of each County employee. Failure to follow the policy may result in disciplinary action. ~~Questions regarding the policy are to be directed to the Purchasing Division by calling (801)451-3497.~~

Subsection 03.03.0103 Auditor-Controller's Responsibilities

It is the responsibility of the Purchasing Division of the ~~Auditor's-Controller's~~ Department to:

- A. Facilitate in the purchase of capital assets using the appropriate purchasing methods.
- B. ~~Assist in m~~Maintaining in the Access: Inventory program an accurate inventory of all capital assets for insurance and auditing purposes.

C. Track all ~~7XX capital asset account~~ purchases and assign asset ID numbers accordingly.

D. Tag each capital asset.

~~E.D.~~ Train and assist County Departments in identifying and tagging department assets.

~~F.E.~~ Assign appropriate depreciation schedules to each capital asset.

~~G.F.~~ Assist and oversee in the transfer, surplus, or disposal of any asset when it is no longer of use to a Department.

Subsection 03.03.0104 Department Responsibilities

A. It is the responsibility of each County Department to:

1. Purchase department assets according to the purchasing policies and procedures of the County.

2. Maintain ~~in the Access: Inventory program~~ an accurate inventory of all department assets for insurance and auditing purposes.

~~3. Assign an asset ID to each department asset using the Access: Inventory program.~~

~~4.3.~~ Tag each department asset.

~~5.4.~~ Track and assign department assets to individuals in the Department as needed.

~~6.5.~~ Complete a Surplus/Transfer/Disposal Form and submit to the Purchasing Division before the transfer, surplus, and/or the disposal of any asset.

B. Departments are not to dispose of any department asset or capital asset without approval from the Purchasing Division. ~~Please refer to Attachment A and B for the procedure and related forms for disposal of items.~~

Subsection 03.03.0105 Purchasing ~~And~~ The Trade In Of Assets

Proper Purchasing procedures must be followed when acquiring any asset. ~~Please refer to the Davis County Financial Policies and Procedures Sec. 400 for detailed information on policies and procedures.~~ Any purchases that include a trade-in of existing assets must be coordinated with the Purchasing Division prior to contacting any vendors.

Subsection 03.03.0106 Inventory And Tagging Of Assets~~Subsection 03.03.0106 Inventory and Tagging of Assets~~

A. When a capital asset has been purchased, the ~~Purchasing Controller's Office~~ Division will enter it into the ~~Access accounting system: Inventory program, create a label, and tag the asset.~~

B. It is the responsibility of the Department to inventory and tag department assets. ~~Once purchased, department assets must be entered into the Access: Inventory program by the Department. The Department is also responsible for the tagging each item. Tags can be created by each Department in the Inventory program.~~ When possible, the Department should assign an asset to a single employee. The employee is then responsible for the care of asset until the end of its useful life. ~~Please refer to Attachment~~

~~C for directions on how to enter an asset into the Access: Inventory program.~~

Subsection 03.03.0107 Transfer, Surplus, Disposal Of Assets

A. The Department is responsible for filling out a Transfer/Surplus/Disposal Form whenever any asset is removed from its ~~Department~~department. The Department will make a recommendation for future use or disposal of the item using this form. Future use or disposal method of the asset is at the discretion of the Purchasing Division. Once a Transfer/Surplus/Disposal Form is submitted to the Purchasing Division, the Department will be contacted to coordinate removal of the asset. ~~Guidelines for specific items are as follows:~~

Section 03.06.0200 Purchase of Alcohol

No county funds, regardless of purchasing method (PCard, Purchase Order, Petty Cash, Direct Invoice, etc.), shall be used for the purchase of alcoholic beverages unless the expenditure receives prior written consent from both the Administrative Officer overseeing the relevant department and the liaison Commissioner as provided in this Policy.

Section 03.06.0201 Procedure

- A. Written approval must be obtained from both the Administrative Officer overseeing the relevant department and the liaison Commissioner before any commitment or purchase of alcohol is made.
- B. The written request for approval must clearly state the specific official county business purpose for the expenditure (e.g., specific event, meeting, or function), the estimated cost, and the funding source.
- C. The signed, pre-approved authorization form must be attached to all relevant receipts and submitted during the reconciliation of the PCard or payment voucher.
- D. All submitted receipts for alcohol purchases must be itemized to clearly show the type, quantity, and cost of alcohol separate from non-alcohol items.

Section 03.06.0202 Non-Compliance

- A. Any purchase of alcohol made without the required prior written consent will be deemed a personal expense of the purchaser or unauthorized approver, requiring immediate repayment to the County, and may result in disciplinary action up to and including termination.

Proposed Policy Updates



FEB 2026



Policies for Consideration

Today

- 03.03.01 Asset Management
- 03.06.02 Purchase of Alcohol
- 03.06.03 Purchase Cards

- 03.02.01 Cell Phones
- 02.06.05 Transportation
- 03.02.02 Travel and Training

Coming Soon

- 03.07.01 Fleet Vehicles
- 03.06.01 Purchasing Policy
- 03.01.02 Budgets
- 03.01.01 Allocations

Asset Management

- Updates Capital Asset threshold from \$5,000 to \$10,000
- Allows Controller to set thresholds for financial reporting purposes.
- Removes references to old financial accounting system

Purchase of Alcohol

- Clarifies the department head **AND** liaison commissioner must approve any purchase of alcohol in advance.

Purchase Cards

- Allows, as an exception, the ability to pay sales tax on a PCard if the vendor cannot easily remove the charge.
 - Requires special coding of tax so the County can seek reimbursement
- Removes prohibition on using PCards to pay invoices, professional services, etc., as long as doing so does not incur any additional fees to the County.

Cell Phones

- Question – are cell phone allowances a business tool or compensation?

Business Use

- The need to contact the employee at all times for work-related emergencies.
- The requirement that the employee be available to speak with clients or colleagues when away from the office.
- The necessity of communicating with parties outside of normal business hours.
- The requirement to access County-specific data or applications (e.g., GIS, public safety software, or email) while in the field.

Cell Phones

- Propose two tiers only:
 - Standard Voice - \$30 per month
 - Voice and Data - \$60 per month
- Allowance would be non taxable

Transportation

- **Category 1 – Mileage Reimbursement**
 - Tiered rates – to be discussed
- **Category 2 – Vehicle Allowance**
 - Employees who, by virtue of their position, are required to utilize a private vehicle on a regular and routine basis in order to perform their responsibilities may receive a vehicle allowance.
 - This allowance is designed to compensate employees for all Local Travel.

Category 3 – County Vehicle

- Assignment is limited to positions where a vehicle is essential to the daily performance of primary job duties or where the employee is required to be on-call for immediate emergency response.
- Personnel whose primary duties are performed at a fixed location are generally ineligible for a take-home vehicle unless an emergency on-call requirement is documented and approved by the Commission.

Category 3 – County Vehicle

- Commute Distance Limitation: Take-home privileges are limited to employees residing within a [25-mile] radius of the County border or their primary reporting station.
- Employees residing outside this radius must leave the County vehicle at a designated County facility at the end of their shift, unless a specific operational waiver is granted by the County Commission.

Category 3 – County Vehicle

- **IRS Compliance:** the personal commuting value of a County vehicle may be treated as a taxable fringe benefit and reported on the employee's W-2, unless the vehicle meets the IRS definition of a "Qualified Non-Personal Use Vehicle" (e.g., clearly marked police or fire vehicle).

Travel and Training

- Defines local travel as all travel within a radius of 60 miles
 - Normally no overnight stays if within this limit
- Defines Travel Status
- Encourages Rideshare services over car rentals
- Clarifies per diem is not paid if meals are provided by a conference.

Mileage Reimbursement

- **Primary Rate:** Employees are reimbursed at the current IRS Business Standard Mileage Rate if a County owned or fleet vehicle was unavailable at the time of the trip.
- **Secondary Rate:** If a suitable County-owned vehicle was available but the employee elected to use a personal vehicle, reimbursement is provided at the IRS Medical/Moving Rate.

Travel Matrix

Travel Type	Distance	Travel Duration	Eligible Expense
Local	Within 60 Miles	< 14 Hours	Mileage Only
Local	Within 60 Miles	> 14 Hours	Mileage + Lodging (w/ Approval)
Non-Local	Beyond 60 Miles	10 – 12 Hours	Mileage + Lunch Per Diem
Non-Local	Beyond 60 Miles	> 12 Hours	Mileage + Full GSA Per Diem