

BOARD OF DAVIS COUNTY COMMISSIONERS MINUTES

Board of Davis County Commissioners - Work Session Minutes Tuesday, December 16, 2025

The Board of Davis County Commissioners met for a scheduled meeting at 9:30 AM on December 16, 2025, in room 306 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.

ROLL CALL

Chair Lorene Kamalu	Chief Deputy Sheriff Taylor West
Vice Chair John Crofts	Human Resources Director Shawn Choate
Commissioner Bob Stevenson	Human Resources Deputy Director Ric Higbee
County Clerk Brian McKenzie	Senior Civil Attorney Mike Kendall
County Controller Scott Parke	Commission Office Anthony Archulet
Facilities Director Lane Rose	Deputy Clerk Solana Guest
Chief Deputy Sheriff Arnold Butcher	

AGENDA ITEM

- 19:30 - 9:45 AM
- #2025-1225. A Work Session to Discuss the Final Budget Opening List for 2025** - *recommended by Scott Parke, County Controller, Controller's Office*

[01:00] The primary agenda item was the discussion of the final budget opening list for 2025. Scott Parke, County Controller, introduced the only new item that differentiates this final spreadsheet from the previous one: the replacement of a commercial water heater in the Administration Building that had recently failed. Lane Rose, Facilities Director, explained that the unit had begun leaking in the basement, though it caused no damage because it was located on a concrete pad near a drain. Because building code requires hot water for handwashing, the timely nature of the budget meeting was appreciated. Director Rose said that once the \$10,000.00 purchase for the replacement is approved, the building will have hot water within a few days.

[02:35] Controller Parke reviewed various budget changes (see Attachment A2-6), including approximately \$1 million in new spending across all funds, with the biggest adjustments being for utilities, dental insurance, and payroll. He noted that the Golf Course is bringing in more revenue than expenses, and also utilizes several matching grants. "Housekeeping items," such as transfers between departments and accounting corrections, were mentioned, along with a \$20 million accounting change to record a specific contract as gross revenue rather than net.

[03:30] Controller Parke clarified the employee pay structure for the upcoming year. On the first paycheck in January, employees will see a guaranteed 4% increase, consisting of a 2% cost of living adjustment (COLA) and 2% added due to the reduction in the County's 401(k) match. Additionally, employees are eligible for up to a 2.5% merit increase on their specific evaluation dates.

[04:06] Controller Parke explained that the golf course is self-sustaining and covers its own costs while saving for future needs like irrigation replacement. Furthermore, the course supports the General Fund by contributing to the costs of administrative services like Human Resources (HR). If the County were to lose the Golf Course or the Western Sports Park, the General Fund would actually require more money to maintain existing services. Commissioner Kamalu commented that she wished that could have been explained during the Truth in Taxation hearing, where several people seemed confused about how the golf courses work.

[04:50] Commissioner Stevenson raised a question regarding the best way to communicate budget information to department directors and elected officials. While an email was ready to be sent to all directors from Controller Parke, Commissioner Stevenson suggested a follow-up in-person meeting to address questions and concerns, ensuring all departments understand the policy changes. The Commissioners agreed that while the email is clear and will be sent out this week, a follow-up will occur during the already-scheduled Directors Meeting on January 7. Controller Parke also plans to visit with each department individually to explain the changes and answer questions, and suggested that the "soft hiring freeze" should be explained sooner rather than later.

[11:30] Ric Higbee, HR Deputy Director, discussed the upcoming HR newsletter, which will outline the impact of new policies on benefits and retirement contributions. To simplify the message, HR plans to provide links to the updated policies on the County intranet rather than re-explaining every detail. Though the 2% COLA is technically comprised of 1% coming due to the merit reduction and 1% from an actual COLA increase, HR will present it as a 2% COLA in the County newsletter for consistency and simplicity.

MEETING ADJOURNED

The meeting adjourned at 09:44 AM.

ATTACHMENTS

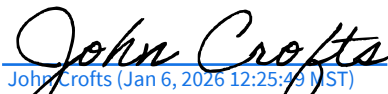
All publicly distributed materials associated with this meeting are noted as the following attachments:

- 1. A1-6 2025 Budget Adjustments

Minutes Prepared by:
Solana Guest
Deputy Clerk

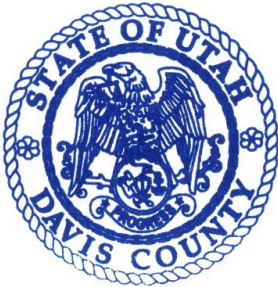
Minutes Approved on:
01/06/2026


Brian McKenzie (Jan 6, 2026 16:04:34 MST)


John Crofts (Jan 6, 2026 12:25:49 MST)

Brian McKenzie
Davis County Clerk

John V. Crofts
Commission Chair



**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DAVIS COUNTY APPROVING
AMENDMENTS TO THE OPERATING AND CAPITAL BUDGETS FOR THE 2025 CALENDAR YEAR**

WHEREAS, the Board of County Commissioners is mandated by statute to generate a budget each year for the operations of Davis County, including its elected officials and department heads; and

WHEREAS, in cooperation with other elected officials and department heads the Commission has previously adopted a budget for the 2025 calendar year; and

WHEREAS, pursuant to § 17-63-401 thru 17-63-403 of Utah Code Annotated, the Commission may amend the adopted budget during the year as it deems appropriate to meet the operating needs of the County; and

WHEREAS, the Commission has determined that such adjustments are necessary to meet the operating needs of the County for the 2025 calendar year; and

WHEREAS, the Commission has previously held a public hearing relating to the proposed adjustments for the purpose of receiving input from all interested parties and has considered all matters discussed at the public hearing;

NOW THEREFORE, the Board of County Commissioners resolves that pursuant to § 17-63-401 thru 17-63-403 of Utah Code Annotated, the attached adjustments to revenues and expenditures for certain funds of the County are hereby adopted for the 2025 budget year.

This resolution was duly passed and approved this 16th day of December, 2025 with Commissioners Lorene Kamalu _____, Bob Stevenson _____, and John Crofts _____ all voting as documented herein.

Attest:

Brian McKenzie,
Davis County Clerk

Lorene Kamalu,
Davis County Commission Chair

Davis County

Summary of Adjustments to the 2025 Operating and Capital Budgets

Description	Revenues	Expenditures
New Spending		
Higher Than Expected Dental Insurance Claims	\$ -	\$ 260,000.00
Higher Than Expected Utilities	\$ -	\$ 285,600.00
Additional CDBG Spending		\$ 3,500.00
Did not realize pre-spent payroll savings		\$ 246,012.00
Inmate Pharmacy Costs		\$ 110,000.00
Time COLA to match health insurance increase		\$ 76,626.00
Replace Water Heater		\$ 10,000.00
New Spending Total	\$ -	\$ 991,738.00
New Revenue and Expense		
New CDBG Grant	\$ 150,000.00	\$ 150,000.00
New Code Blue Grant	\$ 90,590.00	\$ 90,590.00
New EOC Grant	\$ 96,454.00	\$ 96,454.00
Higher than expected Golf Course Revenues and related Costs	\$ 1,066,000.00	\$ 192,500.00
Additional SSBG Grant Funds	\$ 50,000.00	\$ 50,000.00
Additional CDBG Grant Funds	\$ 200,000.00	\$ 200,000.00
WIC Food Vouchers	\$ 886,065.00	\$ 886,065.00
New Revenue and Expense Total	\$ 2,539,109.00	\$ 1,665,609.00
Transfers Between Departments		
Transfer from Sheriff to Inmate Benefit Fund	\$ -	\$ (5,000.00)
Transfer to Inmate Benefit Fund from Sheriff	\$ -	\$ 5,000.00
Close Out unused funds	\$ 23,400.00	\$ -
Close Out Bond Fund	\$ -	\$ 10,856.00
Close Out Paramedic Fund	\$ -	\$ 12,544.00
Transfers Between Departments Total	\$ 23,400.00	\$ 23,400.00
Accounting Correction		
Reclassify Fleet Purchases	\$ -	\$ (724,179.00)
Reclassify Fleet Purchases to the Western Sports Park	\$ -	\$ 70,330.00
Reclassify Fleet Purchases to Public Works	\$ -	\$ 305,768.00
Reclassify Fleet Purchases to Class B Roads	\$ -	\$ 348,081.00
Record Revenues and Expenses in Gross, Not Net	\$ 20,700,000.00	\$ 20,700,000.00
Accounting Correction Total	\$ 20,700,000.00	\$ 20,700,000.00
Grand Total	\$ 23,262,509.00	\$ 23,380,747.00

Detailed Budget Adjustments

Department Name	Dept #	Account Name	Account #	Expense	Revenue	Description	Category	Hearing
Paramedic Fund	1420215	Transfer Out	590910	12,544.00	-	Close Out Paramedic Fund	Transfers Between Departments	Yes
General Obligation Debt	3150744	Transfer Out	590910	10,856.00	-	Close Out Bond Fund	Transfers Between Departments	Yes
Non-departmental Gene	1010150	Transfer In	492100	-	23,400.00	Close Out unused funds	Transfers Between Departments	Yes
PAYROLL / DENTAL IN	7410845	CLAIMS	540207	260,000.00	-	Higher Than Expected Dental Insurance Claims	New Spending	Yes
WSP	1810172	Vehicles	650745	70,330.00	-	Reclassify Fleet Purchases to the Western Sports Park	Accounting Correction	Yes
Fleet	6440152	Vehicles	650745	(70,330.00)	-	Reclassify Fleet Purchases	Accounting Correction	Yes
Public Works	2440410	Vehicles	650745	147,886.00	-	Reclassify Fleet Purchases to Public Works	Accounting Correction	Yes
Class B Roads	2140430	Vehicles	650745	125,454.00	-	Reclassify Fleet Purchases to Class B Roads	Accounting Correction	Yes
Fleet Management	6440152	Vehicles	650745	(273,340.00)	-	Reclassify Fleet Purchases	Accounting Correction	Yes
PUBLIC WORKS	2440410	VEHICLES	650745	157,882.00	-	Reclassify Fleet Purchases to Public Works	Accounting Correction	Yes
CLASS B ROAD	2140430	VEHICLES	650745	222,627.00	-	Reclassify Fleet Purchases to Class B Roads	Accounting Correction	Yes
FLEET	6440152	VEHICLES	650745	(380,509.00)	-	Reclassify Fleet Purchases	Accounting Correction	Yes
CDBG	2910290	Fed-General Gov	472200	-	150,000.00	New CDBG Grant	New Revenue and Expense	Yes
CDBG	2901290	Contributions Interlocal	540274	150,000.00	-	New CDBG Grant	New Revenue and Expense	Yes
Sheriff	1020210	Bldg Improvements	620720	(6,479.00)	-	Reclassify	Accounting Correction	No
Sheriff	1020210	Bldg & Grnd Maint	560260	6,479.00	-	Reclassify	Accounting Correction	No
Sheriff	5280682	Programs	530535	(5,000.00)	-	Transfer from Sheriff to Inmate Benefit Fund	Transfers Between Departments	Yes
Sheriff	1020230	Equipment	540690	5,000.00	-	Transfer to Inmate Benefit Fund from Sheriff	Transfers Between Departments	Yes
Sheriff	1020210	Equipment	540690	(2,520.00)	-	Reclassify	Accounting Correction	No
Sheriff	1020210	Uniforms/Linens	540450	(498.00)	-	Reclassify	Accounting Correction	No
Sheriff	1020210	Equip Rep/Contracts	560252	10,400.00	-	Reclassify	Accounting Correction	No
Sheriff	1020210	Computer Equipment	640743	(7,382.00)	-	Reclassify	Accounting Correction	No
MUNI SERVICES	2510190	LAW ENFORCEMENT	550625	1,038,909.00	-	Reclassify	Accounting Correction	No
MUNI SERVICES	2510190	TRANSFER OUT	590910	(1,038,909.00)	-	Reclassify	Accounting Correction	No
Code Blue	1010166	State Grants	472500	-	85,590.00	New Code Blue Grant	New Revenue and Expense	Yes
Code Blue	1010166	Payroll	510110	48,190.00	-	New Code Blue Grant	New Revenue and Expense	Yes
Code Blue	1010166	Travel Pay	510111	150.00	-	New Code Blue Grant	New Revenue and Expense	Yes
Code Blue	1010166	Overtime	510117	10,000.00	-	New Code Blue Grant	New Revenue and Expense	Yes
Code Blue	1010166	Payroll Taxes	520131	600.00	-	New Code Blue Grant	New Revenue and Expense	Yes
Code Blue	1010166	Workers Comp	520132	110.00	-	New Code Blue Grant	New Revenue and Expense	Yes
Code Blue	1010166	Medical	520133	2,500.00	-	New Code Blue Grant	New Revenue and Expense	Yes
Code Blue	1010166	Retirement	520134	5,500.00	-	New Code Blue Grant	New Revenue and Expense	Yes
Code Blue	1010166	Communicaiton Allow	520135	350.00	-	New Code Blue Grant	New Revenue and Expense	Yes
Code Blue	1010166	Operating Supplies	540250	6,000.00	-	New Code Blue Grant	New Revenue and Expense	Yes
Code Blue	1010166	Donations	540540	500.00	-	New Code Blue Grant	New Revenue and Expense	Yes
Code Blue	1010166	Service Contracts	550251	6,000.00	-	New Code Blue Grant	New Revenue and Expense	Yes
Code Blue	1010166	Misc Services	550620	5,690.00	-	New Code Blue Grant	New Revenue and Expense	Yes
ANIMAL CARE	1320253	WATER ALLOCATION	590936	9,000.00	-	Higher Than Expected Utilities	New Spending	Yes
ANIMAL CARE	1320253	GAS ALLOCATION	590937	11,000.00	-	Higher Than Expected Utilities	New Spending	Yes
ANIMAL CARE	1320253	ELECTRICITY ALLOCAT	590938	3,700.00	-	Higher Than Expected Utilities	New Spending	Yes
CHILDRENS JUSTICE	1710169	WATER ALLOCATION	590936	1,100.00	-	Higher Than Expected Utilities	New Spending	Yes
CHILDRENS JUSTICE	1710169	ELECTRICITY ALLOCAT	590938	7,000.00	-	Higher Than Expected Utilities	New Spending	Yes
CHILDRENS JUSTICE	1710169	CONTRACT ALLOCATIC	590939	1,500.00	-	Higher Than Expected Utilities	New Spending	Yes
HEALTH SENIORS	1510325	WATER ALLOCATION	590936	6,000.00	-	Higher Than Expected Utilities	New Spending	Yes
HEALTH SENIORS	1510325	ELECTRICITY ALLOCAT	590938	2,000.00	-	Higher Than Expected Utilities	New Spending	Yes
HEALTH SENIORS	1510325	CONTRACT ALLOCATIC	590939	2,000.00	-	Higher Than Expected Utilities	New Spending	Yes
DAVIS PARK GOLF	5170661	WATER ALLOCATION	590936	2,500.00	-	Higher Than Expected Utilities	New Spending	Yes
DAVIS PARK GOLF	5170661	ELECTRICITY ALLOCAT	590938	14,000.00	-	Higher Than Expected Utilities	New Spending	Yes
DAVIS PARK GOLF	5170661	GAS ALLOCATION	590937	2,100.00	-	Higher Than Expected Utilities	New Spending	Yes

Department Name	Dept #	Account Name	Account #	Expense	Revenue	Description	Category	Hearing
DAVIS PARK GOLF	5170661	CONTRACT ALLOCAT	590939	1,100.00	-	Higher Than Expected Utilities	New Spending	Yes
VALLEY VIEW GOLF	5170662	GAS ALLOCATION	590937	4,000.00	-	Higher Than Expected Utilities	New Spending	Yes
VALLEY VIEW GOLF	5170662	ELECTRICITY ALLOCAT	590938	5,000.00	-	Higher Than Expected Utilities	New Spending	Yes
VALLEY VIEW GOLF	5170662	CONTRACT ALLOCAT	590939	100.00	-	Higher Than Expected Utilities	New Spending	Yes
HEALTH	1530311	ELECTRICITY ALLOCAT	590938	28,000.00	-	Higher Than Expected Utilities	New Spending	Yes
HEALTH	1530311	WATER ALLOCATION	590936	7,000.00	-	Higher Than Expected Utilities	New Spending	Yes
HEALTH	1530311	GAS ALLOCATION	590936	3,000.00	-	Higher Than Expected Utilities	New Spending	Yes
HEALTH	1530311	CONTRACT ALLOCAT	590939	13,000.00	-	Higher Than Expected Utilities	New Spending	Yes
LIBRARIES	2310580	ELECTRICITY ALLOCAT	590938	40,000.00	-	Higher Than Expected Utilities	New Spending	Yes
PUBLIC WORKS	2440410	WATER ALLOCATION	590936	1,000.00	-	Higher Than Expected Utilities	New Spending	Yes
PUBLIC WORKS	2440410	GAS ALLOCATION	590937	5,500.00	-	Higher Than Expected Utilities	New Spending	Yes
PUBLIC WORKS	2440410	ELECTRICITY ALLOCAT	590938	6,500.00	-	Higher Than Expected Utilities	New Spending	Yes
PUBLIC WORKS	2440410	CONTRACT ALLOCAT	590939	2,500.00	-	Higher Than Expected Utilities	New Spending	Yes
ADMINISTRATION & M	6310861	ELECTRICITY ALLOCAT	562268	70,000.00	-	Higher Than Expected Utilities	New Spending	Yes
LIBRARIES	2310580	CONTRACT ALLOCAT	590939	25,000.00	-	Higher Than Expected Utilities	New Spending	Yes
NON-DEPARTMENTAL	1010150	ELECTRICITY ALLOCAT	590938	12,000.00	-	Higher Than Expected Utilities	New Spending	Yes
Sheriff	1020210	FFE	600704	96,454.00		New EOC Grant	New Revenue and Expense	Yes
Sheriff	1020210	State Grant	475890		96,454.00	New EOC Grant	New Revenue and Expense	Yes
Davis Park	5170661	DP Green Fees	453510		260,000.00	Higher than expected Golf Course Revenues and related Co	New Revenue and Expense	Yes
Davis Park	5170661	DP Cart Fees	453511		66,000.00	Higher than expected Golf Course Revenues and related Co	New Revenue and Expense	Yes
Davis Park	5170661	DP Range Fees	453516		38,000.00	Higher than expected Golf Course Revenues and related Co	New Revenue and Expense	Yes
Davis Park	5170661	DP Pro Shop Sales	453520		77,000.00	Higher than expected Golf Course Revenues and related Co	New Revenue and Expense	Yes
Davis Park	5170661	Payroll	510110	54,000.00		Higher than expected Golf Course Revenues and related Co	New Revenue and Expense	Yes
Davis Park	5170661	Pro Shop Merchandis	540217	60,000.00		Higher than expected Golf Course Revenues and related Co	New Revenue and Expense	Yes
Davis Park	5170661	Range Expenses	540218	2,500.00		Higher than expected Golf Course Revenues and related Co	New Revenue and Expense	Yes
Davis Park	5170661	Bank Charges	545536	30,000.00		Higher than expected Golf Course Revenues and related Co	New Revenue and Expense	Yes
Valley View	5170662	VV Green Fees	453510		260,000.00	Higher than expected golf course revenues and related cost	New Revenue and Expense	Yes
Valley View	5170662	VV Cart Fees	453511		110,000.00	Higher than expected golf course revenues and related cost	New Revenue and Expense	Yes
Valley View	5170662	VV Range Fees	453516		56,000.00	Higher than expected golf course revenues and related cost	New Revenue and Expense	Yes
Valley View	5170662	VV Pro Shop	453520		45,000.00	Higher than expected golf course revenues and related cost	New Revenue and Expense	Yes
Valley View	5170662	VV Sundry Revenue	495100		154,000.00	Higher than expected golf course revenues and related cost	New Revenue and Expense	Yes
Valley View	5170662	Payroll	510110	(54,000.00)		Higher than expected golf course revenues and related cost	New Revenue and Expense	Yes
Valley View	5170662	Pro Shop Merchandis	540217	60,000.00		Higher than expected golf course revenues and related cost	New Revenue and Expense	Yes
Valley View	5170662	Computer Equip	540643	2,000.00		Higher than expected golf course revenues and related cost	New Revenue and Expense	Yes
Valley View	5170662	Bank Charges	545536	30,000.00		Higher than expected golf course revenues and related cost	New Revenue and Expense	Yes
Valley View	5170662	Water	562290	8,000.00		Higher than expected golf course revenues and related cost	New Revenue and Expense	Yes
SSBG	2910292	State Grants	472500		50,000.00	Additional SSBG Grant Funds	New Revenue and Expense	Yes
SSBG	2901292	Contributions Interlocal	540274	50,000.00		Additional SSBG Grant Funds	New Revenue and Expense	Yes
CDBG	2910290	Fed-General Gov	472200		200,000.00	Additional CDBG Grant Funds	New Revenue and Expense	Yes
CDBG	2901290	Contributions Interlocal	540274	200,000.00		Additional CDBG Grant Funds	New Revenue and Expense	Yes
CDBG	2901290	Software Maint	555265	1,500.00		Additional CDBG Spending	New Spending	Yes
CDBG	2901290	Public Notices	540220	2,000.00		Additional CDBG Spending	New Spending	Yes
Non Dept	1010150	Transfers	492100		(3,010,000.00)	Reclassify Transfer	Accounting Correction	No
Non Dept	1010150	Transfers	590910	(3,010,000.00)		Reclassify Transfer	Accounting Correction	No
CED / Planning	1010180	Attrition	510200	105,844.00		Did not realize pre-spent payroll savings	New Spending	Yes
Legal Defender	1010126	Attrition	510200	39,473.00		Did not realize pre-spent payroll savings	New Spending	Yes
Pre-Trial Services	1010128	Attrition	510200	66,694.00		Did not realize pre-spent payroll savings	New Spending	Yes
Surveyor	1010147	Attrition	510200	24,001.00		Did not realize pre-spent payroll savings	New Spending	Yes
Inmate Services	5280682	Retirement	520134	10,000.00		Did not realize pre-spent payroll savings	New Spending	Yes
CONFERENCE CENTE	1810174	OPERATIONS	530288	4,500,000.00		Record Revenues and Expenses in Gross, Not Net	Accounting Correction	Yes
CONFERENCE CENTE	1810174	REVENUE	452140		4,500,000.00	Record Revenues and Expenses in Gross, Not Net	Accounting Correction	Yes

Department Name	Dept #	Account Name	Account #	Expense	Revenue	Description	Category	Hearing
Corrections	1020230	PT MEDICAL	555311	110,000.00		Inmate Pharmacy Costs	New Spending	Yes
Health	1530311	WIC FOOD VOUCHERS	474720		886,065.00	WIC Food Vouchers	New Revenue and Expense	Yes
Health	1530311	FOOD PURCHASE	540246	886,065.00		WIC Food Vouchers	New Revenue and Expense	Yes
DBH	1010165	MH REVENUE	478010		11,000,000.00	Record Revenues and Expenses in Gross, Not Net	Accounting Correction	Yes
DBH	1010165	SA REVENUE	478020		5,200,000.00	Record Revenues and Expenses in Gross, Not Net	Accounting Correction	Yes
DBH	1010165	MH EXPENSES	540810	11,000,000.00		Record Revenues and Expenses in Gross, Not Net	Accounting Correction	Yes
DBH	1010165	SA EXPENSES	540820	5,200,000.00		Record Revenues and Expenses in Gross, Not Net	Accounting Correction	Yes
JUSTICE COURT	1010122	SALARIES	510110	647.00		Time COLA to match health insurance increase	New Spending	Yes
DRUG COURT	1010124	SALARIES	510110	233.00		Time COLA to match health insurance increase	New Spending	Yes
LEGAL DEFENDER	1010126	SALARIES	510110	500.00		Time COLA to match health insurance increase	New Spending	Yes
PRE-TRIAL SERVICES	1010128	SALARIES	510110	673.00		Time COLA to match health insurance increase	New Spending	Yes
HUMAN RESOURCES	1010134	SALARIES	510110	1,457.00		Time COLA to match health insurance increase	New Spending	Yes
INFORMATION SYSTEMS	1010136	SALARIES	510110	4,515.00		Time COLA to match health insurance increase	New Spending	Yes
COMMISSION	1010140	SALARIES	510110	667.00		Time COLA to match health insurance increase	New Spending	Yes
CONTROLLER	1010141	SALARIES	510110	1,568.00		Time COLA to match health insurance increase	New Spending	Yes
CLERK	1010142	SALARIES	510110	1,544.00		Time COLA to match health insurance increase	New Spending	Yes
TREASURER	1010143	SALARIES	510110	535.00		Time COLA to match health insurance increase	New Spending	Yes
REORDER	1010144	SALARIES	510110	1,164.00		Time COLA to match health insurance increase	New Spending	Yes
ATTORNEY	1010145	SALARIES	510110	6,464.00		Time COLA to match health insurance increase	New Spending	Yes
ASSESSOR	1010146	SALARIES	510110	2,884.00		Time COLA to match health insurance increase	New Spending	Yes
SURVEYOR	1010147	SALARIES	510110	551.00		Time COLA to match health insurance increase	New Spending	Yes
CODE BLUE WINTER F	1010166	SALARIES	510110	16.00		Time COLA to match health insurance increase	New Spending	Yes
VICTIM SERVICES	1010168	SALARIES	510110	303.00		Time COLA to match health insurance increase	New Spending	Yes
COMMUNITY AND ECC	1010180	SALARIES	510110	702.00		Time COLA to match health insurance increase	New Spending	Yes
SHERIFF	1020210	SALARIES	510110	10,838.00		Time COLA to match health insurance increase	New Spending	Yes
DAVIS COUNTY SHOO	1020211	SALARIES	510110	53.00		Time COLA to match health insurance increase	New Spending	Yes
CORRECTIONS	1020230	SALARIES	510110	12,457.00		Time COLA to match health insurance increase	New Spending	Yes
VEHICLE MAINTENANCE	1040152	SALARIES	510110	308.00		Time COLA to match health insurance increase	New Spending	Yes
HOME BUYER ASSISTANT	1210181	SALARIES	510110	85.00		Time COLA to match health insurance increase	New Spending	Yes
ANIMAL CARE	1320253	SALARIES	510110	1,985.00		Time COLA to match health insurance increase	New Spending	Yes
HEALTH SENIOR SERVICES	1510325	SALARIES	510110	2,271.00		Time COLA to match health insurance increase	New Spending	Yes
HEALTH ADMIN	1530311	SALARIES	510110	6,950.00		Time COLA to match health insurance increase	New Spending	Yes
CJC	1710169	SALARIES	510110	334.00		Time COLA to match health insurance increase	New Spending	Yes
TOURISM	1810170	SALARIES	510110	722.00		Time COLA to match health insurance increase	New Spending	Yes
WESTERN SPORTS PROGRAM	1810172	SALARIES	510110	1,158.00		Time COLA to match health insurance increase	New Spending	Yes
911 EMERGENCY	1920219	SALARIES	510110	1,766.00		Time COLA to match health insurance increase	New Spending	Yes
LIBRARY	2310580	SALARIES	510110	5,183.00		Time COLA to match health insurance increase	New Spending	Yes
PUBLIC WORKS/FLOOD	2440410	SALARIES	510110	1,694.00		Time COLA to match health insurance increase	New Spending	Yes
BUILDING INSPECTION	2510192	SALARIES	510110	146.00		Time COLA to match health insurance increase	New Spending	Yes
3RD QTR TRANSPORT	2815445	SALARIES	510110	87.00		Time COLA to match health insurance increase	New Spending	Yes
MUNICIPAL TYPE SERVICES	2910290	SALARIES	510110	157.00		Time COLA to match health insurance increase	New Spending	Yes
SSBG	2910292	SALARIES	510110	4.00		Time COLA to match health insurance increase	New Spending	Yes
HOME	2910294	SALARIES	510110	16.00		Time COLA to match health insurance increase	New Spending	Yes
DAVIS PARK GOLF COURSE	5170661	SALARIES	510110	1,467.00		Time COLA to match health insurance increase	New Spending	Yes
VALLEY VIEW GOLF COURSE	5170662	SALARIES	510110	1,465.00		Time COLA to match health insurance increase	New Spending	Yes
INMATE SERVICES	5280682	SALARIES	510110	218.00		Time COLA to match health insurance increase	New Spending	Yes
INSURANCE	6110840	SALARIES	510110	141.00		Time COLA to match health insurance increase	New Spending	Yes
TELEPHONE AND DATA	6210820	SALARIES	510110	110.00		Time COLA to match health insurance increase	New Spending	Yes
BUILDING AND GROUPS	6310861	SALARIES	510110	1,698.00		Time COLA to match health insurance increase	New Spending	Yes
BUILDINGS AND GROUPS	6310862	SALARIES	510110	890.00		Time COLA to match health insurance increase	New Spending	Yes
Code Blue	1010166	State Grants	472500		5,000.00	New Code Blue Grant	New Revenue and Expense	Yes

Department Name	Dept #	Account Name	Account #	Expense	Revenue	Description	Category	Hearing
Code Blue	1010166	Operating Supplies	540250	5,000.00		New Code Blue Grant	New Revenue and Expense	Yes
Sheriff's Corrections		Equipment	1020230-64	(101,061.00)		Reclassify	Accounting Correction	No
Sheriff's Corrections		PT MED	1020230-55	101,061.00		Reclassify	Accounting Correction	No
Bldgs and Grounds East	6310861	Bldgs and Grnd	560260	10,000.00		Replace Water Heater	New Spending	Yes