

BOARD OF DAVIS COUNTY COMMISSIONERS MINUTES

Truth in Taxation and Budget Public Hearing for FY2026 Minutes Tuesday, December 2, 2025

The Board of Davis County Commissioners met for their regularly scheduled meeting at 6:00 PM on December 2, 2025, in room 303 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Required legal notice of this meeting was given.

All documents from this meeting are on file in the Davis County Clerk'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 Clerk's Office staff.

PRESENT

Davis County Commission Chair Lorene Kamalu
Davis County Commission Vice Chair John Crofts
Davis County Commissioner Bob Stevenson
Clerk Brian McKenzie

OPENING AND PLEDGE OF ALLEGIANCE

The meeting convened at 06:00 AM, and Neal Briggs led the Pledge of Allegiance.

Lorene Kamalu - Davis County Commissioner - Truly, we are very thankful to have residents in Davis County who are mindful and care about their government. We have had three open houses, each with great attendance, for which we are very grateful. Those open houses were different from the hearing. There was confusion at the first one because some other entities had promoted the open house as a hearing, which it wasn't. We never said that it was. In fact, the open houses offered question and answer and in-person discussions with almost all of the leadership of Davis County, and thanks to all of them for their part in coming and helping to answer questions and educate folks about County operations. This is the actual hearing, so there will not be back and forth with Commissioners and public answering questions. But there may be time after the meeting, especially with people in uniform or people that you recognize who serve in the County, to talk to somebody and ask a question. Before we open the public hearing, we're first going to have the elected County Controller, whose name is Scott Parke, come forward to the podium.

Scott Parke - Davis County Controller - Good evening Commissioners, and thank you to the residents who have joined us here tonight. A strong, responsible budget accomplishes three key things: first, it acts as a financial control, guiding government to make wise decisions in how it allocates its resources; second, it promotes transparency and accountability by communicating to the public how their tax dollars are being used; and third, it ensures long-term sustainability by being structurally balanced. Now, when I say structurally balanced, that means a budget in which the recurring revenues like our ongoing taxes and fees are equal to or greater than our recurring expenses like salaries, utilities, and other operating expenses. It means we cover our ongoing operational costs without relying on one-time fixes, temporary funding, or drawing down our reserves. When we look at the 2026 budget, this final point is where the County falls short. The General Fund currently has a \$12 million structural deficit. To put that in perspective, for every \$50,000.00 of revenue we collect, we are spending nearly \$60,000.00. For this budget to work, we would have to pull millions of dollars from our savings account just to keep the lights on, and this is simply unsustainable in the long run. Now, Commissioners, there are reasons for this deficit: inflation has hit the County hard, just like it has every household; we have been forced into wage wars just to retain our public safety employees and our attorneys; our inmate medical care costs are up; our health insurance costs are up; and at the same time, property taxes have no mechanism to keep pace with inflation, meaning that our expenses are going much faster than our tax revenues. The County has taken steps to manage its costs: we've reduced staff; we've started phasing out certain employee benefits; and we're using technology to be more efficient. But these efforts alone are not enough to close a \$12 million gap. The simple truth is that to achieve a structurally balanced budget, Commissioners, you have one of three very difficult things you have to do. You have to either raise taxes, cut services, or do some combination of both. Now, the tentative budget that I presented reflects this reality and offered three distinct paths forward. Option one was no tax increase with deep service cuts; option two was a

hybrid approach, which would require a 14.9% tax increase coupled with \$6 million in targeted service reductions; and option three was a nearly 30% tax increase to avoid any service disruptions.

At the open houses, several residents asked whether higher-than-expected revenues or additional one-time savings could change the need for a tax increase. And the simple fact is that one-time savings will not fix an ongoing structural deficit. And even if our new growth and our sales tax are double our estimates, we would only be generating another \$2 million, which is nowhere near enough to solve a \$12 million problem. We just can't grow our way out of this. So, the real challenge now before us is not merely to balance this year's budget with temporary fixes or one-time reserves, but to structurally align our revenues and expenditures for the long term. If we fail to do so, if we fail to truly balance our budget, we will find ourselves back here in this very same situation in a few short years, asking for another tax increase. Now, Commissioners, I acknowledge that the decision before you is a difficult decision, but the math is not. The only way to fix the structural deficit in the long run is by limiting the services you provide to the level that you are willing to tax for.

Commissioner Kamalu - Thank you, Scott. Also, just a little bit of inside scoop: that first tentative budget, which has been published with a cap of 29.97% for a proposed tax increase, was based on saying no to all of the requests from all of the departments in Davis County except for everything that was required by State law. That was the starting point, and that was the highest level to keep services going as they are currently, which is what the Controller just explained. It is also helpful to note that even though State law requires the use of a percentage increase — and the media definitely used the percentage in their messaging — it doesn't provide a lot of context. Mosquito abatement has an almost 26% increase proposed right now as well, which would be \$7 and something on an average home for the entire year. So rather than focusing on the percentage increase to the General Fund only, we've shared a lot of context, which is still available online. As much as you'd like to learn, we'd love to have you learn. The other common confusion was that this could potentially be 30% more of the entire property tax bill, which is also not accurate. Just a part of the property tax bill goes to fund the General Fund operations of the County, which is again all the requirements in State law for Public Safety, Criminal Justice, and other offices.

We want to give the opportunity for folks who have come and would like to comment to be able to do so. If you've heard a similar comment before you and you can think of something that's new to share that would be helpful to us, then keep that in mind. Also, there could be people with different opinions in different rooms, whether they want to make a comment or not. For that reason, there is a decorum so that it is safe for people to be able to make comments. We do not want to have cheering and clapping, for example. But if you can listen respectfully to one another, then it will feel safe for people to be able to express their views. Again, this isn't a Q&A. We're sorry, we did a lot of talking in the open houses, but that's not what happens here. It is our opportunity to hear you. So, when we go to the other rooms, these mics will be muted. Thanks in advance to everyone who has attended and to all of you in the other rooms who will make your comments, and I know that it can happen in an orderly way.

BUSINESS/ACTION

PUBLIC HEARING

- 1 **Public Hearing on the Proposed 2026 Operating and Capital Budgets for Davis County, Including the Intent to Increase Property Taxes by No More Than \$12,675,000 or 29.97% Above the 2025 Budgeted Revenues. The Increased Tax Revenue Is Necessary Due to Rising Inflation and Increased Demand for Public Services—Including Public Safety, Criminal Prosecution, and Indigent Defense.**

VOTING:

Motion to Open a Public Hearing: Lorene Kamalu. Second: Bob Stevenson. All Commissioners present voted aye.

John Taylor - Syracuse - As of yesterday, the Feds moved from a policy of quantitative tightening to quantitative easing. And what that means is more spending and more printing. And we're going to see inflation start setting in again. Every time we experience inflation, we have to cut our expenses. No more piano lessons. And it gets tight. But as a Federal government, you never seem to cut expenses. So at the federal, state, and local levels, the American people have just lost trust because it's always spend and grow and spend and grow, and there's never a retraction. I've worked for many Fortune 100 companies, and I've been laid off several times because, as periods get tough, they have to contract. And so, from us citizens, you're going to get an earful today. But we expect you guys to, as stewards of the tax dollars, not look at this

as your piggy banks. You've got to be careful in every single decision you make, especially going forward into this new year, because we are going to feel the real pinch as inflationary measures come into play. And so I would expect to see some sacrifices, and I think everybody else is going to feel the same. And I know that's hard because it's talking about cutting services, but we need to see you guys be much better stewards of the tax dollars going forward, and look at the different budgets and what makes sense. Now, I understand this is just the General Fund. We're talking about 8% (\$4-8 a month increase), but every single tax increase hurts because we've seen transgender studies on lizards in Africa being spent, and it just doesn't make sense. So there's always going to be this knee-jerk reaction from the people. So think like a business- you have to implement plays where you're being very careful in the different things you spend. Now, for some of you, I do appreciate your fiscal approach and your concern for that. I just want to echo that, and I yield my time. Thanks.

Martin Nielson - Farmington - Handed the Commissioners a paper with his property tax information. My taxes every year go up by a substantial amount. This year, as you can see, it was a total of \$8,412.00 for my home and 2.25 acres. I worked hard all my life. I saved hard all my life so I could build a nice home and buy some ground. I bought the property in 2009, built the house in 2010, and in 2011, I moved into it. My first taxes on my house in 2011 were \$3,200.00. Now my taxes are \$8,400.00. And your proposed letter, when it came with my tax notice, said that my taxes would go up by \$964.00, with \$94.00 for mosquito abatement as well. That throws me clear past \$9,500.00 for my taxes. It's ridiculous. I retired in 2014 on a union pension that hasn't gone up since 2014. I've had to make do. I get Social Security for myself and for my wife. And you know what Social Security increases are like — \$12.00 a month — doesn't do anything. With those kinds of increases, I'm getting to the point where I'm gonna have to seriously look at selling my property because I can no longer afford your property tax. I know that you need to be good stewards with our money, and I don't particularly think you have. I have a real problem with our new sports park — I drive by that building every day, and it sits empty every day. I owned part of a fire sprinkler business for 20 years, and I know that you can't open a business and have it sit idle for day after day after day, week after week after week. It comes to a point in time where you're losing money. That's taxpayer dollars that are funding it, to keep it going, to pay for maintenance, and employees. I think it's bad business.

Lance Hamblin - Davis County (Non-city boundaries) - It was mentioned that through growth, we're only going to gain around \$1.1 million, and by my math, that's almost 12% of what our deficit is. If you were to return and go with the promises made in the August 2019 A-10 Zoning and let families build on their property, you would have an increase of building permits and taxes, and all those increases would come at no additional cost to the County because you're already maintaining those roads in front of those properties anyway. So there are ways that money can be raised. It's only 1 million, but that's a lot going towards that \$12 million that we're in the hole for. We're all dealing with inflation, and we are having to start looking at our wants versus our needs. The government needs to take care of what is needed, not wanted. I was unaware of the empty Sports Park; apparently, that was a want, not a need. We've got to be more careful with what we bring in and where we send it back out. And we have to look at ways and look at promises that have been made to bring in revenue.

Paul Strazz - South Weber - Whether the increase is 30%, 14.9%, or even 6%, the proposed tax hike is excessive, poorly timed, and out of touch. Homeowners are already at their breaking point. Families struggling with inflation are now asked to shoulder even more. And for many, this feels less like a tax adjustment and more like a foreclosure notice. The hike threatens to push seniors, I've talked to a couple in here, on fixed incomes, out of the very homes in which they built in this community. Understandably, this isn't just one of the taxes that they have to face. That's not strengthening our neighborhood, it's dismantling it. And let's be clear, this tax hike does not exist in a vacuum. Homeowner insurance rates across the board are projected to rise 8% per year for the next two years — an additional 16% hike on top of taxes, because taxes and insurance are escrowed together. Residents will see both increases hit the same monthly bill, and that's not affordability. For some, that's an inevitable collapse. Before asking residents for more, we ask you to show us where you have cut and can cut, because right now it just looks to us that you've skipped the accountability audit and gone straight to the ATM, which is our wallets. This is one of the largest proposed hikes in Utah. Meanwhile, Davis County employees enjoy salary benefit packages that sit 27% above the state average and 6%-10% higher than the national average. Yet, it's the residents again who are asked to bear greater sacrifice. Taxpayers are already covering extraordinary costs, while Davis County employees are allowed to keep health insurance for five years after retiring at a price of \$24 million. I saw in the Q&A that's being addressed. That's not a necessity, but that's a luxury benefit funded by the taxpayer. At the same time, the County's own budget projects a \$12.6 million deficit. So, while residents are told to tighten their belts, the County continues to spend lavishly on perks and benefits that most working families could never dream of. County Commissioners, you say the inflation and growing demand for services are driving the need. Let's be honest, this isn't just inflation. The growing demand comes from unchecked growth and development. The Utah Public

Infrastructure District (PIDs) law, rooted in the Impact Fees Act, was meant to make growth pay for growth. But instead, it's let developers defer or reduce their payments, sometimes even up to 10 years interest-free, while taxpayers cover the costs immediately. This system creates deficits when rapid development outpaces collections, forcing tax hikes on existing homeowners to fund roads, schools, and public safety. In practice, it subsidizes developers, leaving Davis County residents squeezed as we pay now while developers pay later. The County's claim only proves my point. They admit that since 2017, inflation rose 32%, revenue grew \$10.4 million, but expenses grew \$20.3 million. They admit the hike is meant to balance the budget amid rising costs in Public Safety, infrastructure, and wages. Again, that's not inflation alone; that's growth outpacing revenue and taxpayers footing the bill. Growth should pay for growth. But here, homeowners are paying for the developers. This brings light to my point that just because historically taxes have been low does not mean they were handled responsibly or effectively. Low taxes in the past do not justify reckless fights today. We're not asking for zero taxes, we're asking for zero nonsense. We're asking for transparency, fairness, and responsibility. Specifically, we, the residents, ask for a line item breakdown of discretionary versus essential services, a public audit of department growth and salaries, and a tiered budget proposal showing services preserved or cut at different tax thresholds. We need to have accountability before affordability is lost. If this is mismanaged, not only will you lose our trust, but you'll lose our votes. Thank you.

Teena Horlacher - Syracuse - I just wanted to quickly address that the nature of government is not only to expand, it is also to centralize power. You talk about services, and I'm sure that some of the services that you are offering are services that we don't need. But what we do need is to be able to maintain the property that we have, and money is property. We spend our lives working and trying to provide for our families. My home mortgage has increased because of property taxes \$800.00 a month. That's \$9,600.00 a year — I could buy a car with that. There are so many other things I could do with that. Along with that, my homeowners' insurance rates have risen in price as well. I have been in many meetings like this — whether at the legislature, at the city offices, at the County Chambers here — and we come in force. There are at least four overflow rooms full of people. Clearly, this is sending a message, but my experience has been that the message is completely unheeded. You are hired by us to represent us, to protect our interests and our rights. We don't need an animal shelter; we don't need to pay exorbitant wages. I cannot accept that an almost 30% increase is something that we can all afford, but also something the County cannot afford, because it causes distrust. And I certainly hope this meeting feels uncomfortable because this increase feels greatly uncomfortable.

David Lewis IV - Woods Cross - I just want to mention a little bit of a pet peeve of mine — While we understand that we don't want to be here for nine hours, not hearing the same thing over and over, hearing it helps show the fact that this is an important thing to so many of us. We just paid several thousand dollars to refinance our home to lower our interest rate by \$65.00, and it's already going to be erased just from the tax increases across the board. I realize, and I think everybody in here realizes, that costs go up, and therefore the taxes need to increase as well. But how they're spent should be closely looked at. One thing that I would definitely ask you to please look at — and I hate the fact that our County employees need to hear us talk about their wages and how they should be paid less; I will leave the salaries up to you — but one thing that should never ever happen is that we hire somebody who is not an at-will employee. Every person should prove that they have a job because they are performing, not just because they have a contract. Everybody here is always at-will employment. And it is my understanding that we have many employees at the County who are not. You should perform to keep your job. Thank you. And I know that some of you are fighting very hard to keep our budgets lower. And next year, we're going to try to get you some allies with this. If the vote goes too high for our taxes, we'll ask those that remain to help lower the taxes next year if you're outvoted this year.

Scott Fletcher - Layton - The Board of Commissioners handles both law and policies for the County and the administration of essential services. In other words, how property taxes and County taxes are used, public safety, planning and land use, environmental and human services, long-term strategic priorities for Davis County, like growth management, economic development, and so forth. In essence, you are responsible for strategic planning to lead the County in a fiscally responsible manner. It's clear that you've not done so. Here's what we have all observed. You took stimulus money that was used for fixed costs, for example, to grow your office staff, and to not fund needed one-time projects as required. You funded ongoing expenditures instead of looking at stimulus money as one-time money. Those of us in the room certainly realize that non-continuing funding sources should be used for critical needs and not as a recurring funding source, which you have done. The growth of the County has been significant without a clear strategic plan to grow in a fiscally responsible manner. You have clearly not been fiscally responsible. You've clearly not done good management in your processes. You have ensured a growth of government and a growth of tax base that could have been avoided with strategic planning and good management. You've funded projects that were not needed or have had significant expenditures, such as the dog pound. You continue to push the homeless shelter in Fruit Heights.

You supported a \$12 million increase in school board funds, whereas 24% of those funds came from local property taxes. And the coup de grâce is that now you are putting on the citizens a 29% plus tax increase. All the people have talked about that, plus another \$100.00 per person for property tax and school boards. That impact is significant and very personal, which includes those on fixed incomes getting further in the fiscal hole, straining the budgets of young families. With no clear strategic path for how you will plan for the future, your taxes are stifling the people. You have a responsibility to represent the people, and quite frankly, you have failed miserably. And the fact of the matter is, the 29% proposed tax increase is a testament to your failure.

Jim Bishop - Syracuse - The mean family income for 2017 was \$94,725.00. In 2024, it was \$101,285.00. That's a growth of 1% per family, and doesn't take into consideration inflation. Our Deputy Sheriffs make about 28% above the national average. Bob [Commissioner Stevenson], is this the legacy you want to leave? It seems our County Commissioners are much more beholden to the County employees than the taxpayers.

Neil Galloway - North Salt Lake - I've been a resident of Davis County for 40 years. And during that time, I've seen property taxes rise at a much more accelerated rate than my salary or my income. And that's especially true right now, where I'm on Social Security. I understand and recognize the reality of budgets. You're faced with numbers that exceed what the numbers coming in are. I just have to object to this increase on the basis that it's simply not a reality that this can continue to happen. I lived in California for a period of time, and I saw neighbors who were taxed out of their homes. They had their homes paid for, which I do as well. But they could not continue to pay property taxes, and so they lost their homes. I don't want that to happen, and I'm going to do everything I can to make that not happen. In the first place, I don't deem property tax a moral tax. People should be able to own property free and clear. There should not be an allowance for the State to have a permanent lien against our homes, that would inevitably allow them to repossess that home, that property, which is what I'm faced with.

Michele Smith - Bountiful - First of all, one thing I would like to say is I feel very badly that our Public Safety Officers, who work so hard, are being caught in the crossfire of all of this. Because I think we all very much appreciate the work that they do. Two things jumped out at me when I was looking at the materials that were provided in advance. Number one is that not back-filling positions is one way to keep your costs down. Another is performance management, and I would have liked to have seen more of the performance management side of the house addressed in the materials. Not back-filling positions is one thing, but another thing that we all see in the private sector (and I realize the public sector and the private sector are different worlds and have different requirements and different onuses that they're beholden to), but managing non-performing employees is something that frequently gets overlooked and needs to be actively and aggressively managed for the benefit of all, for the benefit of the bottom line, for the benefit of the people who are depending on those employees for their services. Secondly, I noticed there was a comment in the materials that sick leave payouts were being eliminated. This is slightly concerning because it probably should have been done a long, long time ago. And I think this speaks to some of the concerns that other individuals have expressed about the management of the budget up until this time. Sick leave payouts, at least in the public sector, went the way of the rotary dial telephone decades ago, and frankly, in the private sector, have also been phased out quite broadly. So the fact that it's taken till now for this to be considered is a bit concerning. Thank you for your time and for listening to the feedback of the folks tonight.

Don Gymon - West Bountiful - I also serve as chairman of the Davis County Republican Party, and I'd like to share a part of a letter that was authorized by all of our party officers. "The Davis County Republican Party reaffirms our commitment to the principles outlined in our platform. We recognize the necessity for taxation in order for government to perform and administer those services that meet the public needs. However, we recognize the power to tax is also the power to control, and the best way to control government is to strictly control the amount and form of taxes imposed on the people. Davis County has proposed a tax increase of up to 29.7%. The Davis County Republican Party is deeply concerned about the growing tax burden placed on the citizens of this County. In recent months, the School Board and other local entities have also raised taxes, compounding the financial strain on families. We remind our elected officials that the power to tax is the power to control. Every dollar taken by the government is a dollar not spent on feeding children, paying tuition, or buying clothing for the family. Higher taxes stifle economic growth, reduce household freedom, and weaken our local economy. We ask: when is enough enough?"

Paul Smith - Bountiful - I would just like to add that I feel that it's quite disingenuous when I go to these meetings and I hear the people on the stand say "it's just \$8.00 out of your tax bill," trying to hide the fact that you guys are asking for a massive increase for yourselves in the context of a larger bill. Yes, that is small, but for what you are responsible for, that is huge, and I think that's the reason everyone's here tonight. Maybe 2-3% every couple of years, you'd have crickets out here because that's responsible. But I get the property tax

notice, and I'm like, good grief, now I've got to go down and look at these people, and you've got to look at us. Come on, this is ridiculous. Think of something better. Think of a way to cut costs. We all have to do it. I remember my dad coming home and saying, "Okay, everyone's going to put on hats because we've got to lower the thermostat." This is a really nice building. Where are our hats? Let's lower the thermostat. Let's figure out what those cuts can be. Start with the cut.

Ronald Mortenson - Bountiful - I'm a co-founder of an organization called citizensfortaxfairness.org, which defines tax fairness as the collection of the absolute minimum amount of revenue necessary to fund the core functions of government, and as the effective and efficient management of taxpayer funds. One of our concerns with the County is that when it comes to the effective management of taxpayer funds, it hasn't done a really good job. The fact that the County used one-time American Rescue Plan Act (ARPA) funds to cover ongoing operating costs and to fund new permanent positions is inexcusable since Commissioners knew that those funds would end and that either firings would be needed or that taxes would have to be increased. And it's especially concerning that one-time funds were used to fund Public Safety positions since public safety is a core function of government and should have been funded from the start with ongoing funds. However, this is a typical government ploy. Fund critical items with one-time funding so a tax increase can be justified at a future date, while using ongoing funds for nice-to-haves. The fact that Commissioners voted to raise property taxes for Animal Care well over 50% when they knew that they were running deficits in the General Fund is inexcusable. The fact that employee salaries, generous health care leave, and retirement benefits result in civil servants being better off than those they serve is also inexcusable. Therefore, citizensfortaxfairness.org opposes this increase and asks the Commissioners to get their house in order before asking citizens to pay more.

Tammy Long - South Weber - A lot of these people in here, especially those on fixed incomes, don't get a pay raise every year, and a lot of them it's only 1-2%, especially those on fixed incomes. So, for you to ask them to take that and an additional 10-20% of their income to pay a higher rate when they see the County employees and such getting a 5-7% increase, that's really hard for us to swallow. So, I'd really like you to look at possibly saying, "Hey, okay, well, maybe we can cut that and for one year, not take a pay raise across the board and see if that will cut it." And there are a lot of jobs that aren't necessary. Those should be cut, too. There are plenty of jobs out there for people to get, and the general public does not get the same benefits as government employees do. And a lot of us would wish that we could, but we can't.

David Greaves - Layton - I've had great things said before me, and so I'm not going to reiterate those things, but I had to deal with a 25% pay cut this year. And you guys are going to ask me for a 30% tax hike. I just don't see the fairness in it, and I agree with everything that's been said tonight. I'll just leave it with this — this would be the largest tax hike in Davis County in over 40 years. Help me understand that.

Amy Oswald - Layton - Thank you for listening to all of us, I really appreciate it. I know that all of us have been affected by inflation and that there are so many places that I can see that we can cut. I was looking at the budget itself and just the fact that the golf courses are \$10.5 million in the budget. I wouldn't even mind getting rid of one of them. Let the businesses in the free market be able to run golf courses. Also, my husband has had more taken out of his pay just because they weren't doing as well as a company, and overall, they just said, "Hey, you know, is everyone willing to take a cut so we don't have to let go of people?" I think that's even something to look at, because there are a lot of people who make considerably more than what the national average is. Even if it's a one or two percent cut, my husband's company did that for the benefit of everyone. So I just ask that you take a look at that before you raise this on all of us.

Nate Affleck - Syracuse - Love all the Syracuse people here. So in the last five years of my life, I've dedicated basically every free moment I have to fighting corruption in our government. And there is so much it's disgusting. So my thought on this, the ploy I think is going to happen based on every meeting I've gone to, every bill at the House, at the Senate building, it's the same thing. We get up, hundreds of people, thousands. This is ridiculous, and they just do exactly what the people don't want every freaking time. My guess is you're going to say 30, and then you'll give us 14, and we'll be like, "Oh, yay, 14!" That's what they're going to do. Just mark my words because this is how they operate. We don't like you guys anymore. No one trusts the government. I've been fighting so much crap in the legislature, it's unbelievable. Fighting for that historic flag over this nonsense. They spent half a million dollars pushing that garbage on us. I lost my wife in 2012 to a car accident. I had four boys, 10 and under, and I had to raise them. Do you think that was easy? Do you think I didn't have to cut back and suffer? So, think of all the crap that our government provides and just cut it. I had to cut it. Everyone has to cut crap, but you're like, "Oh, that's my friend. Oh, that's going to hurt." Yeah, it freaking hurts, and it should hurt. People should get fired. There's so much incompetent action in our government. It makes us all sick, and that's why no one likes our government anymore, because we have to

come to these meetings and hear 30% on top of the freaking ridiculous amount it's already at. Enough is enough. You guys who vote for it, you're out. I'll make it my life's goal that you're out. We'll all make sure you're out.

Commissioner Kamalu thanked everyone for keeping the decorum and reminded people not to clap. [This reminder was provided as needed throughout the meeting.]

Adam Woolston - Fruit Heights - I'm here tonight instead of a number of other places I'd rather be because a 30% property tax increase simply is not indicative of responsible governance. You know, I have a dream that one day I can come to a meeting like this where we're talking about lowering taxes, giving people a break, but the government just seems allergic to doing stuff like that. Now, a 30% increase, or you know, maybe this is a Trojan horse to get to the 15% you really wanted all along. It becomes crystal clear how that happens when you look at this tentative budget because it's right there on page four. That you got temporary COVID-19 Funds, which you used to fund the basic functions of the government. So instead of using the emergency one-time funds for the one-time emergency that was happening or saving it up for a rainy day, you used it to bloat, inflate, and normalize a level of spending that could not be sustained by the ordinary levels of tax collection. And I just have to wonder, did you guys know that the funds were going to be temporary? Because I don't know if it's worse if you did know or if you didn't know. Either you're incompetent and shouldn't be in the position that you're in or you knew exactly what you were doing, and you were trying to Trojan Horse a California-esque government into Davis County. We don't want that. We live in Utah. And really, you have to consider the optics of doing all of this while you're building a \$16 million animal shelter, while you have that behemoth of a Western Sports Park out there and saying, "Gosh, we're so squeezed. We're so tight. We need more. Come to us with your beggar cups." Always, always, always asking for more. Now, I know I'm being a bit harsh here, and I understand, Commissioner Crofts, you just took your position at the start of the year. I get it. This isn't all on you. But I did unearth an interview from last year by radio station KUER where they asked how you would address climbing property taxes. Your response to that question was: "Work to spend taxpayer dollars more efficiently and wisely. I'm excited to get to work." I consider that a campaign promise. I consider it unfulfilled.

Linnea Pearson - Clearfield - I pretty much share the sentiments of everyone who has spoken here. I work for Davis County, and I'm on the lower end of the income scale there. So you know, when you talk about reducing employee wages, I can guess which employees' wages should be reduced. I would like to offer my services if we could have some transparency and go through the departments. I bet I could find a lot of cuts that could be made, and I offer my services that way.

Mike Wahl - Farmington - I'd just like to remind everybody that 250 years ago, what government did we have? What's the proper role of government? You see that man right there in uniform? He's the only proper role of government. People hired a Sheriff to protect their property. Everything else is fluff. I'm a business owner. I can't go to my customers and say, "I want 30% more." I have to become more efficient and do the right thing. So remember what the role of the government is. That's [points to the Deputy] the proper role of the government. Protect us and protect our property rights. Don't tax us out of our houses.

Derek Russell - West Point - Hearing a lot of people's comments, I tend to think about how we're the only country in the world that knows the exact time we became a country, and that's because we were being taxed unfairly, and we felt like our back was against the wall. I know that it doesn't seem like a big tax, but all taxes continue to go up and compound, and they are becoming a growing burden for families. And as Don Gymon said, the power to tax is the power to control, and every dollar taken by government is a dollar that we don't have. That stifles the economy and the growth that we could have. There are a lot of things going on in this country, and I think a lot of it is because people don't feel they have a voice. Every day, Americans are going without, and I think that we can ask the government to go without. I think I've seen some things I didn't think I would see. We just had a Communist elected mayor of our great city, and I think the reason that happened is that people feel like they're out of control with their lives, and so it's making them go to places that I never thought I would see us go. So I think we need to be cognizant of the tax dollars and where we want to go locally and as a nation.

Charles Cope - Layton - I've been a resident of Layton since 1966. I've lived in the same home for 32 years. My taxes went from \$634.00 to \$2,071.00 this year. Over that period of time, it's a 70% increase, which is 2.2% a year. I look at my health care, and it goes up. I look at my automobile insurance, and it goes up. I look at my property taxes, and they go up. I look at every bill that I get in the mail, and it goes up. I look at my insurance, I look at my utilities, everything goes up. At some point, there needs to be a paradigm shift, and people need to look at something different. I not only come here with complaints, but also with some solutions. Why doesn't

the County look at putting a 3% freeze on all hiring and do it by attrition, and get rid of people that shouldn't be in their jobs? I can do 3% more in any job; anybody can do 3% more. Anybody can look at making cuts. Look at that dog pound. What in the heck do we need that for? Why do we need a dog pound for that? Euthanize the damn things. Why should I pay for a dog when I don't have one? I could drive around and follow the animal control vehicles all day long, and I bet they don't get out of their car. How many of them do we have that drive and use gas, and get all their entitlements and all of that? Another thing, maybe break down all three sections of retirees that are your employees, anybody that's got more than 20 years, they get their full retirement, the way it always was. Anybody between 10 and 20 years gets half. Anybody else doesn't get anything. And then start contracting out some of these jobs. Put some people in there that'll work, that want a job, and get the others off the payroll and the entitlements. Cut all that benefits at the back end that we're paying for. I'll never see it. When I get another year, and I'm fully retired, I'm moving to Wyoming. At least the wind will blow in my face and not the other side.

Philippe Kradolfer - North Salt Lake - I've been a citizen of the United States for a few years. I came after a very long process. It took us 10 years to get our green cards and another four years to become citizens. We are proud citizens of your country. I come to you together with these great people today. Please don't break us. We are at a point of breaking. If you break us, we don't have any place to go because we gave up our country, Switzerland, to become American citizens, because we're proud. Please, Commissioners, don't break us. It is a breaking point for many of us.

Shantel Marsell - Layton - I do appreciate the public service that you guys provide. I appreciate public servants in general. I used to work in low-tier public service, and I appreciate all of those employees who do a wonderful job. Not that everyone may, but I do know that it can be a difficult job. I am concerned. I would like to echo some of the concerns about pricing out the aging population. I have two older parents, and they both are living on limited incomes, so that is something that is of concern. Another thing, Layton City has its own Police Department, and so there is also a question for me. Will all the residents of the County have access to all of the services that these proposed changes would cover? I would encourage the potential for looking at more creative financing. I couldn't say exactly what that looks like; however, I do know that Draper City at one point looked into doing its own waste management as a way of increasing revenue. With the landfill that's already in Davis County, it could be one approach. But I think that there may be other areas that we can consider for increasing that revenue.

Drew Chamberlain - Layton - Vote for option one, no tax increase. Just cut waste and mismanagement in the County. We all know that most County employees get paid way, way too much. Simply look at their counterparts in the public sector and reduce the salaries to that. You would solve your problem right there. You're overstaffed everywhere. There's so much waste. Just listen to the people — no tax increase, thank you.

Jennifer Garner - Layton - It's interesting to me that some of our Commissioners don't understand that inflation was caused by government spending. So, you spent yourself into inflation, only to ask for more money. Last year, taxes were raised because COVID funds were used to build a new animal shelter, a shelter twice the size of the last location, and the increase was to fill it with staff. I wish all of you had come to that meeting because I was there, and there wasn't an overflow. These services are not more important than safety. However, we are paying for the mileage reimbursement for travel for some of the employees who live outside of the County. High-density housing, which we have seen grow in a lot of cities, has reduced the amount of properties that can be used for tax revenue. One of the bills in 2018, HB 293, froze the tax rate for five years. So when the final amount that needed to be raised was based on a tax rate, the tax rate froze, and then, when property values increased, so did the amount collected. So you should have tons of COVID funding, tons of other funding from HB293, and you have spent it, and I would be so embarrassed if I were you. I would be so embarrassed to ask for more. I would just be embarrassed, and to think that this is sustainable is not okay. It's just not.

John Armknecht - North Salt Lake - I've lived in North Salt Lake for about 25 years. I'm a transplant from Massachusetts, and my wife comes from California. I really don't have the option of moving to Wyoming; we want to see our grandkids grow up. I'm for the first option as well. No tax increase, please.

Mike Quinn - Layton - From the beginning comments, there was a deception, and that is that the rate doesn't go up with inflation. However, the basis does. You keep changing the basis, and then you multiply by the same rate, and that gives you the greater income. So, I'd like to stop hearing about no inflation being accommodated in your budget when it is. You change the basis that you assess my property at, and it goes up 5-6% a year. That's well more than inflation. It's got to be on the spending side.

Michelle Henry - Farmington - I built my house with my husband in 2013, and we were responsible for fixing the sidewalk in front of our house because it had been damaged in the process. I got the bid from the person who was recommended and City/County approved. It was astronomical. So I went myself and looked at other contractors. It was a quarter of the price to have somebody else do my new sidewalk. So, I think if that's the kind of waste that was happening in 2013, how can I not think we have the same kind of waste happening right now? So, it's not just cutting back on services. It's not just being responsible with your own salaries. It is a full redo package that you need to look at every contractor. You need to look at what every person is doing that they are contributing because, as everyone else has stated, our income has decreased dramatically. We're close to retirement, so we'll be on a fixed income. And every single year when our County has asked for feedback on what the problems are, I always talk about the property tax increases and how it will take people out of their homes after they have spent a lifetime there. So thinking that you can keep spending money is completely irrational. And that is what I need to say to you, that we do not need to increase taxes. We need you to decrease what you are spending.

Russell Glines - Kaysville - I am a business owner with property in Layton, so I have double duty. One of the things I was looking at as I thought about coming here was the last 10 years of my property tax and the 65% increase from 2016 to this year. That's a pretty big chunk of money more than you guys got every year. Now that's just statistics; the Controller can throw stats around, but the point is that I'd like you to look at the County services that we really need. I want to thank the Sheriff's Department and all the Firefighters that we have. Those are the two things that we need. Period. I don't think you should ever cut their budgets. For salaries, I'm not even going to go down that road because I like good officers. But you do not provide services that everybody in this County wants. I don't want a sportsplex, but if you could facilitate the community members who would like to have a sports complex, let them come up with the money, and you guys just manage getting it built. There are so many better ways to run a government. It's different than my small business, but if you brought in small business owners, we could easily help point out some ideas, and then you could represent us. Small business owners have spoken a lot. I don't expect perfection from the government, but I just know you guys can do better, and I believe that we all believe that you could.

Janel Colohan - Fruit Heights - I've been born and raised in Davis County my entire life. So decades upon decades. I love this County, love this State, and I am dying to see its quality of life be maintained rather than be blown apart, which is what I feel like most of us feel the direction is going. My message today, though, is pretty simple. I could echo everything that everybody's been saying, which are pretty on point and have a lot of specific good information. I am angry. I believe we are all here tonight because we have not been angry enough. We have not made our voices heard enough. As this lady earlier said, the tax meetings in the past have been unattended. We have got to make our voices be heard. And my message is no more taxation, theft by taxation, it has got to come to an end. So with a resounding no, now's the time. Now's a place that we just say no more.

Jared Bunch - Kaysville - I do want to say that I support government. I've seen good government, and I've seen bad government. This is bad government. I do want to just add to the conversation. If you Google government employee salaries, you can find employee salaries here in Davis County very easily. I've done that. There's a link that'll give you the top 10 salaries with their names, their wages, benefits, and their total top 10 salaries. Most of them are over \$300,000.00. Let me repeat that — Google government employee salaries in Utah, and you'll find these employees and how much they're getting paid. Most of the top 10 are getting paid more than Governor Cox. Does that make sense? No.

Public Citizen - [Refused to Provide Name and City] - Well, that was appropriate what this gentleman just talked about because that's what I'm going to talk about. I want to express my strong opposition to the proposed increase in property taxes overall for any of the proposed suggestions. While I understand the need for funding essential services, operations, and maintenance costs due to inflation, this is exactly where the funds should go. I don't believe it should go to another year's increase of \$20,000.00 plus for annual pay to Craig Carter, the Business Admin of the Davis County School District, per my resource, governmentsalaries.com. Craig Carter's last year's take-home pay was \$402,915.00, and that's per that source. He was the highest-paid business admin in the Country. Neither should I agree to another \$179,000.00 increase to Reid Newey, the Superintendent of the Davis County School District, whose take-home pay last year was \$403,608.00. Neither do I agree with another \$20,000.00 plus increase last year to Tim Leffel, the District Admin of Davis County School District, whose take-home pay was \$346,451.00. What I propose is that our property taxes should be better allocated so that we, the people, are not continually asked to somehow come up with more for such large pay increases. What I mentioned was just the top three of the Davis County School District. There are more people who get pay increases of tens of thousands of dollars year-over-year in the Davis County School District, where our property taxes are 61.1%. I do believe that funds for education are

key. However, with our 61.1% of taxes going to education, why do parents still need to find a few hundred dollars to pay for each child to attend school each year?

Claire Wixom - Layton - I'm a recent returnee to the state of Utah. I spent 35 years in the state of Washington and watched them do exactly what's happening here, and you're on a dangerous path. I spent most of my career, after graduating from one of Utah's better universities, in the finance and accounting department in major corporations as a controller. I know bad management when I see it, and this is it. If they want to fix the budget, go back and do zero-based budgeting. Build it up from the bottom up and justify every part of it. I'm awfully proud of the fact that we have a golf professional on the payroll — the eighth highest pay according to the data that I have. I also want to ask the Commissioners why is it that — and they did it again tonight — the first thing they say when they go, "Well, we'll have to cut, it's going to come out of safety and fire." Every time they hold you hostage to your safety and security so that they can explode their admin and their supporting services. They have health care for five years after retirement. Would I have loved that? Wouldn't we all? Their budget and their benefits are out of control, and they need to fix it, and they need to fix it now.

Brian Burton - North Salt Lake - I wanted to echo everything that I'm hearing. I agree with a lot of these points, but there's one thing that I'm seeing — a certain group of people that really is not represented in this group — is the young kids that are looking to buy a first-time house or move up into a little bigger house. How can you stack against their low income, high interest rates, high housing costs, and then you're going to stack on top of that the rise in taxes to the extent of 30%. That's just absolutely ridiculous. And it's hard enough as it is for kids to get into a house right now. I mean, they're really up against it; I don't know how they're doing it. I see it firsthand with my kids. I have two boys who are trying to get into houses and do that type of thing, and you're just going to make it that much more difficult. And you know, you're perpetuating the really tight high occupancy housing that is cutting the tax deficit anyway. The other thing is, you guys complain about how you're not getting compensated for inflation, but look at housing prices going up. It was already said tonight, the base raises 6% at least every year, and you don't even seem to address that. That was just like a thing that's just expected, I guess, every time we open up those envelopes and see how much taxes are going up this year. I mean, I'd like to see that addressed.

Arnold Eddings - North Salt Lake - Two things in the kindest possible way. Somebody brought up a golf course earlier. There is a million-dollar land improvement project at the Valley View Golf Course that's in the 2026 budget. When we're talking needs, I'd have a hard time believing that we can't save a million dollars or postpone that. I would recommend, like Bountiful City, perhaps sell the golf course and use the proceeds to help against this \$12 million deficit. One other suggestion, capital expenditures for equipment. I realize equipment wears out, but there are so many opportunities to lower costs and not actually purchase them outright. Next year, there's \$268,000.00 in the budget for a small excavator. All you need at the end of the day is to dig a hole or dig a trench. You don't necessarily need to own an excavator.

Dylan Kearl - Unincorporated Weber County - I live in unincorporated Weber County, but we own a property in Layton, and I'm here on behalf of my tenant. My husband is a real estate agent, but he's kind of shy, so he didn't want to come up here. He looked at the MLS, which is the multiple listing service for real estate agents, and properties have increased by an average of 10% per year since 2015. So, you guys have had your 30% tax increase, by the 10% that our property has increased in value; therefore, your tax dollars have increased over those years. The other thing I want to address is that you guys talked about inflation. So my husband's also on Social Security, and the cost-of-living adjustment that he's getting for 2026 is 2.8%. But you guys are claiming that inflation is driving you to a 30% increase. So who's lying to me? Is it the federal government that's lying to me about inflation, or are you guys lying to me about the 30% increase? If you raise the taxes 30%, I have to increase the rent to my tenant by 30%. And I'm always hearing in the news about how we don't have affordable housing. We work very, very hard as landlords to keep our rents as low as possible. Frankly, I don't know how my tenants could afford it. I couldn't afford those rents. So, please take into consideration that this tax increase affects people across the broad spectrum.

Heather Jacobs - Bountiful - Commissioners, I respectfully make a request to you tonight. First of all, I want to mention that you said you didn't have an underlying mechanism to keep pace with inflation. I did the math myself. You said you hadn't had a property tax increase since 2017. According to the consumer price index, inflation since 2017 has been 32.17%. My personal property taxes have increased by 39.02%. You have outpaced inflation by 6.85%. And I'm not sure how you're telling us with a straight face that you do not have a mechanism to keep pace with inflation when I feel, in fact, you do — and the numbers prove as much. I'm a CPA. I have a master's degree in accounting. I understand accounting, budgets, and taxes. And I'm not sure how you can, with a straight face, argue that you want a larger and larger piece of the pie. I grew up in California, and started working there when I began my career with Ernst and Young in accounting back in

1997. I quickly left California because I saw that the legislators there had an insatiable appetite to increase government and the size of government, and an insatiable appetite to take a larger and larger piece of the pie. I moved to Utah because I had the perception that Utah had greater fiscal discipline and fiscal responsibility. And as I see these property tax increases and now a proposed property tax hike of 30%, I guess I respectfully request that you, Commissioners, do not raise taxes by even 1%. You do have the mechanism in place to collect taxes. You do have a piece of the pie that is yours. And I request that you do not grab for a larger and larger piece of the pie at the cost of our citizens, our hardworking citizens, who are making cuts in their personal lives to have to deal with inflation. We expect you to do the same.

Dave Liffick - Syracuse - I built a house in 2001 and have been in the same house since, and the only thing that I've seen grow and get bigger in Davis County is the number of people, and you have not brought enough industry to support that. Minimum wage jobs don't count. It's not enough, and the influx of high-density housing doesn't increase your tax base in order to service all of the needed resources as far as fire, police, and all of this stuff. I go on walks twice a day with my dog, and with the influx of people, I have to take a trash bag with me to pick up garbage every day. Davis County is full, no vacancy. How about you start there? Stop growing for growth's sake. There's no reason to grow; we are not Provo. Stop building. There's no place to go.

Paul Welch - Farmington - I'm a facts and figures guy, so I want to share some facts and figures. I'm a fifth-generation Farmingtonite; my parents were some of the first people to come to this area. I built my home, and we moved in in 1989, and in 2025, I pay more taxes than I paid for the house payment and taxes. Our ancestors came to this country many years ago for freedom and to own property because in Europe, where they came from, only the royalty owned property. But we don't own property — we rent it from the government. If you don't believe me, try not paying your rent. I'm here to advocate for a hard no on any tax increase, as it has been stated a hundred times. Taxes have been increasing like crazy. Where we need to look is starting to cut some things. I brought some information about the animal care. It's interesting that we changed the name because we don't control animals; we care for them now. Let me just give you a little bit of information. Do you realize that we currently spend \$822.00 for every dog or cat that comes into our animal services? And that's before we spend the \$15 million to build a new building. \$822.00 for every animal, and the typical animal stays 19 days. The other thing that has been mentioned before — incomes are way out of control. I've printed off the top hundred employees in Davis County. The hundredth makes \$160,000.00.

Susan Openshaw - Farmington - I'm a little nervous because I've never talked in front of people like this before, but I am so sick and tired of seeing my taxes go up every year. Don't we have the right as citizens to own our property? What happened to that? We don't really own our property if we have to pay taxes every year, or else they can take our property. I think it's un-American, and this increase that you want to do that just angers me even more about the property taxes because I've had it. I'm sick of it; every year it goes up. I appreciate all the comments that have been made, and I want people to have to tighten their budgets. I have to tighten my budget; my husband and I are retiring, so we have to tighten our budget. I especially feel sorry for the seniors and the young people who are just starting out.

Betsy Huler - Layton - I don't really want to speak. I don't have much prepared, but I feel unity with the people who have spoken today, and I appreciate their comments and their willingness to speak and to show up. I think it matters. Even if you don't listen to us, it matters. I looked at a brief 10-minute interview of Commissioner Crofts, and I'm paraphrasing one of his comments, but he said something along the lines of "they've used temporary COVID relief funds to pay for permanent positions." As I've sat through meetings at the Capitol or school board meetings at the district level, I have frustrations. And honestly, I wish that someone would just apologize. We make mistakes. We don't expect you to be perfect, but no one ever comes to these and says, "Hey, we mismanaged the money a little, or we really could have done this better." I'm willing to own up to something that didn't work out as well as I wished it would have. We all make mistakes. I realize that's probably not going to happen, but it's a wish. I pulled up about 10-15 random public employee salaries, and I didn't look through all of them because I've got a life and a job and I'm busy and I should be with my family tonight, but between 2022 and 2023, which I'm guessing is due to COVID — maybe somebody went to the question and answer sessions or I'll email these County Commissioners — somebody in this room can tell me why the increases were so high. One increased by \$102,898.00 just that year. Other increases were: \$96,752.00, \$74,325.00, \$67,547.00, and \$57,671.00. I don't know anyone in this room who's getting an increase in their salary in one year at that amount, and so I appreciate any public apologies or anything we can do to work on errors and mismanagement of the money by the people.

Jen Brown - Bountiful - I just don't want to say too much more about the salary since that's been covered really well, but there's definitely been an unequivocal case made tonight that there has been misuse of funds within the County. In addition to that, an internal auditor for the County just came up and asked me if I would

share this because he said that he couldn't stay. I told him that I would share this, and I can share this information with everybody. It says that in 2022, this was adopted that if a County elected official falls below the official's highest paid deputy or employee, the County elected official may elect an automatic increase that places that County elected official's salary 1% above the official's highest paid deputy or employee. And so he was just showing me that before he had to go, saying, "You know, this needs to be shared, that there's actually an automatic increase put into place that was passed in 2022." What I want to say is that Commissioner John Crofts, he is truly wanting to cut costs, and you know and he can't do it himself. We're all so worried about our kids and what is happening with the taxation and the cost of houses, and there's only one acceptable outcome tonight, and that is the first option that there is not a tax increase. There are so many places where more efficiency and cuts should be made. And the last thing I wanted to tell everybody, just as the lady said before me, I also just feel such a connection with all of you citizens, and for some reason, it was just put into my DNA to work on these issues. I spend hours a day working on public policy issues, and we have a great strength when we come together. And so I just wanted to tell anybody that if they want to join my citizen organization, you can go to utahconstitution.com and just put your name in there. But there's so much we can do together, and we can share information. We can be involved with campaigns, public meetings, and important property tax information. And just in closing, there's a very important property tax bill that's being run in the legislature, and so join, and we can work on that together. It's a property tax cap bill.

Clark Ward - Bountiful - My wife and I have lived in Bountiful for about 27 years. I would ask the Commissioners to remember and reflect on one thing: Who works for whom around here? You were elected by us to represent us. For the past approximately hour and a half, we've heard from one person after another — who I am persuaded are well-informed, intelligent people — who know very well what the issue is here. And they have uniformly spoken, and they have spoken with the expectation that you are going to represent them, and there can only be one vote on this issue, and that is option number one. You can say, "Well, we don't have the money to provide all these services." I would ask you to consider the intellect of the electorate, the people who voted you into this office, and perhaps you can invite them to suggest some ways that money can be raised to make up the deficit. There are some very intelligent, creative people in this County. I think it's a vast untapped resource, and if you don't believe me, you can ask them. I wonder, like a lot of people are wondering tonight, if the fix is in, if this meeting is just fluff. I would ask you to disappoint those people and vote no taxes.

Rachel Christensen - Farmington (District 18) - I am the District Chair for District 18, which makes me both a County and State delegate and places me on the Executive Committee. I have consulted with my neighbors that I represent, and they are in support of pay cuts. Specifically, it was mentioned earlier that \$160,000.00 is the lowest amount that someone makes. Okay, I talked to Lorene [Commissioner Kamalu] about this. I've been to two meetings, and I talked to her about this. I said, "Okay, seven years is a long time to serve as a public servant. I think it's time to go retire in Californication, where I think you'll fit in a whole lot better. You are running for reelection. You are a full-time paid public servant. I volunteer; I don't get paid as a public servant, and I probably work longer hours than you do because I'm after-hours. I am a single mom. I make \$60,000.00 a year, and if I can survive as a single mom on \$60,000.00 a year, you can survive on \$60,000.00 a year, too. Especially since you are married to a doctor, darling. Go retire. Thank you for your service. Okay. I also spoke with them about the animal shelter. \$15 million. Davis County got Best in State Animal Shelter, but yet, "Oh, it's too old. It was built in 1985." Well, then fix it up. "Oh, but it's too small. We got to demolish it and turn it into a parking lot and build another one that's twice as big on the other side of the road." Would you do that with your home? Would you go into debt? It's so much fun spending other people's money. That's the problem with socialism — you eventually run out.

Brian Myers - Bountiful - Something that has not been said tonight that I'd like to have heard is that government should only do for the people what the people cannot do for themselves, or what private enterprise cannot do for the people. So, we shouldn't be doing golf courses, we shouldn't be doing sports complexes, we shouldn't be doing internet, and all sorts of other things. We shouldn't be paying millions of extra dollars for our schools to put in fancy wall decorations and murals, and huge entryways, because those don't contribute to the education of our children. Not a single bit of that educates our children more. We don't need to be spending money on fancy animal shelters, which don't benefit the citizens themselves directly. Let private industry do that if you want to do that. The other thing that was mentioned is that the war was fought 250 years ago because of taxes, and what most people don't realize is that the taxes at that point in time were a small fraction of what they are now. So we need to be thinking about why they revolted and whether we should be doing some revolting ourselves. Look at me, I'm revolting. It's okay. But we need to be looking at what the government is doing that they shouldn't be doing, that they should let the private enterprise do, or individuals do for themselves. I want good roads, I want sewer, I want water, I like parks, but I don't need to have a sports complex that sits empty.

David Law - Kaysville - I have been in Davis County for 45 years. My Social Security increase next year is 2.8%, which is not going to help a lot. I just can't figure out why you're not factoring in all the growth in Davis County. You have businesses, you have condos, you have apartments, and you have single-family homes being built by the hundreds. So, where's the property tax increase from those new builds? The values of each of those apartments, condos, and businesses themselves have gone up astronomically. So where's all that money gone? There should be plenty of tax revenue coming in without having to raise taxes. So I propose to leave the tax alone and just do your job.

Paul Singleton - North Salt Lake - I'm the one that was on KSL (local radio and TV station) complaining about this, hoping to get people out. You are doing things backward; nobody builds a budget off a wish list. You build your budget off the revenue that you know is going to come in, and that's it. You have been really disingenuous and lying to the people. You hired a consultant and paid a lot of money for him to come in and help you concoct this story that you have presented that you have to have all this money. He's the one who told you to go to 30% so that you could back it off to 15% so everybody would feel fine. Everybody knows that you're not going to listen to the people because you've proven it by the actions so far in spending all this money that you got from all the property valuation increases. My hope is that maybe you'll start listening so that we don't have to elect new people next time.

Jim Jensen - Syracuse - I'm a retired person who's lived in Davis County for 50 years and spent the past 40 years in Syracuse. During that time, I worked building missiles, thinking and doing my job, and trying to buy a house and pay it off and plan for the future, and plan for that retirement. I have been retired now for 20 years, and I've had no pay increase whatsoever. On Social Security, I make about \$38,000.00 a year. When I bought my house, I thought I had a mortgage, and then periodically I might have to take out a lien on it to build something extra, but I never anticipated having a lien for the rest of my life. And it's not a lien that I can put and control; it's a lien that is totally out of my control, made by the three people behind that desk up there — that I can prove are not doing their job by the fact that we are here tonight. They are there to work within a budget, like I have all my life, and I paid my house off, and all that is because I lived within a budget. Your interpretation of a budget is a lot different than mine. Grab the dictionary and look it up. It's something that you live within. So we elect you people to live within it. We trust that by the end of the year, we will have all the money necessary to accommodate our needs and what we have facilitated throughout the year. That's your job. So if you're not doing that, leave; get out of there. You don't belong there. And the wages that you're making, that's catastrophic to what I've got, and look what I'm trying to do now. You call Social Security for me, will you? And tell them you want to give me a 30% increase. I'd appreciate that.

Jay Jensen - Syracuse - I, too, do not support this proposal. Increasing taxes to support an additional \$12.67 plus million dollars from an already constrained Davis County household by assessing taxes for 2026 using bond schedules to serve an unrealized home evaluation gain. Consider the imminent recession, fixed income, layoffs, inflation, and now this. I don't want to sound too contrarian, but you have to consider that home values are expected on the order of a 20-40% decline next year. The County seems to be avoiding the math of a declining home value to reassess increases for next year, that is not even here yet. I propose re-evaluating your bond schedule and the 80% of your taxes used to support district pensions, used to serve sovereign wealth bonds, and 313 agreements to fund private developers and district superintendent salaries on the order of \$250-500 thousand dollars. Respectively, we as a community challenge the assumption that you have been pre-wired with — that the only solution is to increase revenue. It is deplorable. Instead, I promote economic growth. In the words of Ronald Reagan: "If it moves, tax it. If it keeps moving, regulate it. And if it stops moving, subsidize it." I understand that lower tax rates stimulate economic growth rather than your vote to suppress it. I also recommend researching Mitch Vexler for wrongfully evaluated home and property values.

Mike Brown - Bountiful - I'm a lifelong resident of Bountiful, born and raised. I want to reiterate what should be more than obvious: The people who have come out are adamantly against a property tax increase. It's really asinine to believe you can raise taxes 30% and say that with a straight face. And I'm not talking to John Crofts; I know that he has common sense, and he knows where the people stand. Bob [Commissioner Stevenson], I know you're retiring. You're not running again, so you don't have to worry about an election. Please do the right thing and listen to the people. It's obvious where the people stand. And Lorene [Commissioner Kamalu], do you really think you're going to get reelected by raising our taxes? I know you're running again. Do the right thing and listen to the people. It's so obvious that we do not want a tax increase. Please do not California my Davis County.

Richard Palmer - Centerville - I hope that this meeting is not all in vain. I brought some notes here. We had a tax hearing on August 19th in Farmington, and the people, like tonight, were very vocal against the increase

for 2025. One County Board member argued that the public had standing and called for a vote to investigate reducing taxes. It went to a vote from the Board, and it was shot down. During the discussion, the Controller indicated that the tax notices had already been sent out and there was no mechanism in place for any changes. And that just goes to show you how inefficient government is run: We have a tax hearing, and then we find out that they've already made a decision. I hope it's not that way for us tonight. I received a text while I was sitting in another room, and it had to do with Statistical Schedule 16 and specifically two things that jumped out. Davis County Health and Nursing, over the past 10 years, has gone from 10 people to 101 people in administration. That's ridiculous; we don't need those kinds of people. And we need to start looking at how we can cut and live within our means. In the HR department, it has doubled from 10 to 25 people; we need to look at that, too. These are high-paid executive jobs. I ran a business for 20 plus years, and month by month, we had to live within our budget. We had to make payroll. We had to make our payables. If you would run the government the way that small business owners run their businesses, we wouldn't be having these problems. It's very simple, guys, and everybody in this room is doing it too. We live within our means. And that's something that government does not do. They figure, "Well, we can always raise taxes." Well, you can't, and to one gentleman's point, we fought a war over 250 years ago over a very small tea tax. We don't want to go there. We want to get your attention. We want you to serve us.

Lisa Fifield - Bountiful - I want to express my appreciation for your service. I know that you came into this role for the right reasons, because you wanted to serve the people. As an educator of 24 years, I have some advice for you, and it's advice I give to my students, and I try to take upon myself: When I get the wrong answer, I rework the problem until I can find a way to get a solution. My students usually get there. And there's no shame in realizing that maybe this isn't the right way to conduct yourselves in the role that you've been entrusted, as elected people to represent us. There was some information that came into my hands by [Davis County] Attorney Troy Rawlings two weeks ago when I attended the Syracuse Library meeting. I wanted to ask you to reconsider the \$6 million in the opioid settlement funds that are sitting there in our Davis County bank. Troy mentioned that he spoke to each one of you personally. Each one of you was willing to seek whatever means were necessary to pull those funds for the people. I do realize that there is legislation there, SB0155 by Ray Ward; I have contacted Ray, but maybe that should be a reworking of the problem that we have here. It's okay for you to pull back and to try again. It's okay for you to say, "I think we were wrong," and we just need one of you to change your mind. And I'm just asking you to please humble yourselves, say a prayer, and ask God, "Now, what should [I] do?"

Mike Bernett - Fruit Heights - I've lived in Fruit Heights for 45 years. I bought a lot in 1978 and paid it off; that was the way I got skin in the game to build my house so a bank would lend me money. I've lived there ever since. My wife wants to be buried in the backyard. When I was in high school, we thought we were really clever. We had this attitude that I don't know what empathy means, and I don't care. Now, we're living that as a nightmare. There's a Founding Father that made a statement something like this (I'm paraphrasing): "If you don't stay involved in government, you subject yourselves to be ruled by evil men and women." That's the point where we're at right now. That's what's happened to us. It's our own fault because we've allowed you to abuse us, and when I say that, I include the Commissioners. You're one of us; you have been abused. Now you're in a position as an abuser, so I would ask you to think of this philosophical statement — It's not mine, I'm borrowing it from Ralph Waldo Emerson, paraphrasing — "What lies behind us and what lies before us are tiny matters when compared to what lies within us." I think the gist of what everybody before me has shared with you is to look within yourself. Look within the framework of your budget, look for ways to live within that budget and cut back, and re-evaluate these inflated, blown salaries of people who are now in those positions. Start from the ground up, as the business owners have said, and do a zero-based budget.

Melanie Mortensen - Bountiful - Thank you, Commissioners, for your time tonight and for listening to us. I believe that repetition is how we learn. We are hoping that you learn from our comments tonight and represent us as our elected officials. We voted for you. We are asking you to do as we do, and plan for the future and create a budget, and stick to that plan. Our State Auditor has said that your addiction to the increased one-time COVID funding levels is unhealthy and unrealistic; it's unsustainable. That's obvious by the fact that you presented this increase and that there are multiple rooms full of concerned citizens here tonight. Davis County spending data on transparentutah.gov shows a significant increase since 2020; it's unsustainable. We need a balanced tug-of-war between our desires and our reality. For example, if we have an animal shelter that wants \$16 million, we could say, "Hey, we have \$3 million for you. Figure it out." We don't need to accommodate all of this overspending. Public safety should not be under fire. As has been mentioned, performance management and exorbitant animal shelters should be considered first. Government should not be a burden to the people. You are responsible for these decisions. We have elected you to safeguard our well-being. Everyone here is invested and, as has been mentioned, would all gladly volunteer to help in those areas to trim the budget. We all want our County to be successful. We have five rooms full of people invested

in this tonight. 30% increase is not okay, 15% increase is not okay, 9% increase is not okay. Use our new Controller, fix the irresponsibility, ask for help, let us participate, listen to your constituents, and govern for the people. Please vote no on the tax increase.

Bruce Finch - Layton - I want to thank Commissioner Crofts for doing the interview with Jen Brown; it was really great and informative. I'm kind of a numbers analyst, research kind of guy, and I went through and researched past budgets and the narratives that went with it. In the 2024 County budget, a message in the first paragraph that talked about the submissions from the department heads and elected officials, and it said no reductions have been made on these requests, and you guys simply funded them. We need a paradigm shift and this has been said before, where you give them a budget for them to live within. And if you're not doing that, you're doing it wrong. In my research, I found that payroll has been the largest — it's one of the largest items in the County budget anyway — but it's had this huge growth. It's well in excess of inflation. I used two years to normalize the data and take out any single-year bump, and found a 16.57% increase over the past two years. Payroll and insurance 872% increased from \$134,000 to \$1.2 million. Pre-trial services a 96.3% increase. Community Development Block Grants (CDBG) 84%, building inspection 73%, and 16 additional line items all over the average of 16%. Subscription and memberships up 90%, and a whole bunch of other things. I don't see any evidence of you guys trying to really manage the budget and using cost controls and things of that nature. I just want to offer my services for free. I have over 30 years of experience in policy, budget, and Lean Six Sigma, and I could come in and help you guys find that money. We don't need a tax increase; we need to manage the expenditures.

Lan-Jy Duke - North Salt Lake - I would like to point out the major growth in administration staffing over the past decades in the Davis School District. In 2015, the District had one superintendent and two assistant superintendents. Today we still have one superintendent, but we now have four assistant superintendents, one executive assistant to the superintendent, and two additional executive assistants. On top of that, we now have three elementary directors, three secondary directors, and another executive assistant supporting those directors. What makes this even more concerning is that during the same period, the student population has only grown by 2-3.5% growth of the students which means about 3,000. So you can see the higher level of the administration positions is more than the students, and also some teachers have been cut from full-time to part-time, and the class sizes have grown larger. And this creates a serious imbalance in priority. The number of high-level administrators grows much faster, and it raises a serious question about the financial priority. I also want to speak about the idea of raising taxes as a “solution.” I'd like to know if the County has explored any other way besides raising property taxes, because raising taxes is like raising the credit card credit lines, which means it doesn't solve the problem or solve the issue, it's just asking money from the people. So we need to remember something important: the government is here to serve people, not to repeatedly ask for money from the people.

Dave Calder - Kaysville - I realize this is not a question and answer, but I'll comment in question format and hope that you will fully disclose. I realize this is a budget. This is a tax that you're trying to come up with this proposal, and I'm hoping that you will disclose the breakdown of what this is going to go for. For example, how much of this is going to go to the County Attorney's Office? How much of this is going to go to Public Safety? County deputies, patrol cars, equipment, those kinds of things, because yes, there are some things needed in regard to that. But I think the people would like to know how the 30% increase will be used. It's just staggering. Also, I would like to throw my two cents in here and maybe discourage the “use or lose” type budgets. That does nothing, except encouraging people to spend. We need to be supporting our auditors and our finance people that are showing us ways that we can save money and cut costs. And celebrate that and encourage that instead of the same old same old, spend what we got and we'll get some more type of thing.

Kevin Tarma - Bountiful - I am a real estate professional by trade and have been in the United States for 15 plus years. Back when President Reagan was in office, he created the Grace Commission, and one of the big messages that came from that was that in any endeavor, at some point, the importance of the mission will be overshadowed by the importance of the process. I just have one question for you guys: What is your mission? The mission that you have is in the best interest of the people. But, like any other government, you have let the process become more important than the mission that you have. So my request to you would be to focus on the mission. As it's been said before, there needs to be a paradigm shift, because if we continue to go this way, there won't be any change. And just remember that the mission is in the best interest of the people. That's why you're there and that's what we expect from you.

Bret Milburn - Centerville - I know each one of you knows me quite well, particularly Commissioner Stevenson, since you replaced me on the Commission a number of years back. At the time, the reason you replaced me is because I raised taxes. Yes, I was one of the Commissioners that last time raised the General

Fund tax back in 2017, and I can tell everybody here that we didn't have this kind of outcry. I want to say right from the get-go your incompetence is showing again this evening, based upon your three open houses that were packed to the gills, and people could hardly move. I mentioned to your staff that you should find a larger venue than the County building, but you didn't. Are you afraid of us? You can't look us in the eye? When I raised taxes, we ended up at the Conference Center. But you know what's funny about that? The three open houses that we held, we actually had a plan going forward of things to accomplish. Not just saying, "Hey, we've been drunk on COVID funds. We spent our regular, and we got drunk on COVID funds on ongoing things." You should be ashamed of yourselves. And I know better than probably anybody, except for the Controller, how the County budget works. And it's unfortunate that we don't take the opportunity to tell people that there's a difference in funds. And I wish I could go into the aspect that you haven't raised taxes. You did raise taxes: You moved Animal Care and Control to its own tax line at a small rate and then came back and raised it the next year. So, you're not honest, and you're not transparent.

John Schneider - West Point - I want to thank the Commissioners for taking the time to listen to each of us. I don't envy the position that you're sitting in right now. My family and I run a golf course in West Point. The reason I'm here tonight is because our property taxes this year went up 28.3% and over the last four years have gone up almost 90%, which is tough because I cannot afford to transfer that 30% onto my customers. As a family-owned business, it's tough to compete against the government courses that we have here. Your courses are good, and they're well-run, but they don't have to pay property tax. So before they even open their doors, I'm already in the hole for \$78,000.00. I look down the parking lot from where I'm standing right now, and the parking lot when I got here was full of people. This is a big deal to each one of us. And you're in between a rock and a hard spot. I feel really sorry for the decisions that you're going to have to make concerning this. It's obvious what the will of the people is, but I would hope you do the right thing. I love the saying that you have right there, "In God we trust." I hope each one of you realizes that we've put our trust in you, as the citizens of Davis County. I just hope that you listen to us and do the right thing.

Richard Martin - Centerville - It's good to be here tonight, and it's nice to hear the comments. I just wanted to say I'm a little slow, but I don't understand how we can say that you're not able to keep up with inflation when everybody's property values go up every year, and that just automatically increases everybody's property taxes. I've asked several times how that all works, and somebody told me that half of the property values go down and half of them go up, and so that equals out, but I'm not sure I'm buying that argument. The other thing I just wanted to mention was, I noticed that \$1 million dollars is going to the mosquito abatement, which I'm really excited about. Kill more mosquitoes, I'm really for that. But it said that it was to build a new structure, and so I'm just wondering, once the new structure is built, does the tax go back down, or does the million dollars still keep coming in?

Eric Fox - Layton - I came this evening to speak against the proposal. We should have no tax increase. The Commission in the past has made some less-than-optimal decisions; that's pretty clear. It seems like you don't have the courage, now that the chickens have come home to roost, to do those hard things. So like the brilliant Thomas Soul says: "There are no solutions, there's just tradeoffs." And you're choosing to trade it off to the citizens to increase the budget rather than looking for economies and doing those hard things. I hope that you're coming here with an open mind to decide how you can represent the citizens. I have a little bit of apprehension in that there's been so much defense from some of the Commissioners about the 30% increase and the marketing scheme of putting Public Safety out when that's a choice. You could hold that sacrosanct and take it out of administrative overages. So, I would just point out a couple of things from the truth and taxation site that was referenced, for the various counties. Right now, Davis County's effective tax rate is the ninth highest of 29 counties and the fifth highest of 29 counties for the median cost of tax. And that's the total, but that total counts to the taxpayer. So, I would just ask the council to do the courageous thing that you've heard people recommend to you, and even volunteer to help you with, and that is to seek ways to reduce and live within your budget.

Gary Silver - Farmington - I'm a 40-year resident of Farmington. I intended to come and listen and I missed a few of the comments, but as far as I can tell, virtually 100% of everybody that's spoken here tonight has spoken against the proposal to raise taxes at all. It was referenced many times that we fought a war about taxation back 250 years ago, but it was about taxation without representation. Now, if a 100% of your constituents here say they don't want a tax increase, and you are the representatives of these people, how can you possibly vote for a tax increase at all? If you actually represent us and if you do vote against the will of this body, then you indeed are like the British who taxed us without representation. I hope and pray that you will listen to your constituents, and if not, then you will be voted out of office, and if not that, even perhaps a recall is in order.

Lezlie Christensen Branum - Layton - I appreciate all those comments that I've heard this evening. A couple of things that I wanted to mention. One is that I'm hearing there are five rooms packed there tonight. I think there would be more, and I think there would be more online, but the fact that I hope the commissioners will hear now is that many voices won't be heard because those people are working 1 to 1 1/2 jobs, like myself, in order to just keep up with inflation. So, while I understand the position you're in is tricky, Americans and Davis County residents are all having to cope with this. It's a tough pill to swallow to imagine that only certain government employees will have their salaries raised in ways that all of us should have. The other issue that I wanted to mention is that even though the tax increase may not be enormous in terms of the dollar amount for individual citizens, that small amount over time, not only is a specific dollar amount, but it's money that for example, my husband and I would be contributing to a retirement account instead of this. So, it's not just the specific tax amount, but also the loss of compound interest over time as people approach retirement.

Lezlie's Husband - Layton - I'd like to ask the question of what your projected unemployment rate for Davis County is in 2026? I worked for the largest company globally in their market, and I just had to say goodbye to hundreds of my colleagues and employees. 2026 is going to be hard for Davis County residents. A lot of people are going to lose their jobs, and 99% of them aren't even going to know it's coming. So, what's your plan to deal with that? Where's the emergency fund for all the citizens of Davis County who are going to lose their jobs tomorrow, next week, next month, next year? I walk into work every day wondering if I'm going to make the cut. Most people aren't planning to be fired for giving half their life working 60/70 hours a week because their company can't make more millions of dollars for their shareholders. So, you know where the first place is cut is Utah because it's at-will work state. Utah residents get cut first. So, that's all I'd like to say.

Commissioner Kamalu - We are grateful for citizens who want to understand and learn as much as they possibly can, and to be able to speak informed. It's absolutely a great tribute to the people of Davis County to come to open houses and to come to this hearing in large numbers. We're grateful.

VOTING:

Motion to Close the Public Hearing: Bob Stevenson. Second: Lorene Kamalu. All Commissioners present voted aye.

ACTION ON THE PUBLIC HEARING

2 Discussion and Potential Action of the County’s Intent to Levy a Tax Rate That Exceeds the Certified Tax Rate.

Commissioner Kamalu - Davis County - We can potentially take action on the public hearing. I want to say that we are sensitive to how important it is to listen and to do all that we can. The Controller needs time to work more on the tentative budget. There’s already a tentative budget out there, since the law requires it to be submitted in November. Again, the Commissioners said no to every department request, made in the budget meetings, that is not required by State law. So that tentative budget, and the cap of nearly 30% increase, was already saying no to a lot of things. Some of you have already heard that, but not everyone, I don't think. One other thing is that, as property values go up, the levy must come down. There were several people who talked about the basis always going up, and that means more revenue is always coming in. That's actually not the way that it works with property tax. Additionally, there are many entities that get a piece of property tax, and that is the reason why all of us see it consistently going up. We understand that.

The benefit of taking action tonight is that the Controller can continue working on the tentative budget. Without an amount, he can't continue to do that very important work. It takes a lot of work by all the leaders of Davis County, and especially the Controller. Several people said, “Are they really listening if they take action tonight?” Well, to stay on track to be able to do a thoughtful, tentative budget, it would be beneficial to take action tonight. You can see that action on the public hearing is the second item: Discussion and potential action of the County's intent to levy a tax rate that exceeds the certified tax rate.

Commissioner Stevenson - I hate property taxes. I guarantee I hate property taxes. I’ve hated property taxes since the very first house we bought when I was 22 years old, and I didn't even understand property taxes. I really wish that there was a different, fairer way as far as raising revenue for counties. I'm not trying to pass the buck to them, but this is the way the State legislature allows for counties and cities, and school districts to raise revenue. I think it's very unfair with the aspect that everyone of us in here can work hard our entire lives to try to get our homes paid for. Yet once we've got them paid for, we're still burdened with property taxes. There's no way of getting around it at this time. If I could wave the magic wand and figure out a way that we could turn around and not have property taxes, or to make it more fair, or to make it more standard, so that it

stays down, I would do that. But unfortunately, we have to deal with property taxes. Comments were made about the bait and switch a little bit, starting at 30% and coming down to 15%, if I can use round numbers. Realistically, the reason why it was 30% is that State law requires that the counties and cities, and any other taxing entity, put out a number that they are going to use as a maximum point. That's why we took the \$12 million based upon what it would take, which was again approximately 30%. Again, we could have said 50%, we could have said 5%, but we knew that we had to work with something and work our way down. Please realize that we still do not even have a final budget. Someone else made a comment about the fact that one of the cities had turned around and said that they were doing their truth in taxation, but it had already been sent out, and it was already out there. Well, we work under a different year; we're a calendar year, and the cities are fiscal years, and I assume that's probably why they are in that situation. We have the ability to basically write a work-through and finalize our budget sometime, which is required to be done by the State by next week. We do not have a final budget. There were discussions about the School District and I wanted to point out that we do not control what the School District or any other entity does.

I have here a random house that has information from 2020 and 2025 [Commissioner Stevenson held up two printed tax notices.] There are three line items that the County's decision tonight or next week will deal with: the Davis County line, the line that says Davis County Health Services, and Davis County Flood Control. The taxes in 2021 on this portion were a total of \$390.13. The taxes for 2025, which came out in July or August, were \$380.54. It was a little bit less than what the other one was. As Commissioner Kamalu pointed out, as the value of the house increased due to inflation, the multiplier for the tax rate goes down. For example, on this house, it was valued at \$681,000.00 in 2025 and \$517,000.00 in 2021, but the accompanying multipliers are 0.000774 (for 2025) versus 0.001004 (2021). It was a smaller number for the inflated house price. So this is what the legislature did, and again, I probably support this because it does try to keep this even, but if you go through here, you can look at all the other entities that have basically adjusted, and that's why the rates have gone up as far as they have. Teena, you mentioned that your taxes have gone up \$800 a month; I would like to pull it up, and you and I can get together because I would like to see what's caused that. I'm really curious about that one because somewhere there is probably an error, because I don't think anybody's taxes have gone up \$800 a month. Maybe over a year's period, but it shouldn't be per month. If there's a mistake, those are things that we have to correct, or at least find out why it's that way. Those are sometimes errors that happen that we make adjustments to if needed.

Somebody talked about my legacy; I want you to know I've never looked at having any type of legacy. I just look at the fact that, when I serve in public offices, I try to do the best job possible and try to learn and understand everything I can about budgeting, and all the different things that are there. There are functions within the County, dealing with the Assessor, dealing with the Treasurer, dealing with the Sheriff's Department, dealing with the Attorney's Office, dealing with the Surveyor's Office, dealing with the Recorder's Office, and the Commission. I know I'm forgetting one also because I believe there are eight. These are offices that have to be in place; we have no choice on that. These are things that were set up years ago, as far as how all counties will function. And we try to function as efficiently as we can in every one of those departments. The money is basically going to help run these offices. There has been a lot of growth within the County, and we have to continue to figure out how we can become more efficient within that growth.

In an open house meeting, I made a comment and said, "Everyone has to realize that it's just a number; we are probably not going to be hitting that number." That is not the goal and is not what we're going to try to do. So, as we talk about this bait and switch thing or this marketing thing, that is not true. We never ever talked about trying to shoot for 30%. I think those of you who have met with me in any of the open houses you've heard me turn around to make the comment about the fact that I honestly believe that we can make this work with about a 9.9% increase. Many of you have talked about "Why aren't you guys making cuts? Why aren't you looking at things that you can become more efficient in? Why aren't you figuring (blank) out?" Well, realistically, if we do go with the 9.9, we are going to have to turn around and go back through our budget, and we are going to have to figure out ways to make cuts to try to make things more efficient. As was mentioned by somebody earlier, I am not running for Commission again, so I do not look at this as something as feathering anybody's cap or anything like that. I look at it as I was hired by you guys twice now to basically learn and understand as many things as possible, dealing with running the County. I've argued a little bit with the Controller back there, dealing with the percentage, but I do believe, from my knowledge and understanding, that we can efficiently make the County better and we can also try to keep that tax increase as low as possible. Hopefully it will stand for a number of years, and a lot of things can change over time, which can also make things even better for the taxpayers. There was a comment made about us doing our job, but we have done our job, and when we talk about the COVID dollars that came in, I believe they were used as efficiently as possible. One of the things that we did was to use almost a third of the dollars that came in to put in a sewer system out in the unincorporated area of West Point and Clinton, so that we could get away

from having septic tanks and that type of stuff which can cause problems. You talk about Public Safety, but when we switched over to Fire Departments having paramedics, we cut back 21 Deputy positions. There have been a number of positions cut back in the Assessor's and Controller's Office while I've been here.

There were comments made about "Didn't you guys know this was going to happen?" Yes, we did know about three to four years ago, but at that time, the County had close to \$40 million in the rainy day fund. We had a hard time believing that we should raise taxes, even if we're talking 1-3%, if we had such a large sum of money in that rainy day fund. And now the rainy day fund is down about \$10 million, and if we do nothing and we try to keep everything as is, it'll drop down another \$12 million, and then another \$12 million. The State requires the County to keep a minimum of around \$6-7 million in there, yet we'd like to be around \$25 million. If the bottom of the world were to fall out, we could continue to offer the services that we have to provide for three to four months. These are some of the things, and I am willing to be open-minded about trying to see if we can go to zero. Some of you said, "You're not listening to us." Well, I'll listen to you. Commissioner Crofts, who's only been with us for 11 months now, seems to think that we don't have to make any tax increase, and he can vote zero. So over this next week, I'm going to support Commissioner Crofts 100%. I'm going to let Commissioner Crofts show me and teach me and get a plan where we can do nothing and no tax increases. We were elected to do a job, and part of that job is that we have to make decisions, and part of those decisions is making sure we are supplying the services that we're required, and supplying the services to you as the people. If Commissioner Crofts has a way of getting to zero, I will support him 100%.

Commissioner Crofts - What I would like to ask Bob is, why haven't you been supporting me in just even minor little cuts here? Why didn't you support me in the hiring freeze recommendation? It's really easy for you to throw rocks at me, but you live in a glass house. That was a pretty unfair potshot, and I'll just put that out there.

Commissioner Stevenson - I don't think it was a potshot. I said, "If you can show me and teach me how we can do this, I'll support you." That wasn't a pot shot; that was an opportunity for you to show me, with your knowledge and understanding, how to do this.

Commissioner Crofts - Let me just stop you right there, Bob. Let me respond. I was not a politician when I got elected to this position. I didn't run on my looks; they didn't win me the election. I ran on transparency and putting the voter first. I believe in a representative form of government. I believe that the three-commissioner form of government is the best County form of government there is because we are directly accountable to the voters, and if the voters don't like what we do, they can change us out pretty quickly. Other forms of government have diluted the power with a council form of government and a mayor form of government. I was at one event where we had a County Mayor in one of our neighboring counties that had seven people that showed up; I guess she had seven assistants that needed to be there. And I'd like to point out that when they changed their form of government, their taxes nearly doubled in a few years. We have traditions in the State of Utah, and I don't think that we need to dump every tradition out. I think that we do need to change some things in Davis County, and let me just say one of those things is the culture. I don't think that there's a healthy culture when we do a stress test — a stress test is something where you bring in all elected officials and the directors that oversee their departments, and you ask them, "What can we do to cut government? What can we do to save money?" — and they come back with increases, and some of them come back with requests for additional employees. That didn't sit well with me. When we had a stress test, and everybody's budgets came back higher, that was not okay. Above and beyond that, we can't even have prayer or thought before our Commission meetings, and I'm a person of faith. I'd like to respond to the very sharp comment that was directed towards me from one of the citizens. I think it was a great comment, and I'll tell you when I'm wrong; I will accept blame 100%. The campaign promise that I made, that I was excited to roll up my sleeves and start working for the people, was from a KUER interview. They had some really good questions, and I think that it helped me focus on what I wanted to do. The Commission is not made up of one person; it's made up of three, and we serve as the Executive and the Legislative. So it's like the President and Congress together, we have checks and balances, and that's each other. Preferably, it would be great if most of our decisions were unanimous. I don't feel that lately, I've been listened to by one or two of my fellow Commissioners. I have felt disrespected, and that's my perception, and other people might disagree with that.

I will say that I was not the politician when I ran for this office; I was somebody who, for years and years, has looked at public office, recognizing that we need good people who put the people's interests first. And I was not voted in to go along and get along. I've had a lot of unfair pressure from other elected officials and Commissioners that we need to have a unanimous decision that if we have a tax increase, we need to all be lockstep and key, and everybody needs to agree. And that's not the form of government we have; it's a two-out-of-three vote, and the majority goes. I've been outvoted on some, and there are some other things that

I've sided with one or the other Commissioner on, and they've been outvoted on. But when we talk about saving money and what we can do, there are so many things in the budget. Now that's a very broad net to throw out. What specifically can we do to save money? There are a lot of things we can specifically do. It's not just one drop in the bucket. It's hundreds of drops in the bucket.

I don't believe that the culture that we have in Davis County is conducive to representing the concerns that all the voters have represented tonight and all the citizens. I'll tell you, for the last month and a half, I've been taking phone calls; I've been answering messages online; I've been talking to people left and right. I've had five people say that the County is great, that we need to keep raising taxes, and that we need to keep the status quo. Everybody else here, and everybody else that I've talked to, and it's a lot of people, is feeling stressed. We had the government shutdown, and that hurt Davis County a lot. I don't care what people say about that. It wasn't a temporary thing. We've had a hard, difficult time in our economy, and I've been forecasting a bad economy. I don't want to be negative, and I don't want to be pessimistic, but I wanted to look at our reserves and see what we could do to protect ourselves. In 2008, we had the Great Recession; it was a horrible, horrible time. I was working as a State employee at the time, and I worked for a department that didn't believe in laying people off, and I'm grateful for that. But I'll tell you what they did do: When people retired, they reassigned their responsibilities to other people. We had to become more effective, we had to be more productive, and we had to be smarter in the way that we worked. It was not an easy thing, but we didn't cut services, and we were grateful to have a job. A lot of people in 2008 were out of jobs. People were really struggling, and that taught me a lifelong lesson that we need to be careful about how we spend our money. I've had financial difficulty. I never declared bankruptcy, and I could have, and I'm not the only person. We have people throughout Davis County who are having difficult times right now. When we say that we're doing everything we can to cut, and we have to have a big tax increase and stuff, I don't believe that we do. It's not hard to predict the future. All you do is you listen to the past, you listen to the present, and you draw a straight line right to the future. The way that I look at this right now is the past decisions, the present decisions, and the line to the future. It's not something that I feel comfortable about. It's a budgetary decision. It's a way of thinking, how do we deal with things? Well, do we just go back and ask the taxpayer for more money when our decisions from the past were maybe not optimal, and the decisions we're making right now are not optimal? I don't see a trajectory going the way that I think represents the residents of Davis County, and I don't think many people are in the mood for a tax increase right now. I'm listening to that, and I don't believe that it's in the best interest of Davis County residents for Commissioners to be tone-deaf to their wishes. I am not in support of a tax increase. I know everybody has been asking me to please be unanimous and maybe lower it from 30% to 15% and now 9%, but I really think that we haven't been tightening our belt, and there's no interest in tightening the belt.

So, I don't know how I can support a tax increase with the current tone that the County is experiencing, and it's been very uneasy for me. I have not felt comfortable. I've not slept well for a month and a half. I realize that things are pretty serious in the County, and I realize that there are a lot of decisions that were made previously that took away some of our flexibility right now. So, yeah, there you go, Bob. I'm not in favor of it. The Davis County Clipper was our County-wide newspaper, and they went out of business. Now we have the Davis Journal, but it only reaches a small portion of the County. I've had three open houses myself, and we've talked about starting a County-wide newspaper, and Bryan Scott, with the Davis Journal, mentioned that maybe for the cost of a gallon of milk, we could bring a weekly paper back to Davis County. The school district raised taxes, which were about \$100.00 per resident for their taxes, and they didn't have open houses. I'm not going to criticize the Commission or anything for our open houses. I think it was smart to have open houses to discuss this, and to give people an opportunity to come and meet and talk with us. I don't think that was a bad decision for us. I think that the more civic engagement we have, the better, and I don't want to squelch any civic involvement from anybody. But I do wish that we had a County-wide newspaper so that they could report on what's going on in local politics, and it would probably be critical of me from time to time, but being uncomfortable and being held accountable is part of public office. So, I haven't taken this lightly; I didn't make a decision immediately on what I wanted to do. Other people were talking for me and saying that I wasn't going to support a tax increase. After talking to everybody for a month and a half, after really researching these issues, I think that it will be painful. I'm not in favor of a tax increase.

Commissioner Kamalu - There was one comment where I believe the person misread the Utah Taxpayer Association ranking. Anyone can look up the Utah Taxpayer Association's ranking of the cost of all 29 County governments in Utah. We are among the lowest-costs for County government; we are very low. They actually have two ways that they measure it, and it's out there for the public. We've had the great majority of people attending these meetings in these different rooms being very respectful of the rules of the meeting. Thank you to all who have done that.

Commissioner Crofts - May I say one more thing, Commissioner?

Commissioner Kamalu - Sure. Do you want to say it before you forget it? Go ahead.

Commissioner Crofts - Well, if it's okay, I would just interject one thing. This room is not that big, and we have a lot of people that are wanting to come in here. Before the meeting, I asked that maybe we have some of our employees go to the overflow rooms, unless they had a part to do with this meeting. We didn't do that. We have employees who are taking up seats in this room that could have been for the citizens. So when we talk about the culture, are we really putting the voters first, or are we putting our employees first? I think that these seats should have been for citizens who wanted to come and speak in this room.

Commissioner Kamalu - Commissioner Stevenson touched on this, but I had a really smart neighbor who has also served in public service, who asked me something he didn't know concerning property taxes. Why do we not all vote on property tax increases? Great question, right? It is because in the state of Utah, property tax is supposed to take care of the costs of local governments and services. It is supposed to run the services that are provided by each of our cities, all 15 that are in this County. They get a chunk of the property tax that we all pay, and a similar chunk in size goes to run the General Fund, and the County services that are required by law. A lot of people who came to open houses learned this, understood it a lot better. But it is one of those liabilities of being a property owner that is understandably difficult for us. So that's one thing the Controller has shared over and over and over. Again, the tentative budget that was published by the beginning of November is based on keeping the service levels as they are and fulfilling the law required of Davis County. Commissioner Stevenson also noted there have been many positions cut within various departments, and we have also experienced unfunded mandates from more State laws, and had to hire people to comply with the State law. We can only absorb so much, and we have absorbed a lot over nine years. But there are various new laws, that did not come with funds to cover the costs, just in the last two years, concerning school safety, data privacy, and Code Blue, and we have had to hire more people to cover those services.

It is also important to interact. Multiple people mentioned talking to or following the State legislative session. That's a very good time to be involved, when new laws are proposed in this small-government state. Is this a law that we need, and who's going to pay for that law? Ultimately, it comes down, in many cases, to property taxpayers, which is every single one of us. So, it's important to watch the State legislative session. The Controller has said, "Yes, we will continue to find more efficiencies." He has some great ideas. We've already made some cuts that are already showing in this tentative budget, but the order of magnitude of the millions of dollars is what we're dealing with. Cutting this or that is not going to make up \$12 million; it's not going to make up \$6 million. I still am very interested to hear Commissioners say exactly what can be cut. We have listened a lot, and here we are to continue our discussion and potential action of the County's intent to levy a tax rate that exceeds the current certified tax rate that has kept the revenue steady since the last time Truth and Taxation occurred for the General Fund in 2016. We were hopeful to perhaps have a vote tonight if that's possible.

Commissioner Stevenson - Again, from my perspective, I'm in support and would make a motion dealing with the 9.9%. I do believe it's something we can make work. I think we will have to make cuts. We were elected to be able to learn and understand, and see what it takes to run this County. I do believe we can do that. I also believe we've been asked by the people to also make some cuts, and to me, this is where we compromise. It's where we're trying to work on both sides to keep the County running, but at the same time, to listen to what the people are saying about being able to make cuts.

VOTING:

Motion to Approve a 9.9% Tax Increase: Bob Stevenson. Second: None.

Commissioner Kamalu - Just for people's information, a 9.9% tax increase does not make up the gap of \$12 million; it doesn't make up the gap of \$6 million. It only adds \$4,200,000.00, and there would have to be a lot of cuts, which we have not discussed what those cuts exactly would be, out of the General Fund.

VOTING:

Motion to Not Increase Taxes: John Crofts. Second: None.

Commissioner Kamalu - I am happy to make a motion for what's been proposed, what's been discussed in the middle. It still takes \$6 million of cuts from everything that we are currently providing in services right now, two-thirds criminal justice and public safety, and the other third, all the other offices required by law. So that has always been out on the table as an option, and I feel comfortable making that motion at 14.9%.

VOTING:

Motion to Approve a 14.9% Tax Increase: Lorene Kamalu. Second: Bob Stevenson. Aye: Lorene Kamalu, Bob Stevenson. No: John Crofts. Motion Passed.

Commissioner Kamalu - Let me rephrase that, so I say the words as required by State law. I move to adopt a resolution to levy a tax rate that exceeds the certified tax rate, resulting in an additional \$6,300,000.00 at the 14.9% in property tax revenue, for the purposes as presented in the notice for this Truth in Taxation Public Hearing.

VOTING:

Motion to Adopt a Resolution to Levy a 14.9 % Tax Rate Increase: Lorene Kamalu. Second: Bob Stevenson. Aye: Lorene Kamalu, Bob Stevenson. No: John Crofts. Motion Passed.

MEETING ADJOURNED

The meeting adjourned at 09:05 PM.

[After the meeting adjourned, Controller Parke approached the dials with a copy of Resolution #2025-0037 for signature, reflecting the decision that was made.]

Minutes Prepared by:
Solana Guest
Deputy Clerk

Minutes Approved on:
12/23/2025


Brian McKenzie (Dec 23, 2025 15:48:43 MST)
Brian McKenzie
Davis County Clerk


Lorene Miner Kamalu (Dec 23, 2025 15:21:55 MST)
Lorene Miner Kamalu
Commission Chair

