These minutes are pending approval and are subject to change until approved.

DAVIS COUNTY BUDGET COMMITTEE MINUTES

Davis County Budget Committee Minutes
Wednesday, October 21, 2026

The Davis County Budget Committee met for its regularly scheduled meeting at 3:00 PM on October 21, 2026, in room 306 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Required legal notice of this meeting was given.

Disclaimer: The meeting was an open dialogue. All documents from this meeting are on file in the Davis County Controller'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 Controller's Office staff.

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 03:00 PM.

OPENING

1. **ROLL CALL**

Committee Members Present	Controller Scott Parke, Commissioner Bob Stevenson, Commissioner Lorene Kamalu, Commissioner, John Crofts
Committee Members Not Present	Excused: ; Absent:
Other Staff Present	Human Resources Director Shawn Choate, Marina Brito HR, Chief Deputy Recorder Dakota Wurth, Chief Deputy Sheriff Arnold Butcher, Jordan Tilley Controller's Office, County Assessor Andy Hansen, Information Systems Director Jeff Hassett, County Surveyor Jeremiah Cunningham
Public Attendance	Bret Millburn, Kendalyn Harris, Susan Lee, Rich Charca

2. **APPROVAL OF MEETING MINUTES**

AGENDA ITEMS

3. **2027 Budget Wrap Up Session** - *recommended by Scott Parke, County Controller*

The Davis County Budget Commission Committee Wrap-Up Meeting 2 was called to order on Wednesday, October 21, 2026, at 3:00 PM by Controller Parke.

Controller Parke presented proposed revisions to the budget schedule leading up to the statutory deadline of November 1. Under state statute, the tentative budget must be filed with the County Commission on or

before November 1. Controller Parke clarified that statutory filing is satisfied by emailing the completed draft budget document to the County Commission members by November 1, which provides necessary time for auditing, quality checks, and proofing prior to formal adoption. The draft will then be available for public inspection. The County Commission will adopt the tentative budget during its November 10 meeting. The schedule for the public hearing and final budget adoption on December 15 remains unchanged. Commissioner Kamalu, Commissioner Crofts, and Commissioner Stevenson expressed concurrence with the proposed timeline.

Controller Parke provided an update on administrative policy updates designed to standardize County operations. Effective January 1, all existing employee cell phone allowances will be eliminated and integrated directly into base compensation. Future employment offer letters will incorporate personal cell phone expectations into base wages rather than offering separate allowances, restricting stand-alone allowances to rare IRS-qualifying exceptions. Purchasing policy revisions will be submitted to the County Commission the following Tuesday, with updated payment card (PCard) and travel expense policies presented for approval prior to the end of the year.

The Budget Committee reviewed the County's baseline financial position, noting an initial structural deficit of $3 million, compounded by health insurance premium increases, lost interest income, and contractual obligations. To maintain regional market competitiveness against a 3.6% inflation benchmark, Controller Parke maintained a recommended 2% ongoing Cost of Living Adjustment (COLA) across all pay scales, representing $1.2 million for the General Fund and $1.8 million across all County funds. For merit compensation, the Budget Committee evaluated a 3% one-time merit bonus funded through available fund balances rather than an ongoing base salary increase. Following discussion regarding fiscal sustainability, Commissioner Stevenson, Commissioner Kamalu, and Commissioner Crofts approved incorporating the 3% one-time merit bonus pool into the tentative budget, bringing the total potential annual compensation adjustment to 5%. Controller Parke noted that department heads and Elected Officials will retain discretion over allocating merit funds to staff based on performance, and Controller Parke planned to present these fiscal decisions at the upcoming Elected Officials and Department Heads meeting to ensure clear communication throughout County departments.

Controller Parke presented a request to allocate $12,000 from County opioid settlement funds to provide court transportation assistance and bus passes for indigent individuals participating in legal programs, which the Budget Committee approved. The Budget Committee then evaluated the strategic allocation of fifth-fifth sales tax revenues, which consist of $4 million in ongoing funds and $8 million annually over the next three years prior to statutory redirection. Controller Parke recommended transferring the three-year temporary funds into the Capital Projects Fund to dedicate the capital for public safety facilities, specifically a planned joint state court and County attorney facility. Commissioner Stevenson emphasized that these revenues must remain protected for public safety infrastructure to optimize construction costs and accommodate County space requirements. Controller Parke outlined that of the $4 million ongoing revenue stream, $2 million will support ongoing budget requirements while $2 million will be allocated on a one-time basis to build capital reserves or cover potential debt service payments.

The Budget Committee approved transferring $3 million from the Capital Projects Fund to the Animal Care shelter structured as an internal loan, which Animal Care will repay over ten years at approximately $370,000 annually. Sheriff Butcher and Controller Parke reported on a recent Federal Communications Commission (FCC) ruling capping inmate telephone rates at 10 cents per minute and video visitation rates at 30 cents per minute, while reducing the County share from 60% down to 2 cents per minute. This regulatory change creates an estimated $400,000 annual revenue loss for the Sheriff's Office. Controller Parke recommended

utilizing existing fund balances within that account (currently over $1 million) to absorb the deficit for one year while operational revenue data is collected, which the Budget Committee approved.

The Budget Committee conducted a line-by-line review of General Fund departmental requests.

- An ongoing $75,000 budget increase request for Legal Defender professional and technical services was denied, as shortfalls will be covered from contingency funding when needed.
- A $200,000 request for a County-wide artificial intelligence solution was deferred for Director Hassett to submit a consolidated multi-department proposal, while one-time fund balance infusion for IT equipment replacement was approved.
- One-time administrative expenditures totaling $4,800 for County Commission letterhead setup and official materials were approved.
- For the County Attorney, specialized software requests were approved while a $60,000 phone-unlocking software request was denied to encourage software sharing among departments.
- Office supply and training adjustments totaling $8,000 were approved for Assessor Hansen to eliminate reliance on a $90,000 external contractor, alongside one-time property assessment software and equipment requests.
- Bluebeam mapping software (~$1,000) and one-time equipment updates were approved for Surveyor Cunningham, while new position requests were denied.
- An operating budget of $5,000 was approved for Real Estate Management recording fees and administrative expenses to return tax-delinquent properties to tax rolls.
- Funding for an architectural space study was approved to audit County facilities and optimize future building footprints.
- For the Sheriff's Office, new funded positions were denied, but the Budget Committee approved increasing unfunded position buffers to three in patrol and five in corrections, with position funding drawn from contingency upon full staffing. Replacement of corrections P25 digital encryption radios ($600,000) was approved from fifth-fifth public safety funds to address critical officer safety concerns. An L3 canyon control radio ($20,000 funded via Forest Service), mobile command post upgrades, interior tactical drone ($15,000), dual-band command radios, and new K9 were approved. Heavy-payload drones ($66,000) and side-by-side vehicle leases were deferred. A bomb trailer request was resolved by repurposing a surplus Search and Rescue trailer for $10,000 to $12,000 funded via asset sales. Two carryover ATVs from 2026 were reapproved.
- A $4,500 hybrid vehicle maintenance training request was approved for Fleet / Vehicle Maintenance, while capital equipment additions were deferred pending a two-year review of maintenance billing structures and potential fleet service plans.
- New FTE position requests in non-General Fund departments (Animal Care, Children's Justice Center, Tourism, and Western Sports Park) were deferred pending standardized workload metrics and caseload data evaluations.
- Volunteer and donor software requests for Animal Care were directed to Director Hassett for County-wide standardization, ongoing vet lab test increases were denied in favor of contingency funding, and a $12,000 emergency response grant match trailer was approved.
- Health Department budget adjustments returning approximately $400,000 were approved.
- Tourism event incentive grants ($26,000 for Meet & Compete USA Wrestling) and Western Sports Park facility equipment were approved.
- The Davis Conference Center was granted approval for $778,000 in facility renovations (HVAC, kitchen equipment, and painting) funded entirely through its designated fund balance without County General Fund subsidies.

- Public Works, Flood Control, and Municipal Services equipment requests will be reviewed by the Budget Committee to establish a structured five-year capital replacement plan.
- Facilities capital projects for lighting and server room HVAC updates were approved.
- Buildings and Grounds East received approval for a $25,000 compressor, while a $225,000 boom truck request was denied in favor of rental arrangements.
- Buildings and Grounds West facility maintenance and work center chiller items totaling approximately $350,000 were approved with a follow-up on a five-year equipment replacement program.
- Scheduled vehicle replacements totaling $692,000 were approved for Fleet Management.

Commissioner Stevenson requested evaluating the ten-year phase-out timeline for Other Post-Employment Benefits (OPEB) retiree health insurance to prevent abrupt retirement cliffs for long-tenured employees. Controller Parke noted that bi-annual actuarial valuations require coordinating any policy revisions with Director Choate prior to December 31. Commissioner Stevenson and Director Choate also discussed drafting a formal severance package policy for appointed directors and deputy directors to align County employment benefits with neighboring local jurisdictions. Finally, the Budget Committee confirmed that Elected Officials will receive the 2% ongoing COLA on base salary, with a 3% salary equivalent allocated to departmental merit pools for discretionary distribution to staff.

There being no further business, the Davis County Budget Commission Committee Wrap-Up Meeting 2 was adjourned at 4:44 PM.

CLOSED SESSION

If needed, the meeting may be closed for reasons permitted under Utah Code Annotated §52-4-205.

ADJOURNMENT

The budget committee meeting was adjourned at 4:44 PM.

Minutes Prepared by:
Juli Beesley
Controller's Office

Minutes Approved on:
PENDING APPROVAL