1. Meeting Called to Order
2. Approval of Minutes: April 9
3. Public Q & A
4. Presentations:
   a. Zacharia Levine – Community and Economic Development Director & Kaitlyn Myers
   b. Love Communication – Moab Sustainable Marketing Program.
5. Discussion and Action Items:
   a. Moab Sustainability Marketing – Love Communications requested funding.
   b. Review Retreat notes for approval.
      Retreat Goals and elaborate on each goal as a statement and which Board Member is responsible for each goal. Set a specific deadline for accomplishing each goal.
   c. 2020 Travel Council Co-op Request Approval.
   d. RFP Approval for printing Moab Outdoor Adventure Guide
   e. TRT Grand County 2019 Budget Review
6. Chairman’s Report, Howard Trenholme
   a. Audit Report/County Attorney Response
   b. Remind Board Members about training on May 23rd.
7. Directors Report, Elaine Gizler
   a. Update on Statistics
   b. China Sales Mission
   c. Expedia Report
   d. 2019 Budget
8. Committee Reports
   a. Marketing
   b. Airport
   c. Chamber of Commerce
   d. County Council
   e. City Council
9. Future agenda items
   a. Next Board meeting will be held on June 11, 2019
   b. Guest Speaker
10. Adjourn
Agenda

Note: In accordance with ADA requirements, those needing assistance or accommodations, need to notify the Travel Council at 259-1370 at least 48 hours prior to the meeting.
## 2019 GC TRT Budget

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>2016 Full Year Actuals</th>
<th>2017 Full Year Actuals</th>
<th>2018 YTD Actuals</th>
<th>2018 Annual Budget</th>
<th>2018 Current Year Annual Projection</th>
<th>2018 Current Year Annual Projection Percentage</th>
<th>2019 Initial Budget Request</th>
<th>2019 Initial Budget Request Comments</th>
<th>2019 Total Next Year Budget</th>
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<td>1,313,089</td>
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GRAND COUNTY, UTAH
Schedule of Expenditure of Tourism Tax Revenues
For the Year Ended December 31, 2016

Transient Room Tax (TRT):
TRT revenue, current year .................................................... $4,459,485.00
TRT unspent balance from prior year ................................. $1,112,099.00
Total TRT available ............................................................ $5,571,584.00

TRT used for:
Establishing and Promoting:
  Tourism ........................................................................ $2,468,219.00
  Recreation ......................................................................
  Film Production ..............................................................
  Conventions ....................................................................

Acquiring, leasing, constructing, furnishing or operating:
  Convention meeting rooms ............................................
  Exhibit halls ...................................................................
  Visitor information centers ............................................
  Museums ........................................................................ $76,050.00
  Related facilities (Travel Council Office) ................. $70,855.00
  Related facilities (Paved Trails) ................................. $100,000.00
  Related facilities (Airport) ............................................ $290,000.00

To mitigate the impacts of Recreation, Tourism, or Conventions
  Solid Waste Disposal Operations .............................. $370,000.00
  Emergency Medical Services .................................... $186,665.00
  Search and Rescue Activities .................................... $192,000.00
  Law Enforcement Activities ....................................... $1,253,728.00

Total TRT Expenditures .................................................... $5,007,517.00
TRT Not Expended ........................................................ $564,067.00

Tourism, Recreation, Cultural, Convention, and Airport Facilities
Facilities Taxes (TRCC):

<table>
<thead>
<tr>
<th></th>
<th>Restaurant Tax</th>
<th>Car Rental Tax</th>
<th>Total</th>
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<tr>
<td>TRCC tax revenue, total</td>
<td>$537,924.00</td>
<td>$128,009.00</td>
<td>$665,933.00</td>
</tr>
</tbody>
</table>

TRCC taxes used for:
Financing Tourism Promotion:
  Tourism ................................................................. $41,361.00
  Tourism (Thompson) ................................................ $18,100.00
  Tourism (Film) ........................................................ $56,930.00
  Airport Facility ...................................................... $28,320.00

Development, Operation, and Maintenance of:
  Airport Facility ......................................................... $214,000.00
  Convention facilities ................................................
  Cultural Facility (Star Hall) ..................................... $22,159.00
  Recreation Facilities (OSTA) ...................................... $169,000.00
  Recreation Facilities (MIC) ....................................... $8,200.00
  Recreation (Trail Development) ..................................

Total TRCC Expenditures .............................................. $511,650.00
TRCC Taxes Not Expended ............................................. $26,274.00 $71,589.00 $97,863.00
From: Moab Area Travel Council Advisory Board  
To: Grand County Council  
Subject: Recommendations Regarding the 2019 Grand County Budget.

As Grand County’s Tax Advisory Board\(^1\), we are tasked with making recommendations to the County Council regarding the annual budgeting of expected transient room tax ("TRT") revenues. This includes revenues dedicated to the Moab Area Travel Council ("MATC") as well as TRT revenues available for non-MATC expenses.

The recommended budget for the MATC, in detailed form, is attached. Highlights include:
- Allocating approximately the same amount for marketing and advertising as in 2018;
- Spending more to offer customer service training to local businesses in the spring;
- Increasing the budget for travel shows and sales missions to international markets; and
- An overall net reduction in administrative expenses (excluding salaries).

We realize that it is early in the County’s budgeting process and that there are many worthy and competing uses for the portion of TRT revenue that is not restricted to promotion-related efforts. Public safety, the airport, roads, and many other essential aspects of county government should continue to be supported by TRT funds. While acknowledging that reality, and also acknowledging that we are in relatively flush times for now, we do have a few additional recommendations for how to budget the non-MATC portion of the TRT.

**Recommendation #1: Create a TRT Rainy Day Operations Fund.**

While the local and national economy is growing quickly right now, we all know that at some point a correction will happen. We recommend that the Council set aside a portion of the promotion-related TRT revenues in a “rainy day” fund for a future marketing-related needs.

**Recommendation #2: Set aside funds for a future tourism-related facility.**

Given that the possible allowed uses of TRT funds may change in the future, we recommend that the Council create a setaside fund for a future tourism-related facility. This may be a facility that enhances the visitor experience, or it may be one that helps to mitigate the impact of tourism through workforce housing, or some other as-yet-conceived concept. Regardless, the Council may wish to consider designating funds (perhaps a percentage of overall TRT revenue or a set dollar amount) to be sequestered each year in anticipation of a major capital expenditure in the future.

---

\(^1\) See §17-31-8(4)(a). Tourism tax advisory boards. “Each tourism tax advisory board shall advise the county legislative body on the best use of revenues collected from the tax allowed under Section §9-12-301 by providing the legislative body with a priority listing for proposed expenditures based on projected available tax revenues supplied to the board by the county legislative body on an annual basis.”
Recommendation #3: Fund an expanded/enhanced local Chamber of Commerce.

Funding our Chamber of Commerce with TRT funds is a natural fit. The Chamber could provide additional services to businesses to increase their capacity and advance the goal of a more diverse and resilient local employment base. Other Chambers in Utah are supported by TRT funds and we feel our local business community would be well-served by a Chamber with additional resources.

Last, while we know that individual County departments do not set their own salary amounts, we feel strongly that the MATC Director ought to be compensated more equitably. Ideally, the Director’s compensation is based on an analysis that gives significant weight to past performance, years of experience (not only years of employment with Grand County), and compensation packages for directors in comparable jurisdictions throughout the Intermountain West.

Thank you for considering our recommendations. We look forward to continuing to dialogue with you about the collection and allocation of TRT revenues in the future.

With appreciation,

The Moab Area Travel Council Advisory Board
From: Moab Area Travel Council Advisory Board
To: Grand County Council

Subject: Recommendations Regarding the 2019 Grand County Budget.

As Grand County’s Tax Advisory Board¹, we are tasked with making recommendations to the County Council regarding the annual budgeting of expected transient room tax (“TRT”) revenues. This includes revenues dedicated to the Moab Area Travel Council (“MATC”) as well as TRT revenues available for non-MATC expenses.

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We realize that it is early in the County’s budgeting process and that there are many worthy and competing uses for the portion of TRT revenue that is not restricted to promotion-related efforts. Public safety, the airport, roads, and many other essential aspects of county government should continue to be supported by TRT funds. While acknowledging that reality, and also acknowledging that we are in relatively flush times for now, we do have a few additional recommendations for how to budget the non-MATC portion of the TRT.

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¹ See §17-31-8(4)(a), Tourism tax advisory boards, “Each tourism tax advisory board shall advise the county legislative body on the best use of revenues collected from the tax allowed under Section 59-12-301 by providing the legislative body with a priority listing for proposed expenditures based on projected available tax revenues supplied to the board by the county legislative body on an annual basis.”
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Thank you for considering our recommendations. We look forward to continuing to dialogue with you about the collection and allocation of TRT revenues in the future.

With appreciation,

The Moab Area Travel Council Advisory Board
Effective 5/12/2015

59-12-301 Transient room tax -- Rate -- Expenditure of revenues -- Enactment or repeal of tax -- Tax rate change -- Effective date -- Notice requirements.

(1)
(a) A county legislative body may impose a tax on charges for the accommodations and services described in Subsection 59-12-103(1)(i) at a rate of not to exceed 4.25% beginning on or after October 1, 2006.
(b) Subject to Subsection (2), the revenues raised from the tax imposed under Subsection (1)(a) shall be used for the purposes listed in Section 17-31-2.
(c) The tax imposed under Subsection (1)(a) shall be in addition to the tax imposed under Part 6, Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act.

(2) If a county legislative body of a county of the first class imposes a tax under this section, beginning on July 1, 2007, and ending on June 30, 2027, each year the first 15% of the revenues collected from the tax authorized by Subsection (1)(a) within that county shall be:
(a) deposited into the Transient Room Tax Fund created by Section 63N-3-403; and
(b) expended as provided in Section 63N-3-403.

(3) Subject to Subsection (4), a county legislative body:
(a) may increase or decrease the tax authorized under this part; and
(b) shall regulate the tax authorized under this part by ordinance.

(4)
(a) For purposes of this Subsection (4):
(i) "Annexation" means an annexation to a county under Title 17, Chapter 2, County Consolidations and Annexations.
(ii) "Annexing area" means an area that is annexed into a county.
(b) Except as provided in Subsection (4)(c), if, on or after July 1, 2004, a county enacts or repeals a tax or changes the rate of a tax under this part, the enactment, repeal, or change shall take effect:
(A) on the first day of a calendar quarter; and
(B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (4)(b)(ii) from the county.
(ii) The notice described in Subsection (4)(b)(i)(B) shall state:
(A) that the county will enact or repeal a tax or change the rate of a tax under this part;
(B) the statutory authority for the tax described in Subsection (4)(b)(ii)(A);
(C) the effective date of the tax described in Subsection (4)(b)(ii)(A); and
(D) if the county enacts the tax or changes the rate of the tax described in Subsection (4)(b)(ii)(A), the rate of the tax.
(c) Notwithstanding Subsection (4)(b)(i), for a transaction described in Subsection (4)(c)(iii), the enactment of a tax or a tax rate increase shall take effect on the first day of the first billing period:
(A) that begins after the effective date of the enactment of the tax or the tax rate increase; and
(B) if the billing period for the transaction begins before the effective date of the enactment of the tax or the tax rate increase imposed under this section.
(ii) Notwithstanding Subsection (4)(b)(i), for a transaction described in Subsection (4)(c)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last billing period:
(A) that began before the effective date of the repeal of the tax or the tax rate decrease; and
(B) if the billing period for the transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under this section.

(iii) Subsections (4)(c)(i) and (ii) apply to transactions subject to a tax under Subsection 59-12-103(1)(i).

(d)

(i) Except as provided in Subsection (4)(e), if, for an annexation that occurs on or after July 1, 2004, the annexation will result in the enactment, repeal, or a change in the rate of a tax under this part for an annexing area, the enactment, repeal, or change shall take effect:
(A) on the first day of a calendar quarter; and
(B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (4)(d)(ii) from the county that annexes the annexing area.

(ii) The notice described in Subsection (4)(d)(i) shall state:
(A) that the annexation described in Subsection (4)(d)(i) will result in an enactment, repeal, or change in the rate of a tax under this part for the annexing area;
(B) the statutory authority for the tax described in Subsection (4)(d)(ii)(A);
(C) the effective date of the tax described in Subsection (4)(d)(ii)(A); and
(D) if the county enacts the tax or changes the rate of the tax described in Subsection (4)(d)(ii)(A), the rate of the tax.

(e)

(i) Notwithstanding Subsection (4)(d)(i), for a transaction described in Subsection (4)(e)(iii), the enactment of a tax or a tax rate increase shall take effect on the first day of the first billing period:
(A) that begins after the effective date of the enactment of the tax or the tax rate increase; and
(B) if the billing period for the transaction begins before the effective date of the enactment of the tax or the tax rate increase imposed under this section.

(ii) Notwithstanding Subsection (4)(d)(i), for a transaction described in Subsection (4)(e)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last billing period:
(A) that began before the effective date of the repeal of the tax or the tax rate decrease; and
(B) if the billing period for the transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under this section.

(iii) Subsections (4)(e)(i) and (ii) apply to transactions subject to a tax under Subsection 59-12-103(1)(i).

Amended by Chapter 283, 2015 General Session
Effective 3/15/2018

17-31-8 Tourism tax advisory boards.

(1)
   (a) Except as provided in Subsection (1)(b), any county that collects the following taxes shall operate a tourism tax advisory board:
       (i) the tax allowed under Section 59-12-301; or
       (ii) the tax allowed under Section 59-12-603.
   (b) Notwithstanding Subsection (1)(a), a county is exempt from Subsection (1)(a) if the county has an existing board, council, committee, convention visitor’s bureau, or body that substantially conforms with Subsections (2), (3), and (4).

(2) A tourism tax advisory board created under Subsection (1) shall consist of at least five members.

(3) A tourism tax advisory board shall be composed of the following members that are residents of the county:
   (a) a majority of the members shall be current employees of entities in the county that are subject to the taxes referred to in Section 59-12-301 or 59-12-603; and
   (b) the balance of the board’s membership shall be employees of recreational facilities, convention facilities, museums, cultural attractions, or other tourism related industries located within the county.

(4)
   (a) Each tourism tax advisory board shall advise the county legislative body on the best use of revenues collected from the tax allowed under Section 59-12-301 by providing the legislative body with a priority listing for proposed expenditures based on projected available tax revenues supplied to the board by the county legislative body on an annual basis.
   (b) Each tourism tax advisory board in a county operating under the county commission form of government under Section 17-52a-201 or the expanded county commission form under Section 17-52a-202 shall advise the county legislative body on the best use of revenues collected from the tax allowed under Section 59-12-603 by providing the legislative body with a priority listing for proposed expenditures based on projected available tax revenues supplied to the board by the county legislative body on an annual basis.

(5) A member of any county tourism tax advisory board:
   (a) may not receive compensation or benefits for the member’s services; and
   (b) may receive per diem and travel expenses incurred in the performance of the member’s official duties, in accordance with Section 11-55-103.

Amended by Chapter 68, 2018 General Session
2017 TRT Airport Spending Was Questionable but Was Resolved. Both Washington and Grand counties reported expending TRT funds for their airports in 2017 but stopped doing so in 2019 and 2018 respectively. TRT statute does not list airports as an allowed use, although the Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax (TRCCA) does allow it. Washington County reported spending TRT funds on its airport bond but is no longer doing so after the mistake was discovered during the audit. The county has adjusted its accounting to ensure that TRT money goes to funding its convention center. Before the audit, Washington County contributed $700,000 to both its convention center bond payment account and to the TRCCA account to pay for the airport bond. In turn, the county transferred over $700,000 from the TRCCA account for the convention center and $700,000 for the airport. To fix the problem of TRT funds paying for the airport, Washington will now transfer $1.4 million from the TRT account to the convention center bond, and the money that was formerly transferred from TRCCA to the convention center will now be used for the Smaller counties primarily spend nonpromotional TRT to mitigate the effects of tourism. Washington and Grand counties spent TRT money on their airports, which is not allowed. They have resolved the issue. Office of the Utah Legislative Auditor General - used TRT funds in at least 2016 and 2017 to contribute to the fund for improving runways and remodeling the terminal. No money was spent for this purpose in 2018, and none is budgeted to be used in 2019. The Grand County Clerk/Auditor reports that they are now using TRCCA money for this purpose, which is an allowed use. Thus, both Washington and Grand counties have resolved the issue.