

SPECIAL COMMISSION MEETING MINUTES
December 8, 2009

The Board of Davis County Commissioners met at Farmington Junior High School in Farmington, Utah on December 8, 2009 at 6:00 p.m. Members present were Chairman P. Bret Millburn, Commissioner John Petroff Jr., Commissioner Louenda H. Downs, Clerk/Auditor Steve S. Rawlings, and Deputy Clerk/Auditor Linda May.

Chairman Millburn opened the meeting and extended a welcome to the following Elected Officials Max Elliott, Mark Altom, Richard Maughan, Bud Cox, and Administrative Officers Kirk Schmalz, Barry Burton, Chris Sanford, Dave Hansen, Curtis Koch, Lewis Garrett, Mark Langston. Other Davis County administrative personnel Carl Allen, Jonathan Lee, Terry Tremea, Jerry Hess, Bob Yeman, and Janet Buckley.

Open Public Hearing

Commissioner Downs made a motion to go into a public hearing. Commissioner Petroff seconded the motion. All voted aye.

Jonathan Lee, Chief Deputy Finance, Davis County Clerk/Auditor's Office, presented the following amendments to the 2009 budget that have occurred since the last public hearing held in October 2009:

Budget Changes

2009 December Budget Hearing / Opening Items						
MJE	Account #	Increase	Decrease	Reason	Account Name	Rev/Exp
FUND 10						
8605	10-4150-540	100,000.00		DBH - DORA GRANT (tfer \$ from fund 16)	DONATIONS	E
8606	10-3870-000	13,000.00		POLARIS 6x6	CONTRIBUTIONS - PRIVATE	R
TBD	10-4210-745 10-3690-051	13,000.00 10,000.00		SHERIFF VEHICLES ADD'L CONTRIBUTION FROM FRIENDS OF CJC	FUND RAISING - CJC	E R
TBD	10-4149-241 10-3322-000	10,000.00 85,000.00		FRIENDS OFFICE EXPENSE HOMELAND SECURITY GRANT - SAR TRAILER	HOMELAND SECURITY GRANT	E R
	10-4210-745	85,000.00		VEHICLE		E
FUND 15						
8429	15-3340-042	316,375.00		ARRA H1N1 Phase I & II FUNDING		R
	15-4316-110	100,000.00			Payroll	E
	15-4316-130	45,000.00			Benefit	E
	15-4316-210	2,000.00			Public Notices	E
	15-4316-253	3,000.00			Vehicle Services	E
	15-4316-610	98,000.00			Misc Supplies	E
	15-4316-620	63,375.00			Misc Services	E
	15-4316-690	5,000.00			Equipment	E
8441	15-3340-042	755,815.00		ARRA H1N1 Phase III FUNDING		R
	15-4316-110	300,000.00			Payroll	E
	15-4316-130	135,000.00			Benefit	E
	15-4316-220	15,000.00			Public Notices	E
	15-4316-240	30,000.00			Office Supplies	E
	15-4316-250	40,815.00			Operating Supplies	E
	15-4316-280	10,000.00			Telephone	E
	15-4316-610	200,000.00			Misc Supplies	E
	15-4316-620	25,000.00			Misc Services	E
8607	15-3340-056	18,800.00		ADDL IMMUNIZATION FUNDING	IMMUNIZATION GRANT REVENUE	R
	15-4314-220	18,300.00			Public Notices	E
	15-4314-610	500.00			Misc Supplies	E
FUND 23						
8473	23-4580-910	125,000.00		LIBRARY PORTION OF 2009 CONSTRUCTN EXP TO	TRANSFER OUT	E
	42-3820-000	125,000.00		CAPITAL PRJT FUND 42	TRANSFER IN	R
FUND 24 / 33						
8476	24-3670-000	27,000,000.00		FLOOD BOND ISSUANCE & CONF. CTR BOND REFUNDING	FLOOD BOND PROCEEDS	R
	24-4254-800	285,000.00			FLOOD ISSURANCE COSTS	E
	24-3675-000	266,276.00			FLOOD BOND PREMIUM	R
	33-3670-000	4,925,000.00			REFUND BOND ISSUES	R
	33-3675-000	188,344.00			REFUND BOND PREMIUM	R
	22-4922-800	51,197.00			REFUND BOND ISSUANCE COSTS	E
	33-4922-840	5,178,147.00			PMT TO BOND ESCROW	E
FUND 25						
8472	25-3424-000	17,000.00		ADD'L BUILDING INSPECTION REV & EXP	BUILDING INSPECTION FEES	R
	25-4242-621	17,000.00			CONTRACT SVCS	E
FUND 42						
8475	42-3820-000	75,000.00		Transfers for 2009 Capital Project Expenses	TRANSFER IN	R
	42-3820-000	225,000.00		From Capital Project Fund 45 to Special	TRANSFER IN	R
	45-4910-910	300,000.00		Capital Project Fund 42	TRANSFER IN TRANSFER OUT	E

Close Public
Hearing

Chairman Millburn asked if there were any comments. No public comments were given. Commissioner Downs made a motion to close the public hearing. Commissioner Petroff seconded the motion. All voted aye.

Commissioner Downs made a motion to approve the budget change for Fund 10 for Homeland Security Funds and Friends of CJC Donation that had not previously been presented and to also approve the other Fund 10 budget changes which had been presented previously and the other budget changes as listed. Commissioner Petroff seconded the motion. All voted aye. Documents on file in the office of the Davis County Clerk/Auditor.

Open Public
Hearing

Commissioner Downs made a motion to go into a public hearing for the 2010 budget. Commissioner Petroff seconded the motion. All voted aye.

2010 Budget
Message

Steve Rawlings, Davis County Clerk/Auditor, presented the budget message for 2010. He expressed thanks to the Elected Officials, Department Heads, Budget Committee and very qualified staff who have diligently helped assemble the balanced budget presented this evening for public comment and Commission approval. The documents before the Commissioners have been made available to the public since November 24. Supplemental information handed out this evening includes for review and comment the following: Budget Message for 2010; Budget Highlight Sheet; Who Gets Your Tax Dollars; Budget Final Page and Fund Summary; and Budget Final Report.

Summarizing the comparative 2009 Approved Operating Budget of \$94.4 million against the 2010 proposed Expenditure Operating Budget of \$92.9 million yields a decreased request of \$1.5 million dollars. Davis County continues to strive to provide necessary services at the lowest cost to taxpayers. For 2010 County Departments requested an additional \$4.3 million more than revenues available.

Over three years ago Davis County began annual appropriations into a Capital Projects fund while at the same time accumulating all annual Departmental budget savings to this same fund. Utilization of this appropriated resource is now allowing us to fund and construct much needed facilities without a tax increase while minimizing future burden on taxpayers.

Flood projects have been bonded for utilizing existing property tax revenues to make debt service payments on \$27 million dollars of the most critical projects without a tax increase.

Departments have been very frugal in their utilization of budget appropriations. We have held off hiring 41 approved positions in the 2009 year and have adjusted downward in many areas to compensate for increased operating costs. The 2010 Budget does include 14 added positions that are deemed critical. However, there is an offset of 14 positions due to budget reductions and consolidations. Once again we anticipate staying below approved FTE levels.

We continue to maintain the highest bond rating available minimizing interest costs to our taxpayers. We are rigorously maintaining our vehicles to extend their useful life.

Health insurance providers nationwide are taking need increases to maintain a positive business posture and we have built into the 2010 budget the anticipated 6% increase in those benefit costs.

One of our largest challenges, like most other Utah Counties, has been to get all property values to market value and gain equity in taxation throughout the County. We are confident that with the increased effort and appropriations to the Assessing and Tax Administration functions the last two years and working to get all market values as correct as possible in the system those future problems with values and appeals will be significantly reduced.

As you consider your comments please mark the following areas on the "Where Your Property Tax Goes" summary as the areas that Davis County Government has responsibility and oversight for. As

presented in the budget this evening the Davis County portion approximates 21% of your total property taxes consisting of the line items for County Library, General Government, Sheriff, Health, Public Works, and Debt Service. The remaining approximately 79% of the property taxes shown on this graph are collected for the School District, Cities, Sewer and Water Districts, Weber Basin Water, Fire District, Recreation District, and Mosquito Abatement and are distributed to those taxing entities and their respective budgets.

As we progress through the 2010 year and continue to adjust and monitor to the economic climate we will be ready to react to any additional material downward or upward changes in revenue with offsetting changes in expenditures. This concludes our budget message for the 2010 Budget. It is our recommendation that you now consider this budget for approval.

Chairman Millburn asked if there were any public comments. No public comments were given.

Close Public
Hearing

Commissioner Petroff made a motion to close the public hearing. Commissioner Downs seconded the motion. All voted aye.

Chairman Millburn expressed appreciation to the Budget Committee, all Department Heads and all employees who have helped make this budget possible. It demonstrates how well the departments operate and that we are able to move forward on critical projects. The focus is on the needs not the wants. Citizens are well served.

Approval of the
2010 Budget

Commissioner Petroff made a motion to approve the 2010 Budget stating that when he came on he did not know what to expect. Employees are knowledgeable and show willingness to help. It is very impressive. At the end of the budget year are happy if they can turn money back to the fund balance. The Budget Committee has a monumental task and Commissioner Petroff expressed appreciation to the Clerk/Auditor for closely scrutinizing the budgets. Thanks to Department Heads and employees.

Commissioner Downs seconded the motion. All voted aye.

Chairman Millburn wished everyone a "Merry Christmas" and adjourned the meeting.