BOARD OF DAVIS COUNTY COMMISSIONERS MINUTES

Board of Davis County Commissioners - Work Session Minutes
Tuesday, June 30, 2026

The Board of Davis County Commissioners met for a scheduled meeting at 9:00 AM on June 30, 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
County Clerk Brian McKenzie
County Controller Scott Parke
Chief Deputy Civil Attorney Neal Geddes
Animal Care Director Michelle Hicks
Human Resources Director Shawn Choate
Information Systems Director Jeff Hassett
Controller's Office Jordan Tilley
Tax Administration Lead Cheri Mayer
Deputy Clerk Solana Guest

EXCUSED FOR COUNTY BUSINESS

Commissioner Lorene Kamalu

AGENDA ITEM

1 9:00 - 9:01 AM
#2026-653. A Work Session to Discuss an Analytic Data Use Agreement for PEHP and Cedar Gate Technologies, Inc - *recommended by Shawn Choate, Director, Human Resources*

Shawn Choate, Human Resources Director, presented Item 1, which involved renewing an analytical data use agreement. She explained that the County's health insurance provider, Public Employees Health Program (PEHP), uses Cedar Gate Technologies to gather employee utilization information. This data is compiled into reports sent to Group Benefits Services (GBS) for quarterly reviews and year-end renewals. The Commissioners had no questions.

2 9:01 - 9:11 AM
#2026-669. A Work Session Providing Controller Updates on Financial Reporting Software, Purchasing Cards, and the On-call Vendor List - *recommended by Scott Parke, County Controller, Jordan Tilley, Contract & Grant Administrator, Controller's Office*

[1:59] Scott Parke, County Controller, presented Item 2, introducing upcoming contracts for the Commission to review before being presented in Commission Meeting for approval. The first contract was for new financial reporting software, which will replace the manual, time-consuming process. This software allows the County to simply upload financial statements, automatically updating footnotes and ensuring consistent data, thereby improving efficiency and quality. Controller Parke noted that the vendor was chosen by selecting the company that offered the best price from the State Cooperative Contracts, and that the software is funded by prior budget reductions made in anticipation of this purchase. Commissioner Crofts expressed support, noting from past experience in a previous job that manual data entry often leads to errors, and Controller Parke added that adopting similar software previously in Weber County saved about 80% in preparation time.

[03:54] The second contract discussed under this item was for a new purchasing card through Wells Fargo [see Work Session Meeting Minutes from June 06, 2026]. Controller Parke explained that Wells Fargo offered the best rebate—expected to be between $17,000.00 and $18,000.00 annually—and the best tools, including a mobile app that allows employees to photograph and submit receipts directly. This will eliminate the need to photocopy, scan, or manually attach receipts, significantly reducing the administrative burden for the County.

Controller Parke noted they were just waiting for final terms and conditions from the Attorney's Office before bringing the contract forward.

[04:56] Controller Parke explained that when he first came into office, he met with Department Heads to determine what the Controller's Office could improve. The biggest feedback was to streamline the purchasing process, which Jordan Tilley from the Controller's Office has been working on. Following this, Jordan presented the creation of an on-call vendor list to streamline the County procurement process. Jordan explained that they recently established an on-call civil engineer list to be used by Facilities, Public Works, Community and Economic Development (CED), and Buildings and Grounds West. This list functions like a cooperative contract, allowing County departments to quickly issue task orders for smaller projects, without needing a new Request for Purchase (RFP). Jordan added that they are also developing an on-call list for architects for feasibility studies and master plans, and are exploring options for construction contractors. Jordan noted they are weighing the State's Job Order Contracting program, where a "fairly high fee" is owed based on the cost of the project, against creating their own contractor vendor list. They are also considering other vendor lists that could be a benefit across multiple departments.

[07:53] Jordan explained that the contract for the on-call Civil Engineer vendor list should be coming to the Commission in the next week or two, and the vendor list for architects should be later in the year, with other vendor lists to follow. When Commissioner Crofts asked if these vendors were already under State contract, Jordan clarified that the State's Job Order Contracting rules seem to limit competition, so the County is looking to create its own lists to secure better pricing and terms. Commissioner Crofts asked if the County had disaster management contractors in place for emergencies like wildfires or floods. Jordan mentioned speaking with Adam Wright from Public Works about cleanup efforts and meeting a potential vendor, but agreed to follow up with Ember Herick, Manager at the Emergency Operations Center regarding preemptive disaster management contracts. Controller Parke reiterated that the purpose of the proposed change is to increase efficiency. Jeff Hassett, Information Systems Director, added that going outside State Cooperative Contracts can be faster and cheaper, referencing a recent network refresh that saved the County 20% by avoiding the 3% to 4% fees vendors must pay the State.

3 9:11 - 9:20 AM
#2026-672. A Work Session to Discuss Including the Animal Care Tax Rate in Existing Community Reinvestment Act (CRA) Agreements - *recommended by Scott Parke, County Controller, Controller's Office*

[12:12] Controller Parke introduced the topic of tax abatements and Community Reinvestment Act (CRA) agreements. He explained the mechanics of a CRA using Farmington Station as an example: the County continues to collect a baseline tax while a percentage of new property tax growth pays back the developer for infrastructure, returning to the County as new growth only after the agreement term ends. In 2025, the County deferred $2.7 million in tax revenue to entities like cities and the Military Installation Development Authority (MIDA) through these agreements [see Attachment A]. A question recently arose regarding the newly created Animal Welfare tax line, which was not specified in older CRA agreements. Various cities had inquired if they would receive the tax increment from this new line, which Controller Parke noted would cost the County about $200,000.00 in property tax earnings [see Attachment B]. Controller Parke explained that he had consulted with the Attorney's Office, which agreed that no agreement had been signed that included the Animal Welfare line in the CRA. Commissioner Stevenson pointed out that these CRA agreements have caps; even if an agreement is set for 20 or 30 years, it will expire early if the financial cap is reached, which could happen in as little as 8 years. He also noted that the Animal Care fund was originally intended to balance out contributions between the County and cities, so adding it to the CRAs retroactively would not be appropriate. The Commission felt the $200,000.00 would not make or break any city projects, but that Animal Care could greatly use those funds. Both Commissioner Crofts and Commissioner Stevenson firmly voted not to include the animal welfare line in the existing CRA agreements. They agreed to zero out the animal welfare rate for CRAs going forward, and decided not to retroactively "claw back" any increments that might have been mistakenly distributed last year.

MEETING ADJOURNED

The meeting adjourned at 09:20 AM.

ATTACHMENTS

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

1. A1: Tax Abatement
2. B1: CRA Example

Minutes Prepared by:
Solana Guest
Deputy Clerk

Minutes Approved on:
07/07/2026

Brian McKenzie (Jul 8, 2026 16:33:48 MDT)

Brian McKenzie
Davis County Clerk

John Crofts (Jul 7, 2026 14:35:35 MDT)

Commission Chair

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

Year Ended December 31,		Deferred Outflows (Inflows) of Resources
2026	$	(1,606,389)
2027		(1,606,389)
2028		(1,606,389)
2029		(1,606,389)
2030		(1,606,389)
Thereafter		(7,105,628)

Note that additional future deferred inflows and outflows of resources may impact these numbers

NOTE 13. TAX ABATEMENT AND FOREGONE REVENUE

The County participates in redevelopment activities that qualify as tax abatements according to GASB 77 through multiple redevelopment agencies as authorized under UCA 17C. The purpose of these agencies is to evaluate proposed development projects. The most common method of assisting a redevelopment project is by providing tax increment financing. Agreements exist with the following entities for the collection of tax increment as indicated below. For a complete accounting of increment financing arrangements, contact the respective redevelopment agency:

Redevelopment Agency		2025 Increment
MIDA	$	169,292
Bountiful		144,216
Centerville		367,270
Clearfield		501,932
Kaysville		22,291
Layton		553,056
North Salt Lake		464,659
Syracuse		279,995
West Bountiful		38,922
Woods Cross		123,643
West Bountiful/Woods Cross Joint		401
West Point		29,130
Davis County Foregone Revenues	$	2,694,807

NOTE 14. JOINT VENTURES – South Davis Metro Fire Service Area

The South Davis Metro Fire Service Area was created by Resolution of each of the member entities on December 8, 2015, pursuant Title 17B of Utah Code Annotated. The Service Area provides fire prevention and suppression and emergency medical services to participating entities in southern Davis County, including: Bountiful, Centerville, North Salt Lake, West Bountiful, Woods Cross, and the Davis County Special Service Area (responsible for servicing the municipal needs of the unincorporated portion of the County).

8123_NORTH STATION CRA 1 PROJECT AREA Prelim VALUES	(1) 2026 Prelim Taxable Value	(2) 2026 Base Taxable Value	(3) 2026 Base Value Adjustments	(4) 2026 Base Value After Adjustments (2-3)	(5) 2026 Prelim Marginal Value (1-4)
TAX AREA 124					
(a) REAL PROPERTY	19,096,901	6,754		6,754	19,090,147
(b) PERSONAL PROPERTY	3,950			-	3,950
(c) CENTRALLY ASSESSED	26,736			-	26,736
TOTAL ALL TAX AREAS					
(a) REAL PROPERTY	$ 19,096,901	$ 6,754	$ -	$ 6,754	$ 19,090,147
(b) PERSONAL PROPERTY	$ 3,950	$ -	$ -	$ -	$ 3,950
(c) CENTRALLY ASSESSED	$ 26,736	$ -	$ -	$ -	$ 26,736
	$ 19,127,587	6,754	-	6,754	19,120,833

Created Year	Trigger Year	End Year
2018	2026	2046

Cap of 20.5 Million

Entity Name	(6) Participate Percent	(7) 2026 Prelim Incremental Real Property Value (5a*6)	(8) 2025 Prelim Incremental Personal Property Value (5b*6)	(9) 2026 Prelim Incremental Centrally Assessed Value (5c*6)	(10) 2026 Real Property and Centrally Assessed Tax Rate	(11) 2025 Personal Property Tax Rate	(12) Prelim Real Property Tax Increment Available (7*10)	(13) Prelim Personal Property Tax Increment Available (8*11)	(14) Prelim Centrally Assessed Tax Increment Available (9*10)	(15) TOTAL 2026 Prelim TAX INCREMENT AVAILABLE (12+13+14)
1010_DAVIS	70.00%	13,363,103	2,765	18,715	0.000979	0.001016	$ 13,082	$ 3	$ 18	$ 13,104
2010_DAVIS COUNTY SCHOOL DISTRICT	70.00%	13,363,103	2,765	18,715	0.006153	0.006004	$ 82,223	$ 17	$ 115	$ 82,355
3050_FARMINGTON	70.00%	13,363,103	2,765	18,715	0.001610	0.001660	$ 21,515	$ 5	$ 30	$ 21,549
4005_WEBER BASIN WATER CONSERVANCY	70.00%	13,363,103	2,765	18,715	0.000187	0.000191	$ 2,499	$ 1	$ 3	$ 2,503
4010_DAVIS COUNTY MOSQUITO ABATEMEN	70.00%	13,363,103	2,765	18,715	0.000090	0.000093	$ 1,203	$ 0	$ 2	$ 1,205
4050_CENTRAL DAVIS COUNTY SEWER DIST	70.00%	13,363,103	2,765	18,715	0.000103	0.000106	$ 1,376	$ 0	$ 2	$ 1,379
4070_BENCHLAND WATER DISTRICT	70.00%	13,363,103	2,765	18,715	0.000285	0.000271				
6030_COUNTY LIBRARY	70.00%	13,363,103	2,765	18,715	0.000214	0.000222	$ 2,860	$ 1	$ 4	$ 2,864
TOTAL DUE ARENA EXTENSION							$ 124,758	$ 26	$ 175	$ 124,958