

MINUTES OF BOARD OF COUNTY COMMISSIONERS
BUDGET HEARING 2024
MILLARD COUNTY THE 5th DAY OF DECEMBER 2023
AT THE COURTHOUSE, FILLMORE, UTAH

PRESENT: Bill Wright..... Chairperson
Vicki Lyman..... Commissioner
Trevor Johnson..... Commissioner

Pat Finlinson. County Attorney
Kayla Freeman. Deputy County Clerk

EXCUSED: Marki Rowley. County Clerk

ALSO PRESENT: Debra Arnold and Khristine Camp County Treasurer’s Office
Bonnie Smith and Vickie Bennett. County Auditor’s Office
Sierra Dickens. County Recorder
Jacob Nielson..... County HR Director
Richard Jacobson, Patrick Bennett, and Jerid Bennett.. . . County Sheriff’s Office
Jackie Johnson. East Swimming Pool Manager
Carl Camp. Citizen

PURSUANT TO AN AGENDA WHICH HERETOFORE HAD BEEN PROVIDED TO each member of the governing body, posted at the principal office of the Millard County Commission, posted on the Utah Public Notice Website, and provided to the Millard County Chronicle Progress, a newspaper of general circulation within Millard County, Utah, as required by law, the following proceedings were had:

Commissioner Wright welcomed the public. Everyone stood and said the Pledge of Allegiance to the Flag.

Commissioner Wright called the meeting to order at 6:01 p.m. and then turned the time over to Auditor Smith.

Auditor Smith covered information relative to the adoption of the 2024 budget. She explained that the 2024 Tentative Budget was adopted by the County Commission on October 31, 2023. Public Notices were run in the Chronicle Progress on October 5, 2023, October 3, 2023, and November 3, 2023. Notice of tonight’s budget hearing was also printed on each property tax bill.

Auditor Smith explained that budget work meetings were held with one commissioner, her office and department heads and/or officials on October 1, 2023 and October 12, 2023. The

full Board met on October 17, 2023, October 18, 2023, and November 8, 2023. The tentative budget was posted on the Millard County website on October 31, 2023, and again on November 22, 2023.

The 2024 Budget was distributed to those in attendance. See Attachment A.

Auditor Smith highlighted a few changes in the budget since the proposed budget was posted.

- The workers' compensation 2024 invoice, received on December 1, 2023, increased by \$32,300.00, annually. However, it was discovered that a few departments did not submit an estimate. Therefore, the overall increase will be more than the \$32,300.00, annually.
- Tourism Fund/ATV, due to an error discovered in the final publication on November 22, 2023, decreased by \$49,500.00.
- Due to benefit changes at open enrollment, one or more employees picked up coverage when they had previously waived.
- State Fiscal Year grants added estimated funding that will roll over for ambulance grants and UDOT master transportation grants.

Auditor Smith explained that grants for other projects such as Ambulance, IGP, Strike Force, ARPA will be carried over and could potentially change the projected budget as invoices are paid and balances roll over into 2024. She explained that these changes which she described affected the General, Recreation, Landfill, and Road Funds, with the General fund being the biggest change, increasing by \$200,770.00.

Auditor Smith also highlighted a few capital projects for 2024:

- \$100,000.00 for the Notch Peak communications tower.
- \$47,900.00 for the HVAC rooftop controls.
- \$400,000.00 for law enforcement vehicles, including lease replacements.

Auditor Smith said that flood mitigation funds from 2023 will be rolled over. The following projects carried over from 2023 ARPA funds and are under contract until June 1, 2024:

- \$40,000.00 for time keeping software.
- \$7,500.00 for ADA compliant ramps.
- \$55,000.00 for the Millard County General Plan update.

Auditor Smith explained the 2024 personnel additions and restructures:

- One full-time Caterpillar Certified Mechanic in the Road Department, Landfill Department, or other departments will be billed for total costs as applicable.
- The HR Director will now also be HR Director/Operations Administrator and will take on additional responsibilities with a budgeted salary increase.
- Maintenance Department Supervisors will be consolidated into one supervisor, lowering wages and benefits by approximately \$70,000.00.
- Tourism will not have a full-time director as of mid-January, also lowering wages and benefit costs by approximately \$80,000.00.

Auditor Smith explained that merit banding will be instituted and will require a favorable evaluation with measurable performance, by satisfactorily meeting objective goals. The estimated merit increase will be approximately two to five percent additional pay, but is limited by departmental budget allocated for this purpose. She also stated that to remain competitive in the labor market, a two percent inflation adjustment for all positions has been included, as well as funding for regular step increases in accordance with the County's current Step and Grade program, including additional "merit banding" increases for high performance employees.

Auditor Smith reported that an EMS retention program is being developed and that \$43,090.00 has been earmarked for paid EMS volunteers.

In summary, Auditor Smith stated that the 2024 General Fund has a budgeted transfer from prior year fund balance of \$1,200,000.00, which is \$1,000,000.00 less than last year and that the 2023 budgeted \$2,200,000.00 transfer is not necessarily needed from the current revenue due to sales tax collections. She concluded by stating that the 2024 total budget in all funds is \$34,150,525.00

Commissioner Wright thanked those in attendance and then closed the budget hearing at approximately 6:11 p.m.

WHERE UPON THE MEETING ADJOURNED

Attest: _____ Approved: _____