Davis County Budget Committee

Meeting Minutes

October 5, 2020

The Budget Committee of Davis County met on October 5, 2020, at 9:00 a.m. in room 131A 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 Randy B. Elliott; Commissioner Lorene Miner Kamalu; Commissioner Bob J Stevenson; Curtis Koch, Clerk/Auditor; Heidi Voordeckers, Chief Deputy Clerk/Auditor; and Mark Langston, Information Systems Director. Shairise Bills, Deputy Clerk/Auditor, recorded the minutes for the meeting.

There was no public attendance.

The meeting commenced at 9:11 a.m. The following agenda items, as shown in bold, were discussed. The times shown are approximate. Curtis showed a YouTube video called "Building the Perfect Squirrel Proof Bird Feeder to kick off the budget discussions and asked everyone to make their budget decisions based on data and what is best for the county.

1. **9:00-10:00 a.m. 2020 End of Year Projections, Fund Balances—Presented by Heidi Voordeckers**

   Heidi showed the 2020 end of year projections and explained the projected fund balances. CARES funding is reflected in the year-end projections. The General Fund is projected to be short $321,911 for payroll countywide. Much of this is probably COVID-related and comes from significant overtime in some departments and overestimated attrition savings due to a lack of employee turnover. For the first six months of 2020, the average increase in sales tax revenue over the prior year is 8.78 percent. A loss of sales tax revenue was expected due to COVID, but instead, there was growth above normal.
   (See Attachments B-H.)

2. **10:00- 11:00 a.m. 2021 Revenue Projections, Tax Rates, New Growth—Presented by Heidi Voordeckers**

   Heidi reviewed the 2021 revenue projections, tax rates, and new growth. She presented a projection model that allowed the committee to see future projections more easily. There was much discussion on tax increases, but Curtis said, to be clear, the County is not currently considering a tax increase.
   (See Attachments I-J.)

3. **11:00- 12:00 p.m. Compensation Strategy—Presented by Curtis Koch** *(Minute 40:44)*

   Curtis briefly presented the county's compensation strategy but found it necessary to go into a closed session as allowed under Utah Code Annotated §52-4-205.

4. **Closed Session.**

   Commissioner Elliott moved to go into closed session, Commissioner Kamalu seconded the motion, and all voted aye.

5. **12:00- 1:00 p.m. Working Lunch was held during the closed session**

6. **1:00-2:00 p.m. 2021 Transfer/Internal Service Allocations—Presented by Heidi Voordeckers**

   Heidi explained, line by line, details of the transfers in and out. Insurance Allocations were reviewed along with the CARES funding in the Munis system budget system. This funding is in response to the COVID 19 pandemic. *(See Attachments K-N)*

7. **2:00- 2:30 p.m. Davis County Employee Association (DCEA)—Presented by Mary Allen, DCEA President**

   Mary Allen said the board is comprised of 11 representatives, and they meet once a month. She questioned whether or not there would be a cost of living increases for employees. COVID has created a challenge this year by preventing the organization from holding regular board meetings and employee recognition lunches. She said they have a few events planned and get many requests to increase the number of activities they offer.

8. **2:00- 3:15 p.m. Personnel and Benefits Overview— CLOSED SESSION—Presented by Curtis Koch**

   Commissioner Elliott motioned to a closed session under UCA 52-4-205, Commissioner Stevenson seconded the motion, and all voted aye.

9. The committee resumed its open meeting at 3:39 p.m, and the meeting adjourned at the same time.

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:

A. https://www.youtube.com/watch?v=hFZFjoX2cGg "Building the Perfect Squirrel Proof Bird Feeder

B1-B11. 2020 Payroll True up

C. Sales Tax Projections-Fund 10

D1-D16. USTC-July 2020 Sales Tax Data

E1-E54. Zions Municipal Conf

F1-F2. 2020 Revenue Projections, Tax Rate, New Growth

G.	Property Tax Projections- All Funds
H1-H28.	2020 AVGT Values-TNT Entities
I.	Budget Final 2
J.	Historical and Projected Rev. Exp
K.	2021 Transfers
L1-L2.	DAV Budget Estimate Letter
M.	2021 Insurance Allocations
N1-N4.	CARES Budget Report

Minutes prepared by:

Shairise Bills
Deputy Clerk/Auditor

Minutes approved on: 11/09/2020

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