Davis County Budget Committee

Meeting Minutes

March 8, 2021

The Budget Committee of Davis County met on March 8, 2021, 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: Curtis Koch, Clerk/Auditor; Heidi Voordeckers, Chief Deputy Clerk/Auditor; Commissioner Randy B. Elliott; Commissioner Lorene Miner Kamalu; Chris Bone, Human Resources Director; and Mark Langston, Information Systems Director. Shairise Bills, Deputy Clerk/Auditor, recorded the minutes for the meeting. Commissioner Bob J Stevenson joined via Google Meet.

There was no public attendance.

The meeting commenced at 3:43 p.m. The meeting was delayed because the Committee attended the online Webinar for the National Association of Counties (NACo's) update on the Coronovirus Relief Fund. The following agenda items, as shown in bold, were discussed.

1. **Proposed Approval of Budget Meeting Minutes for 2/08/2021** *(Minute 00:50)*

   Commissioner Kamalu motioned to approve the Budget Meeting minutes for 2/08/2021. Commissioner Stevenson seconded the motion, and all voted aye.

2. **Jail Nursing Staff Changes—**Presented by Sheriff Sparks *(Minute 01:06)*

   The Sheriff's Office requested this item be put on the agenda, but it was not communicated to Sheriff Spark's, so it will be set over to next month's Committee meeting.

3. **Information Systems Budget Change Request for $18,000 for a Continued Software Subscription to PayFactors Used for Salary Surveys—**Presented by Mark Langston *(Minute 01:26)*

   Mark explained that when calling to renew the PayFactors software, he discovered that it wasn't used last year and was mistakenly removed from the budget. After talking to Chris in HR, they still need it for the salary surveys, so it was requested to be put back in the budget. This request will be included in the next budget change, and a hearing will be held.

4. **Truth in Taxation Discussion** *(Minute 02:40)*

   Curtis showed the 2022 Calendar Year Entity Property Tax Requirements (TNT). It lists the steps that will need to be taken for the 2022 budget year pertaining to Animal Care and, eventually, the Paramedic Transition. Curtis explained how the process would work. The cities will first need to sign Interlocal Agreements by no later than May 1, 2021.
   (See Attachments A1-A2.)

5. **Financial Policy Updates Discussion** *(Minute 16:42)*

   Heidi said they are making updates to the Purchasing Policy to include pre-payments and down-payments, and emergency procurements. She asked if the Committee would support promoting p-card usage because the County can get rebates for using them and enable us to redirect payment strategies. The County can get $2,500-$3,500 quarterly. The Contract Policy was last written in 2014, and half of the policy is written in outdated procedural language. She proposed having the language removed, clarifying the policy's financial aspects, and adding a section addressing change orders. The current Asset Management Policy was written in 2012 and needed to be updated. She proposed to include capitalization thresholds and include language pertinent to some Munis functions. The Donation Policy needs to be updated to address the receipt of goods before contract approval. The current policy prohibits them. Employee Self Services can flag notifications for policy updates to ensure each employee has noticed these changes, and the employee has to acknowledge they read it.

6. Meeting adjourned at 4:15 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. 2022 Property Tax Increase Requirements

Minutes prepared by:

Shairise Bills
Deputy Clerk/Auditor

Minutes approved on: 04/12/2021

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