BOARD OF DAVIS COUNTY COMMISSIONERS MINUTES

Board of Davis County Commissioners - Work Session Minutes
Tuesday, June 2, 2026

The Board of Davis County Commissioners met for a scheduled meeting at 9:00 AM on June 2, 2026, 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 John Crofts
Vice Chair Bob Stevenson
Commissioner Lorene Kamalu
County Clerk Brian McKenzie
Chief Deputy Controller Andrew Driggs
County Controller Scott Parke
Human Resources Director Shawn Choate
Chief Deputy Civil Attorney Neal Geddes
Health Director Brian Hatch
Library Director Josh Johnson
Animal Care Director Michelle Hicks
Fleet Assets Manager Dave Herre
Information Systems Director Jeff Hassett
Civil Attorney Chris Preston
Deputy Clerk David Volante

AGENDA ITEM

1 9:02-9:29 AM
#2026-559. Presentation Outlining the Differences Between a Government-Controlled 501(c)(3) Public Charity and an Independent Private Nonprofit 501(c)(3) Entity - *recommended by Scott Parke, County Controller, Controller's Office*

Before beginning his presentation on Item 1, Scott Parke, County Controller, introduced the new Chief Deputy Controller, Andrew Driggs, who started the day before. He previously worked for Salt Lake County and spent about a decade at the State Auditor's Office. Chief Deputy Driggs stated that he is "the quintessential accountant where less is more," and outside of work, he enjoys running, movies, and family activities.

Controller Parke started his presentation [See Attachment A] by outlining a way for County departments to obtain more funding. He explained that many private foundations and corporations are not willing to donate to governmental entities, and they often have charters prohibiting them from donating to entities other than non-profit organizations (NPOs). Thus, a group seeking to donate to a County department may be unable to do so, causing the County to miss out on funding. Controller Parke led a discussion comparing two potential solutions:

The first solution involves the County establishing its own governmental NPO:

- Pros:
  - Can receive grants, donations, and software normally reserved for NPOs.
  - Controlled by the County Commissioners by either appointing or serving as the Board of Directors.
  - Funds received can be used to advance the County's priorities and long-term goals.
  - Donating money to a governmental NPO ensures the money will be used for its intended purpose.
- Cons:
  - People may be less likely to donate to a governmental NPO as opposed to an independent NPO.
  - Fundraising and operation of the entity increases administrative workload.
  - Grants often come with intensive tracking requirements, potentially causing an administrative cost to the County.

The second solution involves asking private citizen groups to create their own independent NPO, similar to the Friends of the Children's Justice Center:

- Pros:
  - Can receive grants, donations, and software normally reserved for NPOs.
  - People may be more likely to donate to independent NPOs over a governmental NPO.
  - Can act quicker due to not being restrained by open meeting law and lengthy procurement processes.
  - The County will not be held liable for any actions taken by an independent NPO.
- Cons:
  - May not share the same goals as the County, causing tensions.
  - May not invest in a program or goal that they claim the money was raised for.
  - May stockpile resources instead of allocating them.

[11:21] Commissioner Stevenson asked for Controller Parke's opinion on a governmental NPO based on his experience in Weber County. Controller Parke stated that Weber County was able to receive several donations and grants that it would not have received otherwise, benefitting causes that include the Egyptian Theater and intergenerational poverty. He pointed out that these awards did not necessarily reduce taxpayer burden because Weber County would not have invested in these causes without the additional funding, but citizens were helped regardless. Commissioner Stevenson asked Michelle Hicks, Animal Care Director, and Josh Johnson, Library Director, if establishing a governmental NPO would be beneficial for their respective departments. They expressed interest in the idea, citing the benefits of such an entity. Chief Deputy Civil Attorney Neal Geddes and Civil Attorney Chris Preston reiterated the pros and cons of both options and encouraged the Commission to choose whichever they think is best.

Commissioner Stevenson echoed concerns over the difference in perspectives between a County-run board and an independent board, saying that it would be best for the County to maintain control of the resources. Commissioner Kamalu noted that Davis County is home to many generous people and asked Health Director Brian Hatch if these kinds of programs match up with his goal for Human Services. Director Hatch highlighted a particular benefit of an independent NPO. Community members and other NPOs can apply for funding from the independent NPO, reducing the need to fund projects with tax dollars. Commissioner Crofts agreed with Commissioner Stevenson that it would be beneficial to keep the resources within the Commission, and he pointed out that establishing a governmental NPO does not prevent people from starting their own independent NPOs.

[18:22] Commissioner Kamalu asked if the boards in Weber County are composed solely of commissioners, and Controller Parke explained that Weber County utilizes both models, governmental and independent NPOs. He continued by explaining that there is no harm in the County using a governmental NPO to seek funding due to the inherent benefits of receiving free software and the ability to apply for grants it normally could not. He stated that running a government NPO would not be a huge administrative burden, as meetings would be quarterly, and grants would be treated the same as if they went to other County departments. He then emphasized financial transparency, saying that the County would be clear about where donations come from and where they go. Director Hatch commented that under a governmental NPO, all fundraising activities would be performed by County staff unless the County enlisted the help of volunteers, and Controller Parke acknowledged that fundraising would present some cost to the County.

Commissioner Kamalu, recalling her experience, pointed out that Commissioners were not allowed to fundraise per policy. Chief Deputy Geddes confirmed an internal policy placed safeguards on fundraising done by County Commissioners. He continued by highlighting that governmental NPOs function according to Utah Code Title 11 Chapter 13A, so this should give comfort to residents and potential donors that they are contributing to an authorized recipient.

Controller Parke explained that the next steps of establishing a governmental NPO start with the Attorney's Office drafting bylaws for the entity. Commissioner Crofts asked the Library, Animal Care, and Health departments if they would be interested in such an entity, and each department expressed support for the idea. Commissioner Kamalu also expressed support.

[24:04] Director Johnson pointed out that to seek out funding requires a specific skill set, so an independent organization may have better success unless the County is willing to put money towards the endeavor.

Information Systems Director Jeff Hassett recommended that Director Hatch lead a grant knowledge group due to his experience with the tracking requirements that grants often come with. Chief Deputy Geddes suggested that departments seeking grants should participate in a training with the Attorney's and Controller's Offices to help determine which grants are worth applying for. Controller Parke reminded everyone that the County can already apply for grants, and that a good first step a newly-established governmental NPO can take is to seek donations first before seeking grants. Donations may have requirements that cost the County very little, like the naming rights to certain County buildings.

Controller Parke asked the Commission if they would like to see bylaws drafted, to which they expressed interest, and he clarified that the approval process with the IRS takes about 60 days to complete once the information is sent.

2 9:29-9:55 AM
#2026-560. Discussion on Proposed Financial Policy Updates - *recommended by Scott Parke, County Controller, Controller's Office*

Controller Parke reviewed several proposed updates to County administrative policies based on departmental feedback [See Attachment B]:

1. [29:38] **Purchase Cards (P-Cards).** Currently, County policy mandates that each P-Card have a specific named user who is strictly prohibited from sharing their card with anyone else. The proposed update introduces the option for a "departmental P-Card" which would not have a specific employee's name on it. Instead, this card would be assigned to a designated custodian who would check the card out to various employees for infrequent needs. This solves the administrative burden of having to issue multiple individual cards to employees who rarely use them while maintaining appropriate financial controls and preventing the unauthorized sharing of personal P-Cards. Additionally, Controller Parke clarified that employees are permitted to use their personal rewards numbers—such as hotel rewards points or frequent flyer statuses that grant free checked bags—when booking County travel, provided that utilizing these personal perks does not incur any additional costs to the County.
2. [31:16] **Cell Phones.** This proposed change overhauls the County's cell phone allowance policy to reflect IRS nontaxable business expenses. If implemented, routine tasks like using a personal phone for multi-factor authentication, taking pictures of P-Card receipts, checking email, or submitting time are considered occasional uses and do not qualify an employee for a phone allowance. Controller Parke explained that to qualify for an allowance, an employee's job must necessitate constant contact for work-related emergencies or require that they speak with clients while away from the office. To avoid financially penalizing staff who will lose the allowance under the new qualifications, the County will roll the current allowance amounts directly into the employees' regular wages as standard compensation and only allow new allowances if they fit the updated criteria. For the handful of employees who still qualify under the narrow IRS rules, they will receive a separate, non-taxable reimbursement. Currently, the County offers both $30.00 and $60.00 cell phone allowances, but this policy update will replace them with a single flat-rate of $40.00 to simplify administration. Director Hassett asked why the County would not provide personal devices if it is necessary for employee to do their jobs, to which Controller Parke explained that the question reaches beyond the scope of the proposed policy change and expressed a desire to discuss additional policy changes.
3. [40:02] **Transportation.**Controller Parke discussed a few proposed updates to this policy:
    a. The first change involves mileage reimbursements for employees who choose to drive their personal vehicles on long trips. Under the current system, an employee driving their personal vehicle on County business would cost the County 72 cents per mile. Using the example of a trip to a conference in St. George, one employee's personal vehicle would cost the County $460.80. Under the new proposal, if an employee chooses to drive their own car purely out of personal preference, the County will pay 22 cents per mile, costing the County only $140.80 for this same trip. If an employee decided to rent a car for this trip, it would cost the County roughly $240.00, which is still much lower than paying the 72 cents per mile. Chief Deputy Civil Attorney Geddes asked if the utilized rental car company would offer pickup as it is both a pain and time-consuming to coordinate rides to and from rental car companies' facilities. Controller Parke appreciated the feedback and said he would follow up with procurement staff about this issue.
    b. For the second change, Controller Parke noted that several departments requested that administrative officers be granted the authority to approve temporary overnight vehicle storage at an employee's home. This is designed for rare instances—such as a County event that ends late at night—where there is no reason to force an employee to drive a County vehicle back to the County lot just to swap into their personal car and commute home. In

addition, the Sheriff's Office requested to extend the distance of vehicle take-home privileges for employees who live up to 35 miles outside of the County border as opposed to the previously-discussed 25 mile limit. Commissioner Crofts emphasized that 35 miles outside of the County border is quite a long distance and asked how many employees would qualify. Controller Parke acknowledged that while this change would affect very few employees, it brings an insignificant cost, so it is purely a policy decision for the Commission to make.

   c. Lastly, the Sheriff's Office also asked permission to adopt a more restrictive departmental vehicle policy to address unique law enforcement needs, and Controller Parke explained that he does not see any issues with it as long as it does not compromise any safety requirements or any IRS reimbursement requirements.

4. [45:47] **Purchasing.** Currently, a County department must obtain three formal quotes if they desire to make a purchase above $15,000.00. This proposed policy change prevents departments from circumventing this rule by stating that aggregate purchases cannot exceed $50,000.00 in a single year without formal quotes. This prevents a department from splitting up a large purchase into $14,000.00 installments, for example.
5. [46:34] **County Travel and Related Expenses.** This policy is being updated to clarify that single-day travel does not qualify for a per diem allowance, regardless of how far the employee drives. IRS rules dictate that meals provided during non-overnight travel are taxable to the employee, and the County wishes to avoid the administrative burden of paying taxable meal reimbursements. For instance, driving to Provo and back for three consecutive days counts as three separate single-day trips, not overnight travel. Another adjustment Controller Parke discussed was the idea that per diem payouts could be reduced if a conference registration fee already includes meals. For example, if a conference registration includes the cost of meals, the County would deduct the cost of the meals from the employee's per diem. Director Hicks pushed back on this, saying that employees do not consider travel a perk. In addition to leaving their families, hidden costs exist, such as pet boarding. Further, she added that many people have dietary restrictions that do not allow them to eat conference-provided meals and that conference food is often unappetizing. Commissioner Kamalu noted that the Controller's Office, years ago, shifted to a standard per diem since the administrative cost of policing each meal was not worth the savings. Controller Parke explained that the County is trying to find a balance between the costs of compliance and savings to the County, mentioning that the County will not police specific cases where a hotel has a continental breakfast, for example. Commissioner Crofts expressed concern that because the County has already decreased the 401(k) contribution this year, this proposed change may place an excessive burden on staff and employees, noting that people are traveling less and cost-savings would be minimal. Commissioner Stevenson stated that there should be some flexibility in the policy to account for times when people may need to attend meetings or have discussions off site. Controller Parke reiterated the administrative burden this perceived flexibility would bring and wondered if it would be easier if the County just offered the full per-diem, regardless of conference-provided meals. The Commissioners agreed to think about this policy change and discuss it later.

Controller Parke acknowledged that the meeting was running out of time and briefly mentioned the other policy changes he had planned to discuss. Another update to the County Travel Policy would ease the burden on employees who mix personal and business travel, allowing them to pay with two separate cards and obtain two separate invoices to avoid complicated sales tax issues. Next, Controller Parke originally intended to review new fleet program rules with Fleet Assets Manager Dave Herre, but this topic would be discussed at a later date due to time constraints.

MEETING ADJOURNED

The meeting adjourned at 09:55 AM.

ATTACHMENTS

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

1. A1-9: Government Not For Profit
2. B1-15: Policy Changes 2026-06-02

Minutes Prepared by:
David Volante
Deputy Clerk

Minutes Approved on:
06/23/2026

Brian McKenzie
Davis County Clerk

John V. Crofts
Commission Chair

Not-for-Profit Entities

Governmental vs Private

Davis
COUNTY

Background

- Many private foundations and corporate giving programs require 501(c)(3) status to issue grants.
- Currently, the County cannot access these funding sources directly.
- Options to Consider
  - Governmental NPO
  - Independent Citizen Groups

Option 1: Governmental NPO Foundation

- **Governance:** The Commission maintains direct control by appointing (or serving as) the Board of Directors.
- **Financial Oversight:** Finances are entirely public and reviewed as part of the government's standard annual audit.
- **Assets:** If the foundation ever closes, all remaining funds legally belong to the local government.

Benefits of Option 1

- **Strategic Alignment:** Commission retains board control, ensuring fundraising matches County priorities and long-term plans.
- **Public Custody:** All donated funds remain under public oversight.
- **Grant Access:** Unlocks official 501(c)(3) status required to apply for private and corporate grants.

Option 2: Independent Citizen Group

- **Governance**: Run entirely by community volunteers (like a "Friends of the CJC") who manage their own leadership and board.
- **Financial Oversight**: Financial management is private and handled strictly by the nonprofit's independent board.
- **Assets**: Funds are considered private charitable property; the government has no automatic legal claim to them.

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Benefits of Option 2

- **Donors Appeal**: Attracts donors who are otherwise hesitant to give directly to a government.
- **Liability Insulation**: The County is not legally or financially responsible for the NPo's financial decisions, actions, or employment issues.
- **Operational Agility**: Independent boards can act quickly without being slowed down by procurement or public meeting rules.

Functional Comparison

Feature	Government NPO	Independent
Board Control	Commission	Self-elected / Private citizens
Financial Oversight	Fully Public, part of County Audit	Fully Private, managed by NPO Board
Asset Ownership	Public	Private Charitable Asset
Strategic Oversight	Direct Commission Oversight	Independent Discretion

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Question for Today

Are the Commissioners interested in Davis County pursuing a governmental not-for-profit (NPO) organization?

- If yes, do the Commissioners want to be the board

How to Create a Governmental NPO

- Draft Bylaws
- Register with the State
- Apply for an IRS determination letter

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Proposed Policy Updates

JUNE 2026

Davis County

Policies for Consideration

Today

- 03.06.03 Purchase Cards
- 03.02.01 Cell Phones
- 02.06.05 Transportation
- 03.02.02 County Travel and Related Expenses
- 03.06.01 Purchasing
- 03.07.01 Fleet Vehicles

Coming Soon

- 03.01.02 Budgets
- 03.01.01 Allocations

Purchase Cards

- Allows a Departmental Card to be temporarily given to employees for infrequent use.
- Clarifies that the use of a personal rewards number on County travel is allowable as long as there is no additional cost to the County.

Cell Phones

- Option 1 – Non-Taxable Mobile Phone Allowance
  - Standard Voice - $30 per month
  - Voice and Data - $60 per month

- Received feedback asking if a $60 option was necessary
- Several departments asked about what will happen to existing allowances

Cell Phones

- Clarifies that the following uses do NOT qualify for an allowance:
  - Personal device for multi-factor authentication
  - Uploading P-card receipts or submitting timesheets
  - Occasional contact with colleagues or checking County email / calendars
  - Decision to use a personal device for convenience rather than using a County-provided alternative.

Transportation

- Category 1 – Mileage Reimbursement
  - Tiered Rates based on availability of County Vehicles
- Category 2 – Vehicle Allowance
  - Covers all local travel with a radius of 60 miles
- Category 3 – County Assigned Vehicle

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Example

UAC trip to St. George – 640 miles	Cost to County	Savings
Current Rate - $0.72 per mile	$460.80	-
Proposed Rate - $0.22 per mile	$140.80	$320.00
Rental Car + fuel	$253.49	$207.31

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Category 3 – Temporary Take-home Exceptions

Several departments are requesting AOs be given authority to approve temporary overnight vehicle storage at a private residence for off-hours operations.

Category 3 – Law Enforcement Considerations

- Take-home privileges limited to County employees residing within [**25** vs **35** miles] of the border.
- The Sheriff wants the ability to adopt a departmental vehicle policy to address unique law enforcement operational needs.

Purchasing

- Clarified thresholds
  - Up to $15,000 – call and get pricing, no formal quotes required.
  - Cannot be used for recurring purchases that exceed $50,000 per year.
- Adjusted formatting and wording for clarity.

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County Travel and Related Expenses

- Single-day travel does not qualify for per diem
- Prioritize rideshares if available (Lyft or Uber instead of rental cars)
- Clarifies per diem is not paid if meals are provided by a conference.

Example

UAC trip to St. George Leave 4/28 and return 4/30	Cost to County
Current Per Diem	$170.00
Less meals provided - 2 breakfasts @ $16.00 each - 2 lunches @ $19.00 each - 1 dinner @ $28.00	(-98.00)
Total Per Diem Paid	$72.00

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County Travel and Related Expense

- Addresses mixed County / personal travel
  - Split invoice vs split payments
- If an employee choose to pay for a mixed-use stay with personal funds for convenience, the County will not reimburse the sales tax on in-state lodging or rental cars
- Addresses externally funded travel (paid by a 3rd party)

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Fleet

- Establishes a vehicle replacement program
  - Charges departments over the useful life of the vehicle so that funds are available when it's time to be replaced
  - Sets the process for requesting new vehicles during the annual budget cycle
  - Gives the Fleet Manager the ability to procure vehicles, track usage, and make recommendations to the Commissioners

What's Next

- Will present revised County Travel and Related expenses to AOs tomorrow
- Will update policies to the latest format and ensure consistency in numbering
- Final policies will be sent to Commission for their review before being placed on the Commission meeting agenda