Davis County Budget Committee

Meeting Minutes

September 14, 2020

The Budget Committee of Davis County met on September 14, 2020, 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.

Committee members present were: Commissioner Lorene Miner Kamalu; Commissioner Bob J Stevenson; Commissioner Randy B. Elliott; Curtis Koch, Clerk/Auditor; Heidi Voordeckers, Chief Deputy Clerk/Auditor; and Mark Langston, Information Systems (IS)Director.

Excused was: Human Resources (HR) department rep.

Davis County staff present were: Shairise Bills, Deputy Clerk/Auditor.

There was no public in attendance.

The meeting commenced at 3:01 p.m. The following agenda items, as shown in bold, were discussed.

1. **Approval of Budget Meeting Minutes for 08/10/2020** *(Minute 00:27)*

   The budget meeting minutes for 08/10/2020 were presented for approval. Commissioner Stevenson moved to approve the minutes, Commissioner Elliott seconded the motion, and all voted aye.

2. Heidi Voordeckers presented the following HR proposals: *(Minute 00:43)*

   a. **Career Ladder Position in Tax Administration-Accounting Tech III to Tax Admin Lead**

      This position comes from a reorganization of the Tax Administration division. In preparation for the retirement of a staff member, responsibilities were shifted amongst the team of accounting technicians for greater redundancy. The most experienced accounting tech was cross-trained on the executive functions of the office. This allowed for an expanded review of the division of labor in the office and the complexity of job functions and revealed staff compression issues. This position would move from a Grade 14 to a 16 with a pay increase of approximately $.65 (or $1.00/hour with benefits.) The cost, through the end of 2020, is roughly $580, which would be easily covered by the existing payroll budget. The cost of the promotion for the entire budget year is about $2,300.
      (See Attachments A1-A2)
      Commissioner Kamalu moved to approve this request, Commissioner Elliott second the motion, and all voted aye.—*This request was approved*

   b. **New Part-Time Finance Position for an Accounting Technician II in the Clerk/Auditor's Office**

      The launch of the new Tyler financial system has created several new responsibilities in the finance division of the Clerk/Auditor's office. While they have redistributed assignments to accommodate the additional workload, the office struggles tremendously with employee coverage. There have been 114 days requested off between eight people, which is the equivalent of 2/3 a full-time employee. They are

currently at capacity and unable to take on any new initiatives until these staffing shortages are addressed. It is proposed to hire a part-time, non-benefited Accounting Tech II to provide additional coverage to allow the team to keep pace with new and existing projects. The cost of the proposal, through the end of 2020, is $7,920, which would be covered in the current budget. The cost for 2021 is approximately $19,500.
(See Attachment B) —This request was approved.

3. **Brief Overview of the Upcoming Budget Process** *(Minute 32:50)*

Curtis explained how the upcoming budget meetings had been laid out. They have changed slightly from previous years due in part to a newly implemented financial system. It will no longer include 4-year projections. Curtis recommended holding the general fund and operating funds level. The goal is to stay flat, given the County's healthy financial position. The commissioners agreed with the recommendation.
(See Attachments C1-C2)

4. **Review of the Budget Requests for the 9/15/20 budget Hearing**—Presented by Curtis Koch *(Minute 46:29)*

Curtis presented the resolution to adopt additional 2020 budget appropriation requests that will be presented in a hearing and voted on during tomorrow's Commission meeting. It included an increase of $8,992,621 to the General Fund 10 for Tranche 2 CARES funding and a proposal to transfer out $5,200,000 of that CARES funding and put it into the Capital Reserve Fund 45.
(See Attachments D1-D2)

5. **Miscellaneous Items for Discussion**

a. Animal Control *(Minute 1:05:23)*

Animal Control continues to be an ongoing discussion with city managers. The County's Animal Care contracts with the cities are coming due, but the current model is not sustainable, so as they advance, a new framework is necessary. A long-term solution has always been the biggest challenge. A new building needs to be part of the plan but how it will be funded continues to be argued. One solution was to create a special service district, but half of the cities did not agree. The County wants to make two proposals. The first would have the cities pay for operational costs (based on population size) for the next ten years or more while the County focuses on putting funding toward capital expenses for a new building. The county would then take back the operational responsibilities, but cities would have to give up their local control. The second is to have cities continue to pay their fees while the County sets up a special service district, and the County pays capital costs for a new building. The cities would pay these fees for ten years and then be out. A General Obligation (GO) Bond may also be an option. Ultimately, if the cities can't decide, the County will lean toward a service district. Curtis and Commissioner Elliott will be making the proposals on Wednesday, September 16.

b. Law Enforcement for Administration Building *(Minute 1:43:37)*

Having a law enforcement officer (LEO) present in the Administration building has been an ongoing discussion with the Sheriff's office for some time. When COVID 19 hit, it forced the decision to have an officer in the building for traffic control. If an LEO would remain, a more permanent, aesthetic, secure station should be considered. That station could be built using CARES money. More discussion needs to happen regarding the level of security wanted and the workstation layout.

6. Meeting adjourned at 5:02 p.m.

The audio recording for this meeting is available based upon the County's current retention schedule.

All publicly distributed materials associated with this meeting are on file in the Davis County Clerk/Auditor's Office, and attachments are identified as follows:

A1-A2	Proposal for Career Ladder in Tax Administration Division
B	Proposal for Part-Time Accounting Tech II in Finance Division
C1-C2	DC 2021 Budget Calendar Schedule
D1-D2	2020 Resolution & Budget Opening Items

Minutes prepared by:

Shairise Bills
Deputy Clerk/Auditor

Minutes approved on: 10/12/2020

/s/ Curtis Koch
Curtis Koch
Clerk/Auditor— Budget Officer